

JULY 2022

Halting the Kleptocratic Capture of Local Government in Nigeria

Matthew T. Page and Abdul H. Wando

Halting the Kleptocratic Capture of Local Government in Nigeria

Matthew T. Page and Abdul H. Wando

© 2022 Carnegie Endowment for International Peace. All rights reserved.

Carnegie does not take institutional positions on public policy issues; the views represented herein are those of the author(s) and do not necessarily reflect the views of Carnegie, its staff, or its trustees.

No part of this publication may be reproduced or transmitted in any form or by any means without permission in writing from the Carnegie Endowment for International Peace. Please direct inquiries to:

Carnegie Endowment for International Peace
Publications Department
1779 Massachusetts Avenue NW
Washington, DC 20036
P: + 1 202 483 7600
F: + 1 202 483 1840
CarnegieEndowment.org

This publication can be downloaded at no cost at CarnegieEndowment.org.

Contents

Abbreviations	i
Summary	1
Introduction	4
A Quick Guide to Local Government in Nigeria	6
Corruption Fuels Local Government Failure	11
Taxonomy of Local Government Corruption in Nigeria	21
Why Local Government Corruption Matters	28
Recommendations	32
Appendix 1: A Brief History of Local Government Development in Nigeria	39
Appendix 2: Local Government Election Results Since 1998	46

About the Authors	55
Notes	57
Carnegie Endowment for International Peace	81

Abbreviations

ALGON	Association of Local Governments of Nigeria
FCT	Federal Capital Territory
IGR	internally generated revenue
INEC	Independent National Electoral Commission
LG	local government
LGA	local government area
N	naira
NFIU	Nigerian Financial Intelligence Unit
NRC	National Republican Convention
NULGE	Nigerian Union of Local Government Employees
PDP	People's Democratic Party
SDP	Social Democratic Party
SIEC	State Independent Electoral Commission
SJLGA	State Joint Local Government Account
SUV	sport utility vehicle

Summary

Too often viewed as a monolithic state, Nigeria has complex subnational governance systems that can have outsized impacts on its trajectory. The state is covered with a vibrant but frayed political quilt, consisting of three layers: the federal government in Abuja, thirty-six state governments, and 774 local governments.

Frequently overlooked, Nigeria's local governments are disproportionately important; if they functioned well, they would be best positioned to meet people's basic needs and to build their resilience to cope with everyday challenges.

In reality, however, “no local government [in Nigeria] works for the people.”¹ Instead, “every household is its own local government,” sourcing its basic needs—water, electricity, education, and healthcare—however it can.² Exhausted by local government kleptocracy—a system in which those who govern steal from the governed—Nigerians understand that they must fend for themselves.

While local government corruption is a global problem not unique to Nigeria, it is nevertheless crucial to address. It fuels democratic backsliding, communal conflict, and poverty. By hurting governance outcomes at the subnational level, local government corruption is quietly hobbling Nigeria, Africa's largest economy and most populous nation.

Key Takeaways

- Local government in Nigeria is fundamentally corrupt, flawed by design, and not fit for purpose. State and local elites use it to enrich themselves, build patronage networks, and manipulate political outcomes. Monumentally wasteful, Nigeria's local governments have provided barely any public goods and services despite gulping over 16.4 trillion naira (N) (\$76 billion) in national petroleum and tax revenues between 2011 and 2021. At the same time, state governments have spent an estimated N93.5 billion (\$245 million) annually for overseeing local government affairs—a staggering amount to simply administer other administrators.
- Corruption is not the only reason for local government dysfunction, but it is the root cause. It also underpins other failures such as over-centralization, democratic erosion, outside interference, and inadequate resources, as well as mismanagement, unaccountability, and waste. These challenges cannot be addressed without taking into account how corruption fuels them.
- Local government corruption takes various forms: contract fraud, bribery and kickbacks, ghost workers, “security vote” slush funds, favoritism, embezzlement, and even some ostensibly legal activities. Deeply ingrained, adaptable, and often quite innovative, these forms of corruption mirror those used by state and federal officials.
- The kleptocratic capture of local government is orchestrated by governors, tolerated by state legislators, and perpetuated by its local beneficiaries. These elites habitually rig local elections: out of the eighty-eight local elections held over the last decade, the state governor's party achieved a clean sweep in all but six (five of which were still won by a landslide).³ By doing so, Nigeria's political elites have extinguished local democracy.
- In some areas, small, positive steps are being taken to change kleptocratic norms. State governments frequently look for ghost workers, and in some states, local government finances are becoming more transparent. Civil society's focus on local government fiscal and governance issues is increasing, too. Nevertheless, meaningful progress toward local government reform remains elusive.

Policy Implications and Recommendations

- The corruption-induced failure of local government in Nigeria inflicts severe grassroots-level socioeconomic damage and makes it harder for communities to cope with rising poverty, worsening insecurity, and creeping climate change. In both impoverished rural areas and Nigeria's rapidly growing cities, rapacious local governments are unable to meet their constituents' basic infrastructure, healthcare, and education needs.
- Local kleptocracy also stymies Nigeria's democratic development where it matters most: at the grassroots level. Perniciously self-reinforcing, kleptocracy makes it easier for state and federal elites to manipulate elections. The de-democratization of local government has also solidified these elites' hold on an important on-ramp to public office, perpetuating stark gender inequities and making it more difficult for capable, noncareer politicians to win public office.
- Local government corruption also fuels insecurity and criminality in many communities all across Nigeria by sparking political violence and exacerbating drivers of communal conflict. It also diminishes Nigerians' resilience by undermining their capacity to weather outbreaks of violence and bounce back afterward. Local kleptocrats have financial incentives to allow insecurity to worsen—as security deteriorates, their access to opaque, easy-to-embezzle slush funds known as “security votes” increases.
- The many attempts to reform local government over the last six decades have failed and even exacerbated government weaknesses. The only feasible way to rein in official corruption, misgovernance, and democratic decline at the grassroots level is to eliminate local government by amending Nigeria's constitution. While state and national elites have strong incentives to resist efforts to reform and democratize local government, they have fewer reasons to oppose its dissolution, as it does not threaten their collective political and financial interests to the same degree.
- Eliminating local government would also pragmatically reflect the reality on the ground. Local government mostly serves as a conduit for corruption, waste, and political manipulation. Beyond irregularly paying their workers' meager salaries, local governments accomplish little and provide minimal public services.
- Dissolving local government would close off Nigeria's capillaries of corruption, which constitute an expansive, subnational network of official malfeasance. This would, in turn, free up scarce resources and redirect public demands for good governance and accountability toward state governments. It would also give grassroots citizens' groups the space they need to play a greater role in community development.

Introduction

Too often viewed as a monolithic state, Nigeria has complex subnational governance systems that can have outsized impacts on its trajectory. The state is covered with a vibrant but frayed political quilt, consisting of three layers: the federal government in Abuja, thirty-six state governments, and 774 local governments.

Frequently overlooked, the local (third) tier of government is nevertheless the most important—at least in theory—because it should be the most accessible and the most responsive to the basic needs of hardworking Nigerians. It should help communities build resilience, resolve disputes, and cope with everyday socioeconomic challenges.

In reality, however, local government serves none of these purposes. Instead, as a common Nigerian saying goes, “every household is its own local government,” sourcing its basic needs—water, electricity, education, and healthcare—however it can.⁴ Exhausted by local government kleptocracy—a system in which those who govern steal from the governed—Nigeria’s pragmatic citizens understand that they must fend for themselves. In cities, towns, and villages across the country, they have reluctantly given up on a system that promised representation and development but was instead manipulated and exploited by elites.

Kleptocracy in Nigeria causes democratic backsliding, fuels communal conflict, and weighs down development indicators across the country. Moreover, it renders thousands of local communities less able to cope with rising poverty, worsening insecurity, and creeping climate change. By hurting governance outcomes at the subnational level, local government corruption is quietly hobbling Nigeria, Africa’s largest economy and most populous nation.

Although local government corruption is a global problem, in Nigeria it deserves special attention due to its scope and scale. Local governments pay their workers very little (see Figure 5), and a significant proportion of the \$7 billion local governments collectively receive in the average year (see Figure 4) is pocketed by corrupt officials. State governors, meanwhile, brazenly rig local elections or appoint illegal caretaker chairpersons to ensure their chosen cronies sit astride these easy-to-pilfer cash flows.

Endemic and often unconcealed, local government corruption persists largely unchecked amid finger-pointing by its beneficiaries. Instead of championing reform, national leaders readily blame governors for treating local councils as “mere appendages.”⁵ State officials—unwilling to acknowledge their complicity—instead criticize the greed and incompetence of local bureaucrats. These bureaucrats, in turn, accuse state officials of masterminding

corruption at the grassroots level. In the words of one former local leader, “It is corruption at the state level that worsens corruption at the local level. If we have a good state government . . . there will be no corruption in the local government.”⁶

Scholars and commentators routinely criticize local government, describing it as a “vineyard of corruption,” a “citadel of political brigandage,” and a “place where the chairman and other key officials meet to share monthly.”⁷ In a 2010 poll, 73 percent of Nigerians perceived local councils to be corrupt and unable to deliver basic services.⁸ And according to a 2017 Afrobarometer survey, 55 percent of Nigerians view local government councilors to be the third-most corrupt type of public officials, ranking only slightly better than federal legislators (60 percent) and the police (69 percent).⁹

National leaders have also bluntly criticized local government as corrupt and ineffective. As early as 1950, prime minister Abubakar Tafawa Balewa decried “the twin causes of bribery and corruption which pervade every rank and department” of local administration, lamenting that “few officials can afford to be honest.”¹⁰ In 2007, Nuhu Ribadu—the founding father of Nigerian anticorruption law enforcement—described local government officials as “lootocrats” who engaged in “gangsterism” and “organized crime.”¹¹ In 2016, Vice President Yemi Osinbajo likewise described local government as “inefficient, corrupt, and undisciplined.”¹²

Despite their hard-hitting rhetoric, however, Nigeria’s political leaders have done little to rein in local government corruption and the governance failures it causes. And because local government in Nigeria is in many ways corrupt by design, officials’ tough talk has more to do with shifting blame than advancing real reforms. Even local government officials themselves have decried the “systematic decay and destruction of the local government system” without taking responsibility for how their corrupt practices and missteps drive its failings.¹³

Though grassroots misgovernance often goes unnoticed, overshadowed by federal- and state-level failures, Nigerian scholars have written extensively about its causes, making frequent mentions of corruption. In Nigeria, local government studies is a distinct academic field: three major universities have departments dedicated to it.¹⁴ But, notably, recent analyses of the topic resemble those written up to four decades ago, highlighting many of the same challenges and making the same arguments for reform. The research presented in this paper draws upon this scholarship, but in recognizing these studies’ limitations and gaps, it seeks to deepen public understanding of the kleptocratic capture of local government in Nigeria and to articulate feasible policy options to address it.

This paper consists of five sections. After providing a brief primer on local government in Nigeria and several key terms, the paper describes how, in the Nigerian context, corruption underpins the main causes of local government failure. It then sets out a conceptual framework—or taxonomy—for understanding local government corruption before outlining the socioeconomic, democracy and governance, security, and environmental implications. It concludes with a key recommendation that, while not ideal, the elimination of local government is the only feasible way to rein in grassroots-level corruption in Nigeria and the failures it causes.

