



## LOCAL GOVERNMENT AUTONOMY AND THE PERFORMANCE OF THE LOCAL COUNCILS IN EBONYI STATE

Ijomanta Umannabuike Eze<sup>1</sup> Basil .C. Nwankwo<sup>2</sup>

<sup>1&2</sup>Faculty of Management Sciences, Nnamdi Azikiwe University, Awka, Anambra State, Nigeria.

Correspondence to: [ijomantaumunnabuikeeze2017@gmail.com](mailto:ijomantaumunnabuikeeze2017@gmail.com)

---

### Abstract

*The relevance of the local councils as the government at the grassroots is measured by the quality and quantity of services rendered to the people at the local government area. For the local government council to perform maximally, it must be involved in the provision of basic amenities, such as the construction and maintenance of local roads, creation of employment opportunities for the citizens at the local government area as well as the payment of their salaries. Yet, the local councils have been found wanting with reference to the performance of these duties, hence the study of local government autonomy and the performance of the local council in Ebonyi State as the broad objective. The study is anchored on the general system theory. The study adopted descriptive survey design. The population of the study is 3,586 from which a sample size of 360 was drawn. It relied on primary and secondary data. The data collected were analyzed in tables, percentages and weighted mean and T test was used to test the hypotheses. Findings of the study show that there is a significant relationship between operating in autonomy and quality service delivery by local governments in Ebonyi state, that democratically elected chairmen is one of the factors that will enhance the performance of the local councils in the period of autonomy in Ebonyi State. The study therefore recommends among others that Although the Supreme Court has granted local government autonomy, yet, the pronouncement of the Supreme Court abrogated the section 162 (6) of the 1999 constitution which provided for the establishment of state/ local government joint account. Owing to this, the researcher recommend for a new constitution to be drafted since the effort to amend this section of the 1999 constitution has not been fruitful in order to have constitutionally acceptable local government autonomy.*

**Key words:** Local, Government, Autonomy, Performance.

### Introduction

The expediency for the creation of local government anywhere in the world stems from the need to facilitate development at the local level or grassroots. The importance of the local government is a function of its ability to generate a sense of belonging, safety and

satisfaction among the populace. Whatever is the mode of government, local government has been essentially regarded as the path to and guarantor of national integration, administration and development especially at the grassroots level (Akhakpe, Fatile, and Igbokwe-ibeto, 2012) In the views of Ahmed, Abdul, and Ado (2018), cited in Nwankwo et al (2021), local governments in Nigeria are single tier government responsible for providing basic services to the people. They exist to provide peculiar services particularly to rural communities. As government, it is the means by which the common problems and needs of a community are economically and effectively catered for. To be candid, the local government all over the world is the major source by which local communities get to satisfy their peculiar common needs and problems.

However, Adelani (2024), stated thus “ for years, local government in Nigeria have struggled under the heavy hands of state governors, who wielding significant control over local councils have often undermined their autonomy. Owing to this situation, there has been series of calls for local government autonomy in order to free the local government from the hands of the state governors. It is believed that lack of performance and development in the local government councils across Nigeria is due to lack of autonomy of the local council. In support of this, Okorie et al (2023), opined that lack of local government autonomy is directly responsible for poor services at the local government level; maintaining that local government is supposed to be self-reliant politically, administratively, or bureaucratically and fiscally, so as to ensure its efficiency and effectiveness. In a bid to curb this menace, successive governments have been trying to provide a fair playing ground for the local council to operate maximally but have failed to achieve the desired results. Yet, local government autonomy is imperative for community development. In the words of Sam Onuigbo, as captured by Kayode (2024), without total autonomy for the local governments, it would be difficult for them to have access to funds to perform optimally.

However, Danjuma and Muhammad as quoted in Okafor &Kalu ( 2023) believed that local government system in Nigeria is an unproductive outlet that should be disbanded. They believe that granting autonomy to this tier of government will amount to waste of resources and time. The implication of this view is that local government autonomy is not a guarantee that local government councils will perform optimally and maximally.

