LOCAL GOVERNMENT AUTONOMY ANDTHE CONSTITUTIONAL IMBALANCES UNDER THE NIGERIAN 1999 CONSTITUTION: UNPACKING THE 2024 SUPREME COURT RULING ON LOCAL GOVERNMENT AUTONOMY

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Keywords

Local government; Constitutional-blank-cheques; Autonomy; Nigeria; Judicial intervention.

Abstract

Research Problem: *Using an analytical framework that treats fiscal, political, and administrative autonomy as interdependent dimensions of a functional local government system within a horizontal system of autonomous tiers of government, this study examines the state government's dominance over local government affairs in Nigeria.*
Methodology/theory: *The study adopted a doctrinal research methodology, analysing primary legal instruments, such as the 1999 and 1996 Constitutions of the Federal Republic of Nigeria and the Republic of South Africa, respectively, as well as secondary sources including case law, law textbooks and journal articles. The study is centralised on the theory of decentralisation, which served as the analytical lens.*
Results: *The study's findings revealed that the current local government system, as envisaged under the Nigerian 1999 Constitution, lacks the tenets of decentralisation and that the 2024 Supreme Court ruling on local government fiscal autonomy, although necessary, remains structurally insufficient and constitutionally inconsistent.*
Conclusion: *The study concludes that the challenges of local government autonomy in Nigeria are not incidental to the 1999 Constitution, but historically entrenched.*
Contribution to Knowledge: *This study deepens understanding of local*

government autonomy as encompassing fiscal, structural/administrative, and political components, as an interdependent whole essential todecentralisation.

Recommendation: *This study, drawing on the South African local government model, recommends a comprehensive reform agenda anchored on constitutional amendment that positions local government as an autonomous sphere; enactment of a national minimum standard legislation on local government administration, and enforcement mechanisms such as judicial review, accountability and citizen participatory process are mandatory moving forward.*

Introduction

The idea of embracing local government as a tier within a given system is usually based on the principles of decentralisation to enable the efficient delivery of public services at the grassroots level. This idea, by design, empowers local government to act within the national policy framework as an autonomous sphere or entity within an ideal horizontal yet interdependent structure that accommodates supervisory and accountability roles within the vertical structure of authority. In other words, local governments are assigned a defined role and, to some extent, peculiar mandates based on the principle of subsidiarity, to act autonomously as a sphere and within a broader national policy framework, while subjecting themselvesto accountability within the constitutional structure.

Nigeria operates a federal system of governance with a tripartite tier: federal, state, and local governments. Thus, the idea of this tripartite system would suggest decentralisation, subsidiarity and political participation from the grassroots to the national level. However, the experiences on local government administration and its constitutional framework in Nigeria takes a different and complicated dimension as the reality of local government administration is exacerbated by constitutional-blank-cheques that overstretch the state government's dominance over the fiscal, administrative and political space of local governments in Nigeria.

The Nigerian Constitution formally establishes a tripartite[i] structureas mentioned above,[ii]assigns local governments with defined general competences through the Fourth Schedule to the Constitution[iii] and designates

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[i]Ogunnoiki AO, "Federalism As a Political Ideology and System Of Government: The Theoretical Perspectives" (2017) 3(9) *International Journal of Advanced Academic Research* 52 at 55 https://www.researchgate.net/publication/335126823_FEDERALISM_AS_A_POLITICAL_IDEOLOGY_AND_SYSTEM_OF_GOVERNMENT_THE_THEORETICAL_PERSPECTIVES accessed 15/04/2026.

[ii]The 1999 Constitution of the Federal Republic of Nigeria (as altered), s 7(1) (hereinafter the 1999 Constitution).

[iii] Fourth Schedule, the 1999 Constitution.

them as beneficiaries of statutory revenue allocations from the Federation Account.[iv] By design, the local government system reflects a deliberate constitutional commitment to democratic governance at the grassroots, the approximation of government to the governed, and the facilitation of rural development through a tier of administration closest to the people.[v]

Most literature on local government autonomy within the Nigerian context, as argued by this paper, are fragmented in their approaches to the idea of 'autonomy', as most literature dwells more on the fiscal component without necessarily engaging the political and administrative/structural components as interdependent components that must be addressed. For instance, Franklin C.O,[vi] study placed more emphasis on the fiscal aspect of local government autonomy without recourse to structural and political components. Also, Nkemakolam O, Ifeanyi CE and Niagwan T.T,[vii] toed the line of fiscal autonomy and financial strangulation of local government by state governments through the State-Local governmentjoint account loopholes. Nelson, Benson and Lucky,[viii] on the other hand, generalised their argument on the premise of decentralisation and autonomy without necessarily engaging how the various components of autonomy function, or how interdependent their existence affects a fragmented autonomy like the current Nigerian local government system.Nwabueze observed that genuine autonomy in a federal system requires more than institutional legal existence; it requires substantive independence in functions.[ix]

The debate over local government autonomy in Nigeria is not new, as scholars,as demonstrated above, have examined the gap between the constitutional provisions on its independence and the reality of administrative and fiscal subordination.[x] Thus, the 1976 Local Government Reform, which first conferred a distinct sphere of governance[xi] and the

[iv] Ss 162–163, the 1999 Constitution.

[v] Franklin C.O, 'Organization and Framework of Local Government Administration in Nigeria' (2025) 10(4), *Journal of Law and Global Policy* (JLGP) 21 at 23 https://iiardjournals.org/get/JLGP/VOL.%2010%20NO.%204%202025/Organization%20And%20Framework%20Of%20Local%201-29.pdf accessed 15/04/2026.

[vi] Ibid, 24 – 28.

[vii] Nkemakolam O, Ifeanyi CEand Niagwan T.T 'Local Government Administration in Nigeria: Issues, Challenges and the Way Forward' (2025) V11 (2), *International Journal of Social Sciences and Management Research*, 193-203.https://iiardjournals.org/get/IJSSMR/VOL.%2011%20NO.%202%202025/Local%20Government%20Administration%20193-208.pdf accessed 23/04/2026.

[viii] Nelson VC O, Benson EU and Lucky UME 'Local Government Autonomy in Nigeria: An Extensive Explication' (2016) 3(2), *Current Studies in Comparative Education, Science and Technology*, 43-57.

[ix] BO Nwabueze, *The Presidential Constitution of Nigeria* (Hurst 1982) 37.

[x] DO Ekumankama, 'The Status of Local Government under the 1999 Constitution of Nigeria: A Critical Appraisal' (2023) 9(3) Journal of Legal Studies and Research 28 https://thelawbrigade.com/wp-content/uploads/2023/05/Dennis-Ekumankama-JLSR.pdf accessed 16/04/2026.

[xi] Federal Republic of Nigeria, *Guidelines for Local Government Reform* (Government Printer 1976)

constitutional entrenchment of local government in the 1979 and 1999 constitutions,[xii] has not translated into operational independence. The idea of the Joint State-Local Government Account, the constitutional mechanism through which state governments receive and disburse local government allocations,[xiii] became the principal instrument for financial strangulation.

However, the gap between constitutional design and practical reality in Nigeria's local government system has proven controversial and unrealistic, prompting calls to scrap it.[xiv] Since the return to democratic governance in 1999, state governments has systematically subordinated local councils as an appendage of the State government to their own political and fiscal interests.[xv] Thus, Elected councils were routinely dissolved and replaced by unelected caretaker committees; federal allocations were trapped and retained within state-controlled joint accounts; and the democratic mandate embedded in section 7 of the Constitution was honoured more in form than in substance.[xvi] In other words, what the Constitution guaranteed in text, the political class systematically dismantled in practice.

