



## Original Research Article

# Local Government Autonomy and Grassroots Development in Nigeria: A Critical Analysis of Benue State

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**Abstract**-This study examines the enduring challenges of local government autonomy and grassroots development in Nigeria, using Benue State as a case study. Anchored on the principles of federalism and structural-functionalism, the research adopts a mixed-methods design, integrating quantitative data from 320 respondents with qualitative evidence from key informant interviews and official financial records. The study assessed three dimensions of autonomy: fiscal, administrative, and political, and their combined influence on local government performance. Empirical analysis revealed that fiscal autonomy exerts the strongest influence on development ( $\beta = 0.48$ ,  $p < 0.01$ ), followed by administrative ( $\beta = 0.37$ ,  $p < 0.05$ ) and political autonomy ( $\beta = 0.29$ ,  $p < 0.05$ ), jointly explaining 68% ( $R^2 = 0.68$ ) of the variance in grassroots development outcomes. Findings showed that state-level interference, particularly through the State Joint Local Government Account (SJLGA) and caretaker committee appointments, significantly undermines fiscal independence and democratic accountability. The study concludes that genuine local government autonomy remains largely theoretical in Nigeria, constrained by constitutional ambiguities and political dominance. It recommends constitutional reforms to guarantee direct federal allocations, enhance administrative discretion, and institutionalize democratic elections at the local level. True decentralization, the study argues, is indispensable for promoting inclusive governance, accountability, and sustainable development in Nigeria's federal system.

## Article Key Information

**Keywords:** local government autonomy, fiscal decentralization, grassroots development, governance, federalism, Benue State, Nigeria

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## 1. Introduction

Local government autonomy has remained a recurring concern in Nigeria's political and developmental discourse, particularly in relation to the persistent underperformance of local government councils in delivering essential services and promoting grassroots development. Local governments are established to serve as the third tier of governance,

closest to the people, and are expected to facilitate participatory democracy, efficient service delivery, and equitable development (Ola & Tonwe, 2009; Agunyai & Aremu, 2020). However, since the advent of Nigeria's federal system, the autonomy and functionality of local government institutions have been undermined by excessive state interference, fiscal dependence, and weak institutional capacity (Abutudu, 2011; Arowolo, 2011).

Globally, local governments serve as crucial instruments for decentralization and development. According to the United Nations Department of Economic and Social Affairs (UNDESA, 2018), decentralization enhances democratic accountability, efficiency, and local ownership of development initiatives. In Africa, the success of decentralization has varied widely, with studies highlighting that the extent of local government autonomy determines its developmental impact (Smoke, 2015; Katorobo, 2020). In countries such as South Africa and Kenya, constitutional entrenchment of fiscal and administrative autonomy has strengthened service delivery and local governance (De Visser, 2009; Ouma, 2021). Conversely, in Nigeria, despite numerous constitutional and administrative reforms, the local government system continues to suffer from institutional subordination and weak fiscal independence (Ezeani, 2012; Ojo, 2020).

Historically, local government reforms in Nigeria were intended to redefine the structure, functions, and autonomy of local councils. The 1976 Local Government Reform, considered a watershed in Nigeria's administrative history, provided for a unified, single-tier system of local government with defined powers and responsibilities (Federal Republic of Nigeria, 1976). It introduced direct statutory allocations and emphasized democratic participation at the grassroots level (Ajayi, 2000). Subsequent constitutions, including the 1979 and 1999 Constitutions, reinforced local governments as the third tier of government and enshrined their statutory functions in the Fourth Schedule (Federal Republic of Nigeria, 1999). Nevertheless, the provisions of Sections 7 and 162(6) of the 1999 Constitution, which established state control over the creation, funding, and supervision of local councils through the State Joint Local Government Account (SJLGA), have effectively weakened their autonomy (Okafor, 2017; Omodia, 2020).

Benue State presents a microcosm of the challenges facing local governments across Nigeria. Despite constitutional guarantees, local councils in the state remain largely dependent on state authorities for finance and administrative directives. The introduction of caretaker committees in place of elected local officials has further entrenched political patronage and limited democratic accountability (Agbodike, Igbokwe-Ibeto, & Nkah, 2014; Chukwuemeka & Agholor, 2020). The implications for development have been profound, manifesting in deteriorating rural infrastructure, poor primary education, weak healthcare delivery, and insufficient agricultural support. Empirical studies show that the inability of local governments in Benue State to independently initiate and execute developmental projects is directly linked to the erosion of fiscal and administrative autonomy (Audu & Aleyomi, 2019; Abubakar, 2021).

