International Journal of Global Affairs, Research and Development (IJGARD), Vol.4, No.1, 736-752, ISSN 2992-2488

THE POLITICS OF LOCAL GOVERNMENT CREATION AND INTERGOVERNMENTAL RELATIONS IN NIGERIA: A CASE STUDY OF LAGOS STATE UNDER BOLA AHMED TINUBU, 1999–2007

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ABSTRACT

This study examines the politics of local government creation and intergovernmental relations in Nigeria, using Lagos State under Governor Bola Ahmed Tinubu (1999–2007) as a case study. The creation of 37 Local Council Development Areas (LCDAs) by the Lagos State House of Assembly in 2003, without recourse to the constitutional procedure prescribed under Section 8 of the 1999 Constitution, triggered a protracted fiscal and legal confrontation with the Obasanjo federal administration, culminating in the landmark Supreme Court ruling in Attorney-General of Lagos State v. Attorney-General of the Federation (SC. 200/2004). Anchored on Fiscal Federalism Theory and the Cooperative Federalism framework, the study employs a quantitative case study design to analyse the fiscal, constitutional, and governance dimensions of this intergovernmental dispute. Findings reveal that LCDA creation was driven by demographic pressures, political calculations, and deliberate exploitation of constitutional ambiguity; that federal fiscal sanctions under Section 162(5), while judicially constrained, exposed the coercive architecture of Nigeria's revenue allocation system; and that Lagos State's Internally Generated Revenue grew from 34 per cent to 62 per cent of total state revenue between 2000 and 2007, demonstrating the viability of subnational fiscal resilience under federal coercion. The study concludes that the Lagos experience illuminates fundamental tensions between constitutional rigidity and subnational administrative innovation in Nigeria's federal system, and recommends constitutional amendment of Sections 8 and 162(5), upward revision of states' Federation Account share, and the establishment of a statutory Intergovernmental Fiscal Relations Commission.

Keywords: *local government creation; intergovernmental relations; fiscal federalism; Local Council Development Areas; Lagos State; constitutional federalism; revenue allocation; subnational autonomy*

1.0 INTRODUCTION

Nigeria's federal architecture, as entrenched in the 1999 Constitution of the Federal Republic of Nigeria, distributes governmental authority across three constitutionally recognised tiers: federal, state, and local government. This tripartite arrangement is premised on the principle of subsidiarity — the normative conviction that governance functions should be performed at the lowest tier competent to discharge them effectively, thereby maximising proximity, participation, and accountability (Elaigwu, 2007; Olowu & Wunsch, 2004). The local government tier, constitutionally designated as the third tier of government and accorded recognition under Section 7(1) of the 1999 Constitution, is mandated to deliver basic services, stimulate grassroots economic activity, and institutionalise participatory democracy at the community level. The Fourth Schedule to the Constitution enumerates its core functions: primary healthcare, elementary education, rural infrastructure, market management, environmental sanitation, and agricultural development support.

Within this constitutional framework, the creation of new local government areas constitutes one of the most politically consequential and constitutionally sensitive exercises in Nigerian intergovernmental relations. Section 8 of the 1999 Constitution prescribes a rigorous and multi-tiered process for LGA creation: the relevant State House of Assembly must initiate the process, a referendum must be conducted in the affected area, and approval must be obtained from a two-thirds majority of all the states of the federation and their Houses of Assembly, as well as a resolution of both chambers of the National Assembly (Nwabueze, 2007; Federal Republic of Nigeria, 1999). This elaborate procedure reflects the framers' intent to prevent the arbitrary proliferation of LGAs for partisan or patronage purposes — a pathology that had become endemic during successive military administrations between 1967 and 1999 (Egwaikhide, 2012).

Lagos State, Nigeria's commercial capital and most densely populated subnational entity, presents the most consequential and legally instructive case study of subnational resistance to these constitutional constraints. Under Governor Bola Ahmed Tinubu, who governed Lagos from 1999 to 2007 on the platform of the Alliance for Democracy (AD) and subsequently the Action Congress (AC), the Lagos State House of Assembly enacted the Local Government Administration (Establishment of Local Council Development Areas) Law in 2003, creating 37 Local Council

Development Areas (LCDAs) in addition to the constitutionally recognised 20 local government areas (Lagos State House of Assembly, 2003). The Tinubu administration framed this legislative action as an exercise of the state's residual administrative powers under Section 4(7) of the Constitution, rather than as formal LGA creation under Section 8, thereby deliberately circumventing the requirement for National Assembly approval (Ayoade, 2010).

The federal government, under President Olusegun Obasanjo of the Peoples Democratic Party (PDP) — a party in acute political opposition to Tinubu's Lagos — responded with the most aggressive fiscal sanction in Nigeria's post-military intergovernmental history. Invoking Section 162(5) of the 1999 Constitution, which mandates that Federation Account allocations to LGAs must be disbursed through states only to constitutionally recognised councils, the federal government directed the Federation Accounts Allocation Committee (FAAC) in July 2004 to withhold statutory allocations not merely from the 37 LCDAs but from all 57 councils in Lagos State — including the original 20 constitutionally recognised LGAs (Akindele et al., 2012). This punitive overreach provoked a landmark constitutional litigation that ultimately reached the Supreme Court of Nigeria, producing a judgment of enduring significance for Nigerian federalism and the law of intergovernmental fiscal relations.

The Lagos LCDA controversy of 1999–2007 encapsulates, in particularly vivid form, the fundamental tension between constitutional rigidity and subnational administrative innovation; between fiscal federalism's normative promise and the political economy of its implementation; and between cooperative and coercive models of intergovernmental relations. This study undertakes a systematic, theoretically grounded, and empirically rigorous analysis of this intergovernmental conflict, with a view to extracting lessons of both scholarly and policy relevance for Nigeria's ongoing constitutional and fiscal federalism reform debates.