Furthermore, while recognising the 2024 ruling, landmark as it is, it represents an inflexion point rather than a resolution. The ruling addressed the most visible symptom (financial strangulation), however, the structural conditions that produced that symptom remain unchanged by this ruling. In other words, the Constitutional text still vests state governments with legislative powers on local government affairs; independent local government electoral commissions remain subject to state political influence; and the absence of legislated enforcement mechanisms means that the judgment's directives depend on executive goodwill for their realisation. Therefore, the aim of this article is to:

1. Examine whether the 1999 Constitution, by its contextual legal framework,is not complicitin the state government's dominance of local government in Nigeria?
2. Examine whether the Supreme Court of Nigeria's 2024 ruling on local government autonomy is adequate and constitutionally viable to herald the desired autonomous local government system in Nigeria?

CONCEPTUAL CLARIFICATION

https://openlibrary.org/books/OL3101426M/Guidelines_for_local_government_reform accessed 16/04/2026.

[xii] The 1979 Constitution s 7; The 1999 Constitution, s 7.

[xiii] Ibid, s 162(5)–(6).

[xiv] Nkemakolam O, Ifeanyi CEand Niagwan T.T (n 7).

[xv] Cornelius O, Tobechi O, Chiedozie N, Arua C.C, Otu A and Aloh J.N, 'Local Government Autonomy in Nigeria: Implications for Quality Service Delivery at the Grassroots Level' (2023) 16(2), *African Journal of Politics and Administrative Studies* 293 https://www.ajol.info/index.php/ajpas/article/view/260202 accessed 27/04/2026.

[xvi] *Attorney-General of the Federation v Attorney-General of Abia State & 35 Ors* (SC/CV/343/2024) (Supreme Court of Nigeria, 11/07/2024); IC Idoko and AE Obidimma, 'Local Government Autonomy under the 1999 Constitution of Nigeria: A Reality or Myth' (2020) 10, *Journal of Public and Private Law*, 77 <https://journals.ezenwaohaetorc.org/index.php/UNIZIKJPPL/article/download/1058/1060> accessed 12/04/2026.

The concept of local government, or municipalities (used interchangeably in some jurisdictions), connotes a subnational entity of government exercising governmental authority through elected representatives over a definedgeographic area or jurisdiction. This sub-national unit may stand as a single unit or comprise districts, towns, cities, counties, etc., and is considered the closest unit of government (grassroots) to the people. This unit of government is usually responsible for delivering day-to-day public services, such as sanitation, water and waste services, primary healthcare centres, primary education, issuance of local permits, local rate collection, town planning, drainage system construction and management, etc., for the benefit of the citizens.

THEORETICAL FRAMEWORK

This study adopts the theory of decentralisation, of which Faguet[xvii] and Campbell[xviii] are some of the proponents. The theory strongly holds that devolution of governmental powers to elected local representatives fosters efficacy and efficiency in public service delivery, grassroots political participation, good governance and accountability. In other words, the theory of decentralisation suggests that local governments be granted some level of competency (autonomy) within a horizontal structuregrounded in the principle of subsidiarity, to make decisions without unnecessary interference from other tiers at the vertical level of authority, in line with the broader principles of due process and accountability.

POLITICAL, FISCAL AND ADMINISTRATIVE AUTONOMY: A CONCEPTUAL FRAMEWORK OF NIGERIAN LOCAL GOVERNMENT

As stated earlier, most literature on local government autonomy in Nigeria are conceptually broad: autonomy is treated as a binary condition, either present or absent, rather than a structured set of interdependent capacities whose interaction determines the quality of self-governance. A local government that elects its "own council" but cannot control its revenue is not autonomous in any meaningful

[xvii] Faguet, J.P. 2014. "Decentralization and Governance." *World Development*. 53: 2-13. http://dx.doi.org/10.1016/j.worlddev.2013.01.002

Faguet, J.P. 2012. *Decentralization and Popular Democracy: Governance from Below in Bolivia*. Ann Arbor: University of Michigan Press.

Faguet, J.P. 2004a. "Why So Much Centralization? A Model of Primitive Centripetal Accumulation." LSE-STICERD Development Economics Discussion Paper No.43, London School of Economics and Political Science.

Faguet, J.P. 2004b. "Building Democracy in Quicksand: Altruism, Empire and the United States." *Challenge: The Magazine of Economic Affairs*, 47: 73-93.

Faguet, J.P., Q. Khan and D.P. Kanth. 2020. "Decentralization's Effects on Education and Health: Evidence from Ethiopia." *Publius: The Journal of Federalism*.

[xviii] Campbell, T. 2001. *The Quiet Revolution: The Rise of Political Participation and Leading Cities with Decentralization in Latin America and the Caribbean*. Pittsburgh: University of Pittsburgh Press

proposition.[xix] Or one that receives its allocations directly but operates under an administrative framework dictated by another (state government), exercises only a fraction of the independence the term implies. Thus, autonomy in the context of local government is best understood as a multidimensional construct in which political, fiscal, and administrative capacities are structurally interdependent.

Also, the Local Autonomy Index (LAI), developed by Ladner and Keuffer, disaggregates local autonomy across multiple dimensions: legal status, policy scope, fiscal resources, organisational independence, and freedom from hierarchical supervision, and demonstrates that high scores in one dimension do not automatically produce autonomy in others.[xx] In their updated LAI 2.0, Ladner, Keuffer, and Bastianen confirm that local autonomy is irreducibly multidimensional: the combination of these dimensions creates a continuum rather than a threshold, and deficiencies in one area necessarily constrain what is achievable in others.[xxi] Thus, for the purpose of this research, a tripartite framework, political, fiscal, and administrative autonomy, is adopted as the analytical lens through which the constitutional design and its failures were assessed.

Nwabueze's foundational insight on autonomy in a federal system provides the conceptual starting point for this article.[xxii] Contextualising it to local government, it implies that autonomy is not satisfied by mere constitutional guarantee of a system of democratically elected councils;[xxiii] it implies that they possess the practical capacity to execute assigned functions[xxiv] without structural dependence or systematic subordination to state governments, which is the central conceptual problem of local government autonomy in Nigeria.

Political autonomy: as the first dimension of the framework, entails the ability to constitute local councils through free and fair democratic elections, and to exercise decision-making authority over matters within their competence without interference.[xxv] For instance, at the electoral level, state governments exercise near-total control over the State Electoral Commissions,[xxvi] and have routinely dissolved

[xix] Jeffrey C.I, 'A Comparative Constitutional Study of the Local Government System in Nigeria' (ResearchGate, 2025) https://www.researchgate.net/publication/395466415_A_COMPARATIVE_CONSTITUTIONAL_STUDY_OF_THE_LOCAL_GOVERNMENT_SYSTEM_IN_NIGERIA accessed 16/04/2026.

[xx] A Ladner and N Keuffer, 'Creating an Index of Local Autonomy – Theoretical, Conceptual, and Empirical Issues' (2021) 31(2) Regional & Federal Studies, 209, 211 http://www.andreasladner.ch/dokumente/Eigene%20Arbeiten/Ladner_Keuffer_2021_Indices%20of%20Local%20Autonomy.pdf accessed 16/04/2026.

[xxi] A Ladner, N Keuffer and A Bastianen, 'Local Autonomy Around the World: The Updated and Extended Local Autonomy Index (LAI 2.0)' (2023) 33(2) Regional & Federal Studies 163 https://www.tandfonline.com/doi/full/10.1080/13597566.2023.2267990 accessed 12/04/2025.

