



Financial Autonomy And Local Government Funding In Nigeria: The Role Of Nigeria Fiscal Intelligence Unit (NFIU)

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ABSTRACT

The recent guidelines issued on May 6, 2019 by the Nigerian Fiscal Intelligence Unit (NFIU) re-opens the endemic dispute on fiscal autonomy for local governments in Nigeria and, by extension, the greater debate on true federalism. This paper examines the dialectic contradictions arising between the 1999 Nigerian constitution which makes Nigeria's 774 local government areas dependent financially on the 36 states of the federation and the NFIU guidelines granting them (local governments) direct access to their funds. By adopting a documentary research design, involving the review of historical secondary data sourced from credible books, articles and the Constitution, we assert that the provisions of State Joint Local Government Account are incongruous with established democratic norms for efficient and effective functioning of third tier of government in a federal structure. We also assert that the guidelines from the NFIU may also have constitutional challenges regarding its implementation, however laudable its principles, making it inevitable to seek a finality on the issue of fiscal autonomy from the judiciary. Our conclusion is that stakeholders in the Nigerian political system should pursue the issue of financial autonomy for the local governments to a logical conclusion on the basis of its popularity with the citizens and the conviction that it would accelerate grassroots development while promoting responsible and accountable local government system.

Keywords: Financial, Autonomy, Funding, NFIU

INTRODUCTION

The financial autonomy of Local Governments in Nigeria, particularly its institutional and political breaches, has attracted a lot of scholarly interrogation since Nigeria's independence in 1960. Existing academic works emphasize the irony inherent in local government financial autonomy with notable scholars like Olaopa (2009), Opara (2016) and Anyebe (2017), on the one hand, ascribing to the Babangida military dictatorship, the golden age of financial autonomy. On the other hand, many researchers, among them Ugwuany (2014), Odo (2014) and Koni (2016), are united in ascribing the gloomiest age of local government fiscal/financial autonomy to the years of Nigeria's Fourth Republic and, coincidentally, her most enduring democratic dispensation, starting 1999 till date. The paradox of these findings is that dictatorship gave rise to fiscal freedom while democracy entrenched fiscal restrictions for local governments.

Given the above, it would seem that a further academic investigation of local government financial autonomy would have been pedestrian, an exercise with foregone conclusions, but for the recent policy guidelines issued on May 6 by the Nigerian Fiscal Intelligence Unit (NFIU) – an agency legally established by Act of the National Assembly in 2018 - that would, if implemented, return financial autonomy to the local governments. This singular act would deconstruct the constitutional provision for a State Joint Local Government Account, under which the 36 states of the Federation had maintained an iron-clad stranglehold on the financial status of the nation's 774 local government areas. According to

Hassan and Iwuamadi (2018), the “near absence” of financial autonomy for local governments in Nigeria is down to the interpretation and implementation of Section 162 (5-8) with the following provisions:

1. 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.
2. 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.
3. 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 a manner as may be prescribed by the National Assembly.
4. 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 (Doho, Ahmed & Umar, 2018) .

It is noteworthy that since the inception of the system of local government in Nigeria, there had been persistent clamour for the autonomy of the local government as the third tier of governance in the federation. It is interesting to note that even the federal government has in recent times joined in championing the course of local government autonomy. In the forward of the guidelines for the 1979 local government reforms, it was clearly remarked that, “the states have continued to encroach upon what would have been the exclusive preserve of local governments. With this reform, the local government was granted the power of grassroots governance with apparent improvement in the autonomy as the third tier of government in the country (Eme, Izueke & Ewuim, 2013).

In order to strengthen the autonomy and philosophy of government at the local level, the Federal government guaranteed the statutory nature of local government by embodying it in the 1979 constitution. In section 7(1) of the constitution, it was stated that, “the system of democratically elected local government councils is under this constitution guaranteed”. Even the military administration of General Ibrahim Babangida from 1986 took bold steps to strengthen the autonomy of local government. By January 1988, good measures of autonomy came the way local government with the scrapping of the state ministries of local government throughout the country thus removing the political control and bureaucratic redtapism perpetuated by these state ministries. According to Adeyemo (2003) other efforts made towards strengthening local government autonomy include;

- (a). The approved scheme of service for local government employees following the recommendation of the Oyeyipo Committee report of March 1988.
- (b). The direct disbursement of funds to local governments; thus preventing the hijacking of the funds of local government by the state governments (through the federal pay offices).
- (c). Subsequent increases in the statutory allocations to local government in the 1989 constitution which are aimed to remove the inadequacies of the local government system viz; section 7(8), section 292 and section 304.