It is against this background that the researcher wants to study local government autonomy and the performance of the local councils in Ebonyi State with a view to making recommendations that will enhance the performance of the Local government in her autonomous state.

### **Statement of the Problem.**

The populations of Nigeria as a country is made up of persons from communities and of these persons from these communities many have migrated to the state capitals, cities and federal capital territory due to inadequate development of the communities. It is worthy of note that the government has the responsibility of ensuring for the welfare of her citizens by providing certain amenities that will make life worth living. In Nigeria, local government is the government that is closest to the people. It is regarded as the third tier of government. It was established to spearhead the development of communities in the nation. In agreement to this, Akhakpe et al (2012) stated that the expediency for the creation of local government anywhere in the world stems from the need to facilitate development at the grass roots.

Nigeria's experience in local government administration, despite the regime of the military or the civilian, have clearly shown that local government is facing a serious challenge with reference to performance. As the statutorily established government that is closest to the people, it has not been able to give to the local people access to the benefits of its existence. This seeming failure of the local government in the area of service delivery has made the citizens to lose their trust in government as an institution. This lack of performance has been traced to lack of funds due to lack of autonomy of the local government, mismanagement and diversion of funds meant for local government development. Over the years, the state governments has been holding the finances of the local government which has stifled local governance, inhibited development and disenfranchised citizens at the grass roots level. This hijacking of funds due to local government through the state and local government joint account has not allowed the local councils to plan and execute developmental projects.

It is against this backdrop that the researcher wants to study local government autonomy and local council performance with a view to suggesting ways that will enhance local council performance with reference to the recently granted autonomy of the local council by the apex court of the land

### **Objectives of the Study**

The broad objective of the study is to examine local government autonomy and local council performance in Ebonyi State of Nigeria. Specifically, the study intends:

1. To examine the relationship between operating in autonomy and quality service delivery by local governments in Ebonyi state.
2. To examine the factors that will enhance local government performance in the period of autonomy in Ebonyi State.

## **Research Questions**

The following two research questions guided the study:

- a. What is the relationship between operating in autonomy and quality service delivery by local governments in Ebonyi state?
- b. What are the factors that will enhance local government performance in this period of autonomy in Ebonyi State?

## **Research Hypotheses**

- H<sub>01</sub> There is no significant relationship between operating in autonomy and quality service delivery by local governments in Ebonyi state
- H<sub>02</sub> Democratically elected chairmen is one of the factors that will not enhance the performance of the local councils in the period of autonomy in Ebonyi State

## **Literature Review**

### **The Concept of Local Government**

The 1976 local government reforms and the 1999 constitution of Nigeria as amended guaranteed the existence of local government as a distinct level of government with powers aimed at having the responsibility of providing goods and services to the citizens at the local government area among other responsibilities.

The concept has been variously defined by scholars and practitioners or administrators alike (Ezeani, 2023). According to Bello (2007) cited in Ezeani (2023), local government constitutes the most critical level of government at which the momentum to sustain national development can be created. This definition points at local government as an agent through which the development plan of the national government could be made available to the local areas. In the words of Agbakoba (2019), cited in Abiodun and Ibrahim (2022), local government is an administrative and political unit that is vested with powers under the law to govern a specified locality. This definition points at local government as a government at the local level with a specified area of exerting her authority.

### **Local Government Autonomy**

Elekwa (1985) cited in Okoli (2002), captured the term “autonomy” as the degree of state of being self – governing especially in this case; the right of a local government exist or capable of existing independently, i.e. local self-government. Nwankwo et al (2021), defined the term as the amount of powers granted to local government by the state or a central government. This power is expressed in terms of the functions

assigned to them, the extent to which they are allowed to generate revenue by themselves, the source of other revenues and the supervision of expenditure.. Abiodun and Ibrahim (2022), defined the concept as the ability to make an independent decision without being controlled by anyone.

In these definitions, one can easily observe that local government autonomy entails; (a) the ability of the local government to have her leaders as determined by the electorates within local councils areas and not by appointment by the governor or anyone else and (b) The ability of the local government to carry out her constitutional functions without hindrances by either state or federal government.