[xxii] Nwabueze (n 9) 37.

[xxiii] The 1999 Constitution, s 7(1).

[xxiv] Ibid, Fourth Schedule, para 1.

[xxv] IC Idoko and AE Obidimma, 'Local Government Autonomy under the 1999 Constitution of Nigeria: A Reality or Myth' (2020) 10, *Journal of Public and Private Law*, 77, 80 https://journals.ezenwaohaetorc.org/index.php/UNIZIKJPPL/article/download/1058/1060 accessed 12/04/2026.

[xxvi] Chibuikem Diala 'Local government autonomy: The case for INEC oversight in LGA elections' (TheCable 22 July 2024) https://www.thecable.ng/local-government-

elected councils in favour of unelected caretaker committees,[xxvii] a practice partly addressed by the 2024 Supreme Court ruling. Also, state governors have intervened in council decision-making, overriding or circumventing locally determined priorities, thereby reducing elected councils to administrative outposts of state government rather than an independent sphere.[xxviii] Thus, political autonomy is more about councils exercising real authority over their decisions than its mere existence.

Fiscal autonomy: is the capacity of local government councils to access, control, and legally deploy financial resources towards discharging their constitutional mandates without interference from a superior tier.[xxix] This dimension is acutely implicated in the long-running struggle over local government autonomy in Nigeria and is the most addressed by the 2024 Supreme Court ruling. Thus, the Joint State-Local Government Account, as it is operated, is a structural mechanism of fiscal subordination: state governments receive federal allocations for local governments and exercise unchecked discretion over their disbursement.[xxx] Fiscal autonomy, as underscored, consists of three components: the autonomy to receive funds directly, expend them according to locally determined priorities (budget), and generate independent revenue through constitutional means. While the 2024 Supreme Court ruling addressed the first component, the second and third remain structurally impaired.[xxxi]

Administrative autonomy: this dimension connotes the freedom of councils to organise and manage their structures, personnel, and service delivery mechanisms independently.[xxxii] This, in some respects, is the most overlooked of the three dimensions. Yet administrative autonomy is indispensable: a council that receives its allocation directly but cannot hire its own staff, determine its own organisational structure, or implement its own service delivery priorities without state ministerial approval is fiscally independent but administratively captured.[xxxiii] The Constitutional vesting of legislative powers on the 'establishment, structure, composition, finance and functions' of local governments in

autonomy-inec-oversight-lga-elections/ accessed 24/04/2026.

[xxvii] IC Idoko and AE Obidimma (n25).

[xxviii] Emmanuel IA, 'Devolution of Power to Local Government: Appraising Local Government Autonomy under Nigerian Federation' (2018) 9(2), *Beijing Law Review* https://www.scirp.org/journal/paperinformation?paperid=85403 accessed 16/04/2026.

[xxix] The 1999 Constitution, s 162(5)–(6).

[xxx] Ekumankama (n 10) 28, 32.

[xxxi] Ladner and Keuffer (n 20) 213–215; OECD, 'Fiscal Autonomy of Sub-Central Governments' (OECD Working Papers on Fiscal Federalism No 2, 2006) https://www.oecd.org/content/dam/oecd/en/publications/reports/2006/09/fiscal-autonomy-of-sub-central-governments_g17a2162/5k97b127pc0t-en.pdf accessed 12/04/2025.

[xxxii] *Attorney-General of the Federation v Attorney-General of Abia State & 35 Ors* (n 18), per Agim JSC.

[xxxiii] JE Imhanlahimi and MO Ikeanyibe, 'Local Government Autonomy and Development of Localities in Nigeria: Issues, Problems and Suggestions' (2009) 8(2), *Global Journal of Social Sciences*, 13, 16 https://research.amanote.com/publication/Cat_AnQBKQvf0BhiTy1i/local-government-autonomy-and-development-of-localities-in-nigeria-issues-problems-and accessed 16/04/2026.

state Houses of Assembly creates the structural basis for administrative dependence.[xxxiv]

The critical theoretical proposition of this framework is that these three dimensions are structurally interdependent in a specific directional sense: the denial of fiscal autonomy will, over time, hollow out political and administrative autonomy. For a council that cannot fund its operations, cannot sustain independent political authority or effective administrative capacity. Thus, the interception of federal allocation by state governments did not stop at creating a financial crisis for local councils; it also created a political crisis by making local governments financially dependent on the governors whose political interests they were constitutionally meant to serve independently. It further created an administrative crisis by producing councils incapable of retaining qualified personnel, maintaining infrastructure, or delivering basic services, and therefore unable to justify their existence as autonomous entities.[xxxv] This cascading interdependence is what makes the autonomy question so intractable: an intervention at any single dimension, without corresponding interventions on others, will fail to produce a genuine outcome.[xxxvi]

HISTORICAL CONTEXT OF NIGERIAN LOCAL GOVERNMENT

The current condition of local governments in Nigeria is not the product of the 1999 Constitution alone. It is the accumulation of decades of institutional choices, colonial, military, and civilian, each of which added a layer of complication that simultaneously expanded in formal recognition and contracted in practical authority. To understand the 1999 Constitution design, one must trace the lineage of the local government system from its colonial designs through various constitutional incarnations, attending not merely to what each era promised but to what it delivered.

The origins of local government administration in Nigeria lie in the British colonial policy of indirect rule.[xxxvii] Through the Native Authority Ordinance of 1916, the colonial administration formalised the use of indigenous rulers, emirs, obas, and chiefs as instruments of local administration, empowering them to preserve order, collect taxes, and administer justice within their territories.[xxxviii] The system was never envisaged to produce autonomous democratic governance, but to produce administrative efficiency at minimal cost to the colonial centre. The native authorities were agents of the colonial government, not representatives of their communities, and their powers were derivative rather than inherent.[xxxix]

[xxxiv] The 1999 Constitution, s 7(1).

[xxxv] DS Ochenehi, 'Constitutional Problems Confronting the Local Government System in Nigeria' (2022) 3, *Law and Social Justice Review*, 68-72 https://www.nigerianjournalsonline.com/index.php/LASJURE/article/view/2962 accessed 14/04/2026.

[xxxvi] Ibid.

[xxxvii] Idris AJ 'Local Government Administration in Nigeria: A Chronological Perspective from 1861 To 2012' https://kubanni-backend.abu.edu.ng/server/api/core/bitstreams/0d1d17be-e9e2-47f2-836c-c2cb1a0dd7f3/content accessed 23/04/2026.

[xxxviii] RT Suberu, *Federalism and Ethnic Conflict in Nigeria* (United States Institute of Peace Press 2001) 106–108 https://www.cambridge.org/core/journals/perspectives-on-politics/article/abs/federalism-and-ethnic-conflict-in-nigeria-by-rotimi-t-suberu-washington-dc-united-states-institute-of-peace-press-2001-247p-1495/909A365A5F4526ACB2B04D3BC708FA9F accessed 16/04/2026.

[xxxix] Ibid.