It is worthy to note that while local government autonomy cannot be absolute in a federation it is, however, a desired goal for local governments to be granted good measure of financial autonomy so as to be able to carry out effectively the task of rural development.

It has been stated earlier in the paper that the Act which established the state Joint Local Government Account (SJLGA) was passed in 1981 by the National Assembly but the eventual domestication and implementation of the provisions of the Act by the states in the federation only took effect in the early years of the Fourth Republic when state house of assembly passed the SJLGA laws to give effects to that constitutional provisions.

Under the Fourth Republic, efforts to redress the provisions of Section 162 of the 1999 constitution began in earnest in 2012 when former President Goodluck Jonathan forwarded a Bill to the National Assembly to stop the operation of the joint state/local government accounts. The president’s action is predicated on

calls by well-meaning Nigerians for financial autonomy to be granted the constitutionally-recognized 774 local government areas in the country (Eme, Izueke & Ewuim, 2013).

For many years, local government allocation has been hijacked by the various state governments because of absence of a truly local government system in our practice of democracy. Section 7 (1) of the 1999 constitution allows for an elected administration in the councils but in practice, most of the councils in Nigeria are administered by appointed chairmen or caretaker committees. Only very few can be said to be under democratically elected officials. Even in those with elected administrations, their finances are under direct control of the state government. Hence there is no visible development in practically all the 774 councils in Nigeria. Their roads are as dilapidated as ever. There is nothing to show that there is grassroots government in Nigeria. The vaunted development that they are supposed to bring to the people in terms of improved healthcare, motorable roads and social welfare program, among the acclaimed gains of democracy, are conspicuously absent from the society.

By convention of true federalism, local government is assumed to be the third tier of government. As a third tier government, all local government are assumed to be independent. However, because some state governors do not ascribe to this independence, they have done all in their power to ensure the emasculation of the councils so that they can utilize their federal allocations at their whims. One instrument that gave the governors the power of control of the councils is the state/local government joint accounts. Once this umbilical cord is broken, the councils can be in a position to develop their areas.

Under the uniform account system, state have dictated projects for councils and disbursed council funds as they like. That is why officials at the local government level are largely not elected. In some states where elections were held in the councils, the party in power ensured that its candidates won all the seats. They do this in connivance with electoral officers of the state independent electoral commission (SIECs). This scenario obtains because SIEC officials are appointed by the governor, who expect them to loyal to him and his party. With SIEC in place, outcome of council polls are predictable. With SIEC it will be difficult for the opposition to win an election at council level. This is why many state governments have not conducted council polls despite constitutional provision for elected council administration in the country.

Background to the State Joint Local Government Account

The state Joint Local Government Account (SJLGA) was initially introduced in the Nigerian federation as far back as 1981 during the second Republic administration of President Shehu Shagari. Conscious of the fact that the Nigerian economy is a mono economy where over 80% of both the federal, state and local governments revenues come from their shares of the oil wealth, the administration ostensibly wanted to create a platform where both the federal and state governments could play some roles in funding and monitoring the local government revenue earnings and expenditure to ensure their success in rural development.

The joint account system was brought into being through an act of the national assembly known as "Allocation of Revenues (Federation Accounts etc) Act 1981 (Daily Trust, 2006). The same Act established what is today known as Federation Account Allocation Committee (FAAC). The committee holds meeting every month. However, during intervening military eras in Nigeria, decrees were enacted by the Federal Government such as decree 49 of 1989 which established the Revenue Mobilization, Allocation and Fiscal Commission (RMAFC) with powers to "monitor the accruals and disbursement of revenue allocations from the federation account". This specific power of RMAFC amongst other functions in the above decree is sustained in section 153N sub-section 31 and 32 (a e) part 1 of the 3rd schedule to the 1999 constitution.