A Quick Guide to Local Government in Nigeria

Nigeria's third tier of government consists of 774 units—768 local government areas (LGAs) located across the thirty-six states and six area councils located in the Federal Capital Territory (FCT).¹⁵ The number of LGAs in a particular state depends on its geographic size and population. Kano State has the most LGAs (forty-four), while Bayelsa State has the fewest (eight). The numbers and names of Nigeria's LGAs are stipulated in the constitution.¹⁶ Each LGA has delineated boundaries and a designated headquarters where its main administrative building (secretariat) is located.

Each local government should be governed by an elected local government council, consisting of a chairperson, vice chairperson (executive arm), and several councilors (legislative arm) representing each ward (subdistricts).¹⁷ Even though it is unconstitutional, state governors sometimes appoint caretaker chairpersons or put senior civil servants in charge until elections can be held. Each local government has several administrative departments that oversee hundreds—or even a few thousand—employees. These are led by heads of department (civil servants) overseen by supervisors (political appointees).

Local government officials and civil servants are bound by Nigeria's Code of Conduct and are obliged to submit asset declarations to the federal Code of Conduct Bureau on a prescribed basis, though few actually do.¹⁸ Nigeria's other anticorruption agencies—the Economic and Financial Crimes Commission and the Independent Corrupt Practices and Other Related Offences Commission—primarily focus on federal- and state-level corruption. While they sometimes prosecute local officials, they generally lack the bandwidth and incentives to do so.

Local governments are almost entirely funded via monthly allocations (shares) of national income (derived mostly from petroleum revenues).¹⁹ State governments are supposed to provide a portion of these allocations—10 percent according to a still-extant 1982 federal law—to local governments, though few actually do.²⁰ Until an anti-money laundering notice was issued in 2019, these allocations were deposited into each state’s State Joint Local Government Account (SJLGA).²¹ Now, most local governments should receive their allocations directly and pay all their own expenses, though states still demand hefty deductions (charges), some legitimate and some questionable. Local governments also use certain taxes and fees to raise small amounts of internally generated revenue (IGR).

Nigeria’s constitution dictates that local government functions include these tasks, among lesser ones: building and maintaining roads, street lights, drains, parks, public toilets, and cemeteries; providing sanitation and sewage; maintaining and regulating markets, motor parks, and abattoirs; naming and numbering streets; registering births, deaths, and marriages; regulating shops, restaurants, and the sale of alcohol; collecting certain kinds of rates (taxes) and license fees; licensing certain types of vehicles; and making local economic planning and development recommendations to the state government.²² Many of these functions overlap with those of state government, however.²³ Local governments are also jointly responsible with the state government for developing agricultural and natural resources and providing basic healthcare and primary education.²⁴

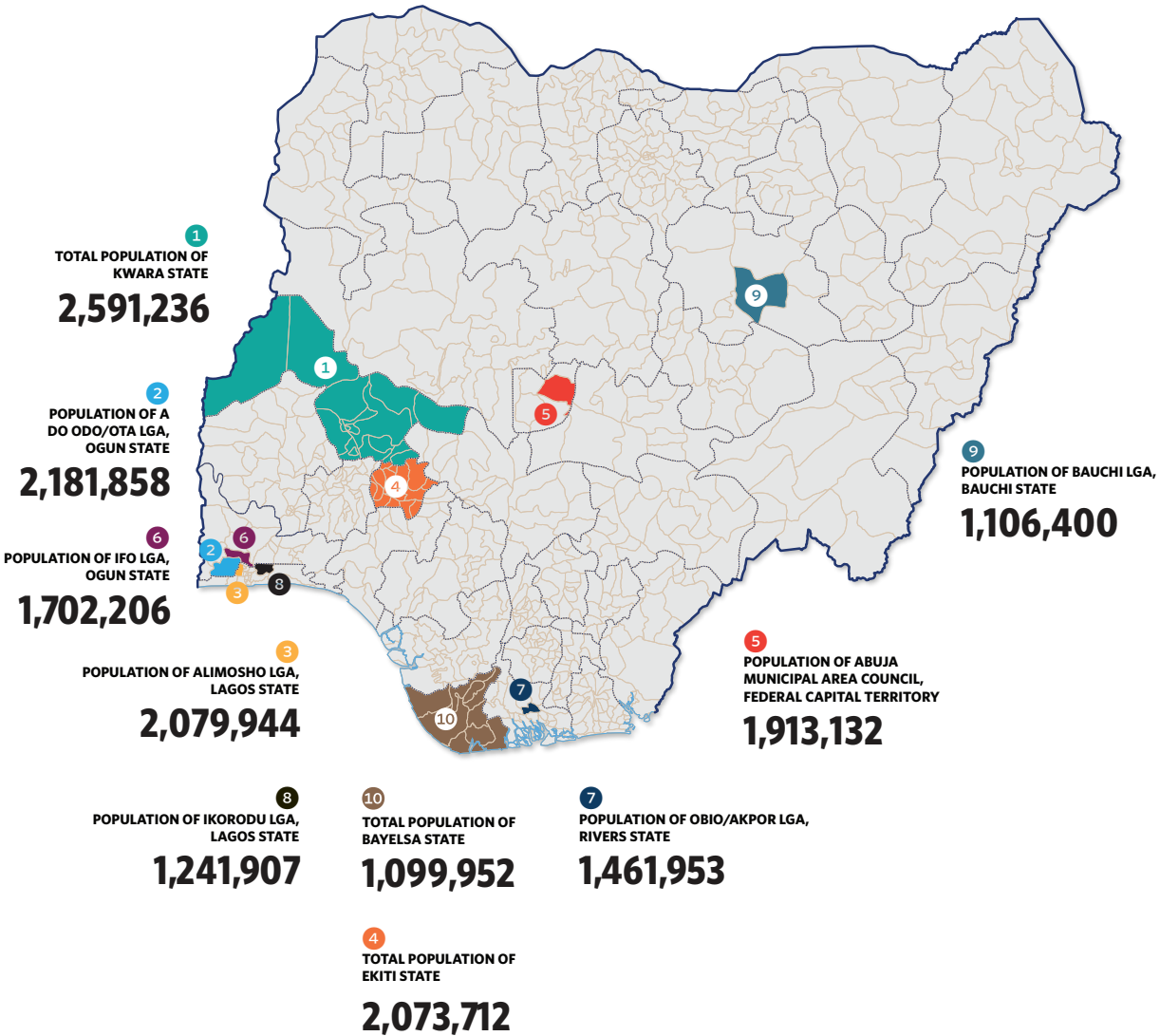
The constitution gives state legislatures—state houses of assembly—significant control over many aspects of local government, thereby limiting its autonomy.²⁵ Legislators instrumentalize this control by amending their state’s local government law every few years.²⁶ In Rivers State, for example, this law was amended ten times between 1999 and 2018.²⁷

Each state government oversees local government elections via their State Independent Electoral Commission (SIEC), a body led by political appointees (see page 12). Local polls are never held on the same dates as federal or state elections. Chairpersons, vice chairpersons, and councilors serve two- or three-year terms, depending on the state. To avoid a runoff and win outright, a candidate running for chairperson must obtain both one-quarter of the votes cast in two-thirds of the wards and a majority of all votes in the LGA.²⁸

LGA creation is possible but highly contentious. Nigeria has created no new LGAs since 1996. This is largely due to lingering political and financial disputes over the process, which—under the constitution—effectively requires state and federal lawmakers to reach a consensus before creating new LGAs.²⁹ Some states, including Lagos, have circumvented this dispute by creating unrecognized local government subunits known as local community development areas.

This means local government structures have not adapted to twenty-five years of population growth, urbanization, or internal displacement caused by conflict or climate change.³⁰ Indeed, according to 2019 estimates, the populations of several LGAs now exceed the total populations of some states (see Figure 1), while the populations of LGAs in parts of rural Borno State are significantly lower due to internal displacement caused by the Boko Haram insurgency.³¹

Figure 1. Nigeria’s Most Populous LGAs and Least Populous States



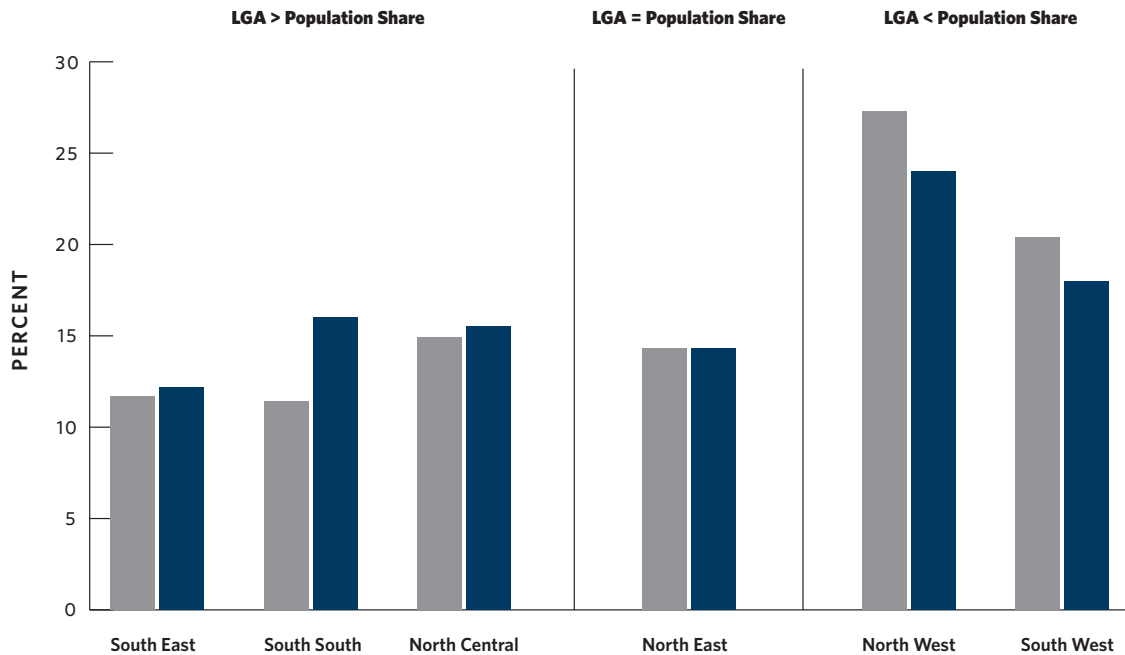
Source: University of Washington, “Global Health Data Exchange: Nigeria Geospatial Reference Population Estimates,” Institute for Health Metrics and Evaluation, 2019, <http://ghdx.healthdata.org/record/nigeria-geospatial-referenced-population-estimates>. The population figures on this website were provided by WorldPop at the University of Southampton and the Flowminder Foundation through a program funded by the Bill & Melinda Gates Foundation.

Figure 2. Nigeria's State and Local Government Boundaries



If viewed region by region, the disconnect between population and local government distribution is clear. The South South, South East, and North Central zones, for example, all have proportionally more LGAs than they do population, while the situation is reversed in zones such as North West and South West (see Figure 3).

Figure 3. Population and LGA Distribution by Geopolitical Zone, 2019



Source: For 2019: author calculations based on University of Washington, “Global Health Data Exchange: Nigeria Geospatial Reference Population Estimates,” Institute for Health Metrics and Evaluation, 2019, <http://ghdx.healthdata.org/record/nigeria-geospatial-referenced-population-estimates>. The population figures on this website were provided by WorldPop at the University of Southampton and the Flowminder Foundation through a program funded by the Bill & Melinda Gates Foundation. For 1991: author calculations based on the Census of the Federal Republic of Nigeria, <https://catalog.ihns.org/index.php/catalog/3340/download/48521>.