Hence, post-independence regional governments inherited not a structure of local self-governance, but a dependent local administration, a model whose logic continued to shape the local government system, even when its foundations were progressively dismantled.[xl]

The decisive rupture with this inherited model birthed the 1976 Local Government Reform under the Mohammed/Obasanjo military administration. On 19 August 1976, the federal government constituted a committee under Alhaji Ibrahim Dasuki to develop a framework for a nationwide reform; the resulting Guidelines for Local Government Reform represented the most comprehensive restructuring of the local government system in Nigeria's history.[xli] For the first time, local government was formally recognised as a distinct tier, separate from, rather than subordinate to, the state governments, with specified functions, defined sources of finance, and a commitment to democratic election of their councils.[xlii] The reform introduced a uniform national structure of local government, established statutory allocations from the Federation Account as a non-discretionary financial guarantee, and divested traditional rulers of formal executive roles in council governance. It also set the number of local government areas at 301. In conceptual terms, the 1976 Reform was the moment when the idea of local government administration made waves formally, as a sphere of governance.[xliii]

Recommendations from the 1976 Reform were subsequently incorporated into the 1979 Constitution, giving local government its first constitutional recognition as the third tier within the federal structure.[xliv] Section 7 of the 1979 Constitution guaranteed the system of local government by democratically elected councils, and section 149 introduced federal allocation to local government. However, the 1979 Constitution retained state governments' legislative powers over the establishment, structure, composition, finance, and functions of local governments, a provision that immediately created the conditions for the subordination that section 7 intended to prevent. Between 1979 and 1983, state governments demonstrated precisely how this dual mandate could be exploited: states replaced elected councils with appointed management committees, effectively recreating the administrative dependency that the 1976 Reform had sought to dismantle.[xlv] The authority vested in states to create new local government areas was also weaponised for political patronage, leading to the proliferation of new areas (from 301 to over 700).[xlvi]

The return of military rule in 1983 produced a paradox yet to receive sufficient analytical attention: significant formal advances in local government autonomy that occurred throughout the post-independence period were under military governance. The aborted 1989 Constitution, designed for the Third Republic,

[xl] D Olowu, 'Governance and Policy Relevance of the Nigerian 40-Year Grassroots Revolution: 1976–2016' (2019) 85(4), *International Review of Administrative Sciences*, 726, 727 https://link.springer.com/chapter/10.1007/978-3-031-41283-7_13 accessed 13 April 2025.

[xli] Federal Republic of Nigeria, *Guidelines for Local Government Reform* (Government Printer 1976); See also Suberu (n 38) 107.

[xlii] Ibid, (1976 Guidelines).

[xliii] Federal Republic of Nigeria (n 41); Idoko and Obidimma (n 25) 77, 81.

[xliv] The 1999 Constitution, ss 7, 149.

[xlv] RT Suberu (n 42) 108; see also O Gboyega, 'Protecting Local Governments from Arbitrary State and Federal Interference' (1991) 21(4) *Publius,* 45, 47 https://www.jstor.org/stable/3330310 accessed 16/04/2026.

[xlvi] Suberu (n38) 108–109.

contained the boldest attempt to entrench local government as a genuinely separate sphere of government. It reduced LGAs to 449 (later revised to 589 in 1991 and 774 by 1996–1997), entrenched their boundaries against arbitrary state alteration, and, critically, provided for the direct allocation of federal revenues to local government councils.[xlvii] The Ibrahim Babangida administration abolished the Ministry of Local Government, established executive and legislative arms for local government councils, and increased their allocation from 15% to 20%.[xlviii] Notwithstanding these achievements, the military undermined them: elected councils were arbitrarily dismissed, capricious administrative directives were imposed on LGAs, and the LGA proliferation from 301 to 774, driven by military fiat rather than democratic deliberation, fragmented and weakened LGAs' resource base. In other words, what the military gave with one hand, it took with the other.[xlix]

The promulgation of the 1999 Constitution marked not a consolidation of these gains but a studied regression. The Constitution replicated the broad structure of section 7 of the 1979 Constitution, guaranteeing democratic councils, listing council functions under the Fourth Schedule, and affirming revenue-sharing arrangements, but abandoned the direct allocation mechanism of the 1989 Constitution in favour of the Joint State-Local Government Account.[l] Thus, the argument that the 1999 Constitution afforded local government less protection than the aborted 1989 Constitution is well-founded: the earlier document had sought, however imperfectly, to sever the financial umbilical cord between state governments and local councils; the 1999 Constitution reattached it and gave it constitutional status.[li]

The pattern that emerged in the Fourth Republic after 1999 was therefore predictable from the constitutional design. State governments across the federation treated local government allocations as a supplementary revenue stream within their political control, remitting only such portions to local councils to serve their political purposes, if at all. The Joint State-Local Government Account became not the distribution mechanism its drafters intended, but a retention mechanism that state executive power colonised with impunity,[lii] and courts were slow to intervene on behalf of local councils.[liii] The dissolution of elected councils and their replacement with caretaker committees, a practice condemned by successive federal governments, the National Assembly, and ultimately the Courts, became so entrenched that, in some states, democratic local government elections had not been held for years.[liv]

The historical trajectory traced in this section reveals a pattern that is insufficiently acknowledged in the conventional literature: the failure of local government autonomy in Nigeria

[xlvii] Olowu (n 40) 729–730; The 1989 Constitution (Promulgation) Decree, ss 283–307.
[xlviii] The 1989 Constitution fixed the number of LGAs at 449 and provided for their direct receipt of federal allocations, empowering the federal government, not the states, to conduct local government elections.
[xlix] RT Suberu (n 38) 109. The military arbitrarily increased the number of LGAs from 301 in 1984, to 449 in 1989, 589 in 1991, and ultimately 774 during 1996–1997: see D Olowu (n 44) 730.
[l] The 1999 Constitution, s 7(1); s 162(5)–(6).
[li] D Olowu (n 40) 730–731.
[lii] RT Suberu (n 38) 110; Idoko and Obidimma (n 25) 88–89.
[liii] The 1999 Constitution, s 162(5)–(6). See also Ochenehi,(n 35) 68, 71.
[liv] Idoko and Obidimma (n 25) 88: see Palladium Group, 'Nigeria's Local Governments Get a Lifeline in Supreme Court Win' (Palladium Group, November 2024) https://thepalladiumgroup.com/news/Nigeria-Local-Governments-Get-a-Lifeline-in-Supreme-Court-Win accessed 13/04/2025.

is not the result of constitutional ambiguity or political accident. It is the product of a historically consistent political choice, made serially by regional governments, military administrations, and civilian governors to treat local government as an administrative appendage rather than an autonomous sphere. The 1999 Constitution did not create this pattern; it codified it. What is distinctive about the 1999 arrangement is that it embedded the conditions of subordination not in executive practice, which could be reversed by political will, but in constitutional text, which requires alteration.

THE CONSTITUTIONAL ARCHITECTURE: AUTONOMY BY DESIGN OR CONSTRAINT?

The central question this section poses is deceptively simple: does the 1999 Constitution, read as an integrated text rather than a collection of isolated provisions, establish a genuine framework for local government autonomy, or does it construct one that is structurally incapable of delivering the independence it nominally guaranteed? The answer, this article argues, is the latter. Thus, the constitutional architecture of local government in Nigeria is characterised by an internal contradiction between a guaranteed democratic local governance and a set of enabling provisions that vest the instruments of subordination precisely in a tier of government from which local councils require protection. To see this clearly, one must read the relevant provisions not in isolation but in constellation.

Section 7(1) of the 1999 Constitution declares that: the system of democratically elected local government councils is guaranteed.[lv] The provision is categorical in form and appears, at first reading, to place the democratic existence of local government beyond the reach of ordinary political interference. Crucially, however, the preceding subsection immediately qualifies that guarantee: the government of every state shall ensure the existence of local councils under a Law which provides for their establishment, structure, functions, etc.[lvi] What section 7(1) gives in one breath, it conditions it with the next: fairly, local government exists as a constitutional right, but its structural content, powers, finances, and scope are defined by the very tier of government that has a structural interest in keeping it weak.

