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## Operation of State-Local Governments Joint Account and Financial Autonomy of Local Governments in Nigeria's Fourth Republic

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### **Abstract:**

*Finance is essential to the Local government to enable it construct, establish and maintain social services and rural infrastructure at the grass root level, which is their statutory responsibility. The Nigerian constitution provided for funding of Local Government from three main sources: Allocation from the Federal Account, the 10% proportion of the monthly state Government internally generated revenue and the internally Generated revenue of the Local Government, yet the Local Governments continue to record setbacks towards the development of the grassroots. There have been allegations of state governments meddling with local government funds thereby undermining their financial autonomy. The study therefore examined the operations of the State-Local government Joint allocation committee and financial autonomy in Ogun State, Nigeria, one of the 36 states in the country. As in most of the other states in the federation, there was evidence of undue access and deduction from the Joint account by the state government. The state government equally utilized the opportunity of the joint account to utilize some of the funds for the account for its purposes. The membership of the committee is lopsided, such that the many observers make no contributions to the sharing of the resources which are pre-determined before the convening of such meetings. It is believed that for effective financial autonomy to be realized in the Local Governments, the 1999 constitution of the Federal Republic of Nigeria should be amended. The state-Local government joint allocation committee should be scrapped while funds from the federation account should be sent to the local governments directly.*

### **1. Introduction**

By Financial Autonomy then we shall mean the independence or freedom given to Local Government to administer their funds or money with any interference from any other tiers of government. According to Chapter 1, Part 1 section 2 (2) of the Constitution of the Federal Republic of Nigeria it states that "Nigeria shall be a Federation consisting of States and a Federal Capital Territory". This means Nigeria is a Federal State Operating Federalism.

The Federal form of Government ensures that three or at least two other levels of Government are present it is important to note that Nigeria has a quasi-federal political system that is characterized by Federal Government domination of the State Governments while the State Governments also dominate the Local Governments. The president tends to be the head of the State Governors and at the state level the Governors tend to be the chief executive and head of the Local Government Chairmen.

In a Federal form of Government it has been established that there cannot be an absolute independence among the tiers of Government. There must be inter-governmental administrative interaction. The following levels of interaction which in some cases may act as impediments to local government autonomy still manifest. In most cases, this pattern of interaction becomes indispensable and more often responds to and in obedience to the degree of conflict and consensus, negotiations, bargaining and co-operation that exist over space and time (Adeyemo, 1992).

It involves intra-governmental rather than inter-governmental bargaining.

In case of local government in Nigeria there a lot of inter-governmental relationship between the state government and the local government involving the office of the governor and some state ministries, commissions and agencies.

The Governor tends to act as the Head of the Local Government Chairman. He summons them to meeting, at will and necessary directives from time to time. the monthly allocations that are expected to be given to local government are been diverted and sometimes mismanaged by the so called 'democratically' elected Governors (Togun, 2010). Reinforcing this practice, Ajeh (2009) and

Sesan (2004) remark that the idea of joint account is not entirely bad, but the manner of spending monies from such joint account exclusively by the Governors is condemnable (Aliyu, Afolabi & Akinwande, 2013:77)

Discussions on State/Local Governments Joint Account can only be situated with the concept of Federalism with special emphasis on the theory on the separation of power and fiscal Federalism in Nigeria. A Federal State is a government with two or three levels of governments. In case of Nigeria its constitution provided for three tiers of government; the Federal, State and Local Government. Fiscal Federalism is system of taxation and public expenditure in which revenue-raising powers and control over expenditure are vested in the various tiers of government within a nation, ranging from the National Government to the smallest unit; the Local Government (Anyafo, 1996 cited in Dang 2013).

According to Nyong (1999) fiscal Federalism concerns the relationship among the various levels of government with respect to the sharing of National cake, assigned functions and tax powers to the constituents unit in a Federation. He asserts that the important issue in fiscal Federalism is revenue allocation formula, sharing of the National revenue among various tiers of government as well as distribution of revenue among states.

One of the cardinal principles of the Federalism is that no level of government is subordinate to one another, though there must be a central government for this arrangement.

The important features of Federalism are;

- a) Division of Power among level of government
- b) Coordinate supremacy of each level of government
- c) Financial autonomy of each level of government

Allocation commissions have set up at different times to examine and settle the issue of revenue allocation among the three tiers of governments.

