



Local Government Systems in Nigeria: The Benue State Experience

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Received: 05.05.2026 | Accepted: 30.05.2026 | Published: 02.06.2026

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DOI: [10.5281/zenodo.20512170](https://doi.org/10.5281/zenodo.20512170)

Abstract

Case Studies

Local government system of administration is very important to all countries of the world. However the local government system in Nigeria has been enveloped by a lot of challenges on how to perform their strategic roles for the transformation of lives of the people. This paper assesses the extent the local government system in Benue State as a third tier of government performs the functions and roles towards the objective to which it was established. Findings attributed the problems of local government to operational factors arising from the attitudes of persons who operate the system as it hinders equitable distribution of amenities as well as the lack of autonomy of the local government. The paper concludes that the autonomy granted to local governments can only be useful and achieve its good objectives if those who exercise will powers at the very level elect to abandon the old ways of doing things and put the people first. The paper recommends among others that: All actions taken by the local government officials must be in tandem with provisions of the laws and rules regulating their official conducts.

Keywords: Autonomy, development, experience, local government, leadership.

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Introduction

The local government system of administration is very important to all countries of the world, for there is no nation state under the sun that does not have a system of local government even though operated under different names, be they counties, communes, municipalities local authorities etc., the common denominator is that local government is an agent of mass mobilization and development needless to state that its importance has given rise to a global interest by scholars, practitioners, administrators and people of different shades of opinions especially on what constitute local government. For some time now the local government system in Nigeria has been

enveloped by a lot of challenges on how to perform their strategic roles for the transformation of lives of the people. According to Okpaga (2021) the reasons for this failure are due to overbearing influence of the higher level of government, the actions of politicians within and outside the local government and, corruption tendencies and the inabilities of the leadership of the local governments to navigate above these influences.

In Benue State, like other States, the system has been totally neglected in terms of its role in attending to the needs of the locals for which it was established. Let us not forget that even before colonial masters came to Nigeria, the over 250 ethnic nationalities had



their own individual systems of running their affairs. For example, the justice systems in some of them was a system of trial by ordeal procedure which made an accused to admit the commission of offence by a bizarre and harsh punishment, etc. The indigenous systems were now replaced with the British system of administration.

During the colonial period, local government system was given attention only to the extent that it served as hub for the supply of agricultural production mostly in cash crops meant to feed British industries at home. This neglect by the various regions which metamorphosed into States occasioned the unified local government system in 1976 that provided for a local government elected officials and civil servants that would expedite development for the local communities. Despite the expectations of the reform, the local government system in Nigeria has failed to achieve the objectives to which it was created in the face of clear cut spelt functions and roles of the local government system. Thus to what extent has the local government system in Benue State as a third tier of government performs the functions and roles towards the objective to which it was established. This is the crux of this paper. In tackling this the paper consider the concept of local government, the method used, the justification and evolution of local government in Nigeria with Benue state experience that entails the system of practices in terms of functions. The paper also suggests ways to improve the local government system to attain the objective of service to humanity.

Conceptualizing Local Government

The United Nations office of public Administration (1960, p.3) defines local government as “a political sub-division of Nation (or in a federal system, state) which is constituted by law and has substantial control of local affairs, including the power to impose taxes or exert labour for prescribed purposes, the governing body of such an entity is elected or otherwise locally selected”. Though a good definition, the practitioners may consider the concluding part as a justification of running a transitional caretaker committee who are selected not by the majority but for the selfish interest of the

leadership at the State level. That is why Adewumi and Orewa (1992) described it as a system of local communities and towns which are organized to maintain law and order; provide some limited range of social services and cooperation of the inhabitants in joint endeavours towards the improvement of their conditions of living. This explanation spells out the legality of local government though, without a clear cut function in regards to the autonomy of such community organisations. It is in this regard that De Beer and Lorensen (2005) defined local government as autonomous and people-oriented sphere of government, which is chosen by the public, presumed to be best capable of addressing the local needs and interest of its citizens.