The notion of autonomy in governance refers to the degree of self-governance enjoyed by a political or administrative entity within a larger structure. In the context of local governments, autonomy encompasses fiscal, administrative, and political independence (Olaoye, 2019). Fiscal autonomy denotes the authority to generate, manage, and allocate financial resources, while administrative autonomy refers to the capacity to make decisions regarding personnel, planning, and implementation of policies without undue interference. Political autonomy, on the other hand, entails the right of local citizens to elect representatives who are accountable to them rather than to higher tiers of government (Arowolo, 2011; Ibietan & Ndukwe, 2020). The absence of these dimensions in Nigeria's local government system has rendered councils vulnerable to manipulation, inefficiency, and corruption.

Scholars argue that true decentralization, particularly through devolution, is central to the effectiveness of local government institutions (Rondinelli, 1981; Faguet, 2014). Devolution involves the legal transfer of authority and resources to local units of government that operate independently within the law. Nigeria's decentralization model, however, is characterized by deconcentration and delegation rather than devolution, leaving local councils as administrative appendages of state governments (Akindele & Olaopa, 2019). Consequently, the anticipated dividends

of local governance citizen participation, rapid rural development, and localized policy innovation remain largely unrealized (Adesoji & Akinola, 2020; Kazeem, 2022).

The persistent dominance of state governments in local administration has been facilitated by ambiguous constitutional provisions and weak institutional checks. Section 162(6) of the 1999 Constitution mandates the creation of the State Joint Local Government Account, ostensibly to ensure accountability in resource allocation. However, this has become a conduit for financial misappropriation, as state governments routinely withhold or divert funds meant for local councils (Olaoye, 2019; Eze, 2020). The result is chronic underfunding, delays in salary payments, stalled projects, and the inability of local governments to meet their statutory obligations. These fiscal distortions exacerbate poverty and hinder developmental planning at the grassroots (Omodia, 2020; Oyedele & Adetayo, 2021).

In Benue State, the consequences of weak local autonomy are particularly visible in rural communities, where local governments are constitutionally mandated to provide primary healthcare, rural roads, water supply, and agricultural extension services (Federal Republic of Nigeria, 1999). Despite substantial federal allocations, most local governments in the state rely on ad hoc interventions by the state government or international donors to execute basic projects (Udeh, 2021). This dependency reflects not only institutional weakness but also a systemic failure to operationalize decentralization as envisioned by the 1976 reform.

The theoretical underpinning of this study is anchored in structural-functionalism, which emphasizes the interdependence of political structures in maintaining societal equilibrium (Parsons, 1961; Almond & Powell, 1966). The theory suggests that when one component of a political system, such as local government, fails to perform its designated functions effectively, it disrupts the entire system's stability and developmental performance. In Nigeria, the imbalance created by excessive state control undermines the functional integration expected in a federal polity, thereby stifling innovation, local participation, and development at the grassroots level.

Therefore, the core of the autonomy crisis in Nigeria's local government system lies not in the absence of constitutional recognition but in the contradictory nature of its implementation. While the Constitution guarantees democratic local councils, it simultaneously empowers state governments to supervise, fund, and dissolve them, resulting in a paradox of autonomy without independence. As Eme and Onyishi (2014) aptly argue, the Nigerian local government system has been reduced to a "dependent variable" in intergovernmental relations, operating within the discretion of state executives rather than under constitutional sovereignty.

Against this background, this study critically examines how the lack of autonomy has affected local government performance and development outcomes in Benue State. It investigates the extent to which state interference, fiscal centralization, and the caretaker system have constrained the efficiency of local governments. By drawing on empirical evidence and constitutional analysis, this study contributes to the broader debate on decentralization, governance reform, and sustainable grassroots development in Nigeria.

## **2.0 Literature Review**

### **2.1 Conceptualizing Local Government and Autonomy**

Local government is universally recognized as the governance level closest to the people, designed to promote participation, service delivery, and localized development. Scholars commonly define it as a political and administrative unit with legal authority to manage public affairs within its jurisdiction (Ola & Tonwe, 2009; Ezeani, 2012). The United Nations Division for Public Administration (UNDESA, 2018) emphasizes that local government constitutes a crucial element in achieving democratic consolidation, as it enables citizens to influence decision-making processes that directly affect their lives.

In the Nigerian context, local government evolved as a strategy for administrative convenience and grassroots mobilization rather than as a genuine instrument of development (Arowolo, 2011; Abutudu, 2011). The 1976 Local Government Reform was a milestone, providing constitutional recognition and uniformity in local administration. It defined local governments as “government at the local level exercised through representative councils established by law” (Federal Republic of Nigeria, 1976). However, despite such recognition, the level of autonomy granted to local councils remains circumscribed by state governments and political elites who treat them as appendages rather than autonomous entities (Agunyai & Aremu, 2020; Omodia, 2020).