### **The Struggle for Local Government Autonomy in Nigeria**

Odo (2023), noted that the history of Nigerian local government system has been characterized by yearnings for democratization and autonomy to enable the local government assume their socio – economic and political function of transforming their local communities. In corroboration to this, the 1976 constitution opened a door of concern for local government to be granted autonomy in Nigeria (Nwankwo, 2006) cited in (Nwankwo et al 2021).

Nwankwo (2006), also stated that sect 149 (2) 4,5,7 of 1979 constitution and subsequently 1999 constitution (as amended), affirmed that any amount standing to the credit of the federation account shall be distributed among the federal, state, and the local councils on such terms and in such manner as may be prescribed by the national assembly. According to him, the intention of the constitution was to give local government councils financial autonomy for effective and efficient service delivery at the grass roots in Nigeria.

Agbase (2024) pointed out that local government autonomy is aimed at safe guarding the funds due to local governments from the federation account by preventing state governors from tampering with it, and to ensure that democracy thrives at the third tier of government by restraining governors from dissolving elected councils and replace them with interim or care taker committees. This portrays that local government autonomy has major interest on local government fund control and independent chief executive which has to be an elected chairman. However, during the second republic (1979 – 1983), the constitutional provisions and no elections were held; instead sole administrators were appointed to administer the local governments. Abdullahi (2015).

This shows that the civilian administration that brought in state governors was not interested in local government autonomy. Owing to this, Adeniyi (2022) opined that state governors have consistently refused to ascribe to the idea of autonomy, thereby imploring every possible measure to stampede the quest for full independence of the local councils to enable them take full control of local government finance.

In order to correct this anomaly, Dasuki commission was inaugurated in order to look into the affairs of local government in 1984. The findings of this committee include these issues among others: That there is excursive control and supervision of the local government by the state government; that there was a serious erosion of the autonomy of the local government and recommended that state government should desist from encroaching on the functions of the local government. The committee also recommended the preparation of a model scheme of service for local government employees in Nigeria to improve the states of local government practitioners and enable the local government service to attract and retain the high caliber profession required to improve its capacity for effective service delivery. Iman (1996) cited in Ijomanta (2012).

Despite these recommendations, the local governments were still being controlled by the state governments. Owing to this, the 1988 civil service reform was extended to the local government system in order to strengthen its operation. It is worthy of note that the 1989 constitution and 1990 reform of the local government, empowered the local government chairmen to appoint the secretaries at their pleasure, Abdullahi (2015).

Also, the 1991 reform of the local government introduced separation of powers to local government reinforcing the autonomy of the local government (Abdullali, 2015). Despite all these, the autonomy of the local government has always been undermined by both the federal and state governments. This undermining o of the autonomy of the local government was given a voice in the 1999 constitution with its attended confusions. Odo (2023).

However, the period 1999 – 2002 saw the local government enjoy financial autonomy. This was because the military administration of Abdulsalami Abubakar in December 1998 conducted election into the 774 local government councils and used it as a basis for registering political parties that would participate in subsequent elections that would culminate in the presidential election. That election, conducted by the independent National Electoral Commission (INEC) was adjudged free and fair as it gave equal opportunities to all parties to contest. The parties that finally emerged victoriously after the election were Peoples Democratic party (PDP), All Peoples Party (APP) and Alliance for Democracy (AD) Agbese (2024).

At the elapse of this period, a vacuum was created that gave room for a care taker committee chairman. Some state governors never saw it as being proper to conduct election in the local government; some who conduct is just a formality because the party in power in the state had always won the chairman seat and all the councilor's seats.

Consequently, the struggle for local government autonomy persisted in Nigeria from different quarters. In corroboration to this, Kayode (2024) wrote a time line of the agitation for local government autonomy in the past ten years. This struggle actually has drawn the attention of Nigerian leaders ranging from the raising of bills by

Jonathan, to executive order by Buhari and finally to Supreme Court ruling on July 11, 2024 by Tinubu,

## **Local Government Performance**

### **Performance**

According to Mehrzi and Singh (2016) cited in Utin and Yosepha (2019), performance is the result or level of success of a person as a whole during certain period in carrying tasks compared to various possibilities such as work standards, targets, or predetermines criteria.