The central problem of this study lies in the constitutional lacuna exposed by the Lagos LCDA controversy: the 1999 Constitution simultaneously guarantees the existence of local government councils (Section 7), prescribes an onerous procedure for their creation (Section 8), and restricts federal fiscal transfers to constitutionally recognised councils only (Section 162(5)), without providing any mechanism for administrative sub-units created by states to access federal fiscal transfers or attain constitutional recognition over time. This legal architecture creates a structural impasse in which states with genuine administrative needs for additional governance units are constitutionally constrained from creating them, while the federal government possesses a blunt fiscal weapon — the withholding of statutory allocations — that can be deployed as a political instrument against non-compliant states rather than as a genuine constitutional enforcement mechanism. The Lagos experience reveals that this impasse is not merely theoretical but has tangible consequences for service delivery, democratic governance, and intergovernmental trust.

This study was guided by the following specific objectives:

1. To examine the political, demographic, and administrative motivations behind the creation of 37 LCDAs in Lagos State between 1999 and 2007, situating these motivations within the broader political economy of Tinubu's governance strategy.
2. To analyse the legal and fiscal dimensions of the intergovernmental conflict between Lagos State and the federal government arising from LCDA creation, with particular attention to the Supreme Court ruling and its constitutional implications.
3. To assess the fiscal resilience demonstrated by Lagos State through its Internally Generated Revenue trajectory during the period of federal withholding.
4. To evaluate the implications of the Lagos experience for Nigeria's intergovernmental relations, constitutional reform, and fiscal federalism policy.

This study is guided by the following research questions:

1. What factors — political, demographic, and administrative — motivated the Tinubu administration to create 37 LCDAs outside the constitutional framework of Section 8 of the 1999 Constitution?
2. How did the federal government's fiscal sanctions under Section 162(5) reshape intergovernmental power dynamics between Lagos State and the federal government, and how did the Supreme Court adjudicate the constitutional boundaries of these sanctions?
3. To what extent did the federal withholding of statutory allocations stimulate the growth of Lagos State's Internally Generated Revenue, and what does this trajectory reveal about the viability of subnational fiscal resilience in Nigeria?

4. What lessons does the Lagos LCDA case offer for constitutional reform, fiscal federalism restructuring, and the institutionalisation of intergovernmental dispute resolution mechanisms in Nigeria?

This study makes a threefold contribution. First, it provides the first systematic quantitative fiscal analysis of the Lagos LCDA controversy, aggregating and interpreting Federation Account allocation and IGR data in a manner that permits empirical conclusions about the fiscal dimensions of intergovernmental conflict. Second, it advances the theoretical literature on fiscal federalism and cooperative federalism by demonstrating, through an African case study, how federal fiscal coercion can paradoxically stimulate subnational fiscal autonomy rather than suppress it. Third, it makes a timely policy contribution to ongoing debates about constitutional amendment under Nigeria's Ninth and Tenth National Assemblies, particularly with respect to the revenue allocation formula, local government autonomy, and the mechanism for creating new administrative units. The study thus occupies the intersection of comparative federalism, constitutional law, and public finance — a nexus that has been insufficiently explored in the Nigerian academic literature.

2.0 LITERATURE REVIEW

2.1 Conceptual Clarifications

2.1.1 Local Government Creation

Local government creation, in the Nigerian constitutional context, refers to the formal legal and administrative process of establishing a new local government area in accordance with the procedure prescribed under Section 8 of the 1999 Constitution. Egwaikhide (2012) distinguishes between formal LGA creation — which confers constitutional recognition, fiscal entitlements under the Federation Account, and full participation in intergovernmental revenue sharing — and administrative sub-division, which represents a state-level organisational decision to deconcentrate service delivery functions without constitutional recognition or federal fiscal entitlement. This distinction is central to the Lagos controversy, since the LCDAs created in 2003 fell squarely into the latter category, yet the Tinubu administration structured them to function as if they were full LGAs, creating an operational ambiguity that the federal government exploited as a pretext for fiscal sanction.

2.1.2 Intergovernmental Relations (IGR)

Intergovernmental relations encompasses the financial, legal, political, and administrative interactions among different levels of government within a federal system. Wright (1988) identified three dominant models of IGR: the coordinate model (autonomous spheres of authority), the inclusive model (hierarchical federal dominance), and the overlapping model (interdependent but negotiated spheres). Nigeria's intergovernmental relations have historically oscillated between the inclusive and overlapping models, with the federal government frequently using fiscal transfers as a disciplinary instrument rather than a developmental coordination mechanism (Suberu, 2009). The Lagos LCDA controversy exemplifies the inclusive model's pathological extreme: the federal government deploying fiscal sanctions not to enforce constitutional compliance but to discipline a politically opposed state government.

2.1.3 Fiscal Federalism and Revenue Allocation

Fiscal federalism, as theorised by Musgrave (1959) and Oates (1972), addresses the optimal distribution of fiscal authority — revenue-raising powers and expenditure responsibilities — across levels of government in a federal system. In Nigeria, fiscal federalism is operationalised primarily through the Federation Account, which receives oil and non-oil revenues and distributes them among the three tiers of government according to a statutory allocation formula administered by the Revenue Mobilisation Allocation and Fiscal Commission (RMAFC). Section 162(5) of the 1999 Constitution specifies that the allocation due to LGAs shall be paid directly to the State Joint Local Government Account and then disbursed to constitutionally recognised LGAs. The constitutional restriction of these transfers to recognised LGAs is the mechanism through which the federal government enforced fiscal discipline against Lagos State — though its extension of the sanction to the 20 original LGAs went manifestly beyond what the Constitution permitted (Phillips, 2011).

2.2 Theoretical Framework

2.2.1 Fiscal Federalism Theory

This study's primary theoretical anchor is Fiscal Federalism Theory, developed by Musgrave (1959) and subsequently elaborated by Oates (1972) and Tiebout (1956). The theory posits that fiscal decentralisation enhances allocative efficiency and social welfare when subnational governments possess sufficient revenue-raising autonomy to finance their expenditure responsibilities without structural dependence on intergovernmental transfers. Oates' (1972) Decentralisation Theorem holds that a federal system achieves a welfare optimum when each public good is provided by the jurisdiction whose geographical scope most closely corresponds to the spatial distribution of preferences for that good. Applied to the Lagos case, the theory predicts that Lagos's high population density and sophisticated urban service delivery requirements would generate genuine welfare gains from additional governance units, provided those units are fiscally empowered to respond to local preferences.

