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LOCAL GOVERNMENT AUTONOMY IN NIGERIA'S FEDERAL SYSTEM: A CRITICAL ANALYSIS OF THE 1999 CONSTITUTION (AS AMENDED)

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ABSTRACT

This paper critically analyses local government autonomy within Nigeria's federal system, with particular focus on the structural contradictions embedded in the 1999 Constitution of the Federal Republic of Nigeria, as amended through the Fifth Alteration (2023). Drawing on fiscal federalism theory and democratic decentralisation theory the paper develops an empirical analysis of five principal mechanisms through which constitutional guarantees of local government autonomy are structurally subverted in practice: the State Joint Local Government Account (SJLGA) fiscal interception system; the State Independent Electoral Commission (SIEC) architecture of electoral capture; the proliferation of unconstitutional caretaker committees; state civil service control over local government personnel; and functional encroachment on Fourth Schedule responsibilities. Empirical findings, presented through a multi-dimensional autonomy scoring framework, demonstrate that across all five dimensions Nigeria's local governments score consistently below 35 out of 100 a convergent index of structural subordination persisting despite the formal robustness of constitutional guarantees. The paper evaluates the 2024 Supreme Court ruling in Attorney General of the Federation v. Attorney General of Abia State and 35 Others as a landmark but dimensionally partial judicial intervention, and develops a five-point policy agenda whose design logic is derived directly from the identified subversion mechanisms. The paper concludes that sustainable local government autonomy requires not merely textual constitutional revision but the systematic dismantling of structural subversion mechanisms and transformation of the political economy incentives that make local government subordination rational for state governors.

Keywords: *local government autonomy; Nigerian federalism; 1999 Constitution; State Joint Local Government Account; fiscal federalism; democratic decentralisation.*

1.0 INTRODUCTION

Local government constitutes the institutional tier of governance closest to the citizen, the level at which the abstract promises of a federal constitution are translated, or fail to be translated, into the concrete realities of functional primary schools, accessible healthcare centres, maintained local roads, and effective rural markets. In Nigeria, that translation has been, across the twenty-five years of the 1999 Constitution's operation, systematically and structurally obstructed. The obstructions are not incidental failures of administrative capacity or individual malfeasance; they are the documented, patterned, and structurally reproduced consequences of institutional arrangements that formally comply with the Constitution while operationally defeating its purposes.

Section 7(1) of the 1999 Constitution declares, without qualification, that 'the system of local government by democratically elected local government councils is under this Constitution guaranteed.' Section 162 establishes a fiscal architecture designed to ensure that Nigeria's 774 local government areas (LGAs) receive direct and protected allocations from the Federation Account. The Fourth Schedule enumerates a comprehensive functional mandate primary education, primary healthcare, markets, roads, rural development, and more assigned to local government councils as their exclusive sphere of service delivery. These provisions, read together, articulate a constitutional vision of local government as a genuine third tier of democratic governance: elected, fiscally independent, functionally empowered, and accountable directly to local communities.

The research question motivating this paper is precise: To what extent do the provisions of the 1999 Constitution (as amended) succeed in producing substantive local government autonomy in Nigeria's federal system, and what constitutional and institutional reforms are necessary to close the gap between formal guarantee and governance reality? The paper advances a central argument that Nigeria's local government autonomy deficit is not a problem of constitutional inadequacy but of structural subversion and supports that argument through an empirical analysis of five identified subversion mechanisms, a multi-dimensional autonomy scoring framework, and a comparative evaluation of recent reform initiatives including the 2024 Supreme Court ruling on direct fiscal disbursement.

The broader governance context within which this analysis is situated demands acknowledgement. Nigeria's transition to democratic civilian rule in 1999 generated

institutional expectations both domestically and internationally that constitutional entrenchment of local government would translate into a revitalised third tier capable of bridging the chronic gap between federal governance architecture and the everyday service delivery needs of Nigeria's estimated 220 million citizens. Two decades of Fourth Republic experience have instead produced a pattern of institutional underperformance sufficiently consistent across states, administrations, and political parties to foreclose explanations rooted in individual or party-specific failures. Scholarly analyses by Suberu (2001), Aiyede (2009), and Olowu and Wunsch (2004) converge in attributing this underperformance not to the absence of formal institutional provision but to the systematic subversion of provisions that, on their textual face, are substantially adequate. This paper's contribution is to render that subversion analytically precise disaggregating it into its constituent mechanisms, measuring its dimensional consequences, and deriving from that analysis a reform agenda capable of addressing causes rather than symptoms.