While it may not be possible to exhaust all definitions or descriptions of local government as presented by scholars, it is important to take special note of an elaborate definition given by the initiators of the 1976 local government reforms via a popular document known as the Guideline for Local Government Reforms of 1976, these guidelines defined or described local government as: Government at local level exercised through representative councils, established by law to exercise powers within defined areas. These powers should give the council substantial control of local affairs as well as staff and institutional and financial powers to initiate and direct the provision of services and to determine and implement projects so as to complement the activities of the state and federal governments in their areas and to ensure the active participation of the people and their traditional institutions that local initiatives and response to local needs and conditions are maximized. As rightly noted by Obiajulu and Obi (2004) the plethora of definitions of what constitute local government as a concept has not succeeded in distorting people’s perception of what it stands for. Elsewhere Mahatma Ghandi has underscores the importance of local government in all communities by stating that it is through local government that the last, the least, the lowest and the lots of the society can be improved Cruz, in Oladosu (1981).

It may however be wrong to state that everybody has accepted that the institution of local government is capable of giving the people or in itself is an elixir

for rural transformation, in fact, many have called for its outright scrapping; Sharpe (1970) has stated that whereas, the value of local government as a bulwark of liberty or at least as a handmaiden of democracy, has been recognized its role as an agency of providing services has evoked no comparable enthusiasm. More often than not, it has been attacked for its deficiencies in this sphere.

Local government is constitutionally entrenched as an order of government alongside the federal and state governments. The Constitution requires all States to enact legislation providing for the establishment, structure, composition, finance and functions of local government councils. The legitimacy of the local government councils as a tier of government is derived from the 1999 Constitution which states: The system of Local Government by democratically elected Local Government Councils is under this Constitution guaranteed; and accordingly, the government of every state shall, subject to Section 8 of this Constitution, ensure their existence under a law which provides for the establishment, structure, composition, finance and functions of such councils.

Even though opinions may differ, the majority view is that local government is too important and as a school of thought has put it, local government is so important that if it did not exist something else could have to be created in its place. What therefore needed is not scrapping local government but constantly reforming the system to measure with the changing and emerging issues of the times, it is all the more reason why in Nigeria local government has witnessed a spate of reforms and changes from pre-colonial, colonial, post-colonial, the military, post military, civilian regimes and the present day.

Evolution of Local Government system in Nigeria and Benue State

The evolution of local government system in Nigeria can be traced to the amalgamation of Nigeria in 1914 when Lord Lugard, the colonial leadership introduced the Native Authority under the indirect rule system of administration. This was however only effective in the northern part of the country where a centralized system of traditional

administration was in place. The end of the second World War came with it a march towards expanding the scope of the local government administration. Thus, in 1947 the Colonial Secretary of State directed the colonial Administrators in Africa to establish well-organized local government system that will bring the government closer to the people and accommodate the few educated Africans (Ayoo, 2018). The various constitutional efforts in Nigeria before independence in 1960 endeavored to democratize the Local Government system from the hitherto centralized Native Authority system to the temperament of the regional governments.

The coming of the military into politics in Nigeria set a new trend in the local government system with the introduction of reforms in 1968 and the proposals for new local government system were implemented in 1970 (Okpaga, 2021). This was the replacement of Native Authorities with Local Government Authorities by the state governments. This new local government administration lacked the capability to generate their own revenue and had to rely on the State governments for finance. This hampered the democratization process as political appointments were made for them by the regional or state governments. These challenges for an enviable local government system continued unabated until the military administration under the leadership of Murtala-Obasanjo that introduced a far reaching reforms into the local government system in 1976 were retained in 1979 Constitution of Nigeria.

The coming of General Buhari to power in 1983 made some attempts to introduce changes in the local government system by setting up a panel to that effect chaired by Dasuki in 1984. This report was however submitted to Babangida as he toppled the government of General Buhari. The focal point of the reform was to correct the abuse of the system by the second republic politicians. To curb this Babangida went ahead and made the local government system to be presidential by turning the Local Government Chairmen into executive chairmen with their cabinets, thus, separating them from the councils which enjoyed law making powers. In line with the above provision, the 1989 and 1999 Constitutions of the Federal Republic of Nigeria gave the local government the constitutional backing as a third tier

of government and the fourth schedule of the 1999 Constitution clearly spelt out the functions of the local government. All these efforts are aimed at stopping the State government from encroaching into the functions of the local government to allow them room to perform effectively, their function to serve the locals.