The fiscal federalism lens also illuminates the pathology of vertical fiscal imbalance — the structural gap between the expenditure responsibilities assigned to subnational governments and their constitutionally authorised revenue-raising capacities. In Nigeria, local governments are assigned extensive service delivery functions under the Fourth Schedule but derive the vast majority of their revenues from Federation Account transfers rather than own-source revenues, creating a structural dependency that the federal government can exploit coercively (Suberu, 2009). Lagos State's response — systematically expanding its IGR base during the withholding period — represents a theoretically predicted adaptive response to vertical fiscal imbalance: when transfers are withheld, fiscally capable subnational governments invest in own-source revenue mobilisation.

2.2.2 Cooperative Federalism Theory

The Cooperative Federalism framework, associated with Wright (1988) and Elazar (1962), posits that the optimal functioning of a federal system requires intergovernmental collaboration, mutual accommodation, and negotiated problem-solving rather than hierarchical coercion or competitive zero-sum conflict. In cooperative federalism, the federal and subnational governments are conceptualised as partners in governance, each bringing complementary capacities to the joint enterprise of public service delivery. The Lagos-federal confrontation of 2004–2006 represents a paradigmatic breakdown of cooperative federalism: rather than negotiating administrative arrangements that might accommodate Lagos's legitimate demographic and governance concerns while preserving constitutional integrity, the federal government deployed fiscal sanctions as a blunt instrument of partisan political conflict.

The cooperative federalism lens also draws attention to the institutional mechanisms — or their absence — through which intergovernmental disputes are managed before they escalate to litigation or fiscal confrontation. Nigeria's intergovernmental relations framework lacks a permanent, quasi-judicial Intergovernmental Relations Commission empowered to mediate fiscal disputes, interpret constitutional ambiguities, and recommend administrative accommodations. The Lagos controversy proceeded directly from political confrontation to Supreme Court litigation, bypassing negotiation and mediation entirely — a trajectory that cooperative federalism theory identifies as indicative of institutional deficit rather than inherent incompatibility of interests.

2.3 Empirical Literature Review

2.3.1 Local Government Creation and Federalism in Nigeria

The scholarly literature on local government creation in Nigeria's federal system is substantial but largely descriptive and normative, focusing on the legal procedure for LGA creation and the political economy of LGA proliferation under military rule. Elaigwu (2007) provides the most comprehensive historical account of Nigeria's federal evolution, documenting how successive military administrations created LGAs as instruments of ethnic balancing, patronage distribution, and political stabilisation rather than genuine administrative rationalisation. Egwaikhide (2012) extends this analysis into the post-1999 democratic period, demonstrating that the political incentives driving arbitrary LGA creation have persisted under civilian governments despite the constitutional safeguards of Section 8. Nwabueze (2007) offers the definitive legal analysis, arguing that the Section 8 procedure is not merely a procedural formality but a substantive constitutional guarantee of popular participation in local governance reform, the circumvention of which undermines both constitutional rule and democratic legitimacy.

2.3.2 The Lagos LCDA Controversy in the Literature

The Lagos LCDA controversy has generated a relatively modest but analytically significant scholarly literature. Akindele, Olaopa and Obiyan (2012) provide the most detailed fiscal analysis, documenting the revenue losses sustained by Lagos LGAs during the federal withholding period and situating them within the broader critique of Nigeria's revenue allocation system. Ayoade (2010) examines the constitutional arguments advanced by both parties, concluding that while the LCDAs occupied a genuine legal grey area, the federal government's extension of sanctions to the original 20 LGAs was constitutionally indefensible. Agbakoba (2005) argues from a governance perspective that LCDA creation was administratively justified by Lagos's demographic realities, and that the federal government's fiscal sanctions constituted an abuse of constitutional power for partisan purposes. Suberu (2009), in his authoritative study of the Supreme Court and Nigerian federalism, situates the SC. 200/2004 ruling within the Court's broader jurisprudence on intergovernmental fiscal relations, identifying it as a significant — if incomplete — restraint on federal fiscal coercion.

2.3.3 Fiscal Resilience and Subnational Revenue Mobilisation

The relationship between federal fiscal coercion and subnational fiscal resilience has received increasing scholarly attention in the comparative federalism literature. Shah (2006) demonstrates, in a cross-national analysis of intergovernmental fiscal transfers, that subnational governments which experience sudden reductions in federal transfers frequently respond by investing in own-source revenue mobilisation, particularly where they possess an adequate taxable economic base. Phillips (2011) applies this insight to Lagos State, documenting the structural expansion of Lagos's IGR system during and after the withholding period and attributing it partly to the fiscal necessity created by federal sanctions and partly to the Tinubu administration's deliberate political strategy of demonstrating that Lagos could govern independently of federal transfers. This fiscal transformation has enduring significance: Lagos State's IGR subsequently grew to become the largest of any subnational government in West Africa, a trajectory whose origins can be traced, at least partly, to the fiscal confrontation of 2004–2006.

2.4 Gap in the Literature

Three identifiable lacunae characterise the existing literature on the Lagos LCDA controversy. First, while existing studies provide valuable qualitative analyses of the legal and political dimensions of the conflict, none has undertaken a systematic quantitative fiscal analysis that aggregates and interprets Federation Account allocation data and IGR growth metrics in a manner that permits statistical inference about the fiscal dynamics of the intergovernmental dispute. Second, existing scholarship has not explicitly applied the theoretical frameworks of fiscal federalism and cooperative federalism in a complementary manner to the Lagos case, leaving the theoretical dimensions of the conflict underexplored. Third, no study has drawn out the full policy implications of the Lagos experience for the specific constitutional amendments — to Sections 8 and 162(5) — that are necessary to prevent the recurrence of analogous intergovernmental confrontations. The present study addresses all three lacunae within a unified quantitative case study framework anchored on dual theoretical perspectives.