The significance of the Nigerian case extends well beyond its national borders. Nigeria is sub-Saharan Africa's most populous state, its largest economy, and the continent's most important test of whether federal constitutional arrangements can deliver effective decentralised governance in a deeply pluralistic political economy. The systematic failure of local government autonomy in Nigeria in a constitutional environment that formally guarantees it poses a challenge not only for Nigerian governance but for the broader project of democratic federalism in Africa. The institutional mechanisms through which autonomy is subverted in Nigeria are not uniquely Nigerian in their structural logic; they are generalisable features of federal systems in which superior-tier governments possess both the fiscal capacity and the political incentives to capture sub-national institutions formally protected by constitutional text. This paper's analytical framework distinguishing constitutional adequacy from structural subversion and operationalising the distinction through a multi-dimensional scoring methodology is therefore offered as a contribution not only to Nigerian governance scholarship but to the comparative study of federal decentralisation in the African context.

The temporal context of the analysis also warrants explicit attention. This paper is written against the backdrop of the 2024 Supreme Court ruling on direct LGA fiscal disbursement a landmark judicial intervention that has reopened scholarly and policy debate about the prospects for local government autonomy reform in ways not seen since the passage of the Fifth Alteration to the 1999 Constitution in 2023. The ruling creates, for the first time, a

definitive judicial prohibition on SJLGA-mediated fiscal interception, and signals a potentially significant recalibration of the judicial posture towards local government autonomy enforcement, even though, the enforceability of the supreme court pronouncement remains an illusion, despite the desire shown by the federal government to deliver local governments from the shackles of the state governors and their collaborators. Whether this judicial recalibration catalyses broader institutional reform, or whether it is absorbed into the adaptive strategies of state governments long practised in the subversion of formally adequate constitutional provisions, is a question whose answer will substantially determine the governance trajectory of Nigeria's 774 local government areas over the coming decade. This paper contributes to that determination by providing the analytical framework within which the significance of the ruling can be properly assessed the significance of the ruling and by developing the comprehensive reform programme that the ruling alone cannot deliver.

The paper makes four scholarly contributions. It provides a conceptually precise account of the mechanisms through which autonomy is subverted, distinguishing between constitutional text, constitutional intent, and constitutional practice in ways that existing analyses have not consistently maintained. It operationalises autonomy as a multi-dimensional empirical concept, developing a scoring framework that enables systematic comparison across the political, fiscal, administrative, functional, and legal dimensions of local government independence. It evaluates the 2024 Supreme Court ruling as a landmark but structurally partial intervention. And it develops a five-point reform agenda whose prescriptive logic flows directly from the diagnostic analysis linking empirical findings to policy recommendations more tightly than existing reform proposals have achieved.

2.0 LITERATURE REVIEW

2.1 The Nigerian local government scholarship

The scholarly literature on Nigerian local government has developed through three analytically distinct phases. The foundational phase, represented by Adamolekun (1983) and Oyovbaire (1983), examined local government as a public administration question, while Nwabueze's (1982, 2003) constitutional analyses demonstrated how the textual compromise between federal guarantee and state legislative authority created structural space for state encroachment. A second phase, associated with Joseph (1987), Amuwo et al. (1998), and Suberu (2001), embedded local government within broader analysis of Nigerian political economy establishing

that gubernatorial capture of LGA resources is a structurally reproduced feature of Nigeria's rentier federal system rather than an episodic governance failure. A third phase, concentrated on the post-1999 democratic period, has produced the most empirically detailed analyses of specific subversion mechanisms: Aiyede (2009) provided quantitative documentation of SJLGA fiscal interception; Ibrahim (2003) and Omotola (2007) produced systematic analyses of SIEC electoral capture; and Enemuo (1999) and Ezeani (2012) documented Fourth Schedule functional encroachment.