Owing to this, one has to state that local government performance must be measured if we must determine whether it is functioning or not. Therefore, performance measurement has to do with the process of collecting, analyzing, and reporting data regarding the performance of an organization, (Mrsc.org.accessed 19/9/2024). It is a tool to help the local government evaluate the quality and effectiveness of government services. Performance measures include inputs (resources used), outputs (programme activities). Efficiency measures (ratio of input to output and outcomes). Therefore, a local government may be assumed to be performing in most developing world if and only if the projects and services delivered match the local expectations of its residents.

### **Theoretical framework.**

The theory adopted for this work is general system theory. Many writers have contributed to this theory. Some of the writers include: Almond (1960), Easton (1965), Adamolekun (1983) and Offiong (1996). This theory seeks to argue that every system, including political system, has subsystems which make up the entire system. These subsystems are assigned some functions and responsibilities as well as the provision of enabling environment which may include resources and appropriate authority to enable them perform their duties maximally and optimally. It is worthy of note that conducive environment enjoyed by the subsystem will enhance stability in the political system. On the contrary, if instability reigns in the political system, the subsystem and the entire system will be unable to perform maximally and optimally.

System theory is associated with input and output analysis of a political system. A political system is said to obtain its inputs from demands, supports, cooperation, criticisms, taxes, etc. from the environment. These inputs are what the subsystems employ to discharge their responsibilities so that the political system can send out its outputs into the environment and obtain further inputs for its operations.

### **Application of the theory to the study**

In the application of the system theory to Nigerian local government system, one can observe that the local government in Nigeria constitutes the subsystems. They must be treated well with reference to adequate inputs, to enable them contribute meaningfully for the optimal performance of the Nigerian political system. If on the contrary, the local government does not have an enabling environment to operate meaningfully by way of denying them the required inputs, two important things may happen. Firstly, there might be instability, secondly, there might be discontent amongst the citizens.

Consequently, it is very useful to realize the importance of the systems theory in the handling of local government autonomy in Nigeria. The local government as a tier of government in Nigeria has a constitutional responsibilities to perform in order to benefit the people within her jurisdiction. It is not meant to work as an appendage to either the Federal or the State governments. Therefore, if local government in Nigeria is not treated as a subsystem that has well specified roles in the 1979 and 1999 constitution, they may be existing as a tier in theory and not in practice which leads to disenchantment and inability to perform maximally and optimally in the political system.

### **Methodology**

The paper adopted descriptive survey design. The population of the study was 3568 people from which a sample size of 360 was used. The primary and secondary sources of data collection were applied. All the data collected were organized presented and analyzed using both descriptive and inferential statistical tools. The opinion of our respondents are presented in tables, percentage, and weighted mean were used as descriptive statistical tools, T- test of SPSS was used to test hypotheses to determine the local government autonomy and her performance in Ebonyi State of Nigeria.

### **Results and Discussions**

This section presents the data used in examining the local government autonomy and the performance of the local councils in Ebonyi State of Nigeria. It also presents analysis and interpretations of the data collected through the administration of questionnaire to selected research participants.

The researcher distributed a total of three hundred and sixty (360) questionnaires of twelve (10) items each to members of Ebonyi State local government councils. However, three hundred and forty five questionnaires were retrieved representing 95.8 percent of the questionnaires distributed, while fifteen (15) questionnaires representing 4.2 percent were not retrieved. The researcher proceeded with the analysis of the data as 95 percent response rate is regarded as very satisfactory for this study.