3.0. METHODOLOGY

3.1 Research Design

This study adopts a convergent mixed-methods case study design. The choice reflects the nature of the research problem: the Lagos LCDA controversy cannot be fully understood through fiscal numbers alone, nor through legal and political analysis alone. The quantitative strand is used to systematically analyze archival fiscal data, particularly Federation Account allocations and Lagos State's Internally Generated Revenue trends between 1999 and 2007. This allows the study to measure the scale of federal withholding and the extent of Lagos's fiscal adaptation. The qualitative strand is used to interpret the legal and institutional dimensions of the conflict. Through legal process tracing, the study examines the arguments, reasoning, and implications of the Supreme Court judgment in Attorney-General of Lagos State v. Attorney-General of the Federation (SC. 200/2004) 18 NWLR (Pt. 904) 1, alongside policy documents and secondary literature.[Yin][2018]By integrating both strands, the design captures two realities at once: the fiscal impact of intergovernmental coercion, and the constitutional politics that shaped it. The 1999–2007 timeframe aligns with Governor Tinubu's two terms, which provides a clear longitudinal lens to assess fiscal patterns before, during, and after the period of federal sanctions

.3.2 Sources of Data

Data were drawn from primary and secondary sources. Primary sources include: the Supreme Court judgment in Attorney-General of Lagos State v. Attorney-General of the Federation (SC. 200/2004); the Lagos State Local Government Administration (Establishment of Local Council

Development Areas) Law, 2003; Federal Ministry of Finance and FAAC allocation records for the period 1999–2007; and Central Bank of Nigeria (CBN) Statistical Bulletins for 2000–2008, which contain the most authoritative publicly available data on Federation Account disbursements and Lagos State's IGR. Secondary sources include 48 peer-reviewed journal articles, 12 government reports, and 8 policy briefs, identified through systematic searches of Nigerian and comparative federalism literature databases.

3.3 Data Collection Procedure

Archival documents were accessed through the National Archives (Lagos Branch), the Lagos State Ministry of Justice legal library, and online legal databases including LawPavilion and the Nigerian Legal Information Institute. Fiscal data on Federation Account allocations to Lagos LGAs and on Lagos State's IGR were extracted from CBN Statistical Bulletins (2000–2008) and verified against Lagos State Ministry of Economic Planning budget performance reports. Where discrepancies existed between sources, the CBN Statistical Bulletin data were treated as authoritative, given the CBN's constitutional and statutory role in managing and reporting Federation Account transactions.

3.4 Method of Data Analysis

Three complementary analytical techniques were employed. First, descriptive statistical analysis was used to compute mean monthly Federation Account allocations to Lagos LGAs across three sub-periods: the pre-withholding period (January–June 2004), the withholding period (July 2004–December 2005), and the post-ruling restoration period (2006–2007). Second, trend analysis was applied to Lagos State's IGR growth trajectory across the full 1999–2007 period, expressed both in absolute values and as a percentage of total state revenue, in order to assess the relationship between federal fiscal sanctions and subnational revenue mobilisation. Third, legal process tracing was employed to analyse the constitutional arguments advanced in SC. 200/2004, coding the Supreme Court's reasoning under the categories of fiscal law, administrative law, and constitutional federalism, in order to assess the ruling's implications for the interpretation of Sections 8 and 162(5).

3.4 Historical and Constitutional Context of Local Government Creation in Nigeria

3.4.1 Evolution of Local Government Reforms (1976–1999)

The contemporary structure of Nigerian local government has its institutional origins in the landmark 1976 Local Government Reform, which was promulgated by the Murtala-Obasanjo military administration and implemented through the Guidelines for Local Government Reform (Federal Republic of Nigeria, 1976). The reform standardised the structure of LGAs across all states, established uniform administrative procedures, and created the legal and financial architecture of the State Joint Local Government Account. At its promulgation, the reform created 299 LGAs; subsequent military administrations expanded this number through successive LGA creation exercises that were driven predominantly by ethnic balancing imperatives, political patronage considerations, and the desire to distribute federally generated oil revenue to a wider number of administrative units (Elaigwu, 2007).

Between 1976 and 1999, the number of LGAs grew from 299 to 774, an expansion of approximately 159 per cent achieved entirely through military decrees without the constitutional safeguards of popular referendum or legislative super-majority. Egwaikhide (2012) documents that the majority of LGAs created during this period were economically non-viable, lacked adequate administrative infrastructure, and served primarily as conduits for the distribution of Federation Account revenues to state and local political elites. The 1999 Constitution entrenched all 774 existing LGAs as constitutionally recognised units — listed in the First Schedule — and established the rigorous Section 8 procedure as a safeguard against the continuation of arbitrary LGA proliferation under the incoming democratic dispensation.

3.4.2 Constitutional Provisions Governing Local Government Creation

Section 8(3) of the 1999 Constitution prescribes that a bill for the purpose of creating a new local government area shall not be passed by the House of Assembly of a State unless: a request, supported by at least two-thirds majority of members of each local government council in the area demanding the creation of the new local government area, is received by the House of Assembly; a proposal for the creation of the local government area is thereafter approved in a referendum by at least two-thirds majority of the people of the local government area where the demand for the creation of the local government area has arisen; the result of the referendum is then approved by a simple majority of all the local government councils in the State; the result of the referendum is approved by a resolution passed by a simple majority of members of the House of Assembly of the State; and the result of the referendum is approved by a two-thirds majority of all the States of the Federation and the Federal Capital Territory before the bill is presented to the President for assent.

Section 162(5) provides that the amount standing to the credit of local government councils in the Federation Account shall be allocated to the states for the benefit of their local government councils on such terms and in such manner as may be prescribed by the National Assembly. This constitutional provision, read together with the First Schedule's enumeration of recognised LGAs, effectively restricts Federation Account transfers to the 774 constitutionally recognised councils and creates the legal basis for the federal government's refusal to recognise LCDAs as eligible recipients of federal fiscal transfers.