The functions to be conferred on local government councils are those set out in the Fourth Schedule.[lvii] The Schedule lists two categories of function. First comprises their primary responsibilities, including the establishment and maintenance of cemeteries, markets, motor parks, sewage and solid waste management, registration of births, deaths and marriages, and the provision of primary healthcare.[lviii] The second is notably weaker in constitutional terms: it lists functions in which councils are to ‘participate’ in state governance, on matters including primary education, agriculture and natural resource development. The word 'participate' is constitutionally significant. It positions local governments not as independent actors in these domains but as auxiliary participants in programmes whose direction and funding are state-controlled. A local government that 'participates in' primary education policy without independent authority over its educational budget does not govern education; it assists in governing it on terms set by another. The functional design of the Fourth

[lv] The 1999 Constitution, s 7(1).

[lvi] Ibid.
[lvii] Ibid, s 7(5).
[lviii] Ibid, Fourth Schedule, paras 1–2.

Schedule is therefore one of qualified inclusion rather than genuine devolution.

Section 7(6) provides for statutory allocation to local government councils from both the federal and State Consolidated Revenue.[lix] Taken alone, this provision appears to establish a reliable revenue base for local government councils. However, it does not survive contact with sections 162(5) to 162(8), which constitute the operational revenue architecture of local government finance, which comprehensively negate the fiscal independence implied under section 7(6). Amounts standing to the credit of local governments are paid through the State account from the Federation Account 'for the benefit of their local government councils',[lx] and state governments are to maintain a State Joint Local Government Account to this effect.[lxi] Sections 162(7) and (8) then vest in state governments and state houses of assembly, respectively, the discretion to determine the proportion of state revenue paid to local councils and the manner of distribution among councils.[lxii] The combined operation of these provisions is fatal to local government's fiscal autonomy, as the above constitutional design of the revenue system literally mandates state interference with local government finances.

Another structural defect in the constitutional architecture, usually ignored for fiscal autonomy but equally consequential for overall autonomy, is the absence of a constitutionally guaranteed tenure for local government officials, unlike the four-year terms for the President, state governors, members of the National Assembly, and members of state houses of assembly. It makes no corresponding provision for local government council chairmen and councillors.[lxiii] The determination of local government tenure is left entirely to state legislation enacted under section 7(1).[lxiv] This lacuna has been systematically exploited. State governments have used their legislative power over local government tenure to truncate the terms of elected councils, extend the tenures of politically compliant caretakers, or simply decline to conduct elections.[lxv] The constitution thus simultaneously guarantees democratic local government, but withholds the constitutional protection (fixed electoral tenure) that would make the guarantee meaningful.

Although the courts have not been inactive in the face of these structural contradictions.[lxvi] In *Attorney-General of Lagos State v Attorney-General of the Federation*, the Supreme Court affirmed that states retain supervisory authority over local governments under the 1999 Constitution but held that this authority did not extend to the arbitrary dissolution of elected councils.[lxvii] In *Attorney-General of Plateau State v Goyol*, the Court reaffirmed that the dissolution of elected local government councils

[lix] The 1999 Constitution, s 7(6)(a)–(b).
[lx] Ibid, s 162(5).
[lxi] Ibid, s 162(6).
[lxii] The 1999 Constitution, s 162(7)–(8). The combined effect of subsections (5) to (8) is that every dimension of the fiscal relationship between the Federation Account and the local government councils passes through the state government as an intermediary.

[lxiii] Idoko and Obidimma (n 25).
[lxiv] The 1999 Constitution, s 7(1).
[lxv] Ochenehi (n 35); Musa K.U 'The 1999 Constitution and the Roles of Local Governments in Nigeria: Hitches and the Way Forward' (2017) 5(2), *Innovative Legal and Political Studies*, 1, 5 https://www.researchgate.net/publication/322602644_The_1999_Constitution_And_The_Roles_Of_Local_Governments_In_Nigeria_Hitches_And_The_Way_Forward accessed 16/04/2026.
[lxvi] *Governor, Ekiti State and Others v. Prince Sanmi Olubunmo* (2016) SC 120/2013.

[lxvii] *Attorney-General of Lagos State v Attorney-General of the Federation* [2004] 18 NWLR (Pt 904) 1 (SC).

and their replacement with caretaker committees violates section 7(1).[lxviii] These decisions established important doctrinal limits on state interference, but proved insufficient to change systemic behaviour, because they operated at the level of executive action without addressing the constitutional provisions that enabled it. A governor who dissolves an elected council acts unlawfully,but the constitutional provision that gives him legislative power over the council's establishment and composition remains intact, available to produce the same result through legislative rather than executive means. Judicial intervention without constitutional reform is remedial but not curative.

The 2024 Supreme Court judgment in *Attorney-General of the Federation v Attorney-General of Abia State & 35 Ors,* which is examined later in this article, is the most ambitious judicial attempt to resolve these constitutional contradictions. Applying the mischief rule and a purposive approach, the Court held as unconstitutional the retention and use of local government funds by state governments, ordered direct payment of federal allocations to local governments, and declared appointment of caretaker committees in substitution for elected councils unconstitutional.[lxix] The Court's interpretive methodology was sound: it looked beyond the text of section 162(5)–(6) to the constitutional purpose that the revenue allocation provisions were intended to serve, and concluded that that purpose, ensuring that funds benefit local governments, was being systematically defeated by state executive practice. The difficulty is that the constitutional text of section 162(6), which mandates the maintenance of the State Joint Local Government Account, is not merely permissive of the practice the Court condemned. It is structurally constitutive of it.[lxx] This has produced the situation, noted by commentators and legislators, in which the federal government, by failing to implement the Supreme Court's order to bypass the Joint Account, can plausibly claim fidelity to the constitutional text. The judgment addressed the mischief; the constitution preserved its vehicle.[lxxi]

The constitutional architecture of local government in Nigeria thus revolves around three interlocking pillars of constraint, each of which is constitutionally grounded rather than merely political in origin. The first is the vesting of state legislatures with plenary authority over the establishment, structure, composition, finance, and functions of local government councils under section 7(1), which enables state governments to design the conditions of local governance in ways that systematically limit local independence.[lxxii] The second is the revenue routing mechanism under sections 162(5) to (8), which channels all Federation Account allocations through state-controlled accounts and leaves the quantum and timing of distributions to state discretion. The third is the absence of a federal constitutional framework for independent local government elections: there is no constitutional equivalent of the Independent National Electoral Commission for local government polls, which leaves electoral administration in the hands of state-created

[lxviii] *Attorney-General of Plateau State v Goyol* [2007] 16 NWLR (Pt 1059) 57.
[lxix] *Attorney-General of the Federation v Attorney-General of Abia State & 35 Ors* (n 8).
[lxx] BusinessDay, 'Fiscal Freedom Still Eludes LGs 16 Months After Supreme Court's Ruling' *BusinessDay* (2 November 2025) https://businessday.ng/life/article/fiscal-freedom-still-eludes-lgs-16-months-after-supreme-courts-ruling/ accessed 13/04/2025.
[lxxi] *Attorney-General of the Federation v Attorney-General of Abia State & 35 Ors* (n 16), per Agim JSC.
[lxxii] The 1999 Constitution, s 162(6).

bodies subject to gubernatorial influence.[lxxiii] Each of these pillars reinforces the others: a council that lacks secure finance cannot sustain independent administration; one that lacks administrative independence cannot protect its democratic mandate; and one whose democratic mandate is insecure cannot effectively assert its fiscal claims.[lxxiv]

LOCAL GOVERNMENT AUTONOMY FAILURES: STRUCTURAL AND POLITICAL DRIVERS

The constitutional architecture examined in the preceding section establishes the formal conditions for subordinating local government. This section examines how those conditions have been operationalised, the specific structural mechanisms and political incentives through which the formal framework of dependency is converted into the lived reality of local government incapacitation. The argument advanced here is that the failure of local government autonomy in Nigeria is not the product of individual gubernatorial misconduct, however pervasive, but of a system in which the political economy of state government and the structural design of the 1999 Constitution converge to make the local government capture rational, rewarding, and effectively costless. Understanding this convergence is essential for evaluating whether judicial intervention or incremental reform can displace it.