Since the inception of the system of local government in Nigeria, there had been persistent clamour for the autonomy of the local government as the third tier of governance in the federation. Even though politicians understood the merits of autonomy for local governments, they had often fallen shy of making it statutory because of power elite interests to control the grassroots. It took the bold initiatives of General Ibrahim Babangida in 1986 to strengthen the autonomy of local government. By January 1988, some level of financial autonomy came the way local government with the scrapping of the state ministries of local

government nationwide thus removing the political control and bureaucratic bottlenecks perpetuated by the ministries. According to Adeyemo (2003) other efforts made towards strengthening local government autonomy include the approved scheme of service for local government employees following the recommendation of the Oyeyipo Committee report of March 1988; the direct disbursement of funds to local governments; thus preventing the hijacking of the funds of local government by the state governments increases in the statutory allocations to local government in the 1989 constitution which are aimed at removing the inadequacies of the local government system.

It is against this background of contending claims on what the nature and structure of financial autonomy should be for Nigerian Local government, especially in the Fourth Republic, that a critical study of the implications of the NFIU guidelines becomes an academic imperative. In conceptual terms, the contradictions, prospects, discontents and opportunities inherent in re-addressing the current practice represent the key objectives of this study aimed broadly at determining the practicability or otherwise of the NFIU guidelines. This study will also make recommendations on how the NFIU guidelines can be interrogated by stakeholders to the local government autonomy project with a view of charting a course of action that would facilitate the dividends of grassroots governance to the 774 local government areas nationwide

This study is, therefore, significant in the light of the reoccurring claims and counter claims that the state governments have been inhibitors, rather than facilitators, of development in the local government areas with the recent NFIU guidelines requiring urgent interrogation to facilitate deeper understanding of the implications of how the fiscal autonomy can be achieved in The Fourth Republic. The process adopted by the NFIU is also an area of political interest since the anti- graft agency is not envisaged constitutionally as a body that could review the constitution, especially as there are muted accusations that the NFIU is merely serving the purpose of the Presidency, given the Muhammadu Buhari, who won the 2019 presidential elections for a second term in office, has declared publicly his interest to return fiscal autonomy to the local government as was the case under Ibrahim Babangida's dictatorship. (Leadership, 2019). As such, scholarly research that critically interrogates the workability of the NFIU guidelines is of utmost relevance at this point in time.

Methodology, Scope and Limitation

This Paper adopted the documentary research design by relying on secondary data drawn from an array of published and unpublished materials relevant to the study such as the 1999 Constitution, books, journals, magazines, conferences and seminar papers and newspapers. The scope of coverage is from 1999 to 2019. A key limitation of this study is that it is time-constrained, making it infeasible to generate primary data from interviews from stakeholders in the local government project, among them politicians, elected officials of state at local, state and federal levels, officials of the NFIU and even bankers who are to implement the NFIU guidelines.

LITERATURE REVIEW

Scholars have over the years viewed fiscal autonomy for Local Government from a number of perspectives, ranging from utilitarianism, legalism, populism to relativism. Prominent among the scholars advocating these perspectives are ul-Haque (2013), Adeyemo (2005), Charlick (1992) and Nwabueze (1983). Fiscal autonomy is a derivative of fiscal federalism as is operated in democratic republican governments in which function, authority and resource allocations are devolved from the central government to peripheral levels of government. This process was aptly articulated by Osakwe (1999) who notes that it also relates to the "disposition of tax powers," retention of revenue and methods adopted in sharing centrally collected revenue in accordance with the constitutional responsibilities of all levels of government.

As a utility for democratization, Haque posits that viable local government is the process that aids the participation of masses in democratization, adding that without local governments any political system will neither be complete and entirely democratic. He posits further that the two-fold essentialities (purposes) that local government serves are (a) supplying goods and services come under administrative

purpose, (b) the representation and the involvement of masses in locating particular public need and objectivity to understand how these needs can be met.

The administration and representation at local levels inside the structure of local government is connected and formulated by the process of representatives at local government. For the enhancement of creating a better understanding about the local government's structure and functions, it is essential to elaborate and define local government and create awareness about local government values and democracy. The importance and the essentiality of local government will be concentrated on by keeping in mind the aspects of local government so that the attentions are drawn towards the distinctive local government's structure as the fundamental framework of the local government is formed by the local government's administrative structure where the determination and implementation of public policy take place at local level. Hence the attentions are directed towards the councils' composition and activities performed by these councils.