3.4.3 The Legal Grey Area: Administrative Subdivisions and Constitutional Silence

The critical legal gap exploited by the Lagos State government in 2003 lies in the Constitution's silence regarding states' power to create administrative sub-units below the level of constitutionally recognised LGAs. The Constitution prohibits the creation of new LGAs without following the Section 8 procedure, but it does not explicitly prohibit states from dividing their administrative territories into development areas, districts, or other sub-units for purposes of service delivery coordination and administrative deconcentration. This silence represents a constitutional lacuna of considerable practical significance in a federal system characterised by enormous demographic diversity: it is entirely conceivable that a state's administrative needs might genuinely require sub-LGA governance units without rising to the constitutional threshold of formal LGA creation. The Tinubu administration's exploitation of this lacuna, while legally sophisticated, created an operational paradox: LCDAs were constituted with elected council structures, revenue-allocation expectations, and service delivery mandates indistinguishable from those of full LGAs, while being denied the constitutional recognition and federal fiscal entitlements that genuine LGAs possess. This paradox generated the intergovernmental conflict that the Supreme Court was ultimately called upon to resolve.

3.5 Ethical Considerations

All documentary sources utilised in this study are publicly available government records, judicial decisions, and peer-reviewed publications. No human subjects, primary data collection involving participants, or personal data were involved in this research. Accordingly, informed consent was not applicable, and no institutional ethical approval was required. All sources are attributed in accordance with the citation conventions of the International Journal of Global Affairs Research and Development (IJGARD).

4.0 RESULTS AND DISCUSSION

4.1 Motivations and Strategies for LCDA Creation in Lagos State (1999–2003)

4.1.1 Demographic Pressures and Administrative Necessity

Lagos State's population dynamics present the most compelling administrative justification for the LCDA creation initiative. According to the 1991 national population census, Lagos State had a total population of approximately 5.7 million persons distributed across 20 local government areas, yielding an average LGA population of approximately 285,000 — already nearly twice the national LGA average. By the 2006 national population census, Lagos State's population had grown to over 9 million persons, yielding an average LGA population of approximately 450,000 — three times the national average of approximately 150,000 persons per LGA (Lagos State Government, 2006). The spatial distribution of this population was profoundly uneven: high-density urban LGAs such as Kosofe, Alimosho, and Agege each recorded populations exceeding 700,000 persons, while the constitutional constraint of 20 LGAs severely limited the administrative apparatus available for service delivery in these densely settled areas.

The Tinubu administration's argument that the existing 20-LGA structure was administratively inadequate for a metropolitan area of Lagos's scale and complexity was not without substantive merit. The average Lagos LGA was administering a population equivalent to that of several mid-sized African cities, with limited administrative staff, inadequate infrastructure, and insufficient fiscal resources. The creation of LCDAs can therefore be partly understood as a genuine administrative response to a real governance challenge — the management of one of Africa's largest and fastest-growing urban agglomerations within a constitutional framework designed for a much smaller and more homogeneous political context.

4.1.2 Political Calculations and Partisan Strategy

Alongside genuine administrative motivations, the creation of LCDAs served a constellation of political objectives that critics have argued were at least as important as the stated demographic justifications. Olowu and Wunsch (2004) contend that LCDA creation was fundamentally a strategy of political consolidation: by creating 37 new administrative units, each with its own council structure, executive apparatus, and patronage network, the Tinubu administration dramatically expanded the number of political and bureaucratic positions available for distribution to loyalists within the Alliance for Democracy/Action Congress political organisation. Each LCDA required a supervisory councillor, an administrative secretary, a corps of technical staff, and a network of contractors — generating an extensive new patronage infrastructure that simultaneously reinforced the political machine's organisational strength and deepened constituents' material dependence on the state government.

The partisan dimension of LCDA creation is further illuminated by the timing of its legislative enactment. The LCDAs were created in 2003, the same year as the federal and state elections in which Tinubu's Alliance for Democracy/Action Congress confronted the full mobilising capacity of the PDP federal machine. In this context, LCDA creation can be interpreted as a strategy of political fortification — an attempt to deepen the state government's organisational penetration of Lagos's communities before a potentially hostile federal government could use its superior financial resources to undermine the opposition's local political networks. The creation of new patronage units thus served both electoral and institutional purposes: consolidating the Action Congress's community-level organisation while simultaneously extending the administrative reach of the state government into neighbourhoods previously served only by the 20 original LGAs.

4.1.3 Legal Strategy and Constitutional Engineering

The legal architecture of LCDA creation represented a sophisticated piece of constitutional engineering designed to achieve maximum administrative benefit while minimising the legal exposure associated with formal LGA creation under Section 8. Rather than invoking Section 8's elaborate procedure — which would have required National Assembly approval from a legislature dominated by the PDP — the Tinubu administration anchored LCDA creation in the residual legislative powers of state governments under Section 4(7) of the Constitution. Section 4(7) provides that the House of Assembly of a State shall have power to make laws for the peace, order, and good government of the State with respect to the following matters — followed by the Concurrent Legislative List and the Residual Legislative List. The administration's legal argument was that administrative organisation within the state — including the creation of administrative sub-units for service delivery purposes — fell within the state's residual legislative powers, which do not require federal concurrence.

This legal strategy was not frivolous. Several constitutional scholars, including Ayoade (2010), acknowledged that the Constitution does not explicitly prohibit states from creating sub-LGA administrative units. The strategy's weakness lay not in its constitutional interpretation but in the operational implementation of LCDAs: by constituting them with council structures, budgetary allocations, and service delivery mandates equivalent to those of full LGAs, the state effectively created structures that were functionally indistinguishable from LGAs in everything but name — and therefore vulnerable to the federal government's argument that they were, in substance, new LGAs created in violation of Section 8.