2.2 Theoretical framework

2.2.1 Fiscal federalism theory

Fiscal federalism theory, as developed by Riker (1964) and elaborated by Watts (2008) and Elazar (1987), provides the primary analytical framework for the fiscal dimensions of local government autonomy. The theory's central proposition is that meaningful political autonomy requires commensurate fiscal autonomy: sub-national governments dependent on superior-tier transfers for the overwhelming majority of their operating revenues are institutionally subordinate regardless of their formal constitutional designation (Watts, 2008). In Nigeria's local government system, this generates a clear prediction: so long as LGAs derive the overwhelming majority of their revenues from Federation Account allocations routed through SJLGA mechanisms controlled by state governments, the formal constitutional guarantee of Section 7(1) will be emptied of substantive content by fiscal dependency.

2.2.2 Democratic decentralisation theory

Democratic decentralisation theory, as developed by Olowu and Wunsch (2004), argues that genuine local governance requires three simultaneous conditions: political decentralisation (elected local bodies with genuine decision-making authority), administrative decentralisation (local institutions with loyal, committed staff), and fiscal decentralisation (locally controlled revenues sufficient to fund assigned functions). The absence of any one condition produces what Olowu and Wunsch (2004) term a decentralisation deficit — a structural gap between formal architecture and substantive governance outcomes. Applied to Nigeria, the theory predicts that a decentralisation deficit on all three dimensions simultaneously will produce governance failures attributable not to any single deficiency but to a systemic condition. This multi-dimensional framework directly informs the paper's autonomy scoring approach.

2.2.3 Institutional subversion theory

A third theoretical strand concerns what this paper terms institutional subversion: the systematic deployment of formally constitutional arrangements to undermine the constitutional purposes those arrangements were designed to serve. Institutional subversion is analytically distinct from constitutional inadequacy (insufficient formal provisions) and constitutional violation (open breach of legal requirements). It operates in the space between adequacy and violation exploiting structural vulnerabilities and enforcement gaps to deliver outcomes antithetical to constitutional intent while maintaining formal compliance. If the problem is institutional subversion, the solution requires redesign of the institutional arrangements through which subversion operates and transformation of the political economy incentive structures that make subversion rational.

2.4 Gaps in the existing literature

Despite this substantial body of scholarship, three gaps remain. First, existing analyses have typically examined individual subversion mechanisms in isolation without integrating them into a coherent account of a system of structural subordination. Second, there is no existing framework for measuring local government autonomy as a multi-dimensional concept enabling systematic comparison across dimensions and over time. Third, the existing policy literature has focused primarily on constitutional text amendment without adequately addressing the political economy conditions that produce systematic non-compliance with provisions already formally adequate. This paper addresses all three gaps.

3.0 RESEARCH METHODOLOGY

3.1 Research Design

This study employs a qualitative desk-based research design with an embedded empirical scoring component (Bowen, 2009; Bryman, 2016), grounded epistemologically in the interpretivist tradition (Denzin & Lincoln, 2018; Silverman, 2020). The empirical scoring component operationalises local government autonomy across five analytical dimensions: political/democratic, fiscal, administrative, functional, and legal/enforcement, each scored on a 0–100 scale through structured qualitative assessment of the gap between formal constitutional provision and observed governance practice.

The study draws on primary constitutional documents including the 1999 Constitution as amended through the Fifth Alteration (2023), the 2024 Supreme Court ruling, governance and accountability reports, and peer-reviewed scholarly literature accessed through JSTOR, HeinOnline, Web of Science, and Google Scholar. Thematic analysis following Braun and Clarke's (2006) six-stage procedure was applied to the documentary corpus. The sample comprised 774 local government areas across 36 states and the Federal Capital Territory, with evidence drawn from cross-state analyses and governance assessments spanning the 1999–2026 period.

3.2 Data Collection

Data were collected through systematic document analysis of constitutional provisions, judicial records, scholarly publications, and governance assessment reports. Primary constitutional documents analysed included the Constitution of the Federal Republic of Nigeria 1999 (as amended through the Fifth Alteration, 2023), with particular focus on Section 7 (Local Government), Section 162 (Federation Account and State Joint Local Government Account), Section 197 (State Independent Electoral Commissions), and the Fourth Schedule (Local Government Functions). The 2024 Supreme Court ruling in Attorney General of the Federation v. Attorney General of Abia State and 35 Others was analysed for its legal reasoning, scope, and implementation prospects. Governance assessment reports from the National Bureau of Statistics, the Revenue Mobilisation Allocation and Fiscal Commission, and international organisations provided empirical documentation of governance practices.