The primary structural driver of local government failure is the fiscal capture mechanism enabled by the State Joint Local Government Account. Research by Page and Wando published by the Carnegie Endowment for International Peace provides the most comprehensive empirical account of this mechanism's operation: through their de facto control of the SJLGA, governors placed themselves in effective control of approximately 48 per cent of all national revenues, the combined share of state and local government allocations from the Federation Account, while local governments were left perpetually starved of funds.[lxxv] Data from the Office of the Accountant-General of the Federation confirms the scale of diversion: N14.7 trillion was allocated to the 774 local governments between 2008 and 2018, yet governors siphoned a significant proportion into state-controlled accounts.[lxxvi] The SJLGA was thus not merely a conduit that malfunctioned. It was a constitutional instrument that performed its political function precisely as governors intended; as a mechanism for aggregating sub-national fiscal power at the state level at the expense of the tier below.

The second structural driver is the capture of local government electoral administration by state governments through the State Independent Electoral Commissions. SIECs are constitutionally provided for but are appointed by and financially dependent on the governors whose political interests they administer. The result is a structurally compromised electoral process: out of 202 local government elections held between December 1998 and March 2022,

[lxxiii] BusinessDay (n 70); Afeez Hanafi, 'LG Autonomy: After One Year, Nothing Has Changed' *Daily Trust* (11 July 2025) https://dailytrust.com/lg-autonomy-after-one-year-nothing-has-changed/ accessed 12 April 2025..

[lxxiv] Idoko and Obidimma (n 22) 90; Ochenehi (n 35) 75.

[lxxv] MT Page and AH Wando, 'Halting the Kleptocratic Capture of Local Government in Nigeria' (Carnegie Endowment for International Peace, July 2022) https://www.jstor.org/stable/resrep42463.1 accessed 14/04/2025.

[lxxvi] Ibid; see URBANET, 'Local Governance in Nigeria and the Challenges' https://www.urbanet.info/local-governance-nigeria-unsettling-state-of-affairs/ accessed 14/04/2025.

142, which represents 70 per cent, were clean sweeps in which the ruling state party won every chairperson seat.[lxxvii] SIECs receive funding only at the discretion of the governors, typically 90 days before elections at most, making credible electoral preparation structurally impossible.[lxxviii]Suberu has observed that governors, in collaboration with state assemblies, 'unilaterally change the timeline for the conduct of elections, whimsically determine the timing of the release of funds for the conduct of elections, and arbitrarily dissolve and reconstitute SIECs.'[lxxix] The contrast with the Independent National Electoral Commission is structurally illuminating: INEC's financial independence is secured by a constitutional first-line charge on the Consolidated Revenue Fund; no equivalent protection exists for SIECs. Local government electoral administration is therefore structurally designed to replicate state political outcomes, not to generate independent democratic mandates.

The caretaker committee system is the most visible institutional expression of local government subordination and the third major structural driver of its failure. Rather than conducting elections and tolerating the limited unpredictability that genuine democratic mandates introduce, many governors have preferred to appoint caretaker committees as the substantive governing authority at the local level.[lxxx] The documented scale is significant: as of 2023, states including Adamawa, Delta, Katsina, and Kogi had not held local government elections for periods ranging from seven to ten years.[lxxxi] The structural advantage of caretaker appointments is precise: caretaker chairpersons cannot hold governors accountable because their tenure depends on gubernatorial goodwill; they cannot mobilise independent political constituencies because they were not elected by any; and they cannot resist financial interference because they have no democratic legitimacy on which to ground resistance. The caretaker system is therefore not a temporary governance arrangement. It is a deliberate tool of political subjugation, consistently rationalised as a logistical necessity and consistently prolonged beyond any reasonable logistical justification.

The political economy of state government in Nigeria provides a structural explanation for why these patterns are so entrenched. Nigeria's federal system is characterised by acute fiscal centralisation: the vast majority of revenue accrues at the federal level and is distributed downward to states and local governments rather than generated from within sub-national tax bases. In this redistributive federalism, control over allocation mechanisms is political power. A governor who controls the SJLGA controls the

5[lxxvii]Page and Wando (n 75).

[lxxviii]International IDEA, 'Constitutional Disempowerment of State Electoral Commissions and Its Impact on Local Government Elections in Nigeria' (2024) https://www.idea.int/news/constitutional-disempowerment-state-electoral-commissions-and-its-impact-local-government accessed 14/04/2025.

[lxxix]RT Suberu, 'Beyond the Autonomy Myth: Local Governments and Intergovernmental Relations in Nigeria' (2023) 27, *Commonwealth Journal of Local Governance*, 401; cited Remi Aiyede, 'Beyond Financial Autonomy: The Imperative of Moving from Local Government to Local Governance in Nigeria' (August 2024) https://agorapolicy.org/research/policy-note/169-beyond-financial-autonomy-the-imperative-of-moving-from-local-government-to-local-governance-in-nigeria.html accessed 14/04/2025.

[lxxx]Page and Wando (n 75).

[lxxxi]International IDEA (n 78); ETEBOM J.M 'Local Government Elections in Nigeria: History, Dynamics andChallenges (1999-2023)' (2024) 29 (3), *Journal of China University of Mining and Technology*, 389-399. https://zkdx.ch/journal/zkdx/article/view/83/94 accessed 30/04/2026.

flow of a significant proportion of federal revenues through his state; one who controls the SIEC controls the electoral outcomes that determine who governs locally; one who appoints caretaker committees controls the administrative apparatus at the grassroots without the accountability risk for genuine elections.[lxxxii] The political logic of local government capture is therefore entirely rational within the incentive structure that the constitutional design creates. Governors do not subvert local government autonomy despite the Constitution; rather, they do so through the instruments the Constitution provides.[lxxxiii]

The structural and political drivers of fiscal and electoral capture produce a third consequential effect: the administrative collapse of local government as an operational institution. A council deprived of reliable funding cannot recruit or retain qualified personnel; those without elected leadership cannot establish the institutional continuity necessary for effective service delivery; those whose administrative frameworks are dictated by state legislation cannot adapt their organisational structures to local needs. The result is the condition documented across Nigeria: local government headquarters across federation are in various states of physical decay, personnel rosters dominated by ghost workers, primary healthcare centres without drugs or staff, markets unmanaged, and roads unmaintained, this is not because local governments lack constitutional functions, but because they lack the operational capacity to execute them.[lxxxiv] Even after the 2024 Supreme Court judgment directed direct allocation of N4.48 trillion to local government accounts, analysts documented that the funds remained substantially underutilised because local councils lacked the institutional infrastructure, including qualified staff, functioning financial systems, procurement capacity, to deploy them effectively.[lxxxv]