4.2 Legal and Fiscal Dimensions of the Intergovernmental Conflict

4.2.1 The Federal Government's Fiscal Sanctions

The Obasanjo administration's response to LCDA creation reflected a combination of constitutional principle and partisan political calculation. In July 2004, the federal government directed FAAC to withhold statutory allocations from all 57 councils in Lagos State, including the 20 constitutionally recognised LGAs whose entitlement to Federation Account transfers was constitutionally unambiguous. The withheld amount for the original 20 LGAs averaged approximately ₦250 million monthly — representing a cumulative fiscal deprivation of approximately ₦4.5 billion to constitutionally recognised councils over the eighteen-month withholding period between July 2004 and December 2005 (Akindele et al., 2012). The extension of sanctions to the 20 original LGAs went manifestly beyond what Section 162(5) authorised: that provision permits the withholding of funds from unrecognised units but creates no constitutional basis for sanctioning recognised LGAs whose only transgression was their co-existence within the same state as the contested LCDAs.

4.2.2 The Supreme Court Ruling (SC. 200/2004)

The Lagos State government sought judicial relief in the Supreme Court of Nigeria, invoking the Court's original jurisdiction over disputes between states and the federal government under Section 232 of the 1999 Constitution. The case of Attorney-General of Lagos State v. Attorney-General of the Federation (SC. 200/2004) produced one of the most consequential intergovernmental rulings in Nigerian constitutional history. The Court held, inter alia: first, that while Lagos State was constitutionally empowered to create administrative sub-units for internal organisational purposes, LCDAs did not qualify as LGAs under Section 8 and therefore could not claim entitlement to Federation Account transfers; second, that the federal government's withholding of statutory allocations from the 20 constitutionally recognised LGAs of Lagos State was unconstitutional, as Section 162(5) provides no basis for sanctioning recognised councils on account of a state government's creation of administrative sub-units; and third, that Lagos State was entitled to fund LCDAs from its Internally Generated Revenue, provided that such funding did not involve the diversion of funds constitutionally allocated to the 20 recognised LGAs (Supreme Court of Nigeria, 2004).

The Supreme Court's ruling thus produced a divided outcome: it upheld the federal government's right to withhold allocations from the 37 LCDAs while simultaneously restraining the federal government from the broader sanction against the 20 recognised LGAs. In constitutional terms, the ruling clarified the permissible boundaries of both subnational administrative innovation and federal fiscal coercion — a dual clarification that has shaped subsequent intergovernmental relations in Nigeria, including the analogous administrative sub-unit controversies in Ogun, Osun, and Rivers States.

4.2.3 Fiscal Impact Analysis

Table 1 presents a disaggregated analysis of Federation Account allocations to Lagos LGAs and Lagos State's IGR across three analytically distinct sub-periods: before, during, and after the federal withholding order.

Table 1: Federation Account Allocations to Lagos LGAs and Lagos State IGR (2004–2007)

Period	Monthly Fed. Alloc. to 20 LGAs	Monthly Fed. Alloc. to 37 LCDAs	Lagos State IGR (Monthly Avg)	IGR as % of Total Revenue
Pre-withholding (Jan–Jun 2004)	₦520 million	₦0 (not recognised)	₦3.1 billion	~47%
During withholding (Jul 2004–Dec 2005)	₦270 million (unlawfully withheld)	₦0 (withheld)	₦4.2 billion	~55%
Post-ruling (2006–2007)	₦550 million (restored)	₦0 (still unrecognised)	₦5.8 billion	~62%

Source: CBN Statistical Bulletin (2008); Lagos State Ministry of Economic Planning (2007); Akindele et al. (2012). Note: Federal allocations to 20 LGAs during the withholding period represent amounts that should have been disbursed under the Constitution; actual disbursements were withheld pending the Supreme Court ruling.

The fiscal impact data in Table 1 reveal three analytically significant patterns. First, the federal withholding of statutory allocations from the 20 recognised LGAs inflicted a substantial and constitutionally unjustified fiscal deprivation: the gap between the pre-withholding monthly allocation of ₦520 million and the withheld amount represents a monthly loss of approximately ₦250 million per month to councils whose constitutional entitlement to these funds was unambiguous. Second, and paradoxically, the withholding period coincided with a significant acceleration in Lagos State's IGR growth: monthly IGR increased from ₦3.1 billion (pre-withholding) to ₦4.2 billion (during withholding) — a growth of approximately 35 per cent in a single year. Third, IGR continued to grow robustly after the judicial restoration of LGA allocations, reaching ₦5.8 billion monthly by 2007, suggesting that the revenue mobilisation acceleration initiated during the withholding period had catalysed structural improvements in Lagos's tax administration and IGR collection systems with lasting effects.

4.3 Lagos State's Fiscal Resilience: The IGR Trajectory (1999–2007)

The growth of Lagos State's Internally Generated Revenue between 1999 and 2007 constitutes one of the most significant dimensions of the LCDA controversy and one of its most enduring legacies. Table 2 presents the annual IGR trajectory across the full period of Tinubu's administration.

Lagos State's IGR grew from ₦12.4 billion in 1999 to ₦69.6 billion in 2007, representing a 461% increase. The steepest growth occurred during 2004–2005, coinciding with the federal withholding of statutory allocations. Source: Adapted from CBN Statistical Bulletin (2008); Lagos State Ministry of Economic Planning (2007).

Table 2: Lagos State Internally Generated Revenue, 1999–2007

Year	Lagos IGR (₦ billion)	Total State Revenue (₦ billion)	IGR as % of Total Revenue	Key Driver
1999	12.4	36.5	34%	Baseline — limited tax admin capacity
2000	14.8	40.2	37%	Initial tax reform measures
2001	18.3	44.7	41%	Land use charge expansion
2002	22.1	49.3	45%	Motor vehicle licensing reform
2003	28.6	56.8	50%	LCDA creation; IGR expansion strategy
2004	37.9	68.9	55%	Federal withholding; accelerated IGR drive
2005	46.2	78.4	59%	Sustained withholding; tax enforcement
2006	58.7	91.2	64%	Post-ruling; IGR momentum maintained
2007	69.6	112.4	62%	Institutionalised IGR systems

Source: CBN Statistical Bulletin (2008); Lagos State Ministry of Economic Planning (2007); Phillips (2011). Note: Figures are derived from official CBN and Lagos State government sources; minor discrepancies between sources have been resolved in favour of CBN data.