Internalizing these details—key terms, structures, purported functions, legal frameworks, and demographic aspects—is necessary because they all factor into how corruption and other related challenges cause local government in Nigeria to fail.

How Corruption Fuels Local Government Failure

Corruption is the primary challenge facing effective local government in Nigeria because it is doubly damaging. In addition to the direct damage it causes, it also indirectly fuels many other problems hampering good grassroots governance and basic service delivery. These many secondary challenges can be broadly grouped into five overlapping categories: over-centralization; democratic erosion; outside interference; inadequate resources; and mismanagement, unaccountability, and waste.

Over-centralization

From a strategic perspective, local government in Nigeria is flawed and corruption-prone by design. Starting in the colonial period, successive administrations—whether military or civilian-led—centralized their control over local government for both political and pecuniary reasons.³² With few exceptions, successive efforts to expand, restructure, and ostensibly reform local government have been driven by elites' desire to centralize their control over grassroots governance and reap the financial and political benefits at the expense of local agency and development.³³

As early as the 1950s, Nigeria's top leaders saw the centralization of control over local administration as an important instrument of power and prebendalism (kleptocracy).³⁴ Between 1966 and 1979, the country's uniformed masters used local government to expand their control and co-opt civilian leaders who might agitate against military rule. This effort culminated in 1976 with a sweeping set of reforms that standardized the powers of and gave formal legal status to local government.³⁵

During the short-lived Second Republic (1979–1983), president Shehu Shagari's administration embraced this centralizing trend and even appointed crony caretakers to run local governments instead of holding local elections to expand democratic participation at the grassroots level.³⁶ Thus, when the military reassumed power in 1984, local government was just as corrupt and ineffective as before. Successive military governments went on to reassert their control over grassroots governance by creating more local government units—thereby reducing their viability and administrative capacity—and promulgating several big-budget, top-down federal programs aimed at spurring local development. Although these schemes failed due to corruption and a lack of community buy-in, they have served as a template for federal interventions since Nigeria's 1999 return to civilian rule.³⁷

Since that time, the over-centralization of local government functions has persisted, enabling federal and state elites to control grassroots decisionmaking and siphon away a significant share of revenues local governments are supposed to receive under Nigeria's three-tier funding formula (fiscal federalism). State officials often dismiss their local counterparts as bothersome, corrupt, and incompetent.³⁸ This perception has a strong basis: few can perform their basic functions unassisted.³⁹ Nigeria's constitution, meanwhile, gives state legislatures—and thus the governors who control them—wide powers over local government spending and policy decisions.⁴⁰ While these powers should be used to conduct constructive oversight of local government, they have instead been instrumentalized to maintain a kleptocracy.

The current state of affairs is little different than it was decades ago, when the guidelines for the 1976 local government reforms described the prevailing situation as follows:

Local governments have, over the years, suffered from the continuous whittling down of their powers. The state governments have continued to encroach upon what would normally have been the exclusive preserves of local government. Lack of adequate funds and appropriate institutions had continued to make local government ineffective and ineffectual. Moreover the staffing arrangements to ensure a virile local government system had been inadequate. Excessive politicking had made even modest progress impossible. Consequently, there has been a divorce between: the people and government institutions at most basic levels.⁴¹

Forty-six years later, this divorce persists. Moreover, it will continue to do so until local government is replaced with a system that is not corrupt by design and instead creates the political space grassroots democracy and good governance need to thrive.

Democratic Erosion

Political interference by domineering governors and kleptocratic state officials has also undercut democracy, transparency, and accountability in local government. By stifling citizen participation in grassroots decisionmaking and holding sham elections—or no polls at all—they have cultivated political environments in which corruption thrives and local governance failures multiply.⁴² State governors commonly use two tactics—both illegal and unconstitutional—to undermine grassroots democracy and maximize their control over local government structures: election rigging and the appointment of caretaker chairpersons.

In every single Nigerian state, local government polls have become a pro forma exercise in which the governor's party almost always wins by a landslide. This is largely facilitated by governors' control over their state's electoral management body, the SIEC.⁴³ Unlike federal

and state elections, local government elections have been the responsibility of each state's SIEC since 2004. Empowered to name top SIEC officials, governors invariably place trusted loyalists in charge.⁴⁴ Through their influence over state legislators, governors can also manipulate the timing and funding of local government elections to their own political benefit.⁴⁵ In addition, governors exercise strong informal control over their state's judiciary, including which staffs tribunals that preside over local election disputes.⁴⁶

By leveraging these unfair advantages and other forms of electoral corruption, governors can dictate local election outcomes and even discourage capable opponents from challenging them.⁴⁷ Indeed, their ability to do so is seen as a measure of their political strength, putting their power on display.⁴⁸ Governors are largely free to rig local elections from the top down (in other words, disqualifying candidates, withholding voting materials from opposition strongholds, and altering results) but also from the bottom up (in other words, deploying security agents to suppress turnout, hiring thugs to intimidate voters, and stuffing ballot boxes).⁴⁹ As a result, few, if any, local elections in Nigeria meet basic democratic criteria in terms of competition, participation, and legitimacy.⁵⁰ In the view of one senior federal electoral official, local elections are “nothing but organised crime.”⁵¹ According to the leader of a local government workers' union, the elections also constitute “a coronation, appointment, and promotion of political jobbers and political cronies . . . thereby creating an avenue to siphon local government resources.”⁵²

Most SIECs operate opaquely, disclosing few details on their budget, expenditures, or operations.⁵³ Astonishingly, few SIECs publish even a basic rundown of election results—never mind the kind of detailed voting data needed to ensure elections are minimally credible.⁵⁴ They often discourage opposition participation by charging high, nonrefundable registration fees—amounts that only ruling party candidates can afford—or by scheduling or postponing election dates at short notice.⁵⁵ In some instances, SIECs have scheduled local elections to help outgoing governors hobble their successor; Rivers State, for example, conducted local elections in May 2015, six days before the outgoing governor's political rival was sworn in.⁵⁶

Since 2004, local elections have become a form of political performance art in which governors orchestrate sweeping victories to demonstrate political strength and demoralize their opponents.⁵⁷ Destined to lose no matter how hard they campaign, opposition parties have described recent polls as “political armed robbery,” “a complete sham,” and a “rubbishing of every tenet of free, fair and credible elections.”⁵⁸ Out of the 202 local government elections held since December 1998, 142 (70 percent) were clean sweeps in which the party in power at the state level won all the local government chairperson seats.⁵⁹ Out of the sixty elections in which opposition parties won chairperson seats, forty-three were conducted by the federal Independent National Electoral Commission (INEC): thirty-six in December 1998 plus seven in the FCT between 1998 and 2022.⁶⁰ Out of the remaining seventeen conducted by

the SIEC, the ruling party won by a landslide (winning over 90 percent of the chairperson seats) in all but five elections in just three states (Kaduna in 2004, 2018, and 2021; Nasarawa in 2014; and Kano in 2004).⁶¹

Even when guaranteed to win in a landslide, many governors sidestep elections altogether. For a mix of political or financial reasons, they make the decision—endorsed by pliant state legislators—to appoint caretaker local government chairpersons instead.⁶² Unelected and beholden to the governor, caretaker chairpersons run local government councils until substantive chairpersons and councilors can be elected.⁶³ While the typical caretaker chairperson is a party loyalist being groomed for higher office, some are chosen for their coercive skills. In 2016, for example, Bayelsa’s governor named former militant leader Joshua MacIver as caretaker chairperson of the state’s largest local government.⁶⁴

Regardless of who holds them, caretaker chairpersons are unnecessary and undemocratic and fuel corruption by short-circuiting an important accountability mechanism: elections. Numerous court judgments have declared these arrangements illegal and unconstitutional, including a 2019 Supreme Court ruling in a case involving Ekiti State.⁶⁵ In 2020, Nigeria’s attorney general issued a warning that states must abide by the ruling, but it was largely ignored, with one state dismissing it as “meddling.”⁶⁶ As of March 2022, caretaker arrangements still operate in seven states (Anambra, Katsina, Kwara, Osun, Zamfara, and a few areas of Kaduna and Plateau States).⁶⁷ Though caretaker chairpersons are less prevalent than a decade ago when they operated in twenty-five states, this is not a sign of democratization or federal enforcement of the Supreme Court ruling but rather governors’ growing confidence of winning local elections by a landslide (see Appendix 2).⁶⁸

Opposition parties, civil society, and citizens themselves have few incentives and fewer legal and political means to prevent governors from postponing local government elections and appointing crony caretakers. If sued over the timing of elections or some other administrative malfeasance, state governments use the legal dispute as a justification for delaying elections further.⁶⁹ They also frequently cite a range of other—often dubious—reasons for delaying local elections, including insecurity; poor economic conditions or a lack of available funds; SIEC leadership turnover or unpreparedness; the need to undertake personnel reviews, conduct financial audits, or to pay off local government debts; and disruptions caused by the COVID-19 pandemic and the 2020 #EndSARS protests.⁷⁰ Some state officials even argue that unelected chairpersons perform better than elected ones.⁷¹

Looking beyond these excuses, however, the real reason state governors delay or rig local elections is that they want to maximize the political and financial gains they derive from exerting personal control over local government structures.⁷² When run by loyal lieutenants, these structures become potent mobilization, patronage distribution, and election rigging mechanisms capable of propelling governors, senators, and even presidents to power.⁷³ As political networks, they especially help governorship candidates win elections, since

candidates must win both a majority and at least 25 percent of the vote in two-thirds of their state's LGAs. The networks also indirectly help presidential candidates, who rely heavily on state-level allies to deliver them votes en masse.⁷⁴ This explains why local government has become, in the words of two scholars, a “center for party politics” where top-down interference is the norm.⁷⁵

Outside Interference

External bureaucratic and financial interference also causes governance failures, fuels corruption, and perpetuates the problematic over-centralization of local government functions in the hands of grasping state elites.⁷⁶ Primarily responsible for this interference, state governors use a variety of official and unofficial mechanisms—many of which are entirely legal and constitutional—to short-circuit local political and financial autonomy.⁷⁷ Some have even placed political appointees in each local government in their state to increase their informal control over local government decisionmaking.⁷⁸

For the first two decades after Nigeria's 1999 return to civilian rule, governors captured local government finances through their de facto control of the SJLGA. Enshrined in the country's constitution, the SJLGA was set up as a holding account for the federal government to deposit a monthly share of national revenues (collectively 20.6 percent as of 2022) due to each state's local governments.⁷⁹ Theoretically, this was done to ensure that local government funds would be equitably distributed and not hijacked. But, instead, the SJLGA became a mechanism for waylaying, misspending, and embezzling funds meant to be used to meet the needs of local communities.⁸⁰

In its heyday, the SJLGA system became synonymous with subnational kleptocracy, putting state governors in effective control of 48 percent of all national revenues, while leaving local governments perpetually starved for funds.⁸¹ It became, in the words of the head of the Nigerian Union of Local Government Employees (NULGE), a “conduit pipe through which local government funds are . . . pilfered, diverted and stolen.”⁸² In 2016, one sitting governor described it as “an avenue for corruption.”⁸³

This system nevertheless suffered a major blow when, in 2019, the Nigerian Financial Intelligence Unit (NFIU)—the Central Bank's little-known anti-money laundering watchdog—issued a directive barring states from making deductions directly from the SJLGA and prohibiting large cash withdrawals from local government accounts.⁸⁴ Noting that these transactions posed the “biggest corruption, money laundering and security threats [sic] at the grassroots,” the NFIU instructed local governments to pay their expenses—including all staff salaries and state-mandated deductions—from their own accounts.⁸⁵

Predictably, Nigeria's state governors collectively opposed the new rules, mounting legal challenges to them on the grounds that they were unconstitutional and that the NFIU had overstepped its mandate.⁸⁶ To its credit, President Muhammadu Buhari's government backed the NFIU, despite the political costs of pushing back against the country's governors. The government nevertheless failed to capitalize on the impromptu reform by institutionalizing and expanding on it in the form of a constitutional amendment that clarifies the modalities of local government financial autonomy. This oversight leaves Buhari's successors free to back-pedal and restore governors' direct control over local government allocations via the SJLGA.