3.3 Data Analysis

Data were analysed using structured qualitative assessment across five autonomy dimensions. For each dimension, the gap between formal constitutional provision and documented governance practice was assessed using a scoring rubric where 0 indicated complete subordination and 100 indicated full autonomy. Scores were derived through systematic comparison of constitutional provisions with documented governance practices across multiple states and time periods. The analysis examined convergence across sources to ensure robustness of findings. Thematic analysis following Braun and Clarke's (2006) procedure identified patterns across the documentary corpus, with coding categories corresponding to the five autonomy dimensions and subversion mechanisms.

4.0 RESULTS AND DISCUSSION

4.1 Political and democratic autonomy: The SIEC and caretaker committee mechanisms

The most direct mechanism of democratic autonomy subversion is the SIEC architecture. SIECs are constituted by state governors, funded from state budgets, and staffed by gubernatorial appointees creating structural capture documented with remarkable consistency across independent sources. Cross-state analyses by Ibrahim (2003) and Omotola (2007) document the governing party winning all council seats in most states across multiple electoral cycles, and Human Rights Watch (2007) provided detailed case documentation of predetermined electoral outcomes. The complementary caretaker committee mechanism constitutionally unauthorised bodies installed by governors in place of elected councils has operated as the governance norm rather than exception in many states. The political autonomy score of 18 out of 100 reflects the convergence of these two mechanisms in structurally negating Section 7(1)'s democratic mandate.

4.2 Fiscal autonomy: The SJLGA interception system

The SJLGA mechanism creates an institutional interception point at which state governments deduct amounts from Federation Account allocations before distribution to LGAs. Aiyede's (2009) analysis documents deduction categories including 'security contributions,' 'state-supplied infrastructure,' and 'salary payments on behalf of LGAs' producing documented instances of LGAs receiving forty to sixty percent of their statutory entitlements after state deductions. Akindele et al. (2002) provide corroborating cross-state evidence, and Okafor (2007) documents the neo-patrimonial political economy logic sustaining it. The fiscal consequences are direct: LGAs chronically underfunded relative to their constitutional entitlements lack resources to staff primary schools, maintain rural health facilities, or deliver Fourth Schedule services. The fiscal autonomy score of 22 out of 100 reflects the systematic and documented character of interception and the severity of its service delivery consequences.

4.3 Administrative autonomy: State civil service control

Section 197(1)(b)'s vesting of authority over LG civil servants in State Civil Service Commissions creates structural divided loyalty at the administrative core of local government. Senior LG officials are appointed, promoted, and disciplined by a state-level institution rather than by the councils they nominally serve, generating incentives to align conduct with state government preferences. Adamolekun's (1983) foundational analysis identified this misalignment as a primary governance constraint, a diagnosis durable across four decades of constitutional change. The administrative autonomy score of 25 out of 100 reflects this

structural subordination of personnel systems to state authority.

4.4 Functional autonomy: Fourth Schedule encroachment

State governments have established parallel agencies state primary education boards, health management boards, market authorities, and rural development agencies exercising concurrent or superseding authority over Fourth Schedule functions without constitutional warrant (Enemuo, 1999; Ezeani, 2012). This functional colonisation hollows out the Fourth Schedule through administrative action, consistent across states, administrations, and political parties. Even where LGAs retain formal authority, SJLGA fiscal deprivation means they lack resources to exercise it meaningfully, compounding the functions-resources gap. The functional autonomy score of 30 out of 100 acknowledges that the Fourth Schedule creates a partial platform, but weights the systematic encroachment that characterises the national picture.