The IGR trajectory in Table 2 reveals a sustained and structurally significant expansion of Lagos's own-source revenue base across the entire Tinubu administration period, with a particularly pronounced acceleration during the federal withholding years of 2004–2005. IGR grew from ₦12.4 billion in 1999 (34 per cent of total state revenue) to ₦69.6 billion in 2007 (62 per cent of total state revenue) — a nominal increase of approximately 461 per cent over eight years. Phillips

(2011) attributes this growth to several concurrent factors: deliberate administrative investment in tax registration and assessment systems; expansion of the personal income tax base through payroll compliance enforcement; aggressive land use charge collection; and the political incentive created by the federal withholding to demonstrate that Lagos State could govern effectively independent of federal transfers. The fiscal resilience demonstrated during the withholding period — IGR grew by approximately 22 per cent in 2004 alone, coinciding with the onset of federal sanctions — is consistent with Shah's (2006) theoretical prediction that subnational governments with an adequate economic base will respond to federal fiscal coercion by intensifying own-source revenue mobilisation.

4.4 Implications for Intergovernmental Relations and Local Governance

4.4.1 Constitutional Ambiguity and the Need for Reform

The most fundamental implication of the Lagos LCDA controversy for Nigerian intergovernmental relations is the urgent need for constitutional clarification of the legal status of administrative sub-units. The current constitutional framework — which recognises only the 774 enumerated LGAs for fiscal transfer purposes while remaining silent on states' power to create sub-LGA administrative units — creates a structural ambiguity that generates adversarial intergovernmental conflicts rather than cooperative problem-solving. A constitutionally explicit provision permitting states to create administrative sub-units, specifying the conditions under which such units may receive state fiscal transfers, and establishing a pathway for the upgrading of viable sub-units to full constitutional LGA status, would eliminate the legal grey area exploited by the Lagos State government and resolve the underlying governance tension that motivated LCDA creation.

4.4.2 Fiscal Centralism as a Coercive Instrument

The Lagos case demonstrates with particular clarity how the structural features of Nigeria's fiscal federalism — specifically, the concentration of revenue-raising capacity at the federal level and the structural dependency of subnational governments on Federation Account transfers — can be weaponised as an instrument of political coercion rather than administrative coordination. The federal government's decision to withhold allocations from the 20 constitutionally recognised

LGAs was not, as argued by the Obasanjo administration, a constitutionally mandated response to Lagos's violation of Section 8; it was a politically motivated punitive action against an opposition-controlled state government. The Supreme Court's ruling, while restraining the most egregious aspect of this federal overreach, did not address the underlying structural vulnerability: as long as the majority of LGA revenues derive from Federation Account transfers disbursed at federal discretion, subnational governments remain exposed to analogous political coercion.

4.4.3 Governance Outcomes of the LCDAs

The governance outcomes generated by the LCDAs between their creation in 2003 and the end of the Tinubu administration in 2007 present a complex and contested picture. Proponents of the LCDA model (Agbakoba, 2005) report that primary health centers in LCDA headquarters increased by approximately 42 per cent between 2004 and 2007, and that the LCDAs improved the proximity and responsiveness of local governance to residents' needs in densely populated areas previously under-served by the 20 original LGAs. Critics, however, note that many LCDAs lacked the administrative capacity, technically qualified staff, and independent revenue base necessary to function as genuinely autonomous governance units, remaining structurally dependent on state government subventions and lacking the organisational infrastructure for sustained service delivery without state direction. The absence of Federation Account transfers meant that LCDA budgets were entirely dependent on Lagos State's IGR — a dependency that, while financially sustainable during Tinubu's administration given Lagos's expanding IGR base, created a structural vulnerability that has persisted under subsequent administrations.

4.4.4 Precedential Implications for Other States

The Supreme Court's ruling in SC. 200/2004, by affirming states' right to create administrative sub-units funded from IGR while denying such units access to Federation Account transfers, inadvertently established a replicable template for subnational administrative innovation within constitutional constraints. Subsequent state governments — including Ogun, Osun, and Rivers — have invoked the Lagos precedent in creating their own variants of development areas and administrative districts. However, the political dynamics of these subsequent controversies have differed markedly from the Lagos case: the federal government has not subjected other states to the aggressive fiscal sanctions applied to Lagos, suggesting that the intensity of federal enforcement was driven at least as much by the partisan political conflict between Obasanjo's PDP and Tinubu's opposition coalition as by principled constitutional concern. This selectivity in federal enforcement undermines the rule of law dimensions of intergovernmental relations and reinforces perceptions of federal partiality in the application of constitutional provisions.

5.0 CONCLUSION AND RECOMMENDATIONS

5.1 Conclusion

This study has demonstrated, through systematic quantitative fiscal analysis, constitutional interpretation, and theoretically grounded institutional assessment, that the creation of 37 Local Council Development Areas in Lagos State between 1999 and 2003 represented a complex governance episode driven by the convergence of genuine demographic imperatives, calculated partisan strategy, and sophisticated constitutional engineering. The federal government's fiscal response — the withholding of statutory allocations not merely from the contested LCDAs but from all 57 councils in Lagos State, including the 20 constitutionally recognised LGAs — constituted an overreach that the Supreme Court correctly identified as unconstitutional, even as the Court declined to grant federal fiscal recognition to the LCDAs themselves.

The study's most significant empirical finding is the paradoxical relationship between federal fiscal coercion and subnational fiscal resilience. Rather than compelling Lagos State into constitutional compliance, the federal withholding of statutory allocations accelerated the state's investment in own-source revenue mobilisation, generating an IGR growth trajectory — from ₦12.4 billion (34 per cent of total revenue) in 1999 to ₦69.6 billion (62 per cent of total revenue) in 2007 — that transformed Lagos into the fiscally most autonomous subnational government in West Africa. This finding carries significant implications for fiscal federalism theory and for the policy design of intergovernmental fiscal relations: fiscal coercion directed at subnational governments with adequate economic bases is more likely to stimulate autonomous revenue mobilisation than to produce compliance, particularly when the coercive action is perceived as politically motivated rather than constitutionally principled.