Governors' reflexive opposition to the NFIU directive could be interpreted as proof that it will weaken their hold over local government funds. However, its real impact is more complicated and varies by state. In some states (for example, Adamawa, Ebonyi, Ekiti, Enugu, Kebbi, and Ogun), officials appear to be respecting the NFIU guidelines; local governments now pay expenses directly from their own accounts.⁸⁷ In other states, governors reportedly have gone through the motions of implementing the guidelines but still circumvent them in practice.⁸⁸ Several states, meanwhile, have refused—or been slow—to implement the new rules and still openly interfere with local government funds.⁸⁹ Looking ahead, greater local government financial autonomy will hinge on whether successive governments actually enforce the NFIU rules and whether state governors have incentives to abide by them.

Whether or not they do have incentives, governors will continue to exercise significant informal control over local government finances. Thus, while they may appear more financially independent, local governments may in fact be just as politically and bureaucratically beholden to state governors.⁹⁰ In almost every state, local government chairpersons must seek permission from the commissioner for local government affairs—typically one of the most loyal and trusted members of the governor's cabinet—before budgeting or spending funds.⁹¹ While this could be viewed as a safeguard against local government corruption, some commissioners have allegedly used their position to embezzle or demand kickbacks in exchange for approving spending requests that are both legitimate and suspect (see page 20).⁹²

This de facto fiscal control, combined with the centralization of many local government functions in state hands, means that governors are still free to make sizable deductions (some valid and some highly questionable) from local governments' monthly allocations.⁹³ The state uses the bulk of these deductions to pay local government employees, primary school teachers, and local healthcare workers—a function most states have removed from local government control.⁹⁴ While state officials sometimes embezzle from these funds, most are disbursed properly.

Other deductions—now better described as state charges to local governments—ostensibly cover states' administrative costs, pay for joint projects, or repay local government debts.⁹⁵ These deductions vary by state but usually cover pension contributions (±15 percent of a

local government's monthly allocation), contributions to a budget stabilization (rainy day) fund (± 5 percent), stipends for traditional rulers such as emirs and chiefs (± 4 percent), primary healthcare administration (± 3 percent), local government training (± 1 percent), audit fees (± 1 percent), and Ministry of Local Government overheads (± 1 percent).⁹⁶ State legislators periodically pass laws specifying the scope and scale of these charges but exercise weak oversight over how they are spent.⁹⁷ Just like council chairpersons and state officials, state legislators are compromised by their own involvement in local government corruption and political dependence on powerful governors who need funds to lubricate their expansive patronage networks.⁹⁸

In addition to these questionable overheads, states also levy many spurious “non-mandatory” charges on local governments.⁹⁹ States have allegedly charged and diverted funds to pay for the upkeep of Damaturu Central Mosque (Yobe State), grants to ruling party leaders (Lagos State), state radio and television stations (Katsina State), state-managed water pumping stations (Jigawa State), and subsidies for security personnel (Borno State).¹⁰⁰ In addition to being improper, these levies can fluctuate wildly, making local government planning and budgeting difficult.¹⁰¹ Pliant local government chairpersons rarely object to these deductions, because they face the threat of removal if they do.¹⁰² Combined with salary payments, these charges often exceed 80 percent of local governments' monthly allocations, leaving them little leeway to implement projects or programs.¹⁰³ In some cases, the charges can exceed 100 percent, forcing local governments to borrow or withhold staff salaries.¹⁰⁴ By withholding funds, state officials also consolidate their control over corruption opportunities. An official in Yobe State, for example, revealed that the state government's financial stranglehold over local government gave council officials little room to embezzle.¹⁰⁵

Inadequate Resources

These state-induced fiscal pressures—compounded by mismanagement, unaccountability, and waste (see page 20)—have left Nigeria's local governments without the resources they need to fulfill their statutory functions.¹⁰⁶ Few local governments possess the human and financial capacity to provide adequate public services, let alone address communities' basic infrastructure or development needs.¹⁰⁷ Like over-centralization, challenges such as the erosion of local democracy, top-down interference, and resource shortages stem from and help perpetuate the kleptocratic capture of local government structures. One Nigerian scholar as far back as 1972 described this self-reinforcing situation as the “vicious circle of local government poverty.”¹⁰⁸

Yet any explanation of this deadening impoverishment of local government must center around corruption given that the significance of the situation is difficult to explain without reference to it. On paper, Nigeria's 774 local governments supposedly shared amounts

ranging between N1.0 and N1.8 trillion (\$4 to \$11 billion, depending on the exchange rate) annually in recent years (see Figure 4). Between 2011 and 2021, local governments collectively received over N16.4 trillion (\$76.3 billion)—an average of \$99 million each. This total amount exceeds Nigeria’s N13.6 trillion 2021 budget (and more than doubles it in dollar terms).¹⁰⁹ It is also a fact that local government spending increased following the end of military rule; it was almost four times higher in 2005 (in real terms) than in 1999, according to the World Bank.¹¹⁰

Figure 4. Revenue Allocations to Local Governments in Nigeria (2011–2021)

Year	Total Allocation to All LGs	Average LG Allocation (\$)	Exchange Rate (\$1=N)
2021	N1.772 trillion/\$4.65 billion	\$6 million	N381
2020	N1.586 trillion/\$5.17 billion	\$6.7 million	N307
2019	N1.651 trillion/\$5.38 billion	\$6.9 million	N307
2018	N1.667 trillion/\$5.45 billion	\$7 million	N306
2017	N1.263 trillion/\$4.14 billion	\$5.4 million	N305
2016	N1.011 trillion/\$5.13 billion	\$6.6 million	N197
2015	N1.205 trillion/\$6.62 billion	\$8.6 million	N182
2014	N1.521 trillion/\$9.5 billion	\$12.3 million	N160
2013	N1.709 trillion/\$10.88 billion	\$14.1 million	N157
2012	N1.583 trillion/\$9.83 billion	\$12.7 million	N161
2011	N1.459 trillion/\$9.54 billion	\$12.3 million	N153
All	N16.43 trillion/\$76.3 billion		

Note: Total allocation to all local governments was calculated based on months/year revenue was disbursed to local governments. Source: Federation Allocation Account Committee monthly reports downloaded via the National Bureau of Statistics (Nigeria) E-Library: <https://nigerianstat.gov.ng/elibrary>. Exchange rate reflects the Inter-Bank Foreign Exchange Market rate in January each year, as listed on the Central Bank of Nigeria website: <https://www.cbn.gov.ng/rates/exrate.asp>.

Though sizable, these allocations are not local governments’ only source of funding. They are also meant to receive an additional 0.6 percent of national revenues in the form of disbursements from two special funds (the Derivation and Ecological Funds).¹¹¹ Under federal law, states are obliged to share 10 percent of their IGR with local government councils.¹¹² Nevertheless, states frequently reduce or withhold these payments—sometimes for years at a time—without being held accountable.¹¹³ Local governments are also empowered to generate their own revenue via scores of different taxes and fees.¹¹⁴ Due to corruption and mismanagement (see page 20), most struggle to generate more than a token amount of revenue this way.¹¹⁵ Financial malfeasance perpetrated by state and local officials, whether unilaterally or in cahoots with one another, is also the only way to explain why they do so little with so much.

In addition to being cash-strapped, local governments also suffer from a lack of human capital caused by years of mismanagement, political interference, and corruption.¹¹⁶ Failing to meet their grassroots governance potential, local councils have become public employment schemes whose bloated payrolls include politicians’ friends and family, party supporters, and even political thugs.¹¹⁷ Council chairpersons have wide leeway to appoint more junior, unskilled staff. Through a mechanism known as the Local Government Service Commission, state officials control and sometimes manipulate appointments and promotions to senior local government positions.¹¹⁸ These can be lucrative jobs: in Nasarawa State, a state audit alleged that accounting officers in several local governments had embezzled N6.4 billion (\$20.8 million).¹¹⁹ In some states, the Local Government Service Commission is a nexus of politicking and bribery to which senior local government employees are expected to remit kickbacks to show “gratitude” and protect their positions.¹²⁰

Over time, such malfeasance has served to deprofessionalize tens of thousands of local government workers.¹²¹ In the opinion of one civil society representative, most of these workers “have no goals, no objectives, nothing they want to accomplish . . . [and] think of local government as nothing more than an opportunity to get paid to do nothing.”¹²² Low wages (see Figure 5), poor leadership, and terrible working conditions have prompted more skilled and capable staff to take state or federal jobs or leave for the private sector.¹²³ In 2021 alone, local government workers in Edo, Kogi, Niger, and several other states were paid late or only partially, thereby damaging morale, threatening livelihoods, and sparking absenteeism.¹²⁴ Unfortunately, such human resource challenges cannot be fixed quickly but will instead require years of sustained reform and investment.

Figure 5. Average Annual Local Government Salaries

Political Officeholder	Annual Salary (N, 2021)	Annual Salary (\$, 2021 value)
Chairman	N3,542,417	\$9,300
Vice Chairman	N3,326,918	\$8,700
Councilor	N3,094,200	\$8,100
Secretary/Special Adviser	N2,964,296	\$7,800
Civil Servant	Annual Salary (N, 2021)	Annual Salary (\$, 2021 value)
Senior Staff	N916,632–N6,948,516	\$2,400–\$18,200
Junior Staff	N265,200–N504,684	\$700–\$1,300

Note: The cited political officeholder salaries include monthly allowances for personal staff, fuel, entertainment, constituency needs, and other similar expenses. Junior staff includes servants at grades 1–6, and senior staff includes servants at grades 7–16. Local government salaries vary by state. Dollar amounts are rounded to the nearest hundred. The Nigerian government has not increased salary levels for local political officeholders since 2010.

Sources: Fishon Amos, “Local Government Workers Salary in Nigeria,” October 23, 2021, <https://explain.com.ng/topic/verified-local-government-workers-salary-in-nigeria/>; and Revenue Mobilisation Allocation and Fiscal Commission, “Remuneration Package for Political, Public and Judicial Office Holders (Feb., 2007–June 2009),” <https://rmaf.gov.ng/wp-content/uploads/2020/01/Remuneration-Package-for-Political-and-Judicial-Office-Holders-.pdf>.

Mismanagement, Unaccountability, and Waste

In addition to over-centralization, democratic erosion, outside interference, and inadequate resources, three other ubiquitous challenges—mismanagement, unaccountability, and waste—drive local governance failures in Nigeria. Closely linked and mutually reinforcing, each enable kleptocracy and exacerbate local government funding shortages.