The 1999 constitution of the Federal Republic of Nigeria strategically position the Local Government as Third level of government and also established the Federal Accounts Allocation Committee (FAAC) and the State/Local Joint Allocation and Accounts Committee (JAAC) for the pooling and distribution of Local Government Revenue among governments. Agbani & Ugwuoke (2014) write that:

The essence of the above Constitutional provisions is to make the local government council a tool for rural development in Nigeria, since it is very close to the grassroots. The state Governments are supposed to be supervising the activities of the Local Government Councils in their various areas of jurisdictions, to ensure probity and accountability in the management of Local Government revenue for effective rural development and transformation (Agbani & Ugwuoke, 2014: 146).

We have to agree with the fact that the formulators of the state joint local government account system have good intention for its establishment. However, this financial policy played into the hands of hawks such that the objective of the joint account became defeated as the supervision of the account by the state governments provided a vent for manipulation of the account through deduction, delay in the release of allocation to councils and diversion of funds into private use (Ojugbeli & James, 2014).

As asserted by Dalhatu (2006) "the issue of autonomy has to do with the Local government, beyond mere constitutional provision that would be organised as the third tier of government, with power to regulate, to spend and powers to provide services". But experience and empirical evidences have shown that financial autonomy of local government is non-existent in Nigeria.

## 2. Financial Autonomy

Adeyemo (2005) writes that autonomy presumes that local government must possess the power to take decisions independent of external control within the limits laid down by the law. It must mobilize efficient resources particularly of finance to meet their responsibilities, put differently; local autonomy is the relative independence of the local government in clearly defined issues, areas, as well as separate legal identity from other levels of government. It may be argued that there can never be an absolute autonomy because of the need for interdependence of the three levels of government and this bring into focus the inter-governmental context of local government autonomy. The federal, state and local governments rule over the same population. To ensure optimum utilization of the resources at their disposal, there must be very clear definition of the boundaries or arena of operation of each of them.

There cannot be any meaningful development at any given level of government without adequate finance. The financing of local government continues to be at the front burner of political discourse in Nigeria, as the local governments have failed to deliver grassroots development for which they were created. Most of the Local Governments in the country exist only for payment of salaries, as they depend majorly on statutory allocations from the federation account.

Adeyemo (2005) writes that to enhance financial autonomy and regular sources of revenue, during the military administration of Ibrahim Badamosi Babangida, there was the direct disbursement of funds to local governments, thus preventing the hijacking of the funds of local governments by the state governments. The federal government equally increased the statutory allocation to local governments; from 10 – 15% in 1990 and subsequently from 15 – 20% in 1992.

The usurpation of Local Government functions and revenue sources by State Government is another serious areas of eroding the autonomy of the Local Government. More often than not, parallel revenue boards, through the states unwittingly usurp and erode the revenue yielding areas of the Local Government. It is not uncommon to see such Boards to include market, motor parks, building plan approvals and forest royalty collection fund etc.

Asaju (2010) writes that the 1999 Constitution empowers the State government to scrutinise and approve Local government budgets, and expenditure through the State House of Assembly. Most of the state governments capitalize on this to exercise arbitrary and undue control over Local government finance.

The 1999 constitution of the Federal Republic of Nigeria also stipulated very clearly on the establishment of the joint account and purpose for which it should be put in section 162, Sub-section 18. Specifically, section 5 8 of the constitution states:

The amount standing to the credit of local government councils in the federation account shall also be allocated to the states for the benefits of their local government councils on such terms and in such manner as may be prescribed by the national assembly.

Each state shall maintain a specific account to be called “state joint local government account” to which shall be paid all allocations to the local government councils of the state from the federation account and from the government of the state. Each state shall pay to the local government councils in its area of jurisdiction such proportion of its total revenue on such terms and in such manner as may be prescribed by the national assembly. The amount standing to the credit of local government councils of a state shall be distributed among the local government councils of the state on such terms and in such manner as may be prescribed by the house of assembly of the state.

### 2.1. State – Local Government Joint Allocation and Account Committee (JAAC) in Nigeria

Ojugbeli and James (2014) write that historically, the idea of state – Local government accounts was first introduced in Nigeria in 1976 following the 1976 local government reform. The introduction of the Joint Accounts into the 1979 constitution of the Federal Republic of Nigeria, was primarily to improve the parlous financial condition of the local councils as well as to have statutory provisions that would ensure that state governments do not interfere with the allocation to the local councils.