The preceding is an overview of the local government system in Nigeria from the colonial origin to date. Generally, one may be correct to argue that local government system in Nigeria has not fared good. In the colonial times local government system was used to promote the economic interest of the Native Authorities through revenue generation up to the independence period. The situation improved when the military took over power and revolutionized the local government system through reforms and implementations. This notable effort was truncated with the coming of the civilian government of Shagari when the State governors turned against the constitutional provision of maintaining the autonomy of the local government rather using them as conduit for siphoning the revenue meant for attending to the local needs.

Method

The study used survey design and a qualitative method was adopted using secondary data from text books, journals and government publications as well as Newspapers to explore the system of local government and autonomy.

Justification of Local Government System in Nigeria and Benue State.

Local government system as an agency of development was created to serve as an instrument for the advancement of grassroots participation, unity and development at local level in order to provide a link between the government and the governed. According to Okpaga (2021) local government system is a mechanism for socio economic development and political change at the local level of the society which implies that the local government is created to bring government closer to the people. This can be explained on the peculiarity

of certain interest to the local communities. This also implies that it is those who share such peculiarities that can handle them better as they wear the shoes of such peculiarities, they also have in-depth knowledge of where the shoes are pinching them and how best to administer solutions to it. This is what Mills (1975, p.35) pictured when he averred that “the very objective of having local representation, is in order that those who have any interest in common which they don’t share with the general body of their countrymen may manage such joint interest by themselves”.

Also, it is expected that the local government plays the role of political education that trains the people in the process of governance by equipping them with the skill to effectively govern their localities. As Mackenzie (1961) asserted that local government system is justified for serving as a training ground for national politics aimed at enhancing and consolidating national unity by playing down centrifugal forces. Most notable as a significance of local government system is the instrument for grassroots development. The aim of local government is the establishment and maintenance of services and utilities to attend to the basic needs of the majority who live in the rural areas. The fact that the central government has a lot of responsibilities and is far from the people local government system has to come in to attend to these needs like health, schools, water, transportation among others. This was the reason Mackenzie (1954 p. 14) argued that “Local Government exists to provide services and it must be judged by its success in providing services up to a standard measured by a national directorate”.

Composition, Powers and Functions of Local Government

Local governments in Nigeria operate a presidential system of government with two political institutions: the legislature and the executive. The legislature is composed of councilors, who are elected to make laws. The legislature makes all the laws for the proper administration and good governance of the local government area. The executive consists of the Chairman, Secretary and Supervisors. The Chairman is directly elected by the people. The Chairman

appoints the Secretary and Supervisors’; they are not members of the legislature. In other words, separation of powers is practiced at the local level. Each local government in the country operates on the basis of separation of powers between the executive and the legislature. As an institution of development, local government powers could be inferred from section 7(3) of the 1999 Constitution as an organ of government to “participate in economic planning and development” in its area of jurisdiction. Local governments can exercise their powers to enact by-laws for:

- the economic development of the local government area;
- rates, levies, and other statutory charges;
- employing and disciplining junior staff of the council; and
- the good governance of the local government.

While core functions of local government are defined in the Constitution, individual states may augment their responsibilities through legislation. The functions of local government are provided for in Schedule 4 of the 1999 Constitution. There are functions that local governments share with other tiers of government, especially the state governments. These include the provision and maintenance of primary, adult and vocational education; agricultural and natural resource development (this does not include exploitation of mineral resources); and the provision and maintenance of health services and such other functions as may be assigned to local governments by the State House of Assembly. Some functions are mandatory for local governments and for these they have sole responsibility. The consideration and making of recommendations to the State Commission on Economic Planning or any similar body on the economic development of the state, particularly insofar as the area of authority of the council and the state are affected, as well as proposals made by the said commission or body, is one such function. The collection of rates on radio and television licenses is another. There are numerous others.

The Benue State Experience

Benue State which was created in 1976 has not fared better in the administration of local government. At inception the State had seven local government areas that included: Ankpa, Dekina, Gboko, Idah, Katsina-Ala, Makurdi and Oturkpo. The 1991 states creation in Nigeria led to the creation of a ‘new Benue’ State with the demerging of Idah, Dekina and Ankpa to the newly created Kogi State. Today Benue State has twenty-three local government areas namely: Ado, Agatu, Apa, Buruku, Gboko, Guma, Gwer, Gwer-West, Katsina-Ala, Konshisha, Kwande, Logo, Makurdi, Obi, Ogbadibo, Ohimini, Okpokwu, Oju, Otukpo, Tarka, Ukum, Ushongo and Vandeikya comprising of Tiv, Idoma and Igede as the major ethnic groups with the Jukun, Nyifon, Akwya, Etilo, Ufia, Abakwa and Hausa as the smaller sub nationalities.