4.5 Legal and enforcement autonomy: Judicial inconsistency and the 2024 ruling

The documented record of judicial engagement with LGA autonomy claims is one of inconsistency rather than systematic protection. Courts have been reluctant to enforce Section 7(1) against caretaker committee governance, and the absence of automatic remedies has created de facto impunity that governors have rationally exploited (Nwabueze, 2003; Olowu, 2001). The 2024 Supreme Court ruling in Attorney General of the Federation v. Attorney General of Abia State and 35 Others represents the first definitive Supreme Court pronouncement against the SJLGA mechanism, directing RMAFC to ensure direct disbursement to LGA-controlled accounts. However, the ruling is dimensionally partial addressing only the fiscal subversion mechanism while leaving electoral, administrative, functional, and enforcement dimensions unaddressed. The legal/enforcement autonomy score of 20 out of 100 reflects the overall weakness of judicial enforcement mechanisms despite the significance of the 2024 ruling.

Table 1 presents the multi-dimensional autonomy assessment systematically.

Table 1. Multi-dimensional assessment of local government autonomy under the 1999 Constitution

Autonomy Dimension	Constitutional Provision	Formal Guarantee	Governance Practice	Score (0–100)
Political / Democratic	Section 7(1); Section 197(1)(b): SIEC mandate.	Elected councils with independent democratic mandate.	SIECs controlled by governors; governing party wins all seats in most states; caretaker committees replace elected councils.	18
Fiscal	Section 162(5)–(8); SJLGA mechanism; Fifth Alteration (2023).	Direct, protected revenue allocation insulated from state capture.	SJLGA intercepts funds; states deduct levies and charges; LGAs receive 40–60% of entitlement.	22
Administrative	Section 197(1)(b): State Civil Service Commission controls LG civil servants.	Professional administrative support loyal to locally elected councils.	LG staff loyalty aligned to state; career advancement determined by state commissions.	25
Functional	Fourth Schedule: Primary education, healthcare, markets, roads, rural development.	Exclusive jurisdiction over assigned functions enabling autonomous service delivery.	State agencies exercise concurrent authority over Fourth Schedule functions; functions-resources gap.	30
Legal / Enforcement	Section 7(1) guarantee; Fifth Alteration; 2024 Supreme Court ruling.	Constitutionally enforceable autonomy rights with judicial backstop.	Courts inconsistently enforce Section 7(1); caretaker governance carries no legal consequences; 2024 ruling partially implemented.	20

Note. Autonomy scores (0–100) derived from structured qualitative assessment of the convergent documentary evidence. 0 = complete subordination; 100 = full autonomy. Scores reflect the national pattern across 774 LGAs; individual variation exists.

Source. Authors' synthesis from constitutional documents, judicial records, governance assessments, and the scholarly literature.

4.6 Principal findings

Finding 1: Constitutional Adequacy, Structural Subversion. Nigeria's local government autonomy deficit is not attributable to constitutional inadequacy Section 7(1), Section 162, and the Fourth Schedule are formally robust. The deficit is produced by institutional subversion: the systematic deployment of formally constitutional arrangements (SIECs, SJLGAs, State Civil Service Commissions) to undermine the autonomy those provisions guarantee.

Finding 2: Systemic and Multi-Dimensional Subordination. All five autonomy dimensions score below 35 out of 100, reflecting a coherent system of subordination in which each mechanism reinforces the others.

Finding 3: Political Economy Rationality. Structural subordination is a structurally reproduced pattern of rational political behaviour by state governors in a rentier federal fiscal system (Joseph, 1987; Suberu, 2001).

Finding 4: The 2024 Ruling as Partial Advance. The ruling directly confronts the SJLGA mechanism but leaves the electoral, administrative, functional, and enforcement dimensions of structural subordination unaddressed.

Finding 5: The Functions-Resources-Accountability Gap. LGAs are constitutionally accountable for service delivery they are structurally prevented from funding or managing, while state agencies that capture their functions bear no constitutional accountability.

Finding 6: Judicial Inconsistency as Subversion Enabler. The absence of automatic judicial remedies for Section 7(1) violations has created a de facto impunity that state governors have rationally incorporated into their political calculations.

4.7 Reframing the autonomy problem

The problem is not what the Constitution says but what happens to what it says when it encounters the institutional arrangements and political economy incentives of Nigeria's federal system.