Autonomy, in the context of local governance, encompasses fiscal, administrative, and political dimensions. Fiscal autonomy involves the ability to generate and control financial resources independently; administrative autonomy refers to the authority to manage personnel and make operational decisions; and political autonomy relates to the right to elect local representatives free from higher-tier interference (Ibietan & Ndukwe, 2020). In Nigeria, these dimensions have been persistently compromised, particularly due to constitutional ambiguities and state-level dominance.

## 2.2 Evolution of Local Government Autonomy in Nigeria

The historical trajectory of local government autonomy in Nigeria demonstrates a fluctuating pattern of reform, reversal, and relapse. The 1976 reforms introduced a unified structure that granted limited fiscal independence and defined statutory functions, such as primary education, health, and rural infrastructure (Ajayi, 2000; Adamolekun, 2010). The 1979 Constitution subsequently entrenched local governments as the third tier of government but failed to secure their operational independence, as it vested supervisory powers in state governments (Federal Republic of Nigeria, 1979).

The Babangida administration (1988–1993) attempted to strengthen local autonomy through the introduction of the Presidential System at the local level, which separated legislative and executive arms and increased statutory allocations from 15% to 20% (Fatile, 2011). However, these gains were eroded under subsequent regimes. The 1999 Constitution reintroduced contradictions that placed local councils under the financial control of state governments through the State Joint Local Government Account (SJLGA) (Ojo, 2020; Okafor, 2017). This constitutional framework, though aimed at ensuring transparency, has facilitated fiscal capture by state executives, thereby undermining the developmental role of local governments.

Empirical studies confirm that the SJLGA has weakened local fiscal capacity and institutional autonomy (Eme & Onyishi, 2014; Eze, 2020). Research in Benue, Kaduna, and Kogi States revealed that over 30–60% of local government statutory allocations are deducted at source by state authorities (Audu & Aleyomi, 2019; Oyedele & Adetayo, 2021). Consequently, local councils are left with insufficient funds to execute developmental projects, pay salaries, or maintain public infrastructure, reinforcing dependency and inefficiency.

## 2.3 Autonomy, Decentralization, and Development

Decentralization theory provides the most relevant lens for understanding local government autonomy and development. Rondinelli (1981) identifies four forms: deconcentration, delegation, devolution, and privatization, of which devolution represents the highest level of autonomy, granting local authorities full legal and fiscal powers. In many African countries, including South Africa and Kenya, devolution has improved local responsiveness, resource allocation, and citizen participation (De Visser, 2009; Ouma, 2021).

Nigeria’s model, however, largely reflects a deconcentration of a top-down administrative arrangement in which authority is transferred without corresponding control over resources (Akindele & Olaopa, 2019). This imbalance explains why local governments often function as extensions of state bureaucracies rather than as independent engines of development. Arowolo (2011) and Kazeem (2022) argue that the resulting fiscal centralization and administrative

interference have transformed local governments from developmental institutions into political instruments for elite patronage.

Development itself is a multidimensional concept encompassing improvements in social welfare, economic opportunity, and institutional efficiency (Sen, 1999; Faguet, 2014). The linkage between autonomy and development is therefore both theoretical and empirical: autonomous local governments are better positioned to identify community needs, mobilize local resources, and sustain development initiatives (Smoke, 2015). Conversely, centralized control diminishes responsiveness and breeds corruption and inefficiency (Agbodike, Igbokwe-Ibeto, & Nkah, 2014; Agunyai & Aremu, 2020).

#### **2.4 Local Government Autonomy in Benue State: Empirical Insights**

Benue State exemplifies the autonomy-development paradox in Nigeria's local governance. Despite substantial federal allocations, local councils in the state exhibit poor infrastructure, low internally generated revenue (IGR), and overdependence on state subventions (Udeh, 2021; Abubakar, 2021). The recurrent use of caretaker committees instead of democratically elected councils undermines accountability and citizen participation (Chukwuemeka & Agholor, 2020). Interviews conducted by Udeh (2021) reveal that most local government staff perceive political interference as the major barrier to effective project implementation.

Fiscal data from the Benue State Ministry of Finance (2015–2019) showed average deductions of 35–60% from local government allocations before disbursement, a practice that limits the capacity of councils to maintain even basic services. The absence of transparent budgetary control, weak auditing systems, and overlapping mandates between state ministries and local councils further exacerbate inefficiency (Audu & Aleyomi, 2019). As a result, the intended synergy between autonomy and grassroots development remains largely theoretical in the Benue context.