Local government in Benue state in the military era were created by various Edicts under the authority of the supreme decrees of various federal military government. In effect, the structure, finance and administration of the councils just like other local governments in the country were on the dictates of the edicts and the reforms initiated by governments of the day. Not overlooking the efforts of the other regimes at reforming the local government in Nigeria, the local government reforms of 1976 by the Murtala-Obasanjo regimes.

The reforms which has a protestant philosophy that the local governments powers had for so long been “withered down by past administrations was to later impact positively on Benue state local governments. Thus under the general directives of States agencies such as the Ministry of Local Government, Social Development, Youths’ Sports and Culture, the Local Government Service Board etc, coupled with improved grants from the federal government, Benue state local governments apart from being democratized, performed above average. However, there were series of problems the councils were facing such as high level corruption, unprocedural procurement practices, poor planning and low productivity of the staff, occasioned by the dealt of professional staff who were averse at joining local government service; paradoxically, this period

marked a time the first graduate would enter the administrative cadre in Benue state local government service, the late Jacob Damjor. There were complaints concerning the firm grip of local governments by agents of state government even at the time.

As the long search for local government autonomy continued, General Buhari took over power from democratically elected government of president Shehu Shagari in 1984. His government was equally not satisfied with the state of affairs at the councils and the implementation of Dasuki panel's recommendations for direct funding in local governments benefited local governments in Benue state. The elections that took place in 1987 throughout the country on non-party lines, the system in the state as well as chairmen of local governments were elected by the people and not selected by the military.

The aforementioned benefits did not remove away all challenges of the councils and as rightly pointed out by the Dasuki committee attributed the problems of local government to operational factors arising directly from the behaviour and attitudes of persons who operated the system stating that such operational problems hinder equitable distribution of amenities in the whole local government area.

Matters concerning local government autonomy in the country and Benue State in particular cannot be complete without the mention of the Babangida reforms of the local government, it was Babangida's regime that harnessed the Dasuki report, that of the Political Bureau and the National Services scheme for local government to the extent of bringing about local government autonomy never witnessed in the country and by extension Benue state. The action that government took include: -

- i. The Ministry of Local Government was abolished and structures transferred to the Office of the Military Governor's office.
- ii. Termination of Joint Services between the State and Local Governments.
- iii. Additional local governments were created in the state
- iv. The grants to local government were moved up from 10% to 15%.

- v. A review of salary scale of local government staff was carried out on upward basis and staff had to rise to salary GL 15. This increase saw an upsurge of professionals who joined the local government service such as Accountants, Engineers, Surveyors, even medical Doctors in some financially sound councils.
- vi. Local government chairmen were this time empowered to appoint their secretaries, treasurers, Heads of departments, and other staff making them real chief executives of their local governments.
- vii. Grants to local government were sent directly to the local government and not routed through the states as was the case in the past. And as observed by Obiazulu and Obi (2004) this helped a great deal in ending the financial strangulation which many local governments suffered from the state governments.
- viii. Legislative councils established. These reforms were implemented in Benue state and people were so happy that at last the much needed rural transformation would be achieved this time around. However, no sooner had implementation began than strange happenings occurred.
 1. Chairmen became uncontrollable, not even elected councillors could check their excesses, they could ride roughshod on everybody and some even equated themselves with the State Governors, for example one of the chairmen sent his Deputy to attend a meeting organized by the Deputy Governor stating that the meeting was for deputies and non-substantive executive. They spent money without resorting to simple due process, appointed staff and assigned positions to them not based on professional expertise but on other considerations, salaries of staff and teachers were not paid, and trade union dues and PAYE deductions

were embezzled by them. One of the chairmen appointed his in-law, a Surveyor as Cashier, who did not record anything in the cash book throughout the period he served as Cashier.

2. There was constant fight over money by both the legislators and executives branches, while the executives brandished money, the legislators brandished impeachment.
3. Staff discipline was on the run as staff were no longer going to work, and if they did it was to collect revenue and embezzle same.
4. Chairmen became treasurers and cashiers in some local government one of them misplaced a cheque he collected from federal pay office in a drinking joint.