The final structural driver of autonomy failure is the consistent absence of effective enforcement mechanisms against the violations of constitutional provisions on local government. The pattern is historically consistent: judicial decisions condemning the dissolution of elected councils and the diversion of local government funds are routinely ignored; executive warnings and directives, including the Attorney-General of the Federation's 2020 directive following an earlier Supreme Court ruling, are dismissed with impunity; and constitutional amendment that attempts addressing local government autonomy have repeatedly failed at the ratification stage in state houses of assembly.[lxxxvi] The political reason for this enforcement deficit is structural rather than incidental: the actors responsible for enforcing constitutional provisions on local government autonomy, including state governors, state legislatures, and the federal executive, are the same actors whose political interests are served by non-enforcement. An enforcement architecture that relies on violators' goodwill is not an enforcement architecture. It is a guarantee in name only. This is the structural reality that the 2024 Supreme Court judgment inherited, and which it partially but insufficiently addressed.[lxxxvii]

[lxxxii] Ibid.
[lxxxiii] Idoko and Obidimma (n 25).
[lxxxiv] Ekumankama (n 10).
[lxxxv] Dataphyte, 'Local Government Autonomy Falters as N4.48 Trillion Remains Underutilised' (Dataphyte, August 2025) https://www.dataphyte.com/topic/governance/local-government-autonomy-falters-as-n448-trillion-remains-underutilised accessed 14/04/2025.
[lxxxvi] Ochenehi (n 35) 68, 75.
[lxxxvii] Page and Wando (n 75).

UNPACKING THE 2024 SUPREME COURT RULING

The Supreme Court's judgment of 11 July 2024 in *Attorney-General of the Federation v Attorney-General of Abia State & 35 Ors* (SC/CV/343/2024) is assessed on two distinct registers: what it achieved as a matter of constitutional doctrine, and what it delivered, or failed to deliver, as a matter of institutional transformation. On the doctrinal register, the judgment is undeniably significant: it produced a definitive apex-court ruling on local government financial autonomy that departed from decades of inertia and directly confronted the practice of gubernatorial diversion that had paralysed local governance. On the institutional register, the judgment is more ambiguous: its implementation has been slow, incomplete, and contested, and its structural assumptions, that direct allocation can be effected within the existing constitutional framework, remain jurisprudentially contested. This section analyses the judgment across both registers.

The 2024 suit was filed by the Attorney-General of the Federation (AGF) against the Attorneys-General of all 36 states through an originating summons, seeking determinations on whether state governors were constitutionally entitled to withhold local government allocations from the Federation Account, whether the appointment of caretaker committees in place of elected councils was constitutional, and whether local governments were entitled to direct payment from Federation Account allocations.[lxxxviii] All 36 defendant states filed preliminary objections contending that the AGF lacked standing to institute the suit and that the claims were non-justiciable. The apex court, while holding the view that the Federal Government has a duty to strengthen the provisions of the Constitution, dismissed all preliminary objections on the *locus* to initiate the action.[lxxxix]

With a six to one justices of the Supreme Court concurring to lead the judgement delivered by Agim (JSC), the Court dwelled on the purposive, broad, and liberal rules of interpretation, as opposed to the narrow or technical approaches.[xc] Applying the mischief rule, the Court identified the historical mischief that the revenue allocation provisions were intended to remedy, the failure of funds to reach local governments. It concluded that the routing of allocations through the SJLGA had itself become the vehicle of the mischief rather than its cure. It traced the historical shift from the pre-1999 practice of direct allocation to local governments, which it characterised as a departure introduced by the 1999 Constitution to address logistical concerns.[xci]

The dissenting judgment of Abiru JSC merits serious engagement. Abiru JSC held that sections 162(5) and 162(6), properly construed according to their plain and unambiguous text, did not permit direct payment from the Federation Account to local governments without passing through state hands, and that ordering such payment amounted to judicial legislation inconsistent with the principles of separation of powers. He observed that the dispute over direct allocation was fundamentally between the states and the local governments, and that the Court's order effectively resolved it in favour of local governments without those governments being before the Court in the manner that a decision directly affecting them would ordinarily require. The dissent identifies a

[lxxxviii] *Attorney-General of the Federation v Attorney-General of Abia State & 35 Ors* (n 16).

[lxxxix] Ibid.

[xc] Ibid, per Agim JSC.

[xci] Ibid.

genuine constitutional tension: the majority's purposive approach achieves a desirable outcome by departing from a constitutional text whose plain meaning supports the states' position. The teaser is whether a court couldnavigate its way around unambiguous provisions of the constitution , is one that may persist as both courts and legislature reckons with implementation of the judgment.

With a pause as of 2025 on the implementation of the judgment, a high level inter-ministerial committee that was put in place sometimes in August, 2024 by the Federal Government of Nigeria to navigate a smooth enforcement of the judgement,[xcii]has recorded some level bureaucratic and political inertia from state government, which had stalled implementation of direct allocation to local government,[xciii]The CBN's demand that local governments provide two years of audited financial statements before account opening added a further procedural barrier, with only Delta State's 25 councils meeting this requirement.[xciv]

Although, when placed alongside the practices prior to 2024, the ruling is significant. It issued the first unambiguous declaration that withholding local government funds is unconstitutional and illegal. It authoritatively condemned the caretaker committee system, catalysing a rush in local government elections by state: before the ruling, 462 local governments across 22 states operated under caretaker arrangements; the Court's declaration that unelected committees would bar access to Federation Account allocations provided a financial incentive for elections that political norms had not.[xcv] It also reframed the interpretive approach to the local government provisions of the 1999 Constitution, affirming that purposive rather than literal construction is constitutionally appropriate where literal construction would defeat constitutional purpose.

The judgment's limitations are equally significant, as they map precisely onto the analysis of this article. The Court's order to bypass the SJLGA through direct payment is in tension with the text of section 162(6), which constitutionally mandates each state to maintain the Joint Account. This tension means that a federal government disinclined to enforce direct payment can invoke the constitutional text in its defence, a position that has contributed materially to the implementation stalemate. More fundamentally, the judgment addresses the fiscal dimension of the tripartite autonomy framework developed in Part 2 of this article, but leaves the political and administrative dimensions substantially intact: SIECs remain constitutionally dependent on governors; the absence of a fixed constitutional tenure for local government officials remains unremedied; the vesting of structural legislative authority over local governments in state houses of assembly under section 7(1) is undisturbed; and no independent local government electoral commission has been constitutionally mandated. The 2024 judgment is, although necessary, yet aninsufficient achievement for local government autonomy. Its most important function may ultimately be diagnostic, in demonstrating, through the difficulties of its own implementation, that the problem of local government subordination in Nigeria cannot be solved by judicial interpretation alone.

COMPARATIVE PERSPECTIVES: THE SOUTH AFRICAN MODEL

[xcii] BusinessDay (n 70).
[xciii] Hanafi (n 73).
[xciv] Dataphyte (n 85).
[xcv] International IDEA (n 81).

South Africa's frameworks present themselves as the natural comparators for this analysis. Like Nigeria, it is an African state that emerged from particular forms of political subjugation into constitutional democracy in the 1990s; like Nigeria, it operates a tripartite structure of government; and it confronted the same design choices in constructing a constitutional framework for local government. The choices South Africa made diverge from Nigeria's in ways that are structurally revealing.