**Table 1. Computation of the responses of the respondents.**

| S / N | Statement                                                                                    | SA             | A              | U             | D              | SD             | Total         | Mean | Decision |
|-------|----------------------------------------------------------------------------------------------|----------------|----------------|---------------|----------------|----------------|---------------|------|----------|
| 1     | There is a significant relationship between autonomy and quality service delivery.           | 240<br>(69%)   | 84<br>(24.3%)  | 12<br>(3.5%)  | 9<br>(2.6%)    | 0<br>(0%)      | 345<br>(100%) | 4.5  | Accepted |
| 2     | Quality service delivery will be enhanced when they operate in an atmosphere of autonomy     | 195<br>(56.5%) | 135<br>(39.1%) | 9<br>(2.6%)   | 6<br>(1.7%)    | 0<br>(0%)      | 345<br>(100%) | 4.5  | Accepted |
| 3     | Quality service delivery will not be enhanced when they operate in an atmosphere of autonomy | 18<br>(5.2%)   | 48<br>(13.9%)  | 57<br>(16.5%) | 111<br>(32.2%) | 111<br>(32.2%) | 345<br>(100%) | 2.6  | Rejected |
| 4     | local government autonomy is not a guarantee for quality service delivery.                   | 57<br>(16.5%)  | 69<br>(20.7%)  | 30<br>(8.7%)  | 93<br>(27%)    | 96<br>(27.8%)  | 345<br>(100%) | 2.7  | Rejected |
| 5     | There are factors that will aid performance in autonomy of local government                  | 165<br>(47.8%) | 153<br>(44.3%) | 18<br>(5.2%)  | 3<br>(0.9%)    | 6<br>(1.7%)    | 345<br>(100%) | 4.4  | Accepted |
| 6     | Democratical                                                                                 | 240            | 81             | 12            | 9              | 3              | 345           | 4.6  | Accepted |

|    |                                                                               |              |              |            |            |             |             |     |            |
|----|-------------------------------------------------------------------------------|--------------|--------------|------------|------------|-------------|-------------|-----|------------|
|    | ly elected chairman will enhance the performance of the local council.        | (69.6 %)     | (23.5 %)     | (3.5% )    | (2.6% )    | (0.8% )     | (100% )     |     |            |
| 7  | Adherence to the financial memorandum will enhance performance                | 156 (45.2 %) | 147 (42.6 %) | 24 (6.9% ) | 12 (3.5% ) | 6 (1.7% )   | 345 (100% ) | 4.3 | Accepted   |
| 8  | Corruption will not allow performance by the local council                    | 159 (46.1)   | 93 (26.9 %)  | 27 (7.8% ) | 30 (8.7% ) | 36 (10.4 %) | 345 (100% ) | 3.9 | Accepted   |
| 9  | Effective internal auditing will enhance performance of the local council     | 216 (62.6 %) | 90 (26.1)    | 21 (6.1% ) | 9 (2.6% )  | 9 (2.6% )   | 345 (100% ) | 4.5 | Accepted   |
| 10 | Proper recruitment of staff will enhance the performance of the local council | 201 (58.3 %) | 120 (34.8 %) | 9 (2.6% )  | 3 (0.8% )  | 12 (3.5% )  | 345 (100% ) | 4.4 | Accepted . |

Source: field survey 2024.

The decision rule is to accept where the mean score is 3.50 and above and to reject where the mean score is less than 3.50. Owing to the computed results from the respondents, question number 1 therefore accepts there is a significant relationship between operating in autonomy and quality service delivery by local governments in Ebonyi state. Question number 2 therefore accepts there is a significant relationship between operating in autonomy and quality service delivery by local governments in Ebonyi state. Question 3 therefore rejects that Quality service delivery will not be enhanced when they operate in an atmosphere of autonomy. Question number 4 rejects that local government autonomy is not a guarantee for quality service delivery. In other

words, local government autonomy is a guarantee for quality service delivery. Question 5 therefore accepts that there are factors that will aid performance in autonomy of local government. Question 6 reveals that democratically elected chairman is one of the factors that will enhance the performance of the local council. Question 7 equally accepts that adherence to the financial memorandum is one of the factors that will enhance performance by the local government council. Question 8 further revealed corruption as one of the factors that will not allow performance by the local council. Question 9 therefore accepts that effective internal auditing will enhance performance of the local council. Question 10 also accepts that proper recruitment of staff will enhance the performance of the local council in Ebonyi state of Nigeria.