This Benue State experience was replicated in most States and so what began as good intention was marred by the same operators of the system. There were agitations from teachers, protests from National Union of Local Government Employees (NULGE) Medical and Health Works Unions (MHWUN), contractors and the general public over the attitudes of the local government officials. These protesting groups called for the re-establishment of state agencies that were abolished such as the Ministry of Local Government Service Commission, to mention but a few. Autonomy could not save local governments so the State controls as canvassed by the stakeholders re-surfaced once again. Autonomy was dead.

The Civilian Experience

Alhaji Shehu Shagari was the president of Nigeria from October 1978 -1983 and the first president to operate the 1979 constitution put in place by the departing military government of General Obasanjo. Even though local government system had an enhanced status by virtue of being entrenched in the constitution for the first time in Nigeria as a third tier and separate tier of government, not much implementation was done by his government and the

state governors in the direction of giving the local government areas its pride of place as a sub-national unit of government. As rightly observed by Egurube (1991) it is seeming paradox that under authoritarian and military regimes using between 1976 and 1979 as an example attempts were made to democratize local government institutions, using the second republic as an example, rather than build on the heritage of democratic local institutions they were destroyed. The same thing happened in the state under Governor Aper Aku and even though he created additional local governments, all of them lacked the needed independence to function as had been envisaged by the constitution. Morale was low, salaries were not paid for months and just as was the case in other states of the country, General Buhari used the liability of the civilian governors in meeting the needs of the people at the grassroots as one of the reasons he took over powers from operators of the first republic.

Abdulsalam Abubakar, the last military Head of State handed over power to Olusegun Obasanjo, this time as elected president of the country. His regime inherited the 1999 constitution of the Federal Republic of Nigeria. The constitution which is the supreme for the enablement of good governance in the country has made interesting provision for local government administration, not just for the local government to be a third tier of government but for the sustainability of democratic self-government at that level. Thus it is provided under section 7 of the constitution that:

The system of local government by democratically elected local government councils under this constitution guaranteed; and accordingly, the government of every state shall subject to section 8 of this constitution, ensure their existence under the law which provides for the establishment, structure, composition, finance and functions of such funds.

The constitution has further provided for funds that could accrue to the local government from the general revenue of the federal and state governments.

Thus, Section 162(5) states that:

The amount standing to the credit of the local government councils from the Federation Account shall also be allocated to States for the benefit of their local government councils on such terms and in such manner as may be prescribed by the National Assembly.

Section 126(6) has stated that: each State shall maintain a special account to be called State Joint Local Government Account into which shall be paid all the allocations to local government councils of the State from the Federation Account and from the government of the State.

For good government at the local government and in giving effect to the provisions of the 1999 constitution on the creation of local government under section 7 and funding under section 162, Benue State government enacted the Benue State Local Government Law 2000 for effective running of local government. The 1999 constitution entrenched local government system as the third tier and provided for its creation, staff, funding and structure. The constitutional provision for the existence and functioning of local government system in Nigeria has empowered the state governments to make laws concerning the administration of local government and the Benue State government took a cue from the 1999 Constitution (as amended) to enact the Benue State Local Government Law (2000) that allowed the local governments to perform the following functions:

- a. The formulation of economic plans and development schemes for the local government areas.
- b. Collection of rates and issuance of ration and television licenses.
- c. Establishment, maintenance of cemeteries, burial ground and homes for the destitute or infirm.
- d. Licensing of bicycles, trucks (other than mechanically propelled trucks), canoes, wheel barrows and carts.
- e. Construction and maintenance of roads, street lights, drains, parks, gardens, chief

palace, open space or such public facilities as may be prescribed from time to time by the House of Assembly of the State.

- f. Naming of roads and streets and numbering of houses.
- g. Provision and maintenance of public conveniences, sewage and refuse disposal.
- h. Assessment of privately owned house or tenements for the purpose of levying such rates as may be prescribed by the House of Assembly of the State.
- i. Registration of all births, deaths and marriages; and
- j. Control and regulation of:
 - i. Out-door advertising and hoarding;
 - ii. Movement and keeping of pets of all description;
 - iii. Shops and kiosks;
 - iv. Restaurants, bakeries and other places for sale of food to the public;
 - v. Laundries; and
 - vi. Licensing, regulation and control of th sale of liquor.