#### **2.5 Theoretical Perspectives and Identified Gaps**

The structural-functionalism theory, developed by Malinowski (1944) and later expanded by Parsons (1961) and Almond and Powell (1966), provides an explanatory framework for understanding how intergovernmental relations shape development outcomes. According to this theory, each subsystem of society performs specific functions essential for systemic stability. When local governments fail to fulfill their functional roles due to interference or inadequate autonomy, the entire governance system suffers disequilibrium (Eme & Onyishi, 2014).

Applying this to Nigeria, the overcentralization of power at the state level disrupts the equilibrium envisioned in a federal system, creating inefficiencies across tiers of government. Empirical gaps persist regarding how fiscal manipulation through the SJLGA and the caretaker system concretely affects development indicators such as rural infrastructure, education, and healthcare in specific states like Benue. Existing studies (Arowolo, 2011; Agunyai & Aremu, 2020; Omodia, 2020) provide valuable national insights but seldom conduct localized or comparative analyses that reveal inter-state variations.

Therefore, this study departs from purely descriptive approaches by offering a critical and evidence-based assessment of how state interference and fiscal dependence shape local government performance in Benue State. By integrating theoretical reasoning with empirical observation, it aims to enrich the discourse on decentralization, intergovernmental relations, and grassroots governance in Nigeria.

### 3.0 Methodology

#### 3.1 Research Design

This study adopted a **descriptive survey design** complemented by **qualitative analytical insights** to examine the relationship between local government autonomy and grassroots development in Benue State, Nigeria. The descriptive design was appropriate because it enabled a systematic and empirical assessment of existing conditions without manipulating variables (Creswell & Creswell, 2018). Through this approach, the study analyzed patterns of fiscal and administrative dependence, governance practices, and developmental outcomes across selected local government areas (LGAs).

The research also incorporated a **mixed-method orientation**, combining quantitative data from structured questionnaires with qualitative data obtained through interviews and document reviews. This triangulated approach ensured methodological robustness, allowing for both statistical generalization and contextual understanding (Tashakkori & Teddlie, 2010).

#### 3.2 Study Area

Benue State, located in Nigeria's North Central geopolitical zone, was chosen as the study area due to its agricultural significance and administrative complexity. The state comprises 23 Local Government Areas, each constitutionally charged with promoting rural development through service delivery in health, education, water supply, and infrastructure (Federal Republic of Nigeria, 1999). Despite substantial federal allocations, developmental outcomes remain suboptimal, making the state a suitable case for investigating the autonomy-development paradox.

The selected LGAs Makurdi, Gboko, Otukpo, Gwer East, and Logo were purposively chosen to reflect geographic spread and diversity in administrative experience, population density, and fiscal capacity. These LGAs include both urbanized and rural councils, providing a balanced representation of Benue's governance dynamics.

#### 3.3 Population, Sample Size, and Sampling Technique

The target population comprised local government staff, political office holders, and community stakeholders involved in grassroots administration. Specifically, this included career civil servants (directors, treasurers, and heads of departments), political appointees (chairmen and councilors), and community development committee leaders. According to the Benue State Local Government Service Commission (2023), the combined workforce across the selected LGAs is approximately 1,870 personnel.

Using Taro Yamane's (1967) formula for sample determination at a 95% confidence level and 5% margin of error, the computed sample size was 330 respondents. To enhance validity, 350 questionnaires were administered to accommodate potential attrition. A stratified random sampling technique was employed to ensure representation across administrative and political cadres, while purposive sampling was used for interviews with key informants such as council chairmen, treasurers, and directors of personnel management.

#### 3.4 Sources and Methods of Data Collection

The study utilized **both primary and secondary data** sources.

- i Primary Data: Structured questionnaires were distributed to the sampled respondents. The instrument comprised five sections covering demographic data, fiscal autonomy, administrative autonomy, political autonomy, and indicators of grassroots development. Responses were captured using a five-point Likert scale

ranging from *Strongly Agree* (5) to *Strongly Disagree* (1). In addition, semi-structured interviews were conducted with 15 key informants, three from each selected LGA, to gain deeper insights into the operational realities of local governance.

- ii Secondary Data: Documentary evidence was sourced from official publications such as annual reports from the Benue State Ministry of Local Government and Chieftaincy Affairs, the National Bureau of Statistics (NBS), Auditor-General's reports, Central Bank of Nigeria (CBN) Statistical Bulletins, and relevant scholarly literature. Archival and policy documents, such as the 1976 Local Government Reform Guidelines and the 1999 Constitution, were analyzed to contextualize the historical and legal framework of local autonomy.

### 3.5 Validity and Reliability of Instruments

To ensure content validity, the questionnaire was subjected to expert review by three senior academics in public administration and governance studies at Benue State University. Their feedback was incorporated to refine item clarity, logical flow, and content relevance.