Adeyemo (2005) adopts a relativist approach to the autonomy of local government by defining local government autonomy as, "the relative discretion which local government enjoy in the regulation of their own affairs". The extent to which local governments are free from the control of the state and federal government in the management of their local affairs, according to him, will be essential to determining their (local government's) ability to recruit and manage its own staff, raise and manage its own finances, make bye-laws and policies, and discharge its functions as provided by law without interference from the higher governments.

Also pushing the relativist approach, Robson and Gomme argue strongly that local government are not entirely free from the control of the central government. This indicates that the power and authority enjoyed by the local government is to relative extent and it is because of the responsibilities are split among national and local government for the provision of services. Furthermore, it is vital to note that these divisions of responsibilities are done according to the political interests and policy related agenda. For them (Robson and Gomme) in the designing of sound democratic political system, local government should be viewed as the cornerstone as it serves as a cardiac vehicle on specific level to ensure able and conscientious citizenship.

From a legal perspective, Nwabueze (1983) sees the autonomy under the federal system as a function of separation of power with each tier of government enjoying a separate existence and independence from the control of the other governments. It is an autonomy which requires not just the legal and physical existence of an apparatus of government like a legislative assembly, governor, court etc, but that each government must exist not as an appendage of another government but as autonomous entity in the sense of being able to exercise its own will in the conduct of its affairs free from direction of another government.

In general perspective, ul-Haque (2012) views local government as a defense mechanism especially against subjective power by government, meaning that any unsound concentration of power merged at the centre can be unhealthy for progress; this is prevented by the local government. He argues that:

"There is correctness in this regard that greater level of accountability can be restored by means of local democracy. It can be said that local democracy have greater control than public corporate, appointed agencies and field administration. The element of 'elective' relates citizen with bureaucrats who makes the entire procedure more meaningful as accountability is more visible in local government. Activities of political nature inside local government like elections, pressure of political nature, rule-formulating, public debate and publicity- Bridge the gap among citizen, and their responsible administration along with the provision of opportunities for the handling of grievances".

From the foregoing, it is obvious that copious literature exists on fiscal autonomy of local government with Nigeria in context. However, there are challenges regarding relevant literature on the role of anti-graft agencies like the NFIU in local government administration. It is against this background that the significance of this study is better appreciated, focused as it were on the role of the NFIU in mandating a separation of the local government funds from the interference of the state governments. It is, as such, a

major expectation that this study will provide an informed understanding of the role of NFIU in the local government process, if any.

THEORETICAL FRAMEWORK

There is an unending theoretical contest in politics regarding the interdependence of structures and organs of states and the criticality of ensuring separation of power among them. While it is inevitable that organs of states be linked as conceptualized by David Easton and Herbert Spencer in the Systems theory and the Structural Functionalism theory respectively (Cerny, 2009), some scholars have also underscored the inevitability of the “ordered” separation of resources for effective governance. These scholars, among them Moe (1984), Perrow (1986) Mitchell and Simmons (1994) and Laffont (2002) have adopted the Principal-Agent theory for understanding the workings of this complex, even though symbiotic, relations among structures of state.

The Principal-Agent theory of organizations encapsulates the idea that public sector performance can be improved if incentive-based contracts between different actors are implemented. Principals will be more likely to achieve their desired outcomes, while agents will have clarity around work. Agency theory has had considerable influence on the theory and practice of public administration and policy since its emergence in the 1970s. It was particularly instrumental in many high-income developed countries through the 1980s and 1990s, with often radical public sector reforms resulting. Its legacy has endured, with many public sector organizational and policy designs continuing to be underpinned by concepts derived from the theory. Based on institutional economics, agency theory has, therefore, provided a powerful and all-encompassing framework for public sector organization.

The key idea, of the theory is based on a presumption that self-interest and rational utility maximization drive behavior in all of life, including public work, private lives, and organizational activities. Moreover, this self-interest can be viewed as a set of relationships between different parties (Moe, 1984) The details of these relationships, once defined, and the requirements of the various parties in any particular venture or activity can be itemized and then written into a formal contract. The contract can, in turn, be deployed for purposes such as setting expectations and objectives of contract partners and for establishing performance assessment and accountability expectations.