Unaccountability, whether it stems from weak oversight or a lack of transparency, allows corruption-fueled local governance challenges to persist or worsen without any prospect for improvement.¹²⁵ In most states, local government spending and contracting processes lack basic transparency, with officials brazenly claiming such information is secret.¹²⁶ Local government chairpersons often evade the most basic type of social accountability that comes from living among and interacting with their constituents.¹²⁷ Few consult community members or local civil society groups before making decisions.¹²⁸ Local traditional leaders, meanwhile, rarely call out state and local government malfeasance because their palaces and entourages are bankrolled by public funds and they owe their appointments to state governors.¹²⁹ Many chairpersons reside outside, or spend extended periods away from, their local government areas, returning only to preside over the distribution of their councils' monthly allocations.¹³⁰ In one state, absenteeism became so common that the governor warned local government chairpersons against administering their councils from hotel rooms in the state capital.¹³¹

State government oversight of local government spending and decisionmaking may seem rigorous—even domineering—but is in reality secretive, ineffective, and often self-serving.¹³² Unfortunately, the symbiotic relationship between local government chairpersons and their political patrons (for example, governors, state legislators, and commissioners for local government affairs) makes effective state oversight illusory.¹³³ Some state legislators even solicit kickbacks from local government chairpersons in exchange for shielding them from oversight.¹³⁴ For their part, local government councilors typically lack the political clout needed to challenge a chairperson's unilateral control over what is meant to be a collective budgeting and decisionmaking process.¹³⁵

Each state's Ministry of Local Government Affairs and Auditor-General for Local Government are also supposed to monitor local government spending and alert state legislators, who, if they detect irregularities, are empowered to remove chairpersons for gross misconduct.¹³⁶ The effectiveness of these audits is often undermined, however, because the audits are based on incomplete or manufactured records, they are conducted too infrequently, their findings are not published, or they are not acted upon by state legislators.¹³⁷ In one extreme example, Plateau State officials announced in 2012 that the financial transactions of the state's seventeen local governments had not been audited for ten years.¹³⁸

Like the federal and state governments, local governments have also earned a reputation for mismanagement and wasteful spending due to weak oversight and opacity.¹³⁹ Too often, local government chairpersons emulate state governors by hiring retinues of aides and using public funds to bankroll lavish lifestyles for them, their “first ladies” (wives), families, and prominent supporters (see page 23).¹⁴⁰ Some local government chairpersons spend huge sums on vanity projects, such as the building of expensive new local government council offices, hotels, or shopping centers, instead of on much-needed public services.¹⁴¹ Poor planning and implementation failures are also a problem; when local governments actually manage to complete projects, the buildings often deteriorate due to a lack of basic maintenance.¹⁴² In many cases, projects are chosen based on their capacity to convey patronage to party loyalists rather than community needs.¹⁴³

Mismanagement, unaccountability, and waste—along with the other challenges discussed in this section—stem from and perpetuate the kleptocratic capture of local government. Far from being a parochial problem that can be ignored, local government corruption is strategically important because its corrosive effects—conflict, predatory governance, and underdevelopment—threaten Nigeria’s long-term stability and its citizens’ day-to-day well-being. Mitigating this threat will demand innovative remedies that account for the many different forms of local government corruption.

Taxonomy of Local Government Corruption in Nigeria

Local government corruption occurs in a multitude of deeply entrenched forms that both local and state government officials engage in, sometimes independently of each other and competitively but most often in conjunction. This section critically evaluates the most salient forms of local government corruption: embezzlement, legalized corruption, security votes, contract fraud, ghost workers and bloated staff rosters, nepotism and favoritism, bureaucratic bribery and toll-taking, and reputation laundering. In doing so, it further underscores the kleptocratic capture of local government. From this evaluation, it is evident that local government is largely just a political tool that facilitates the corrupt practices of state and local government officials.

Embezzlement

Embezzlement, meaning the straightforward theft and misappropriation of funds, is rife in government in Nigeria.¹⁴⁴ Local government chairpersons allegedly team up often with the council treasurer, accountant, and cashier to make unauthorized withdrawals.¹⁴⁵ Political party leaders in local governments routinely receive illicit funds from local government

councils.¹⁴⁶ Furthermore, local government officials, often in collaboration with state governors, divert excess crude funds for personal use.¹⁴⁷ Specific forms of embezzlement include the following:

- **Waylaying salaries, pensions, and allowances.** Local governments' perennial struggle to pay their workers on time and in full is more the result of embezzlement and irresponsible hiring practices than a lack of resources.¹⁴⁸ In some states, these salary arrears are enormous. Local governments in Kwara State, for example, owed a total of N3.16 billion (\$8.3 million) in salary arrears as of January 2021.¹⁴⁹ Pensions are likewise paid late, partially, or not at all.¹⁵⁰ To avoid paying, local government officials will sometimes insist on undertaking a forensic verification of pensioners before payments can resume.¹⁵¹
- **Diverting internally generated revenue.** This common corruption tactic diminishes the fiscal resilience of every local government.¹⁵² A hefty share of revenue generated from a range of fees never reaches councils' coffers because it is embezzled or converted into political patronage.¹⁵³ In the words of one state official, "We are aware that all LGAs . . . are generating a lot of money internally but we do not know where it is going to."¹⁵⁴ These losses stem from the unofficial, ad hoc nature of local government revenue collection, which is often undertaken by unofficial third parties. These collectors often fail to keep records or issue receipts, making it difficult to track their earnings.¹⁵⁵ In 2021, an investigative journalist posed as a small businessman in Lagos State and exposed how officials in several LGAs diverted various fees and taxes into their own personal bank accounts.¹⁵⁶ According to this exposé, every year, commercial vehicle operators in Lagos State pay approximately N123 billion (\$322.8 million) in taxes and fees annually; as of 2020, this amounted to 29.4 percent of Lagos's IGR.¹⁵⁷ This pay is collected by "Agberos" (an informal term used to describe tax and fee collectors). Despite these funds forming such a significant chunk of Lagos's IGR, the evidence overwhelmingly indicates that the money mostly goes into private pockets. Ultimately, this free-for-all system leads to multiple taxation that impoverishes citizens and stifles small businesses.¹⁵⁸
- **Siphoning local government funds.** Since 1999, numerous state officials have been prosecuted, and, in a few instances, convicted of embezzling local government funds.¹⁵⁹ For example, in 2015, a former Adamawa State commissioner for local government affairs was sentenced to ten years in jail for stealing N51.5 million (\$283,000 at that time).¹⁶⁰ As of March 2022, Nigeria's Economic and Financial Crimes Commission was prosecuting four former governors for embezzling local government funds.¹⁶¹ Many more officials, however, have escaped prosecution. In 2012, for example, a Lagos State audit report found "unquantifiable financial shortfalls that could have been used for development projects at the grassroots," though local officials denied any wrongdoing and were never held accountable.¹⁶²

- **Funding partisan political activity with local government funds, making returns to “godfathers.”** Many local government politicians are bound up in complex relationships with political godfathers, or powerful and wealthy individuals who help arrange for their protégées to be placed in office by using political connections, financing their campaigns, and mobilizing both violence and corruption to subvert the democratic process. Local government chairpersons are typically nominated by “kingmakers” who help finance their election campaigns. In return, these chairpersons interfere in local government decisionmaking and expect their “god-children” to “make returns” and “show gratitude” to them in the form of kickbacks and contracts.¹⁶³

This means that, in the eyes of most local government chairpersons, their political godfathers—not local residents—are their primary constituents. Chairpersons who refuse to kick back a share of their council’s monthly allocation are often blocked from seeking reelection, thus cutting off their access to public funds and the affluent lifestyle, foreign travel, and official perks that come with it.¹⁶⁴ A former local government in Cross River State claimed, for example, to have been sacked by state legislators for failing to surrender part of his monthly allocation to the governor.¹⁶⁵

- **Misusing and misappropriating public property.** Local government officials sometimes use public property for private use or lease local government properties to their associates at massive discounts.¹⁶⁶ In the early stages of the COVID-19 pandemic, local government officials also diverted food and medical assistance meant to help their constituents. In Enugu State, for example, local officials promised food assistance but delivered only token quantities to residents.¹⁶⁷

Legalized Corruption

The term “legalized corruption” refers to practices that Nigerians widely view as corrupt but that are not necessarily illegal or prohibited by law.¹⁶⁸ Prominent examples are excessive allowances, expense claims, and salaries that local government officials use to fund ostentatious lifestyles.¹⁶⁹ For example, local government chairpersons receive sizable allowances, including for vehicle fueling and maintenance; staff (such as a special assistant, a personal assistant, and domestic staff); entertainment; utilities; constituency needs; newspapers and periodicals; accommodation; furniture; travel per diem (“estacode”); medical needs; severance gratuity; and paid leave.¹⁷⁰

These payments add up. In 2005, for example, one local government chairperson in Rivers State was allocated salary and allowances worth \$376,000, nearly half the total amount budgeted for paying the local government’s 325 health workers’ salaries.¹⁷¹ In another local government, more than 30 percent of the council’s total budget was allocated to pay salaries and allowances for its chairperson and councilors.¹⁷² In Lagos State, meanwhile, new local government chairpersons reportedly use council funds to buy three official vehicles each,

while all local government political appointees receive a new car each.¹⁷³ Likewise, in 2020, Cross River State’s governor bought local government chairpersons new sport utility vehicles (SUVs), using funds deducted from their monthly allocation.¹⁷⁴ Since then, the governors of Gombe and Ondo States have followed suit.¹⁷⁵

Security Vote

The term “security vote” refers to the monthly allowance allocated to government officials ostensibly to pay for security-related contingencies. Security votes run billions of naira and vary based on security conditions in each state. Considering Nigeria’s many security challenges, this allowance could be seen as a necessity. It has, however, become a thinly disguised avenue for corruption.

Local government chairpersons nationwide collectively receive an estimated N12.8 billion (\$33.5 million) in corruption-prone security votes each year (see Figure 6), though the exact amount is a closely guarded secret. While some may spend a portion of these funds on security, they also channel them into their political activities or embezzle them outright.¹⁷⁶ Security vote funds are often provided to council chairpersons in cash, and because they are not subject to legislative oversight or independent audit, they are spent as officials see fit.¹⁷⁷

Figure 6. Annual Security Vote Provided to Local Government Chairman (By State)

State	Annual Amount	Year
Borno ¹⁷⁸	N12 million (\$31,500)	2022
Jigawa ¹⁷⁹	N12 million (\$31,500)	2022
Edo ¹⁸⁰	N15 million to N24 million (\$39,400 to \$62,000)	2021
Kano ¹⁸¹	N3.6 million (\$9,500)	2022 ¹⁸²
Katsina ¹⁸³	N2.4 million (\$6,300) plus ad hoc payments	2022
Lagos ¹⁸⁴	N12 million (\$31,500)	2022
Yobe ¹⁸⁵	N6 million (\$15,750)	2022
Anambra ¹⁸⁶	N24 million to N36 million (\$132,000 to \$198,000 in 2015 dollars)	2015
Rivers ¹⁸⁷	N36 million to N60 million (\$280,000 to \$461,000 in 2006 dollars)	2006
Ondo ¹⁸⁸	N24 million (\$63,000)	2022
Oyo ¹⁸⁹	N12 million (\$31,500)	2021
Average	N16.5 million (\$43,300 in 2021 dollars) per LGA	
Est. Total	N12.8 billion (\$33.5 million in 2021 dollars) across all LGAs	

Note: The dollar amounts are calculated using the annual exchange rates listed in Figure 4 (see page 18). Estimated total calculated by multiplying average amount per LGA by total number of LGAs in Nigeria (774).