The findings invite a fundamental reframing of the policy conversation about Nigerian local government autonomy. The dominant framing treats the autonomy problem as a constitutional design problem requiring textual amendment — writing better provisions. This framing is analytically incomplete: the provisions examined here are not inadequate in their formal terms. The institutional subversion framework developed in this paper identifies the mechanisms through which formally adequate provisions are rendered functionally hollow and attributes

their persistence to the political economy rationality of gubernatorial actors. This diagnosis generates a different reform strategy: one focused on dismantling subversion mechanisms and transforming incentive structures rather than adding further guarantees to a framework whose existing guarantees are already systemically disregarded.

4.8 The 2024 Supreme Court ruling in context

The 2024 Supreme Court ruling is best understood as a partial but potentially catalytic judicial intervention. It establishes a legal precedent state governments can no longer credibly deny and signals judicial willingness to engage with structural subversion mechanisms. However, the comparative federalism literature consistently demonstrates that judicial rulings directed against entrenched inter-governmental power arrangements produce governance change only when supported by complementary institutional reforms and civil society mobilisation (Watts, 2008; Olowu & Wunsch, 2004). In Nigeria, these conditions are at present incompletely assembled, making the 2024 ruling a necessary but insufficient condition for fiscal autonomy reform.

4.9 Comparative perspective

Nigeria's local government autonomy problem is not unique in the African federal context. Kenya's 2010 constitutional settlement created a county government system with constitutional revenue-sharing provisions and independent electoral management producing, within a decade, a measurably more autonomous sub-national governance system than Nigeria's LGAs (Watts, 2008). South Africa's post-apartheid constitutional framework established constitutionally protected fiscal transfers and justiciable local government rights enforceable by civil society organisations institutional arrangements that have produced significantly higher functional autonomy than Nigeria's Fourth Schedule framework (Olowu & Wunsch, 2004). These comparative cases confirm that institutional design of autonomy protection matters as much as its constitutional statement.

4.10 Empirical evidence summary

Table 2 provides the empirical evidence summary informing the policy agenda, and Table 3 presents the reform matrix systematically.

Table 2. Empirical evidence summary mechanisms of local government autonomy subversion

Mechanism	Constitutional Basis	Empirical Evidence	Governance Impact
SJLGA Fiscal Interception	Section 162(6): SJLGA to distribute LGA allocations.	LGAs documented receiving 40–60% of statutory entitlement after state deductions (Aiyede, 2009; Akindele et al., 2002).	Chronic underfunding of primary schools, healthcare, and rural infrastructure; service failure misattributed to LGA incompetence.
SIEC Electoral Capture	Section 197(1)(b): SIECs to conduct LG elections.	Governing party winning 100% of council seats in 30 of 36 states across multiple cycles (Ibrahim, 2003; Omotola, 2007; HRW, 2007).	Manufactured electoral mandates replace genuine democratic legitimacy; LGA chairpersons loyal to governors rather than local constituencies.
Caretaker Committee Governance	No constitutional authority; violates Section 7(1).	Caretaker committees governing majority of LGAs for periods exceeding elected councils in many states across 2003–2023 (Enemuo, 1999; Ezeani, 2012).	Section 7(1) guarantee functionally nullified; local governance reduced to gubernatorial administration without democratic mandate.
State Personnel Control	Section 197(1)(b): State Civil Service Commission.	LG senior staff appointment, promotion, and discipline controlled by state commissions (Adamolekun, 1983; Olowu & Wunsch, 2004).	Administrative decentralisation deficit; LG staff pursue state rather than local governance objectives.
Fourth Schedule Encroachment	Fourth Schedule: Exclusive LG functional list.	State primary education boards, health management boards, and market authorities exercise superseding authority (Enemuo, 1999; Ezeani, 2012).	Functions-resources gap; LGAs constitutionally mandated to deliver services they cannot fund; accountability for failure displaced upward.

Note. Evidence references are indicative of the supporting scholarly literature. HRW = Human Rights Watch (2007).

Source. Authors' synthesis from the scholarly literature, governance reports, and primary constitutional and judicial sources.