The relevance of this theory to fiscal autonomy, as enshrined in the 1999 Constitution – currently under review through the NFIU guidelines – is that the both the local and the state governments co-joined through the “State Joint Local Government Account” would act in ways that would guarantee the interests of each other, especially in terms of accountability and performance. Unfortunately, this has not been the case with the state government often neglecting its contractual obligations to ensure the local governments deliver quality service and infrastructure to the grassroots. It is this breach that the NFIU seeks to reverse through its guidelines.

Another theory relevant to this work is the Higley and Burton (1987) “Elite Conflict and Consensus” model used for evaluating relationships among elites and the stability of a polity. The model indicates that elites within a polity can generate stability or instability on the basis of their unity or otherwise. As such, they claim that “elite consensus results in stability while elite disunity is the norm in instability.” Using this model to interrogate the NFIU guidelines on fiscal autonomy, it may result that failure of the power elites to accept the guidelines may lead to instability but if accepted, it could result in the stability of the local governments and the achievement of fiscal autonomy for the third tier of government.

Role of the Nigerian Fiscal Intelligence Unit (NFIU) In The Fiscal Autonomy Process And Stakeholders Reactions

The Nigerian Financial Intelligence Unit (NFIU) is the Nigerian arm of the global Financial Intelligence Units (FIUs) was established in 2004 and domiciled with the Economic and Financial Crimes Commission (EFCC) as an autonomous unit operating in the African region. Of recent, it was relocated and domiciled with the Central Bank of Nigeria (CBN) to enhance the performance of its mandate of safeguarding the Nigeria financial system against crimes linked with money laundering, and financing of

terrorism and arms proliferation. In 2018, it became an independent body following the passage of its enabling Act by the National Assembly (Ameh, 2019).

The Unit based its guidelines on local government fiscal autonomy on the discharge of its mandate claiming that its analysis of cash withdrawals and transactions of the State Joint Local Government Accounts showed that they (accounts) pose “biggest corruption, money laundering and security threats at the grassroots levels and to the entire financial system and the country as a whole.” On the basis of this, the NFIU indicates that it has decided to uphold the full provisions of section 162 (6) (8) of the 1999 Nigerian Constitution as amended which designated state Joint Local Government Account into which shall be paid allocations to the local government councils of the state from the federation account and from the government of the state. It (NFIU) concludes by stating that The amount standing to the credit of local government councils of a state shall be distributed among the local government councils of that state and not for other purposes”(Egbas, 2019).

The NFIU guidelines were specifically directed to the commercial banks nationwide since funds are paid into them from the federation account for onward transfer to state accounts. The NFIU declared that effective from June 1, 2019, it would be illegal for state governors to tamper with the allocations of local governments. The NFIU banned banks, governors, financial institutions, public officers and other stakeholders from tampering with the statutory allocations of local governments beginning from June 2019. The NFIU not only warned that defaulting banks would face severe sanctions, it also added that there shall be no cash withdrawal from any local government for a cumulative amount exceeding N500, 000:00 per day. Any other transaction must be done through valid Cheques or electronic funds transfer” (Egbas 2019).

Nigeria’s revenue sharing formula is as follows: every month, the federal government takes the lion’s share of 52.68 per cent from the federation account. The 36 states take 26.72 per cent, while the balance of 20.60 per cent is handed to the 774 local governments in the country. However, there have been claims over the years, especially from the inception of the Fourth Republic in 1999, that state governments have been starving the local governments of their funds through spurious charges, levies and, in the extreme, outright diversion.

Reactions from Stakeholders

The directives from NFIU has elicited mixed reactions from the stakeholders to the Nigerian political process, principal among them state governors, local government officials Non-Governmental Organizations (NGOs), scholars and the citizens. In the main, most of Nigerians regard the guidelines as a welcome development that would facilitate local government fiscal autonomy and place the local government administrators in the driver seat of development. It is also hailed for facilitating accountability and responsibility in the local government administration. However, the loudest protest against the guidelines has come from the governors of the 36 states of the federation through their umbrella association, the Nigerian Governors’ Forum (NGF).