Many local government chairpersons have been accused of misappropriating council funds under the pretext of security votes. Most council chairpersons start their period in office with the purchase of SUVs. They travel in a convoy of these SUVs, with the full complement of bodyguards and police orderlies.¹⁹⁰ Chairpersons also use security vote money to sponsor political violence on their behalf. The head of the Port Harcourt office of the Economic and Financial Crimes Commission stated that many local government chairs “will give half of the [security vote] money in the name of ‘empowerment’ to youth they use as thugs and the rest goes into their own bank accounts.”¹⁹¹

Contract Fraud

Multiple kinds of contract fraud enable corruption at the local government level. They include, but are not limited to, contract inflation (both projects and purchases), misinvoicing, “air supply” (paying for goods and services that are not delivered), and the awarding of contracts for infrastructure projects that are started and abandoned or never built.¹⁹² This last scheme is age-old: research in the late 1990s revealed that only about 38 percent of projects initiated by local government councils were even partially executed, while roughly half were completely abandoned.¹⁹³

Local government chairpersons and their subordinates also solicit kickbacks from contractors or award contracts without competition to their political godfathers, friends, relatives, or companies they control.¹⁹⁴ Though often tendered for modest purchases and projects—for example, minor repairs, drainage construction, renovation of primary school classrooms, and the supplying of medicines to primary healthcare centers—these inflated or unfulfilled contracts add up over time.¹⁹⁵ In one local government area in Lagos State, for instance, a chairperson recently awarded a contract to build and manage a shopping complex to a company he controls.¹⁹⁶

Ghost Workers and Bloated Staff Rosters

Significant numbers of ghost workers, meaning employees who exist only on paper, clog the payrolls of local government councils across Nigeria.¹⁹⁷ After creating phantom workers by adding fictitious names to councils’ payrolls, local officials then collect their wages. In some cases, these ghost workers are real people—friends, family members, university students, and supporters of local officials—who collect wages despite not showing up for work.¹⁹⁸

Ghost workers have been found in numerous states.¹⁹⁹ In 2020, Borno State officials revealed that nineteen local government councils alone may have taken about N18 billion (\$58.6 million, at the time) as payment for ghost workers over the preceding ten years.²⁰⁰ Similarly,

a 2013 staff audit revealed that out of 26,017 local government staff in the FCT (Abuja), up to 6,000 were fake.²⁰¹ In 2021, a Bayelsa State audit found that roughly 8 percent of local government primary school staff were ghost workers.²⁰² And in 2019, the governor of Kaduna State accused local council chairpersons of padding the payroll with the names of their family members, before trimming about 4,000 local government staff statewide.²⁰³ Meanwhile, another personnel audit, in Abia State, revealed that many council officials had put their children on the payroll, some of whom were still in primary school.²⁰⁴

The problem of ghost workers is not the only reason why local government payrolls have grown uncontrollably. Most councils are overstaffed, leaving many of them unable to pay their workers on time and in full.²⁰⁵ Council cabinets are enormous, and like state governors, every local government chairperson hires large retinues, including numerous supervisory councilors, special advisers, special assistants, and personal assistants. Councils' disproportionate spending on personnel has fueled calls for the councils to be downsized to free up funds for projects and services.²⁰⁶

Favoritism/Nepotism

Local government employment is largely based on favoritism, nepotism, parochial ethno-politics, and other informal considerations unrelated to competence, qualification, experience, and performance.²⁰⁷ More junior local government workers usually enter their jobs at the behest of local government chairpersons, who use recruitment as a compensatory and patronage tool to satisfy both patrons and clients.²⁰⁸ Local government functions, to the extent they exist, are dictated by the reciprocal demands of these neopatrimonial relationships. Council chairpersons often use public funds—in the form of contracts to drill wells or make road repairs, for example—to reward local personal or party loyalists.²⁰⁹ Nepotism and favoritism also shape how contracts are awarded. An official in Borno State observed that local officials frequently give contracts to family and friends, while an official in Katsina State noted how they are also provided to state legislators.²¹⁰

Bureaucratic Bribery and Toll-Taking

There is a prominent licensing culture in Nigeria, whereby the issuance of various licenses and permits is monopolized by particular official gatekeepers. These authorizations are frequently major sources of bureaucratic corruption, as government officials demand (or expect) bribes from those who need the licenses and permits.²¹¹ Bribery aside, local governments have a free hand to set the amount they charge for these certificates and permits. When public demand for certain local bureaucratic services increases, officials will often jack up the fees to earn more revenue for the council.²¹²

Local officials responsible for issuing certificates of indigeneity—attesting to the fact that a Nigerian citizen is officially an indigene (native) of a particular local government area—often toll-take (demand illicit payments from applicants).²¹³ The practice is also very common in marriage registrations; as of 2021, retail corruption was endemic at the federal marriage registry in Ikoyi, Lagos, suggesting it also haunts local government registries.²¹⁴ According to one senior official from Ondo State, the head of the local government marriage registry has “embezzled to the point of owning a private school, driving the latest cars in town, building a hostel around [the university], and no one could question him.”²¹⁵

Reputation Laundering

Fake awards, a key tool for reputation laundering, are commonly used by pro-government entities to ingratiate themselves with prestige-hungry officials or, in some cases, help scandal-ridden individuals launder their reputations.²¹⁶ Reputation laundering elevates the status of relatively obscure government officials by artificially popularizing them. There are instances of little-known media platforms, political groups, and fake nongovernmental organizations giving “best chairman” awards, perhaps to gain publicity or curry favor with rising political stars. In 2021 alone, several such entities handed out “Local Government Chairman of the Year” awards with great fanfare.²¹⁷

Positive Steps: Are Local Governments Doing Anything About It?

Despite the generalized failure and kleptocratic capture of local government in Nigeria, several states appear to have taken small, positive steps toward addressing the problem. Note, however, that these steps are largely only discernable in press reports; interviews of local government officials in eight states—conducted by the authors of this paper—revealed scant evidence of tangible improvements.²¹⁸ Examples of these positive steps include the following:

- **Increasing transparency and preventing fraud.** Some states have taken modest action to improve transparency. In 2021, Abia State passed laws that give local government auditors more administrative and financial autonomy.²¹⁹ To rein in bribery and reduce fraud, the Oyo State government forbade local governments from producing official receipts by centralizing the production at the state level.²²⁰ Several states (for example, Kaduna, Kebbi, Kwara, and Lagos) now post basic local government financial statements and audit reports online.²²¹ Delta State’s Auditor-General for Local Government currently has a website with three audit reports posted, a whistleblowing mechanism, points of contact, and a staff directory.²²² While an important sign of transparency, these states’ audit reports are few in number and can be difficult to find and interpret.

- **Eliminating ghost workers.** States periodically conduct personnel audits to ferret out fake local government employees.²²³ In 2017, Kaduna State’s governor reportedly trimmed local government staff by 4,000 statewide, leaving 6,732 staff in total.²²⁴ Speaking about the problem of ghost workers, he asserted: “There used to be more than 1,100 staff. Looking at the secretariat, there is no way it can accommodate that number of staff. Clearly, most of the names on the pay roll were ghost workers. Some council chairmen padded the pay roll with the names of members of their families.”²²⁵ In Borno State, the problem of ghost workers in local government was similarly rampant, prompting an employee verification exercise in 2019.²²⁶
- **Improving fiscal performance.** In 2018, the Kaduna State government introduced the Local Government Fiscal, Transparency, Accountability and Sustainability initiative to strengthen fiscal performance and the sustainability of its local governments.²²⁷ Under this program, the state has issued performance-based grants—N152 million (\$400,000) to date—to local councils based on their adherence to independently assessed fiscal governance criteria.²²⁸ While the program serves as a focal point for civil society engagement, it has spent as much on administration as it has on grants and has delayed making some disbursements.²²⁹ Still in its infancy, the program’s impact on grassroots governance outcomes remains unclear.
- **Civil society engagement.** Some SIECs have shown a willingness to work with civil society organizations to improve their election management. With support from the International Foundation for Electoral Systems, for example, Lagos’ SIEC has developed a five-year strategic plan to address gaps in its capacity to deliver on its mandate.²³⁰ The foundation has also helped train its leadership and working-level staff.²³¹
- **Community-based development.** According to an official from Lagos State, the Ikorodu council (and two of its local community development areas) has actively engaged residents and responded to their demands for basic infrastructure and public services (for example, by employing vigilantes, establishing primary healthcare centers, providing clean water, and maintaining roads).²³² However, press reports present a more mixed picture of Lagos’ local governments, noting the positive development of some councils while lamenting the inactivity and predatory behaviors of many others.²³³

Why Local Government Corruption Matters

Despite the fact that Nigerians and outside observers have become desensitized to the extent and severity of local government corruption, the problem is having two very significant impacts. First, as explained in the previous section, corruption is closely linked to other oft-cited explanations for grassroots governance failures. Second, it is a key driver—both

directly and indirectly—of the democracy and governance, security, and environmental challenges that pose a strategic threat to Nigeria’s future stability and the well-being and prosperity of its citizens.

Socioeconomic Implications

Combined with the other problems it exacerbates, corruption prevents Nigeria’s 774 local government councils from providing even the most rudimentary public goods and services to their needy constituents.²³⁴ Instead of compensating for federal and state government failures, Nigeria’s third tier of government has been hollowed out and corrupted to such an extent that it cannot fulfill its basic functions. Despite its enormous potential, it is especially ill-equipped to effectively govern, manage, and provide services to the country’s rapidly expanding urban areas.²³⁵ Communities all across Nigeria lack adequate primary schools, basic healthcare, clean drinking water, sanitation, drainage, lighting, and other basic amenities as a result.²³⁶ The result outcome: Nigeria’s national health, education, and development indicators have worsened so much that, alongside India, it has the most people living in extreme poverty.²³⁷

This assessment is not new or controversial. In 2003, then president Olusegun Obasanjo lamented “the abysmal failure of the local government system,” and assessed that “rapid and sustained development has been a mirage as successive councils have grossly under-performed in . . . almost all the areas of their mandate.”²³⁸ Evidence from individual states supports these generalizations. One recent study of six local governments in Anambra State revealed widespread failures to provide basic services.²³⁹ Another study of Cross River State assessed that “the concept of local governance when compared with the reality on ground . . . is a farce and fallacy.”²⁴⁰

Though problematic in so many respects, local government failures have one small upside: they have prompted many hardworking Nigerians to band together to develop community-based solutions to everyday challenges. Where they function well, these workarounds and cooperative strategies have in some respects strengthened the resilience of the communities. Some settlements in the oil-producing Niger Delta region, for example, have responded to government neglect by reviving pre-colonial traditions of collective action and self-governance, thereby succeeding in providing some basic public goods and social services themselves.²⁴¹ In southeastern Nigeria, town development unions serve as a venue for grassroots democratic decisionmaking, conflict resolution, and cooperative infrastructure development, but notably, they can falter if state and local officials politicize them.²⁴² Because they are widely participatory, such community-based organizations typically operate with more transparency and accountability than local government councils.²⁴³ In this respect, citizen-driven groups arguably enjoy greater legitimacy than local officials who subvert democracy and govern poorly.