The function of local government council shall include conservation of such council in the government of a State as respect the matters:

- a. The provision and maintenance of primary, adult and vocational education;
- b. The development of agriculture and natural resource other than the exploitation of minerals.
- c. The provision and maintenance of health services; and
- d. Such other functions as may be conferred on a Local Government by the State House of Assembly.

This Law is deemed to have created the twenty-three local governments in the State. Successive governments in the State have amended the Law based on circumstances but in the main, the action taken for the survival of local governments in the State includes:

1. Putting in place democratically elected local government councils since 1999 to date with intermittent care- taker structure when demand arose.

2. The maintenance of State Joint Local Government Account and setting up of committee made up of all Chairmen of local governments and other members drawn from key functionaries responsible for local government administration in the State (see section 784 [1-3] of the local government law 2000 as amended). The committee which sits monthly is mandated to distribute funds to all the Local Government in line with the criteria approved by the federal government like equity, population, land mass, internal revenue generation efforts etc.
3. Appointment of key functionaries responsible for local government administration in the State namely:
 - a. Auditor General of LOCAL Governments (section 55 of the local government law)
 - b. Chairman Local Government Service Commission (section 62 of the local government law)
 - c. Chairman, Local Government Pension Board-part time (section 70 of the local government law)
4. Appointment of a Commissioner or Special Adviser (as the case may be, the Governor's representative and Coordinator of the key functionaries)-State Law
5. Funding of primary school education, that is monthly remittances to State Universal Basic Education Board (SUBEB).
6. The Benue State Independence Electoral Commission (Stake holder on elections to the council.
7. The assistance from State House of Assembly (law making and oversight functions).

The above can be classified as the kind of poetical, administrative and financial relationship that has existed between Benue State government and the local government. This relationship has produced both positive and negative outcomes. For example, the State government as a 'father' and creator of local government has offered unquantifiable assistance to the local government covering areas

like staff training, financial bailouts, security, democratization of the system, joint services for rural development and poverty reduction to mention but a few. The local governments have as well given their loyalty and cooperation to government to ensure peace and security in the State among other things provision of offices for the federal and state agencies. Logistics assistance like all relationships, there has been challenges in the following areas:

Relationship with the State: The constitutional provision has given the local government some measures of autonomy though relative, the State Government exercise controls over the Local Government through the Bureau for Local Government and Chieftaincy Affairs and the State/ Local Government Joint Account Committee. There are also the Local Government Service Commission that handles the employment/ recruitment, promotion and discipline of staff; the Office of the Auditor General of the Local Government and the State House of Assembly, Public Accounts Committee. These are lawful establishments to checkmate the operations of the local government system in the State, there are instances of misuse of these establishments in Benue State. There are cases of the freezing of Local Government accounts and the outright removal of Local Government Chairmen at will by the State Government. Also there has been preference for caretaker committees to elected chairmen and the Governors took full control of selecting their favourites into the committee. These selected committees lacked the competence to perform and the lack of funds meant for them to sustain the system led to the failure of primary education, the root cause of private nursery schools in the State.

The dynamic nature of revenue sharing between Benue State Government and the Local Government is one of those constraints for a successful local government system in Benue State. The State Joint Local Government Account system is operated in such a manner that Local Government lack control of their own revenue as the Governors were only releasing the

moneys for them to pay salaries and the security votes while State controlled the share for capital projects leaving the Local Government Areas in the State undeveloped. This also accounts for reason why from 1999 to date the State has more caretaker committees than the elected leadership at the third tier of government in Benue State

Many have complained about mismanagement of /deductions from the accounts by State Governors without the consent of Local governments, the amounts which runs into billions of naira leaves the Councils with a mere pittance for the running of their affairs. This, it has been said is the very bane and impediments to service delivery difficulty faced by the Local government systems. True as this may be, it is important to know that not all deductions by the State from these accounts are illegal, illegitimate or criminal in nature. For example, there are lawful deductions that were being made such as:

- i. Training funds to Local Government Service Commission (see section 74 of the Local Government Law 2007).
- ii. Pension funds for retired Local government staff (see section 72 of the Local Government Law 2007).
- iii. Servicing of Joint Account Allocation Committee meetings (state Law)
- iv. Deductions for remittances to SUBEB for payment of primary school teachers.