In a petition dispatched to the President, the NGF claims that the NFIU was stoking mischief and seeking to cause disaffection, chaos and overheat the polity. It (NGF) specifically notes that NFIU of acting beyond its powers, the governors say the directive from the NFIU was not only illegal, but was also an attempt by the NFIU to show total disregard for the Constitution of the Federal Republic of Nigeria (1999) as amended. The governors claim that Section 7 (6) (a) and (b) of the Constitution conferred on the National Assembly (NASS) and the State Houses of Assembly, the powers to make provisions for statutory allocation of public revenue to the local councils in the federation and within the states, adding that “Similarly, Section 162 (6) of the Constitution expressly provides for the creation of the State Joint Local Government Account (SJLGA) into which shall be paid all allocations to the Local Government Councils of the State from the Federation Account and from the Government of the State.”

Claiming that nothing in the that nothing in the NFIU Act 2018 gave the unit the powers to dabble into finances of states and local governments, the governors aver that “Section 162 (7) of the Constitution goes on to place on the NASS the power to prescribe the terms and manners in which funds from the SJLGA may be disbursed and in Subsection (8), the Constitution empowers the State House of Assembly

to prescribe the manner in which the amount standing to the credit of the local councils in the state shall be distributed", the governors." According to the NGF, the NFIU is only mandated to trace or track laundered money that finds its way into terrorism financing and report such to the nation's security agencies (Tukur, 2019).

Remarkably, President Buhari is yet to respond to the governors' petition. Also, an attempt by the governor of Akwa Ibom State to stop the implementation of the guidelines through a case filed at a Federal High Court in Uyo was unsuccessful as the court refused to grant a restraining order against the NFIU. The presiding judge refused to grant the order but adjourned the case, suggesting that legal battles are ahead on the propriety or otherwise of the NFIU guideline.

CONCLUSION

We have attempted in this study a critical analysis of local government fiscal autonomy in Nigeria within the context of the guidelines issued recently (May, 2019) by the NFIU, deconstructing the 20-year old process of paying local government statutory allocations to the State Joint Local Government Account. (SJLGA) This paper established that progressively from 1999, there have been disputes among critical stakeholders to the Nigerian political process on the way and manner the (SJLGA) account was operated. We also established that the inability to make elected local government administrators – Chairmen and Councilors – accountable and responsible for their statutory allocations has stymied progress and development at the grassroots, the major essence of local government existence.

By citing literature including the Constitution, we established some patterns that show lack of consistency in the way fiscal autonomy has been handled in Nigeria. We also showed that the current process for funding the local governments through the state governments is a negation of the principles of fiscal federalism while also opening the door for large scale corruption through diversion of local government funds to state activities – even non-state activities – that are extraneous to local government and the development of the grassroots. By tying the apron strings of local government funding to that of the state, the 1999 constitution has also unwittingly tied the entire structure of the local government to the apron strings of the states who dictate to them according to their whims and caprices.

Finally, we examined the guidelines issued by the NFIU and posited that it would have a ground-shaking impact on the Fourth Republic, particularly its constitutional implications that would be tested in the court as already stated by the governors, through the NGF. However, it was also established that a preponderance of stakeholders in Nigeria would support and welcome the outcome of the judicial challenge to the NFIU directives.

RECOMMENDATION

Having established inconsistencies in the democratic governance around local government fiscal autonomy in the Fourth Republic as against the principles of true federalism, the following recommendations are imperative, based on empirical evidence from this study.

- That local government chairmen in the 774 local government areas of Nigeria should take a cue from the actions of the Nigerian Governor's Forum and come up with a resolute position in favor of the guidelines of the NFIU to signal their interest in entrenching true federalism, starting with their fiscal autonomy from the states.
- That proactively the 9th Assembly, inaugurated on June 11, 2019, should begin the process of initiating a Bill that would address the issue of fiscal autonomy for the local governments. This would be a follow-up to a similar executive Bill sponsored by the government of former President Goodluck Jonathan in 2013.
- That stakeholder, among them governors, NGOs, local government administrators, should allow the judiciary to adjudicate the propriety or otherwise of the NFIU directive while ensuring that any attempt at political solution by power elites, that would derail the fiscal autonomy process already set off through the NFIU guidelines, are resisted in favor of judicial proclamation and finality.

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