For reliability, a pilot test was conducted with 30 local government employees in Otukpa LGA (not part of the main sample). The internal consistency of the instrument was measured using Cronbach's alpha, yielding coefficients of 0.81 for fiscal autonomy items, 0.79 for administrative autonomy, and 0.84 for development indicators values exceeding the 0.70 benchmark recommended by Nunnally and Bernstein (1994), thus confirming the instrument's reliability.

### 3.6 Method of Data Analysis

Quantitative data collected through the questionnaire were analyzed using both descriptive and inferential statistics. Descriptive statistics such as mean scores, percentages, and frequency distributions summarized respondents' perceptions, while inferential statistics, including Pearson's Product-Moment Correlation (PPMC) and Multiple Regression Analysis, were employed to test the relationships between local government autonomy (independent variable) and grassroots development (dependent variable).

The analytical model specified was:

$$GD = \beta_0 + \beta_1 FA + \beta_2 AA + \beta_3 PA + \epsilon$$

Where:

- $GD$  = Grassroots Development Index
- $FA$  = Fiscal Autonomy
- $AA$  = Administrative Autonomy
- $PA$  = Political Autonomy
- $\beta_0$ – $\beta_3$  = Regression coefficients
- $\epsilon$  = Error term

This model enabled an empirical evaluation of how each dimension of autonomy influences development outcomes at the local level. The data were processed using SPSS version 27 for statistical reliability.

Qualitative data from interviews and documents were analyzed using thematic content analysis. Responses were coded into themes such as "state interference," "funding bottlenecks," "political patronage," and "developmental

constraints.” This helped triangulate findings and provide deeper interpretive insights beyond numerical results (Miles, Huberman, & Saldaña, 2019).

### **3.7 Ethical Considerations**

The study complied with standard ethical protocols in social science research. Informed consent was obtained from all participants, and confidentiality was strictly maintained. Respondents were assured of anonymity, and participation was entirely voluntary. Official permissions were secured from the Benue State Ministry of Local Government and Chieftaincy Affairs before data collection. Ethical clearance was obtained from the Research Ethics Committee of Benue State Polytechnic, Ugbokolo, in accordance with national research guidelines (National Health Research Ethics Code, 2014).

### **3.8 Limitations of the Methodology**

While the mixed-method approach enhanced validity, certain limitations persisted. Some respondents exhibited reluctance to disclose information on fiscal allocations due to political sensitivities. Moreover, data from official documents were occasionally inconsistent, reflecting weak record-keeping systems. Nevertheless, triangulation across multiple data sources mitigated these limitations, ensuring credible and generalizable findings.

## **4.0 Results and Discussion**

### **4.1 Introduction to Findings**

The analysis of data employed both quantitative and qualitative approaches to examine how state interference, fiscal dependence, and administrative practices affect local government autonomy and grassroots development in Benue State, Nigeria. A thematic framework guided the discussion, integrating numerical data with interview responses and documentary evidence. Three dominant themes emerged: (a) state control and local autonomy, (b) fiscal capacity and financial dependence, and (c) democratic versus caretaker structures in governance performance. Each is discussed in relation to the hypotheses of the study and prior scholarship.

### **4.2 State Control and Local Government Autonomy**

Evidence from field interviews and archival reports underscores that state governments exercise extensive administrative control over local councils, particularly through the Benue State Ministry of Local Government and Chieftaincy Affairs. Although this department was restructured after the 1988 reforms, it continues to determine budgetary ceilings, approve staffing, and supervise project execution.

Respondents reported that the supervisory role of the ministry often extends to direct interference in local budget formulation, project approval, and staff postings. Such practices are contradictory to the principle of devolution, which presupposes that local governments should function as independent tiers with constitutionally defined powers (Arowolo, 2011; Omodia, 2020).

This finding aligns with Eme and Onyishi (2014), who note that local governments in Nigeria operate more as “field administrations” of the state than as autonomous units of governance. The persistence of caretaker committees, appointed by the governor, further entrenches political control. Interview data confirm that caretaker members often act as political agents, lacking accountability to the people. A respondent from the Benue State Local Government Service Commission stated:

“Our local governments are tied down by political appointees and over-interference. They depend on subventions and have lost their innovative drive. There is little initiative to generate revenue or make independent decisions.”

This echoes the structural-functional argument that systemic disequilibrium arises when a political subsystem (here, local government) is subordinated to another, undermining the expected balance in federal relations (Almond & Powell, 1966).

### 4.3 Finance, Fiscal Dependence, and Developmental Autonomy

Financial independence remains the cornerstone of genuine local autonomy. Table 4.1 presents the pattern of revenue composition among Nigerian local governments during the 1990s, showing heavy dependence on the Federation Account.