The study concludes that the Lagos LCDA controversy illuminates three fundamental structural tensions in Nigeria's federal system: the tension between constitutional rigidity and subnational administrative innovation; the tension between fiscal federalism's normative promise of efficiency through decentralisation and the political economy of a revenue allocation system that concentrates fiscal power at the federal level; and the tension between cooperative federalism's ideal of intergovernmental partnership and the adversarial reality of a federal system in which constitutional ambiguities are exploited for partisan advantage rather than resolved through institutional negotiation. Addressing these tensions requires constitutional amendment, fiscal restructuring, and the creation of new intergovernmental institutions — reforms whose necessity is amply demonstrated by the Lagos experience.

5.2 Recommendations

Based on the foregoing analysis, this study advances the following evidence-based policy and institutional reform recommendations:

1. Section 8 of the 1999 Constitution should be amended to create a fast-track administrative sub-unit procedure that permits states with population densities exceeding a statutory threshold recommended at 500 persons per square kilometer to establish administrative sub-units below the full LGA level, without National Assembly approval but subject to a simplified State House of Assembly process and mandatory INEC registration for electoral purposes. This amendment would legitimize the administrative innovation demonstrated by Lagos State while ensuring minimum procedural safeguards against the creation of sub-units for purely patronage purposes.
2. Section 162(5) should be revised to explicitly prohibit the withholding of Federation Account allocations from constitutionally recognized LGAs on account of any action by the state government, including the creation of administrative sub-units. The revised provision should further specify that any dispute between a state government and the federal government regarding the eligibility of administrative units to receive federal fiscal transfers shall be referred to the proposed Intergovernmental Fiscal Relations Commission before any withholding action is initiated.
3. A statutory Intergovernmental Fiscal Relations Commission, modelled on comparable institutions in South Africa and Canada, should be established by an Act of the National Assembly to serve as a permanent, quasi-judicial body for the mediation and resolution of fiscal disputes between tiers of government. The Commission should be empowered to issue binding interim orders restraining unilateral fiscal sanctions pending resolution of underlying disputes, thereby eliminating the incentive for either tier to use fiscal coercion as a first resort in intergovernmental conflicts.

4. The Revenue Mobilization Allocation and Fiscal Commission (RMAFC) should initiate a comprehensive review of the current revenue allocation formula, with a view to increasing states' share of the Federation Account from the current 26.72 per cent to at least 35 per cent, while correspondingly reducing the federal government's share. This rebalancing should be accompanied by a commensurate expansion of states' constitutionally authorized tax jurisdiction, including concurrent taxing rights over corporate income generated within state boundaries, thereby reducing subnational governments' structural dependence on federal transfers.

5. All LGAs and LCDAs/development areas should be required by statute to publish quarterly performance reports — encompassing service delivery metrics, procurement records, personnel data, and audited financial statements — on publicly accessible digital platforms. This transparency mandate, modelled on the Lagos State's Own Budget initiative, would strengthen horizontal accountability and enable civil society monitoring of grassroots governance outcomes, reducing the incentive for the creation of sub-units for purely patronage purposes.

6. Future studies should conduct comparative analyses of development areas in Lagos, Ogun, Osun, and Rivers States using panel data econometric methods to assess the causal impact of sub-LGA administrative units on primary health, education, and infrastructure outcomes. Such studies would provide the empirical foundation for evidence-based policy on the optimal territorial organisation of subnational governance in Nigeria's diverse geographical and demographic contexts.

Contribution to Knowledge

This study makes an original contribution to Nigerian federalism scholarship by providing the first systematic quantitative fiscal analysis of the Lagos LCDA controversy, demonstrating empirically the paradoxical relationship between federal fiscal coercion and subnational fiscal resilience, and advancing a legal-process tracing model for analysing intergovernmental constitutional disputes. It further contributes to the comparative federalism literature by demonstrating, through an African case study, the applicability of Oates' Decentralisation Theorem and Wright's cooperative federalism framework to intergovernmental conflicts in developing federal systems. The study's policy recommendations for constitutional amendment of Sections 8 and 162(5), for the establishment of an Intergovernmental Fiscal Relations Commission, and for fiscal federalism reform, constitute a timely and evidence-grounded contribution to Nigeria's ongoing constitutional and fiscal restructuring debates.

Limitations of the Study and Directions for Future Research Limitations

Like most case studies, this research is not without constraints. First, by focusing on Lagos State under Governor Tinubu (1999–2007), the findings are rich in context but may not fully reflect how other Nigerian states respond to federal pressure. Lagos's size, economic base, and political capital made it uniquely positioned to resist fiscal sanctions — a luxury smaller states may not have.Second, the study relies on published fiscal data from the CBN and Lagos State, as well as legal documents and secondary literature. While these are authoritative, they do not capture LCDA-level spending or service delivery outcomes. As a result, we can show that aggregate IGR grew from 34% to 62% of state revenue, but we cannot definitively link that growth to improved health or education outcomes in specific LCDAs.Third, the analysis ends in 2007. This cut-off allows a clean examination of Tinubu's tenure and the Supreme Court case Attorney-General of Lagos State v. Attorney-General of the Federation, SC. 200/2004 18 NWLR (Pt. 904) 1. However, it leaves out how the LCDAs evolved under later administrations, which limits our view of their long-term sustainability.

Future Research Directions

Future studies can build on this work in three ways. Comparative mixed-methods studies: Researchers should compare Lagos with states like Ogun, Osun, or Rivers that also created development areas. Pairing fiscal data with interviews of former commissioners and LCDA chairmen would test whether Lagos's experience is replicable. Citizen-centered impact studies: Surveys and focus groups in high-density LCDAs such as Alimosho or Kosofe could reveal whether residents actually feel closer services and better accountability, beyond what budget figures suggest. Longitudinal institutional analysis: Extending the timeline to 2023 would help assess whether the IGR reforms triggered by 2004–2005 withholding became permanent, or whether they depended on Tinubu's political will. Addressing these gaps would move the conversation from "what happened" to "what worked, for whom, and under what conditions."

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