### **Test of hypotheses**

**Decision rule:** accept  $H_0$  if P value is greater than 0.5 i.e.  $P > 0.05$

#### **Hypothesis 1**

$H_{01}$  There is no significant relationship between operating in autonomy and quality service delivery by local governments in Ebonyi state.

$H_{i1}$  There is significant relationship between operating in autonomy and quality service delivery by local governments in Ebonyi state.

**Table 2 One-Sample Statistics**

|                           | <b>N</b> | <b>Mean</b> | <b>Std. Deviation</b> | <b>Std. Error Mean</b> |
|---------------------------|----------|-------------|-----------------------|------------------------|
| Relationship btw autonomy | 115      | 5.9739      | 2.76082               | .25745                 |
| And service delivery      | 115      | 2.7478      | 1.55509               | .14501                 |

The table 2 above indicates the number of respondents, mean and standard deviation of respondents that agreed that there is a significant relationship between autonomy and quality service delivery. Their mean and standard deviation score responses on the service delivery were also sampled.

**Table 3 One-Sample Test**

Test Value = 0

|                                  | T      | Df  | Sig. (2-tailed) | Mean Difference | 95% Confidence Interval of the Difference |        |
|----------------------------------|--------|-----|-----------------|-----------------|-------------------------------------------|--------|
|                                  |        |     |                 |                 | Lower                                     | Upper  |
| Relationship btw LG autonomy and | 23.204 | 114 | .000            | 5.97391         | 5.4639                                    | 6.4839 |
| Service delivery                 | 18.949 | 114 | .000            | 2.74783         | 2.4606                                    | 3.0351 |

Table 3 compare the statistical difference of the number of respondents that agreed with their scores on the local government service delivery level. The table shows that service delivery level mean score is lower  $t = (114, 2.74)$ ,  $p < .05$ . It reveals that the higher the lack of autonomy, the lower the level of quality service delivery. This implies that we reject the null hypothesis and accept the alternate hypothesis. This means that there is a significant relationship between operating in autonomy and quality service delivery by the local governments in Ebonyi state.

## Hypothesis 2

- H<sub>02</sub> Democratically elected chairmen is one of the factors that will not enhance the performance of the local councils in the period of autonomy in Ebonyi State
- H<sub>i2</sub> Democratically elected chairmen is one of the factors that will enhance the performance of the local councils in the period of autonomy in Ebonyi State

**Table 4 One-Sample Statistics**

|                     | N   | Mean   | Std. Deviation | Std. Error |
|---------------------|-----|--------|----------------|------------|
| Electected_chairman | 115 | 2.7478 | 1.55509        | .14501     |
| Appointed chairman  | 115 | 6.7043 | 2.58869        | .24140     |

Table 4 indicates the number of respondents, mean and standard deviation of respondents that agreed that elected local government chairman enhances performance rather than appointed local government chairman from the governor of the state.

**Table 5 One-Sample Test**

| Test Value = 0     |        |     |                        |                    |                                                 |        |
|--------------------|--------|-----|------------------------|--------------------|-------------------------------------------------|--------|
|                    | T      | Df  | Sig.<br>(2-<br>tailed) | Mean<br>Difference | 95% Confidence<br>Interval of the<br>Difference |        |
|                    |        |     |                        |                    | Lower                                           | Upper  |
| Appointed_chairman | 18.949 | 114 | .000                   | 2.74783            | 2.4606                                          | 3.0351 |
| Elected_chairman   | 27.773 | 114 | .000                   | 6.70435            | 6.2261                                          | 7.1826 |

Table 5 indicates that the performance level of elected local government chairman as indicated by the respondents' score were higher  $t = (114, 27.77) p < .05$ . than the performance level of the appointed chairman  $t = (114, 18.85) p < .05$ ., as indicated by the respondents' response. This implies that we reject the null hypothesis and accept the alternate hypothesis. This means that democratically elected chairmen is one of the factors that will enhance the performance of the local councils in the period of autonomy in Ebonyi State

### Conclusion and Recommendations

The findings from the study have shown that the local councils in Ebonyi State have not been performing maximally due to lack of autonomy. Based on the data collected, presented, and analyzed and the result of the statistical tests, the following conclusions were discernable: That local council will perform maximally when they operate in an atmosphere of autonomy consequently; the autonomy of the local government in the real sense is a guarantee to local council performance.