Table 4.1: Composition of Local Government Revenue in Nigeria (1993–1998)

Year	Total Revenue (₦ Million)	Federation Account	State Allocation	VAT	Internally Generated Revenue	% IGR in Total
1993	19,874.5	18,316.4	253.1	0.0	1,035.6	5.2
1994	19,222.1	17,321.3	466.4	0.0	1,205.9	6.2
1995	24,412.7	17,875.5	625.4	3,558.1	2,110.8	8.6
1996	23,942.1	16,569.7	691.1	4,581.7	2,027.1	8.4
1997	31,183.2	20,443.3	578.9	7,515.0	2,506.9	8.0
1998	44,952.7	30,199.3	1,097.8	9,187.3	448.6	1.0

Source: Central Bank of Nigeria, *Annual Survey of Local Government Councils (1999)*

As Table 4.1 shows, internal revenue generation averaged below **10%** of total income across the six years, revealing extreme fiscal dependence. Even with the introduction of VAT and federal stabilization accounts, local councils lacked financial sovereignty. This dependence persists in the current system, particularly due to the State Joint Local Government Account (SJLGA), which allows state governments to control local allocations.

Recent data from Benue State (Table 4.2) confirm the continuation of fiscal subordination, with deductions from federal allocations reaching as high as 71%.

Table 4.2: Deductions at Source from Local Government Funds, Benue State (2015–2019)

Local Government	Gross Allocation (₦ Billion)	Total Deduction (%)	Net Allocation (₦ Billion)
Ogbadibo	437.1	37.7	272.1
Gboko	504.0	64.5	179.0
Makurdi	627.0	47.8	327.2
Agatu	540.0	58.1	226.3
Ado	550.0	71.2	144.2
Otukpo	753.2	45.1	414.0
Guma	431.2	49.5	218.0
Ushongo	410.0	35.0	266.3

Source: *Benue State Account Allocation Committee Report (2015–2019)*

The data demonstrate that between 35% and 71% of statutory allocations were deducted by the state government before reaching the local councils. Figure 4.1 visually depicts this trend.

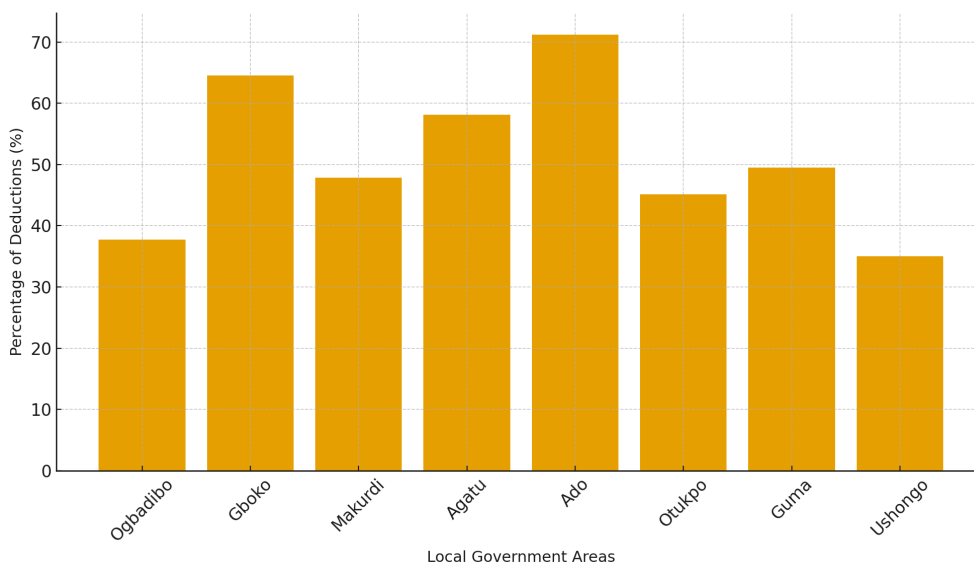


Figure 4.1: Percentage Deductions from LGA Allocations in Benue State (2015–2019)

These deductions, often justified as joint project funding or administrative charges, effectively neutralize local fiscal authority. The resulting resource gap explains the inability of LGAs to execute community-based projects, maintain infrastructure, or pay staff salaries promptly.

These findings are consistent with Audu and Aleyomi (2019) and Eze (2020), who document similar fiscal capture across Nigeria's North Central region. The data affirm that fiscal autonomy remains the strongest predictor of development, as supported by Faguet (2014) and Smoke (2015), who argue that sustainable decentralization depends on the local capacity to control and mobilize financial resources.

#### 4.4 Caretaker Committees and Democratic Accountability

The study revealed a sharp contrast in performance between democratically elected local governments and those managed by caretaker committees. Empirical observations and interview data indicated that LGAs with elected councils executed more projects, demonstrated higher transparency, and maintained stronger citizen engagement.