Eme, Izueke & Ewuim (2013) write that the Act establishing the State – Local government Joint Account also provided for the modalities of its operations to ensure financial discipline and the fact that no local government is politically marginalized in favour of other local governments by the state government as the supervisory body. This included both the sharing formula amongst the local governments in the state as well as the statutory deductions that should be made from the Joint Account. The Act stated that:

any amount which shall be set out by the committee at any time for distribution from the amount standing to the credit of Local Government Councils in the Joint Account shall be distributed among the local government councils by the Joint Account Allocation Committee (JAAC) in the following manner;

- a) 40% on the basis of equality
- b) 25% on the basis of population
- c) 20% on the basis of primary school enrollment
- d) 10% on the basis of internally generated revenue
- e) 5% on the basis of landmass.

Some Deductions Provided for by the Law:

The deductions provided for under the Joint Account Law tagged “First-Line-Charges” include the following;

- Local Government Education Authority gross salary
- Local Government Education Authority Overhead
- Total Education Fund payable
- Pension Fund allowance.
- Training fund
- Traditional rulers (Eme, Izueke & Ewuim, 2013: 117 – 118).

Ojugbeli & James (2014) write that contrary to the protection of Local Government allocation as was envisaged by the constitution, the various state governments have resorted to manipulations of the account according to their interests. The different types of illegal deductions, diversions and sometimes delay in the release of council’s allocation from the Joint Account System attest adequately to this. The authors aver that it was the same making of illegal deductions under spurious reasons that led to eventual abolition of the Joint account system in 1985 during the administration of Ibrahim Badamosi Babangida.

Agu (2007) argued ordinarily, the local governments should not financial challenges in the execution of their constitutional mandate, however, the various state governments serve as impediment to actualization of the dreams of those who drafted the constitution and created the Joint Account. “Local government is well funded, but unfortunately these resources do not get to them. The problem is the issue of indirect funding and this confirms the extent of exploitation by the state government” (Agu, 2007:89). Bello-Imam (1996) observed clearly that local government fund is often misappropriated by the supervising state government. The exploitation and misappropriation of councils fund is made easier due to its lack of financial autonomy, as the JAAC actually places the local government under the direct control of the states as the local governments have no real control over their resources. This is why it has been stated that “this practical denial of autonomy to local government councils affected local government resources and therefore created problems in the local government system in Nigeria as much of the resources from the central authority are siphoned by the state governors” (Agu, 2007:94 cited in Ojugbeli & James, 2014).

Aliyu, Afolabi & Akinwande (2013) cite several cases of abuse of the Joint Account by different state governments across Nigeria, to substantiate their argument that the Account has been subjected to severe abuses by the state governments at the detriment of the local governments thereby undermining the financial autonomy of the local government as well as their ability to deliver on their statutory responsibilities. They write that: the illegal deduction of local government funds by some state Governors ignited a petition by Nigerian Union of Local Government Employees (NULGE) in 2002, which was sent to former President Olusegun Obasanjo (Abiodun, 2005). The same scenario played out between Ekiti State chapter of NULGE and Ekiti State government which is still in the court (Salako, 2012). All the allegations boil down on illegal deduction connected with non availability of elected councils' bosses. This illegal infiltration on council affairs was properly captured by Abiodun (2005), that joint account across states of the federation

showed various illegal and arbitrary deductions from the statutory funds. It was equally alleged that monies accruing to the local governments in the joint account were occasionally paid to contractors without verifying such debts and that new contracts were awarded centrally (at the state level) without recourse to the interest of the respective local councils (Salako, 2012; Abiodun, 2005). To affirm the accusations, the Revenue Mobilization Allocation and Fiscal Commission (RMAFC) in 2009 indicted the state Governors of abandoning their statutory responsibilities in respect of the state/local governments' joint account (Aliyu, Afolabi & Akinwande, 2013: 77-78).

Agunyai, Ebirim and Odeyemi (2013) also write that:

The usurpation of Local Government functions and revenue sources by State Government is another serious area of eroding the autonomy of the Local Government. More often than not, parallel revenue boards, through the states unwittingly usurp and erode the revenue yielding areas of the Local Government. It is not uncommon to see such Boards to include market, motor parks, building plan approvals and forest royalty collection fund (Adeyemo, 2005 cited in Agunyai, Ebirim & Odeyemi, 2013 :36 ).