The Local Government Leadership: key to the problem of effective local government system in Nigeria is the poor leadership at the Local Government level. The constitution has made provision for the Local Governments to generate their own revenue aside from the statutory allocations from the Federation Accounts and the revenue from the State Government which is usually 10% of the State's internally generated revenue that is shared to the Local Governments. Local governments themselves have not been able to generate enough revenue in their areas of financial scope mainly because of the inability of the leadership of the local government. In many cases local government leadership lack the ability to control the revenue collection process as the revenue

collectors device many means of diverting the funds like printing of receipts. On 2nd July, 2020 the elected Chairman of Makurdi Local Government of Benue State lamented the situation where the officially printed revenue receipts of the local government were intact in the store but receipts were being issued. On crosschecking the numbers of receipts in the markets were never in the batch of the receipts issued by the local government (Utume, 2021). In other cases, the leadership of the Local Government may make it known that the money so generated is meant for 'okra' for the chairman's wife, treasurers, directors of general services and the collectors bank on this as there is no one kitchen in the local government making the whole exercise a self-service instead of service to humanity.

Again, local government leaderships have been diverting the statutory allocation for their private use accounting for nonpayment of staff salaries or at most traffic salary payments. There are instances where local government Chairmen cannot be accessed at their offices as most of them operate from the State Headquarter and the more gracious ones even operate in Abuja for months without visiting their local councils. Moneys have been borrowed from the banks by some chairmen and such banks abandoned as the switch to other banks for their allocations leaving the local government with huge debts.

The third republic witnessed the local government chairmen's poor handling of the local government funds as they lavished it on anything except for social and economic services in the councils. "they became as corrupt as the chairmen of the second republic" (Utume, 2021 p.36). In such cases you hardly talk of accountability in the system.

Again, some local governments have been architects of their problems. For example, some chairmen took loans from their bankers and each time they discover that they could not pay such loans, they would abandon such banks and move to other banks for new accounts. Where reporting such behavior were received, rather than State government to have the Local government areas to throw the State and Local

governments to disrepute through court litigations, deductions have to be made from source to clear such debts. In some cases, the submission of fake data on staff strengths and other information to other parties gave rise to huge deductions. Besides, the clandestine and the surreptitious action by the leadership of ALGON contributed immensely to losses incurred by their local governments; but the usual refrain would be: "Bureau has cut everything". "we have zero allocations this month". But what did they want State government to do in a situation where a local government descend very low as to borrowing money from local businessmen or local thrift and loan outfits known as 'Bam' in Tiv or 'maruwa' and refuses to pay back? All these put together affected funds of the local councils.

Another challenge has been that of what is perceived as State's firm grip on local government councils. Protagonists of a relaxed or loosed relationship between the State and Local government have argued that such tight relationship can stifle initiatives on the part of local government officials and has in act prevented them from using their talents to achieve success in their local governments. It is this outcry based on the continues emasculation of local government system by the State that has the attention of President Tinubu to grant financial and political autonomy to the local government system via the Supreme Court judgement in 2024. By that judgement, local governments can now access their funds direct from the Federation Account and not through State government as was the case. The expectations from Nigerians is that local government can now deliver the needed services to the local people without undue interference from their State governments

Conclusion

It has been agreed that local government system of administration is a veritable agent for rural development and that is all the mere reason why successive administrators in the country from military to civilian legal regimes have given due attention to the system through space of reforms to enable the system to survive. Successes have been recorded in this regard with challenges in many areas

as highlighted in the paper. To us the autonomy granted to local governments can only be useful and achieve its good objectives if those who exercise will powers at the very level elect to abandon the old ways of doing things ad put the people first. Nigerians and Benue people are begging local government officials to shun self-service and give life to the poor man and woman in the village. Luckily enough, Benue State was among the first to conduct local government elections after the Supreme Court judgement and if local government officials emulate the principle of prudent management of resources, much will be achieved by the councils.

Recommendations

1. All actions taken by the local government officials must be in tandem with provisions of the laws and rules regulating their official conducts.
2. Career staff must show high degree of professionalism and discipline by giving honest, candid and reasonable advice to the political leadership of the councils. They must show respect to their bosses, must be polite, tactful but be firm on standard operation procedures.
3. The executive and the legislature must work together, this requires that their limits are well understood.
4. Local government officials must show respect and obedience to the constituted authority of the State, as autonomy has not removed the powers of the Governor on their creation and supervision by State officials.

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