Democracy and Governance Implications

The kleptocratic capture of local government continues to hurt democracy and governance in Nigeria where it matters most: at the grassroots. In the words of one scholar, “Nowhere in the country has the local government system been an instrument either of good governance or for participatory democracy or for [sic] economic progress.”²⁴⁴ Such de-democratization has not only had untold socioeconomic costs, but also has stunted many Nigerians’ trust in—and expectations of—local government.²⁴⁵ It has also left citizens without the mechanisms needed to hold local decisionmakers accountable for their performance.²⁴⁶ Moreover, state and local politicians’ successful capture of local government elections is perniciously self-reinforcing, insofar as it heightens voter apathy and drives down turnout, making election manipulation even easier.²⁴⁷ One ruling party member speaking about his state’s recent local elections said, “Why would I bother voting, when we have won already?”²⁴⁸

The kleptocratic capture of grassroots governance and local elections also has outsized impacts on the quality and profile of Nigeria’s overall political hierarchy. This is because, as in any country, local government is an incubator and training ground for state and national political leaders. As local politicians climb the greasy pole, their lack of integrity and disregard for democratic values inevitably shapes national political values.²⁴⁹ The sustained exclusion of women from local politics is a good example: because male governors tend to appoint or engineer the election of their male political godchildren, the underrepresentation of women in Nigerian politics is at least partially driven by local-level democratic decay.²⁵⁰

The ongoing subversion of local democracy is not an isolated phenomenon: it has trickle-up effects on strategic governance and political outcomes. Local government chairpersons play a key mobilization role by managing the ground game of national and state elites. Indeed, when these elites and local political structures are aligned, elections are generally uncompetitive, with the outcome decided well in advance.²⁵¹ As one local government chairperson noted, his position depends on his ability to “deliver the needed number of votes for national positions.”²⁵² Through such efforts, localized election rigging has become a practiced routine. It is highly effective in not just delivering votes but also hurting opposition morale and driving down turnout in the long term.²⁵³

This short-circuiting of local democracy and the governance failures it causes also picks away at the already-frayed social contract between Nigerians and their leaders. Embezzlement by local officials alienates their constituents, resulting in communities’ widespread unwillingness to pay taxes and fees that could, if used judiciously, fund much-needed public services.²⁵⁴ Rather than combat tax evasion, some chairpersons embrace it as a means of taking away citizens’ right to scrutinize how local government funds are spent.²⁵⁵ Many chairpersons also convert taxes and fees into political patronage by putting ruling party supporters—or even local thugs—in charge of revenue collection activities (see page 22).²⁵⁶ This practice not only minimizes the amount of revenue deposited into local government coffers, it also alienates local people who are often subjected to extortionate or arbitrary revenue collection practices.²⁵⁷

Security Implications

The kleptocratic capture of local government in Nigeria fuels insecurity by exacerbating drivers of communal conflict.²⁵⁸ It also diminishes communities' capacity to weather outbreaks of violence and bounce back after they occur. Some of these conflicts are rooted in colonial and military-era decisions to create new local government units and delineate their boundaries in ways that benefited some ethnic groups and disadvantaged others. Other origins of conflict are more recent.²⁵⁹ Local government corruption also sparks political violence as state and local elites use thugs to intimidate rivals and defend their hold over grassroots political structures.²⁶⁰ Even Nigerian elites recognize the link between local government failures, crime, and conflict: in May 2021, Nigeria's Senate president blamed growing insecurity on "the absence of a functional local government system."²⁶¹

In Delta State, a decades-long simmering conflict between communities near the city of Warri has been partly fueled by ethnic bias in local government leadership and hiring as well as an abortive attempt to move a local government headquarters.²⁶² During flare-ups, this communal conflict has left hundreds dead and displaced thousands more.²⁶³ In Kogi State, in 2002, the governor's attempt to create new LGAs that favored his own ethnic group sparked communal violence that left several people dead.²⁶⁴ In Plateau State, ruling party attempts to rig the 2008 local government elections ignited destructive riots that left over 700 dead.²⁶⁵ Interethnic tensions festered, leading to a further wave of violence in 2010 that killed up to 1,000 people.²⁶⁶ An official enquiry blamed, among other factors, a "lack of neutrality and transparency on the part of State's Independent Electoral Commissions" for sparking the crises.²⁶⁷

Beyond inciting specific ethnic-based conflict, local government corruption also aggravates a broader spectrum of land tenure and resource disputes.²⁶⁸ Conflict between pastoralists and farmers, especially in the Middle Belt and northeast regions, is in part driven by local governments' inability and unwillingness to proactively resolve local arguments over land use as well as state and local government elites' misappropriation of land previously set aside for grazing.²⁶⁹ Local officials' theft and misuse of security votes (see page 24)—funds that could be used to sponsor peace building and conflict resolution activities—makes it more difficult for communities to deescalate simmering tensions.

Environmental Implications

The kleptocratic capture of local governance also reduces Nigerian communities' capacity to cope with climate change and fuels environmental crimes like timber trafficking. For example, as of early 2022, illicit harvesting of exotic timber across the Nigeria-Cameroon border is allegedly being facilitated by corrupt local government officials.²⁷⁰ According to one trafficker, "It is workers of the Local Government of Maiha [Adamawa State] who give us the papers certifying that we have paid taxes before we go to Lagos, because without your papers, you can sometimes be arrested."²⁷¹

Similarly, until recently, a local government chairperson in Bauchi State was allegedly involved in facilitating illegal logging operations in environmentally sensitive areas.²⁷² According to a local environmental activist, “The scandalous sale and allocation of the historic Lame-Burra Game Reserve and Burra-Tamba Grazing Reserve by a group secretly formed by local government officials and local politicians is the heaviest blow we have ever suffered as a community.”²⁷³ The state has since revoked the chairperson’s controversial land grants; further, he has been suspended pending a state-led inquiry, after which he could be impeached by state legislators.²⁷⁴ By no means isolated to these two states, the environmental impact of local government corruption is significant and demands greater scrutiny.

Recommendations

There is a stark but feasible and effective solution to the kleptocratic capture and systematic failure of local government in Nigeria: its elimination. The solution stands in contrast to a set of stale policy recommendations that have gained no traction since the country’s 1999 return to civilian rule. Detailed below, these reformist mantras are attractive but ultimately unrealistic because they require local, state, and national elites to forgo their political and financial interests.

Led by Nigeria’s powerful state governors, these elites have strong incentives to oppose even modest reforms. In 2019, for example, every governor joined a legal challenge to anti-money laundering guidelines (see page 15) that loosened their hold over local government funds.²⁷⁵ The feasibility of any solution that does not dovetail with their priorities should—through the lens of political settlements analysis—be questioned.²⁷⁶ More effective approaches will recognize elites’ vested interests and informal veto powers rather than naively appeal to elites to fix a system that, for their political and pecuniary purposes, works well.

Many scholars and commentators have, in this vein, argued that Nigeria should amend its constitution to give local governments real financial and political autonomy; to clarify their status, powers, and responsibilities; and to make INEC responsible for local elections.²⁷⁷ Their pleas, however, ignore the fact that the federal and state legislators empowered to make such changes are beholden to state governors and also personally benefit from the status quo. The fate of one such constitutional amendment—passed by the National Assembly in March 2022 and meant to increase local government financial autonomy—will likely not be ratified by the necessary two-thirds of the country’s thirty-six state legislatures, many of which will be reflexively opposed to it.²⁷⁸ Proponents of reform also overlook the fact that, since independence, numerous attempts to revamp local government have repeatedly failed to address its greatest challenges or have made them worse (see Appendix 1).

Moreover, the notion that greater local government autonomy begets better governance and reduces corruption has been challenged by scholars and practitioners who have found little evidence that decentralization increases accountability.²⁷⁹ Bluntly put by one Nigerian academic, “Most rural people do not expect that decentralisation will generate more accountable local government and better services; they find that a donor driven and funded dream rather a joke.”²⁸⁰ In Nigeria, decentralization has weakened, not strengthened, grassroots governance.

Many other commonly mentioned solutions—better safeguards, stronger management controls, tighter oversight, greater accountability, enlightenment campaigns, increased community involvement—are both predicated on elite cooperation and too vague to be useful.²⁸¹ Other more detailed remedies—the deployment of anticorruption agents to each local government, better training and education, better pay, the strengthening of whistleblowing mechanisms, and higher minimum qualifications for local government chairpersons—are more specific but do not necessarily address the underlying drivers of local government corruption.²⁸² Calls to increase the share of national revenue allocated to local governments also ignores the reasons why they experience fiscal challenges, namely corruption, mismanagement, and waste.²⁸³

Likewise, specific reforms targeted at increasing transparency (for example, mandating that local governments publish all revenue, expenditure, and contract details) would need to be accompanied by robust accountability measures to be effective.²⁸⁴ Anticorruption gains from recent campaigns to increase financial transparency at the federal and state levels are difficult to discern for this reason. Instead of being concealed, data showing corrupt and wasteful spending now languishes in plain sight, either because it is difficult to access and interpret or, when publicized, is shrugged off by desensitized and disempowered citizens.²⁸⁵ Civil society organizations, meanwhile, are met with pushback and even threats if they try to dig deeper.²⁸⁶ Thus, any incremental or partial fix, while laudable, would do little to reduce the institutionalized corruption that has hollowed out local government in Nigeria.

The elimination of local government is therefore a more viable—albeit imperfect—way to address kleptocracy and, more importantly, the failure to provide Nigerians even basic services. Five core reasons make elimination the best option:

1. **It conforms with Nigeria’s existing elite political settlement.** Even though Nigerian elites have strong incentives to resist the kind of far-reaching reforms needed to make local government work, they have few reasons to oppose the elimination of local government, as it does not threaten their collective political and financial interests to the same degree. If championed by civil society and reform-minded Nigerians, a consensus among policymakers could coalesce around elimination. Indeed, legislators have already weighed the possibility. In 2020, an opposition member mooted a constitutional amendment to do so; lacking ruling party support, however, his proposal failed to gain traction.²⁸⁷ National and state

elites could also be convinced that downsizing to a two-tier government structure would help ease their collective fiscal woes and reduce their borrowing needs.

These same elites are also well-positioned to negotiate with and make concessions to two entities that almost certainly will oppose elimination: NULGE and the Association of Local Governments of Nigeria (ALGON), the body representing local government chairpersons. NULGE has already threatened strikes and labeled proponents of elimination “enemies of Nigerians and democracy.”²⁸⁸ In March 2022, the union stridently criticized the governors of Ekiti and Ondo States for their purported opposition to local government autonomy and praised the governors of Rivers and Jigawa States for their ostensible support for it.²⁸⁹

Although eliminating local government would obviously render NULGE obsolete, it would also create an opportunity for it to merge with the Nigeria Civil Service Union, thus creating a new, more influential voice for government employees nationwide.²⁹⁰ ALGON—which NULGE has called a “toothless bulldog”—is, in contrast, more likely to bend to the wishes of state governors, to whom they are politically and financially beholden and who are well-positioned to provide soft landings to its members.²⁹¹