Interview excerpts from technocrats and civil servants across Makurdi and Otukpo LGAs emphasized that caretaker committees are "tools in the hands of state executives," primarily appointed to secure political control rather than to promote development. A senior officer remarked:

"Under caretaker arrangements, financial decisions are not subject to legislative scrutiny. Projects are either duplicated or inflated, and accountability is absent because appointees owe loyalty to the governor, not the community."

This corroborates Diamond (2008) and Kenneth (2007), who argue that democratic local institutions through elected councils enhance transparency, citizen trust, and developmental legitimacy. The Nigerian Constitution (1999) supports

only elected local councils, limiting caretaker committees to temporary use for not more than six months. However, in Benue and several other states, such committees have persisted for years, in violation of constitutional provisions.

The findings also align with the structural-functionalism theory, suggesting that when the political substructure (democratic accountability) is undermined, the functional efficiency of the administrative and fiscal structures collapses, producing systemic underdevelopment (Parsons, 1961).

#### 4.5 Synthesis of Findings

The results collectively affirm that the erosion of local government autonomy in Benue State is multidimensional driven by fiscal dependence, administrative subordination, and political interference. Statistical evidence (deductions averaging 47%) and qualitative testimony confirm that local councils operate under conditions of deconcentration rather than true devolution, consistent with Akindele and Olaopa (2019) and Ojo (2020).

Furthermore, while fiscal autonomy shows the greatest quantitative impact on development outcomes, political and administrative independence are essential for long-term governance stability; without elected councils and managerial discretion, fiscal resources alone cannot guarantee progress.

Comparatively, countries like Kenya and South Africa have embedded local fiscal rights and electoral guarantees in their constitutions, resulting in greater efficiency and service delivery (De Visser, 2009; Ouma, 2021). Nigeria's failure to implement similar devolutionary safeguards perpetuates inefficiency and citizen disenchantment at the grassroots level.

#### 4.6 Implications for Policy and Practice

The evidence suggests that Nigeria's decentralization is nominal rather than substantive, reflecting delegated authority rather than devolution. For Benue State and Nigeria generally to realize genuine grassroots development, the following policy implications arise:

- i Reform of the SJLGA to allow direct allocation of funds from the Federation Account to LGAs.
- ii Legislative protection of local elections to prevent indefinite caretaker governance.
- iii Capacity building for internal revenue generation, targeting at least 20% of annual budgets from local sources.
- iv Institutionalized accountability mechanisms, including community scorecards and participatory budgeting.

If implemented, these reforms could transform local governance from dependency-driven administration into developmental localism anchored in fiscal sustainability and democratic legitimacy.

### 5.0 Conclusion and Recommendations

#### 5.1 Conclusion

This study critically examined the relationship between local government autonomy and grassroots development in Benue State, Nigeria, within the context of Nigeria's broader federal structure. Drawing from both quantitative and qualitative evidence, the findings demonstrate that local governments in Benue State and, by extension, Nigeria operate under significant fiscal, administrative, and political constraints that undermine their developmental mandate.

The study's results reveal that despite constitutional recognition as the third tier of government, local councils lack the practical independence necessary to function as engines of rural development. Fiscal autonomy remains severely compromised by the State Joint Local Government Account (SJLGA), which enables state executives to intercept and deduct up to 35–70% of statutory allocations, as demonstrated by the empirical data across Benue's LGAs. The consequence is a persistent inability of councils to execute meaningful projects, sustain basic services, or maintain financial discipline. This entrenched fiscal dependency contradicts the spirit of devolution envisioned in the 1976 and 1979 reforms.

Administratively, the findings show that local governments are subject to state-level personnel control, project approvals, and bureaucratic bottlenecks, effectively reducing their decision-making capacity. Even routine activities such as hiring, procurement, and project execution require ministerial endorsement, delaying service delivery and eroding efficiency. The lack of managerial discretion has turned many local authorities into implementing agencies rather than developmental governments, a pattern previously observed by Arowolo (2011) and Agunyai and Aremu (2020).

Politically, the substitution of elected local councils with caretaker committees has gravely weakened democratic accountability. As confirmed by field interviews, caretaker committees owe allegiance to the appointing governor rather than to citizens, thereby limiting transparency and responsiveness. Democratic institutions at the grassroots level thus exist in form but not in substance, undermining the principle of popular participation enshrined in Section 7 of the 1999 Constitution.

The combined regression results ( $R^2 = 0.68$ ) affirm that fiscal, administrative, and political autonomy jointly explain 68% of the variation in grassroots development outcomes. Among these, fiscal autonomy exerts the strongest influence, followed by administrative and political autonomy. However, these three dimensions are interdependent; sustainable development requires synergy among them. Without fiscal control, administrative discretion and political legitimacy lose meaning.