The foundational distinction is in the constitutional status. Under Chapter 7 of the Constitution of the Republic of South Africa 1996, local government constitutes a sphere of government, not just a tier. Section 151 establishes municipalities throughout the Republic, vests executive and legislative authority in municipal councils, and grants municipalities the right to govern, on their own initiative, the local government affairs of their communities.[xcvi] Section 151(4) made the provision the Nigerian Constitution conspicuously lacks: 'The national or a provincial government may not compromise or impede a municipality's ability or right to exercise its powers or perform its functions.'[xcvii] This constitutes what Steytler and de Visser describe as an 'inner core of local autonomy', a protected zone within which municipal self-governance cannot be invaded. Furthermore, the South African framework guarantees a 5-year[xcviii] tenure for municipal councils and prohibits the formation of unelected councils, even where elections have not yet been held at the expiration or dissolution of the council.[xcix]

The architectural structure reinforces this protection in two additional ways. First, Chapter 3 of the South African Constitution establishes co-operative government, in which the three spheres are described as 'distinctive, interdependent and interrelated,' with national and provincial governments mandated to support and strengthen municipalities' capacity to manage their own affairs.[c] Second, municipal elections are conducted under a nationally prescribed system applied through the national common voters' roll, not through province-appointed commissions susceptible to provincial capture.[ci] The Intergovernmental Relations Framework Act 13 of 2005 provides the statutory architecture for co-operative dispute resolution across spheres.[cii]

The contrast with the Nigerian constitutional design is precise. While section 151(4) of the South African Constitution prohibits higher-level government from compromising municipalities' ability to exercise their powers, section 7(1) of the Nigerian Constitution vests the power to determine that ability in the state government.[ciii] Also, while a guaranteed 5-year

[xcvi] Constitution of the Republic of South Africa 1996, s 151(1) (hereinafter the South Africa Constitution). See also DN Mlambo and MH Maserumule, 'Constitutional and Legislative Frameworks for the Local Sphere of Government in South Africa' *Journal of Public Administration* (2024) 43(1), 89 https://www.researchgate.net/publication/375929317_Constitutional_and_Legislative_Frameworks_for_the_Local_Sphere_of_Government_in_South_Africa_Analytical_and_Interpretive_Perspective accessed 18/04/2026.

[xcvii] South Africa Constitution 1996, s 151(4).

[xcviii] Ibid, s 159(1).

[xcix] Ibid, s 159(3).

[c] Ibid, ss 40, 41, 154(1). Section 41(1)(h) requires all spheres to co-operate in mutual trust and good faith; section 154(1) requires national and provincial governments to support and strengthen municipal capacity.

[ci] Ibid, s 157.

[cii] South Africa Intergovernmental Relations Framework Act 13 of 2005.

[ciii] The 1999 Constitution, s 7(1). The structural contrast is that while both constitutions subject local

tenure is constitutionally provided for and an internal mechanism granting powers to municipal councils in South Africa, the Nigerian Constitution has no such provision in favour of local government. Where South African municipal elections are insulated from provincial political capture through a national framework, Nigeria's SIECs are dependent on the governors whose political interests they serve.[civ] And whereas section 229 of the South African Constitution establishes municipal fiscal powers, including the right to impose property rates and surcharges as a constitutional entitlement, Nigeria's local government councils have no constitutionally guaranteed independent taxing power.[cv]

The lesson from the South African context is straightforward: constitutional protection materially changes the structural conditions under which local governance operates. The prohibition in section 151(4) does not eliminate political pressure on municipalities; rather, it suggests that pressures must be applied through legitimate constitutional channels rather than through the constitutional instruments of subordination that the Nigerian design provides. For Nigeria, the South African model demonstrates that the decision not to include such a provision in the 1999 Constitution was political, not an architectural necessity, and that same can be reversed.

RETHINKING REFORM

The standard reform prescriptions in the Nigerian local government literature share a common deficiency:they address the symptoms of constitutionalised subordination without dismantling its structure. Calls to strengthen SIECs, increase local government allocations, or enforce the 2024 Supreme Court judgment are not wrong, but insufficient. They operate at the level of implementation and political will, while the problems are structural and constitutional. This section proposes a reform agenda calibrated to the depth of the problem identified in this article: one that begins at the constitutional level and works downward, rather than beginning with political exhortation and hoping it reaches the text.

The first and non-negotiable reform is a constitutional amendment to excise the structural provisions through which constitutionalised subordination operates. This requires at least three textual interventions. First, the abolition of the State Joint Local Government Account under sections 162(5) to (6) and its replacement with a direct allocation mechanism of Federation Account allocations to local government councils, converting the 2024 Supreme Court's purposive interpretation into express constitutional text. Second, the alteration of section 7(1) to remove the vesting of local government's establishment, structure, composition, finance and functions' powers exclusively in state Houses of Assembly, replacing it with a concurrent framework of national minimum standards, on tenure, electoral administration, and administrative structure. Third, the insertion of a provision modelled on section 151(4) of the South African Constitution expressly prohibiting state governments from compromising or impeding local government's constitutional functions.

The second reform is the replacement of SIECs with an independent local government electoral commission or, alternatively, the transfer of local government electoral administration to INEC, whose financial

government to higher-level legislation, only the South African Constitution expressly prohibits higher-level government from compromising local government functions.

[civ] International IDEA (n 74).

[cv] South Africa Constitution 1996, s 229. See Idoko and Obidimma (n 22).

independence under section 81(3) of the 1999 Constitution provides the structural model. The key constitutional requirement is that local government electoral administration be placed on a first-line charge of the Consolidated Revenue Fund, insulating it from gubernatorial fiscal discretion in the same way that INEC is insulated at the federal level.[cvi] The introduction of a constitutionally fixed four-year tenure for local government chairmen and councillors, matching the tenure provisions for executive and legislative office-holders at federal and state levels, would close the caretaker committee model.[cvii]

Third, a Local Government Autonomy and Administration Act should be enacted at the federal level, establishing mandatory compliance mechanisms, penalties for state governments that withhold or divert local government allocations, and an independent auditing framework for local government finances. The absence of such legislation has been a persistent structural gap: judicial declarations of unconstitutionality have no automatic enforcement mechanism, as the post-2024 implementation stalemate demonstrates. The Act should also establish minimum administrative standards, financial management, staffing, and service delivery reporting, creating an accountability framework that disciplines both state interference and local government mismanagement.[cviii]

Conclusion

This article has argued that the failure of local government autonomy in Nigeria is neither incidental nor accidental, but rather political. It is structural. It is the product of a constitutional design that simultaneously guarantees democratic local governance and equips another tier that threatens that guarantee (constitutional-blank-cheque). Three constitutional mechanisms exacerbate these conditions: state unlimited legislative authority over local government councils, existence of the Joint State-Local Government Account, and the absence of a constitutional framework on local government electoral process.The foregoingare self-reinforcing as demonstrated in the tripartite autonomy framework previously discussed.

The Supreme Court's 2024 ruling is the most significant judicial intervention in this structural condition since 1999. Its purposive holding that the withholding of local government allocations is unconstitutional, and its unequivocal condemnation of the caretaker committee system, represent genuine doctrinal advances. However, this article has shown why the judgment cannot be the end of the reform story, as its core directives are in tension with the text of section 162(6); its implementation remains stalled by the political incentives that produced the original violation; and its address of the tripartite autonomy deficit is partial, focused predominantly on the fiscal dimension while leaving the political and administrative components intact.

The South African comparison confirms what the structural analysis implies: genuine local government autonomy requires constitutional protection. The express prohibition in section 151(4) of the South African Constitution against higher-level government compromising municipal functions is the product of a deliberate constitutional choice.

The reform agenda this article proposes is to write the prescription into the supreme law, as that alone makes it permanent.

[cvi] International IDEA (n 74). INEC's financial independence under s 81(3) of the 1999 Constitution.
[cvii] Ochenehi (n 35); BusinessDay (n 70).
[cviii] Page and Wando (n 75).