The issue of State Local government Joint Account has been a thorny issue in Local government State relationship in the Fourth Republic. This situation also brought to the fore the question of Local government autonomy. The experience with many Local government areas was that their states starve them of the statutory grants thus denying them of rendering essential services as required (Ojugbeli & James 2014; Asaju, 2010). The charge is corroborated by Aghayere (1997:90) who writes that:

State governments have compounded the financial problem of local governments by failing to pass on to local governments the federal allocation that has been passed through them as provided for by section 149(5) of the Nigerian constitution ... In addition to "diversion" of local government funds, state governments have also failed to contribute their own share to the local governments as required by section 149(6) of the same document (Aghayere, 1997: 90).

### **3. Theoretical Framework**

We adopt the efficiency services theory as theoretical construct for this study. The efficiency argues that what is central and important to the local government the achievement of success in providing quality services to its residents. The crux of theory therefore is that the predominant purpose for establishing local government is to provide services to the local population (Fatile, Majekodunmi, Oni & Adejuwon (2013). The foremost advocate of this theory is Langood (1953).

The efficient-services theorists hold that the local government occupies the best position for the efficient performance of certain functions. This is as a result of the fact that they are the government that is closest to the people, and also the fact that they cater for a smaller population when compared to the state or federal governments.

As argued by Sharpe (cited in Ola and Tonwe, 2009) the local government is the most efficient agent for the provision of those local services that they have responsibility to provide. The implication is that those needs are so germane that if there were no local governments, there would have been another agent of government that would have established to perform those responsibilities. According to him, there would have been need to decentralize a specific government department at the national level to undertake the responsibilities of the local government. However, the reality is that a department would not be able to achieve the same level of coordination that a local government does (Fatile, Majekodunmi, Oni & Adejuwon (2013).

The proponents of this school maintain that the closeness of the local government to a specific location makes it best suited to provide efficiently the services that are needed at the grassroots. These services include local roads, housing, water supply, primary health care services, education, markets, as well as agricultural services including agricultural extension services (Eminue, 2006).

The local governments require adequate funds to be able to deliver these services which they are established to discharge. They are strategically positioned to provide the services more efficiently than either the federal or state governments who are not as close as the local governments to the citizens. The usurpation of some local government functions as justification for tampering with the funds of local governments through the JAAC, apart from serving the selfish interest of the states, also undermines the interest of the people who are to be served by the local governments. This is as a result of the fact that the states cannot efficiently deliver the same services as the local governments would.

This underscores the need to reverse the current trend across the country where various states make illegal deductions from the JAAC under various spurious claims, of projects executed on behalf of the local governments by the state, even when such projects are not executed in consultation with the local governments. The current system of operation of the JAAC across the states, seem negate the principles of financial autonomy for the local governments in the country.

### **4. Methodology**

The study relied primary and secondary qualitative data. Primary data was collected through in-depth interview of 15 respondents, purposively selected to include local government officials who work in the treasury department, Observers in the JAAC, and members of NULGE from three local governments, one each from the three senatorial districts. The purpose selection is based on the technical nature of the subject matter and to ensure that respondents are those who have knowledge of the workings of JAAC in the state, as it is not open to the general public. This was complemented with secondary data from textbooks, journal articles, and material downloaded from the internet. Data were content analyzed and integrated into discussions of the subject matter.

#### 4.1. Operation of State- Local Government Joint Account in Ogun State

Ogun State comprises of 20 Local Government Councils which are; Abeokuta South, Abeokuta North, Odeda, Ewekoro, Ifo, Obafemi/Owode, Ado-Odo/Ota, Ipokia, Yewa South, Yewa North, Imeko/Afon, Remo North, Sagamu, Ikenne, Odogbolu, Ijebu Ode, Ijebu North East, Ijebu East, Waterside and Ijebu North Local Government Councils.

The respondents stated that there is a standing State-Local Government Joint Allocation Account Committee in Ogun State as prescribed by the Constitution. The composition of this committee in Ogun State is as follows;

- |   |   |           |
|---|---|-----------|
| 1. The Honorable Commissioner   |   |           |
| Ministry of Local Government and Chieftaincy Affairs                  | - | Chairman  |
| 2. The Honorable Commissioner of Finance                              | - | Member    |
| 3. The State Accountant General                                       | - | Member    |
| 4. All (20) Local Government Council Chairmen                         | - | Members   |
| 5. The Permanent Secretary Ministry of Local Government               | - | Member    |
| 6. Three Traditional Rulers (One from each Senatorial District)       | - | Observers |
| 7. One Representative from the Local Government Service Commission    | - | Observer  |
| 8. One Representative from Bureau of Local Government Pension Board   | - | Observer  |
| 9. The State President of Nigeria Union of Local Government Employees | - | Observer  |
| 10. One Representative of Local Government Pensioners                 | - | Observer  |
| 11. One Representative of Nigeria Union of Teachers                   | - | Observer  |