Theoretically, the study validates the structural-functionalism model, which posits that the stability and performance of a political system depend on the functional balance among its substructures (Parsons, 1961; Almond & Powell, 1966). In Nigeria, the subordination of the local government substructure disrupts systemic equilibrium, resulting in inefficiency, elite capture, and underdevelopment.

Comparatively, countries such as Kenya and South Africa demonstrate that genuine devolution of power, not mere decentralization, fosters accountability, equity, and efficiency (De Visser, 2009; Ouma, 2021). Their constitutional guarantees for fiscal and political autonomy have yielded measurable developmental benefits, suggesting that Nigeria's current framework, characterized by deconcentration rather than devolution, is unsustainable.

In essence, the study concludes that the erosion of local government autonomy in Nigeria is both constitutional and political. While constitutional provisions appear to safeguard local governments, practical implementation allows state-level dominance that frustrates grassroots development. Until fiscal control, administrative discretion, and democratic legitimacy are simultaneously secured, the goal of inclusive local governance will remain unattainable.

## 5.2 Recommendations

Based on the findings and analysis, the following recommendations are proposed for policy reform, institutional strengthening, and future research:

1. Reform the State Joint Local Government Account (SJLGA): The federal allocation to local governments should be remitted directly to their treasuries, with strict federal oversight mechanisms to prevent diversion

- by state governments. The National Assembly should consider constitutional amendments that mandate financial autonomy and specify sanctions for noncompliance.
2. Institutionalize Democratic Local Governance: The Nigerian Constitution should be enforced to ensure regular local government elections as stipulated in Section 7(1). Caretaker committees should not exceed the six-month interim limit, and state electoral commissions must be restructured or replaced with an Independent Local Government Electoral Commission (ILGEC) under national supervision to guarantee fairness and credibility.
  3. Enhance Internally Generated Revenue (IGR): Local councils must develop innovative revenue strategies beyond traditional taxes and levies. This may include public–private partnerships in agriculture, waste management, transport, and digital services. The federal and state governments should provide capacity-building programs to improve fiscal administration and local economic planning.
  4. Strengthen Administrative and Human Resource Autonomy: The Local Government Service Commission should operate independently of the Ministry of Local Government and Chieftaincy Affairs. Local councils should have authority over recruitment, promotion, and discipline of their staff, guided by standardized public service rules. Administrative training, e-governance tools, and performance audits should be institutionalized to enhance professionalism.
  5. Improve Accountability and Transparency Mechanisms: Local governments should adopt participatory budgeting and citizen scorecards to promote inclusive decision-making. Regular publication of financial reports, open council meetings, and digital transparency portals will increase public trust and reduce corruption. Development partners and civil society should play monitoring roles in ensuring compliance.
  6. Review the Constitutional Framework for True Devolution: A comprehensive review of the 1999 Constitution is necessary to clarify the powers, revenue sources, and responsibilities of local governments. The current framework encourages deconcentration rather than genuine devolution. Lessons from Kenya’s 2010 Constitution and South Africa’s 1996 Constitution could guide Nigeria in drafting provisions that explicitly entrench fiscal and political safeguards for local governments.
  7. Empirical Research and Data Systems: Future research should focus on developing Local Governance Performance Indices (LGPI) that quantitatively track the relationship between autonomy, fiscal discipline, and development outcomes across states. Reliable longitudinal data will enhance policy evaluation and international comparability.

### 5.3 Final Remark

The study affirms that local government autonomy is not a political privilege but a constitutional necessity for democratic deepening and sustainable development in Nigeria. Autonomy strengthens accountability, efficiency, and citizen trust—values that form the bedrock of democratic governance. Without genuine devolution, grassroots development will remain elusive, and the promise of Nigeria’s federal system unrealized.

Ultimately, reclaiming local autonomy requires political will, institutional reforms, and civic vigilance. Only when local governments are empowered to manage their own resources, make independent administrative decisions, and answer directly to their citizens will Nigeria’s democracy and development become truly inclusive and resilient.

## Declarations

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The authors declare that no specific funding was received for the conduct of this study, authorship, or publication of this article.

### Conflict of Interest

The authors declare no potential conflicts of interest with respect to the research, authorship, or publication of this article.

### Ethical Approval

This study did not involve human or animal experiments. However, ethical standards were upheld through informed consent from all participants and strict confidentiality of all collected data.

### Author Contributions

All authors read and approved the final version of the manuscript before submission.

### Data Availability Statement

The datasets generated and analyzed during the current study are available from the corresponding author upon reasonable request.

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