Secondly, that the chief executive of the local government council that is democratically elected by the will of the majority of the citizens enhances performance by the chief executive as he knows that his chances of being reelected is dependent on his performance.

Following from the above, the study therefore made the following recommendations:

- Although the Supreme Court has granted local government autonomy, yet, the pronouncement of the Supreme Court abrogated the section 162 (6) of the 1999

constitution which provided for the establishment of state/ local government joint account. Owing to this, the researcher recommend for a new constitution to be drafted since the effort to amend this section of the 1999 constitution has not been fruitful in order to have constitutionally acceptable local government autonomy.

- b. Owing to the fact that the 1999 constitution has a provision for a state independent electoral commission as stated in section 197 (1) and part two of the third schedule, the governors have an ample opportunity to determine who becomes the council chairman. Therefore, the researcher recommends that the conduct of the local government election should be in the hand of the Independent Electoral Commission (INEC) in order to allow the citizens to elect the most popular candidate of their choice. This can only happen when a new constitution is drafted owing to the fact that the amendment of this section may not be possible.

## **References**

- Abdullahi A.A. (2015). Local government autonomy and its effectiveness in Nigeria. *Research gate.net accessed 20/8/2024*
- Abiodun, O. and Ibrahim, K.H. (2022). Improving local government performance through financial autonomy and accountability of Nigerian state. *Journal of Public Administration, Finance and Law*. 222 -235
- Agbese, A. (2024). Local government autonomy: hurdles to implementation. *Daily trust*, 10<sup>th</sup> August.
- Adelani, A. (2024). Local government autonomy: Nigerians draw up new expectation lists as Supreme Court breaks governors' stronghold. *Punchng.com* 15<sup>th</sup> July.
- Adeniyi, O. (2024). The illusion of local government autonomy. *Thisday live.com/index.php/2024/07/18*.
- Akhakpe Ighadalo, Fatile Olufemi, Igbokwe-Ibeto C.J. (2012). Local Government and the Challenges of Community and Rural Development in Nigeria , The Way Forward, *International Journal of Asian Social Science Vol. 2 No 6 (2012)*
- Ezeani, O.E. (2023). *Local government administration*. Abakaliki, Willy Rose and Appleseed Publishing coy.
- Federal Republic of Nigeria (1999). *Constitution of the federal republic of Nigeria*. Abuja: Federal Government Printer
- Ijomanta, U.E. (2016). *Theories of Administration and Management*. Abakaliki Deoasis communications and publishers

- Kayode, A.(2024). Constitution amendment: why local government autonomy should top agenda. *News Agency of Nigeria (NANS)*, 4<sup>th</sup> February.
- Nwankwo, B.C., Nwagbo, D., Atulaka, A.A., Barnabas, R. (2021). Local government financial autonomy in Nigeria: a myth or reality. *International Journal of Management and Social Sciences* 4(2682-6135 )143 – 157
- Odo, L.U. (2023).The Challenges of local government autonomy in Nigeria. *International Policy, Brief.org* accessed 18/8/2024
- Okafor, C. N., and Kalu, U.C. (2023). Autonomy of local government system in Nigeria: an aberration or necessity. *Nnamdi Azikiwe University journal of international law and jurisprudence* 14(2) ISSN:2276 -7371.
- Okoli F.C (2002). *Theory and practice of local government: a Nigerian perspective*. Enugu, John Jacob's classic Publishers.
- Utin Nina Hermina and Yasepha sri Tanthy (2019), The Model of Employee Performance. *International Review of Management and Marketing*, May 2019 9(3) 69 - 73