This committee meets once every month after receiving signals of the state Commissioner of Finance and Accountant General. Usually the invitation to meeting is sent through the office of the Honorable Commissioner to the Local Government and Chieftaincy Affairs. Before, the meeting date, the Ministry would have carried out the distribution of the amounts due to each local government from the total figure of allocation received from the Federal Allocation through its Technical Committee of which no representative from any of the local governments as member. The criteria used for this distribution are not different from those employed by the revenue, mobilization and fiscal commission in Abuja. The criteria include equality, population, land, terrain, Internally Generated Revenue Proportion etc (Eme, Izueke & Ewuim, 2013: 117 – 118).

Some of the respondents also stated that after several agitations, protest, strikes and complaints from Labour Union; the NUT and NULGE, (resulting dissatisfaction with some deductions carried out by the state government before the sharing of the funds) the distribution pattern were modified and amended and two additional line charges were established. The additional line charges are; (a) to accommodate salaries of primary school teachers and Local Government workers and (b) to make payment for projects and others.

The respondents interviewed stated that the JAAC does not receive any financial contribution from the State Government. The ministry of Local government and chieftaincy affairs and the office of the accountant – general shares the monies received from the Federal Allocation Account for the local governments after they have carried out the deductions. The implication is that the Ogun state government does not contribute 10% of its internally generated revenue to this account as provided by the 1999 constitution.

#### 5. Observations Recorded from the Operation of Jaac in Ogun State

1. The composition of the membership of JAAC does not include expert/financial administrators from the Local Government to serve possibly on the Technical Committee. Such financial administrators would have been in position to make useful contributions on the sharing of the statutory allocations amongst the local governments.
2. The observers do not make any contribution, nor do they have voting rights in the committee. They only attend to show their physical presence while the state officials hand out to the local governments already determined amounts, without any input from the local government.
3. The State Government makes deductions from the account without regard to the convenience to the local governments for projects and procurements initiated by the state governments and carried out by it on behalf of the local governments.
4. The payment of primary school Teachers salary which presently constitutes about (65%) of the total allocation received from the federation account constitutes a huge burden on the finances of the Local Governments. This is especially so, as the state government does not make any financial contribution to the JAAC.
5. The local government Chairmen who are usually either appointed by the state governors (caretaker committee) or elected through elections conducted by the state independent electoral commission appointed by the state governors seem frustrated and hopeless with a system that leaves them incapacitated financially. They seem helpless as any agitations would result in one form of sanction or the other by the state government.

#### 6. Conclusion

The operations of the state-Local government Joint Account in Ogun State, makes financial autonomy granted to the Local Government is mere paper work. In operating the JAAC the state government has direct access to the local governments from the federal account, which it makes deduction from before disbursement to the local government. The local governments which are led by

caretaker committees appointed by the state governor have no political will to oppose the position of the state, since they owe their mandate to the state governors that appointed them.

The deductions that are made from the JAAC before distribution to the local governments make it impossible for the local governments to have adequate funds to cater for the services they established to render to the people. The method of management of the JAAC is wish indirectly keeps the local governments at the mercy of the state, without their making any contributions is not justifiable. The JAAC should be democratic with the local governments making contributions on the distribution of the funds from the statutory account.

## 7. Recommendations

In order to ensure proper financial autonomy the following are recommended;

- i. That Section 7 of the 1999 constitution of the Federal Republic of Nigeria be amended to relieve the Local Government Councils from the apron of the State Governments.
- ii. The Joint State / Local Government Account be abolished and allow local Government to receive their allocation directly from Federal Account.
- iii. That Institution like the Office of the Auditor General for Local Government, Bureau of Local Government Pensions and the Local Government Service Commission be subject to Joint Local Government Administration in terms of appointment of its officers and staffs. All should be recommended from the State Governor and membership should be drawn among serving and retire Local Government workers who knowledgeable and experienced in Local Government Administration.
- iv. The forth schedule of the 1999 constitution of the Federal Republic of Nigeria Section 2 (a) states that Local Government is to participate in the provision and maintenance of primary, adult and vocational education and NOT be bear the total cost or burden.
- v. Therefore, the deduction of 100% salaries of primary school teachers and allowances from the Local Government Allocation should be stopped and proportional formula should be worked out between the State and Local Government Councils.

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