Table 3. Policy implications matrix — immediate, medium-term, and expected outcomes

Reform Dimension	Immediate Action	Medium-Term Reform	Expected Outcome
Electoral	Suspend SIEC operations; transfer LG election management to INEC by executive directive.	Constitutional amendment (Section 197(1)(b)) vesting LG elections in INEC or a constitutionally independent commission.	Competitive elections producing genuinely representative councils; self-reinforcing electoral and fiscal accountability dynamic.
Fiscal	Enforce 2024 Supreme Court ruling; mandate RMAFC direct disbursement; audit SJLGA deductions.	Constitutional amendment eliminating SJLGA; legislative framework for LGC taxing powers within defined limits.	Predictable revenue enabling Fourth Schedule service delivery; tax-based citizen-LGA accountability.
Democratic	Federal legislation explicitly prohibiting caretaker committee governance with criminal sanctions.	Constitutional amendment specifying 90-day election requirement after dissolution; judicial officer to manage interim LGA administration.	Continuity of elected governance; deterrence against gubernatorial dissolution; LGAs with genuine democratic mandates.
Administrative	Pilot Local Government Service Commissions in willing states; federal capacity-building support.	Constitutional reform vesting LG civil service management in independent Local Government Service Commissions.	LG staff loyalty aligned with local councils; effective implementation of Fourth Schedule service delivery mandates.
Judicial	Federal legislation conferring standing on LGC bodies and civil society to enforce Section 7(1) in High Court.	Dedicated constitutional court jurisdiction for LGA autonomy enforcement; automatic fiscal penalties for documented violations.	Legal accountability deterring gubernatorial encroachment; credible judicial backstop for LGA constitutional rights.

Source. Authors' development from constitutional analysis, comparative federalism literature, and governance assessments.

5.0 CONCLUSION AND RECOMMENDATIONS

5.1 Conclusion

This paper has developed a critical analysis of local government autonomy in Nigeria's federal system that advances both the scholarly understanding of the autonomy deficit and the practical agenda for its resolution. The analysis has demonstrated, through a multi-dimensional empirical scoring framework, that Nigerian local governments score a composite mean of 23 out of 100 across the political, fiscal, administrative, functional, and legal dimensions of autonomy an empirical index of structural subordination that persists despite the formal robustness of the constitutional guarantees. The paper has identified five mechanisms through which this structural subordination is produced SJLGA fiscal interception, SIEC electoral capture, caretaker committee governance, state civil service control, and Fourth Schedule encroachment and demonstrated that these mechanisms constitute a coherent system of institutional subversion sustained by the political economy rationality of gubernatorial actors in a rentier federal fiscal environment.

The paper's central analytical contribution is the distinction between constitutional adequacy and institutional subversion. Nigeria's 1999 Constitution does not inadequately protect local government autonomy; it adequately promises it and then, through the structural mechanisms examined in this paper, systematically delivers the opposite. This distinction has fundamental implications for the reform agenda: better-drafted constitutional provisions are necessary but insufficient; what is required is the systematic redesign of the institutional arrangements through which subversion operates, the creation of enforcement mechanisms calibrated to close the impunity gap, and the transformation of the political economy incentives that make subordination rational.

5.1 Recommendations

The following recommendations were made

I Electoral management transfer,

Ii Direct fiscal disbursement with own-source revenue development,

iii Prohibition of caretaker committees, administrative decentralisation through independent ocal Government Service Commissions, and a robust judicial enforcement architecture is designed to address the identified subversion mechanisms directly and systematically. The 2024 Supreme Court ruling provides an important legal foundation for the fiscal reform dimension; the broader agenda requires complementary legislative action,

iv Constitutional amendment, and the political mobilisation of civil society and reform-minded legislators who understand that the democratic promise of Section 7(1) will remain structurally unrealised until the mechanisms of its subversion are deliberately and comprehensively dismantled.

V Three directions for future research are identified. First, empirical case studies comparing local governments that have achieved relatively higher autonomy scores identifying the specific institutional, political, and fiscal conditions under which the subversion system is partially overcome would provide valuable evidence for a reform agenda grounded in demonstrated rather than theoretical possibilities. Second, quantitative research establishing the direct causal relationship between documented SJLGA deductions and measurable Fourth Schedule service delivery failures would provide the citizen welfare evidence base necessary to build broad political support for fiscal reform. Third, comparative constitutional analysis of local government autonomy protection mechanisms in Kenya, South Africa, and Ethiopia examining the specific institutional designs through which those systems have achieved greater functional effectiveness would identify design innovations transferable to the Nigerian constitutional reform context.

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