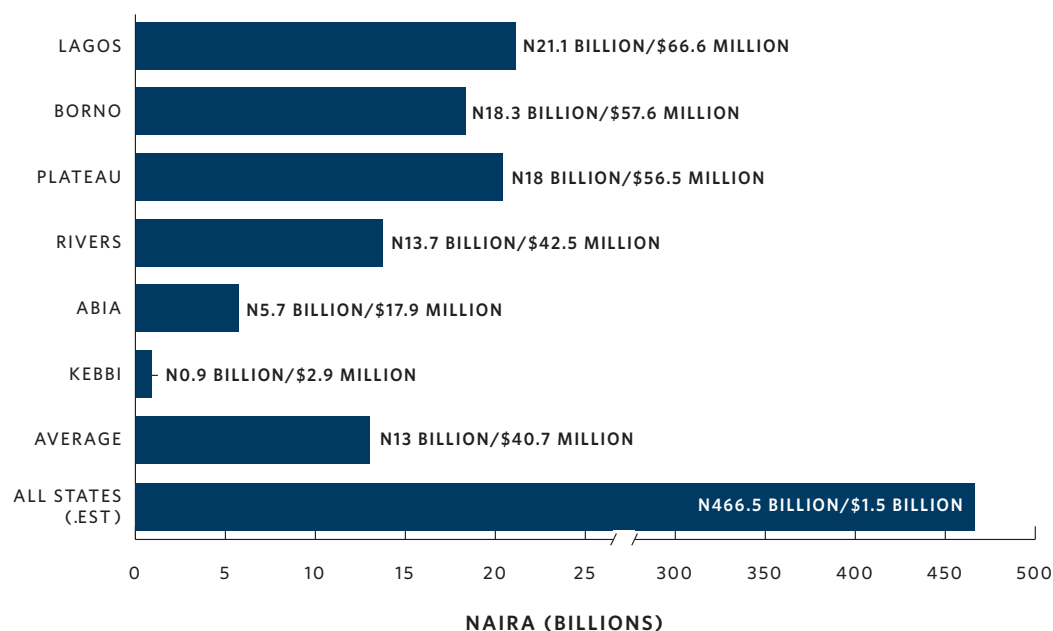
2. **It reflects realities on the ground.** Eliminating local government is a pragmatic solution insofar as it would at least not worsen a situation that already exists and has minimal prospect for positive change. Thus, eliminating local government would incur no democratic or socioeconomic opportunity costs: local elections already lack credibility and state governments already control local government finances, human resources, and decisionmaking. Although it could be argued that elimination would over-centralize power at the state level (see page 11) and politically marginalize ethnic micro-minorities, it would not make these existing problems worse.²⁹² Indeed, neutralizing a mechanism that ruling majoritarian elites use to exploit communities and control local political outcomes would likely have a decentralizing effect by giving community-based organizations (see below) more freedom to operate.
3. **It focuses resources, governance responsibility, and accountability on states.** Removing local government from the constitution would place the burden of sub-national governance squarely on states, making it harder for officials to dissimulate and shift blame for governance failures.²⁹³ Resources currently being wasted would be redirected to the federal and state levels where citizens’ and civil society groups’ demands for greater transparency and accountability resonate more. And the efforts of Nigeria’s federal anticorruption agencies—which are ill-equipped to investigate widespread local-level corruption—would be focused at the state level.

Moreover, eliminating local government would reduce the scope for multiple taxation and criminalized revenue collection that currently bedevils many micro-, small-, and medium-sized businesses in Nigeria. In terms of human resources, state

governments would not need to lay off local government workers en masse but instead redeploy and retrain them, and, over time, reduce bloated personnel rosters through natural attrition. Thus, eliminating local government would not necessarily result in high unemployment; it could provide the impetus for state-level civil service professionalization.

4. **It reduces waste and narrows corruption opportunities.** The dissolution of local government in Nigeria could close off countless avenues through which public funds are frittered away and diverted into private hands. In addition, state governments could save billions of naira (millions of dollars) (see Figure 7) by doing away with their ministries for local government and local government service commissions, which are themselves often complicit in such corruption. Further, governors would not need to rig local government elections, freeing them up to get rid of their costly SIECs. While elimination would not necessarily diminish the scale of official corruption in Nigeria, it almost certainly would narrow its scope and make it easier for civil society and anticorruption law enforcement agencies—both domestic and international—to detect and deter it.

Figure 7. States' Local Government-Related Administrative Overheads (2017-2021)



Note and source: These states (one per geopolitical zone) were selected according to data availability and sufficiency. These amounts have been derived from approved state government budgets for 2017 to 2021 (inclusive). The amounts include budgeted-for recurrent and capital expenditures for the following state government entities: Ministry of Local Government, Local Government Service Commission, Auditor-General for Local Government, Local Government Pension Board, and State Independent Electoral Commission. Dollar amounts are calculated on an annual basis using the exchange rates listed in Figure 4 (see page 18). The estimate for “All States” is speculative and is based on the average amounts budgeted of the six states investigated, multiplied by thirty-six. All amounts are rounded to the nearest tenth.

5. **It creates space for community-based organizations.** Eliminating Nigeria's corrupt and nonfunctioning local government would allow grassroots associations—town and village development unions and neighborhood and residents' groups—as well as religious bodies and other nongovernmental organizations to play a greater role in community development by giving them more political space to coalesce and thrive.²⁹⁴ More legitimate, inclusive, and accountable than local government council leaders, their leaders are often elected or are members of wider cultural and community hierarchies.²⁹⁵ Moreover, these groups already undertake basic infrastructure projects; drill wells; subsidize police and vigilante patrols; and provide basic child-care, education, and healthcare services.²⁹⁶ This is not surprising: across Africa and the world, local people are, through collective action, often more effective than local governments at providing public goods and services.²⁹⁷

If internalized, these five reasons could helpfully reorient the narrative that international policymakers and their civil society partners use when talking about local government in Nigeria. Rather than focusing their engagement and support on quixotic attempts to reform local government structures, they should push for their dissolution and deepen relationships with community-based organizations that serve as surrogate local governance structures in city neighborhoods, towns, and villages all across the country.

The question remains: would the elimination of Nigeria's local governments leave behind a harmful power vacuum? This is unlikely, given that state governments often already operate in their stead and federal police and other security agencies would continue to operate at the local level as they do now. While also kleptocratic, state governments nevertheless have a clear and inviolate constitutional mandate. Unlike local governments, states represent the core building blocks of Nigeria's federal system and are essential to subnational governance and administration.

While deeply flawed, state governments possess some capacity to provide public goods and services. Already missing in action, Nigeria's local governments would not be missed. Their elimination is not a panacea but appears to be the only viable, constructive course of action given prevailing elite political settlements and Nigeria's perennial democratic shortcomings. One caveat, however: it is difficult to anticipate possible second- and third-order effects of the elimination of local government because there are no comparative case studies of other developing states that have done so. While there are several examples of local government consolidation and reform in developed democracies, they do not resonate in the Nigerian context.

Recommendations for International Policymakers

For their part, international policymakers could be doing much more to reduce incentives for official corruption. They could, for example, predicate future defense cooperation on the passage of federal legislation banning the use of security votes. In support of grassroots democracy, they could levy travel sanctions on illegal caretaker chairpersons and the governors and state legislators who appoint them. More international support could also enable the Independent Corrupt Practices and Other Related Offences Commission to conduct corruption risk assessments of some of Nigeria's most populous local governments.²⁹⁸

International partners could also ramp up financial and technical support to grassroots-driven, locally focused accountability efforts spearheaded by organizations like Tracka, Udeme, Follow The Money, and ENetSuD.²⁹⁹ Lessons learned from Indonesia, for example, indicate that local-level nongovernmental organizations and community groups serve as a powerful “pool of resistance” to local government corruption.³⁰⁰ Armed with legal, regulatory, budgetary, and media expertise, these groups can be highly effective anticorruption actors.³⁰¹

Feasible and long overdue, this kind of support would show Nigerians that Western policymakers understand what they have known for a long time: that local government is irreparably broken and has been fully captured by kleptocratic elites.

Appendix 1: A Brief History of Local Government Development in Nigeria

This addendum summarizes the historical development of grassroots governance in Nigeria, focusing on how local government corruption became so detrimental and widespread. The summary starts with the late colonial period, when Nigeria's current local government system began to take shape, and concludes with 2004, the last year when (almost all) of Nigeria's states held local government elections in tandem.

Late Colonial Period (1916-1960)

In 1916, British colonial rulers promulgated the Native Authority Ordinance, replacing three regional traditionally based administrative structures with a nationwide system of indirect rule.³⁰² Three decades later, the British enacted the Richard Constitution, introducing three regional assemblies.³⁰³ Breaking with indirect rule, the Eastern regional government passed the 1950 Local Government Ordinance, asserting direct control over its local government structures.³⁰⁴ The following year, the MacPherson Constitution permitted the colony's three regional assemblies to determine their own local government policies, thereby diminishing colonial administrators' influence over them and reversing earlier efforts to create a uniform local government structure nationwide.³⁰⁵ In 1952, the Western region passed its own local government law that effectively ended the colonial practice of indirect rule.³⁰⁶

Early Postindependence (1960–1966)

In 1960, Nigeria won its independence. The Eastern and Western regions immediately enacted their own laws that strengthened and democratized local government structures.³⁰⁷ Northern leaders, meanwhile, chose to keep the colonial-era native authority system in place even though it gave traditional leaders (emirs and district heads) a disproportionate amount of power over local affairs.³⁰⁸ In 1962, the Northern regional government created a layer of political appointees (provincial commissioners) to increase their oversight over these local rulers.³⁰⁹ Otherwise, it largely resisted calls for local government reform up until it and the rest of Nigeria's civilian-led government was overthrown during a bloody military coup in January 1966.³¹⁰

Civil War/Postwar Period (1967–1976)

After seizing power, Nigeria's military rulers took control of the Native Authority structures in the Northern region and dissolved the elected local government structures in the Western and Eastern regions.³¹¹ They then installed local government councilors, some of whom were nominated by military governors and some by traditional rulers.³¹² By the time civil war broke out the following year, the military had replaced these appointed structures with sole civil servant administrators.³¹³

Over the next fifteen years—three of which saw the country upended by a catastrophic civil war—Nigeria's local government system underwent several reforms but nevertheless atrophied due to corruption and a lack of funding.³¹⁴ In 1968, many of the country's twelve newly created state governments began to assert control over their local government structures. That year, for example, the military governor of Benue-Plateau State promised that local councils would eventually be elected.³¹⁵ His counterpart in North-Eastern State (modern day Adamawa, Bauchi, Borno, Gombe, Taraba, and Yobe States) went further and established a panel that put together a range of reforms adopted in 1970.³¹⁶

Several other Northern states followed suit and instituted reforms, such as the elimination of the colonial term “native authority,” the subdivision of local government units that were too large, the reduction in the power of traditional leaders, the election of a majority of local council members, and the creation of a two-tier system of local government.³¹⁷ Southern states took different approaches to reform between 1969 and 1974; several states created a system of local development administrations, while Western State (modern day Ekiti, Ogun, Ondo, Osun, and Oyo States) operated an American-style system.³¹⁸

1976 Reforms

In 1976, then military head of state Obasanjo introduced significant nationwide reforms meant to empower local government, remedy its defects, and firmly establish its statutory functions and funding sources.³¹⁹ According to the government's reform guidelines, local government was to be "established by law to exercise specific powers within defined area (and) to initiate and direct the provision of services and to determine and implement projects so as to complement the activities of the state and federal government in their areas, and to ensure that local initiative and response [sic] to local needs and conditions are maximized."³²⁰

A committee led by Ibrahim Dasuki, who later became Sultan of Sokoto, formulated these reforms. The reforms included creating 301 local government areas on the basis of viability and administrative efficiency; providing for elected local government councils; transferring federal and state revenue to local governments via statutory financial allocations paid into an SJLGA (see page 15); permitting local governments to raise revenue through prescribed taxes and fees; tasking state ministries with guiding and advising—rather than controlling—local governments; relegating traditional leaders to advisory roles; creating traditional councils to deal with chieftaincy and cultural matters; stationing a police unit and setting up a community policing committee in each local government area; and empowering local governments to create subordinate council units as necessary.³²¹

The 1976 reforms were galvanized by a significant increase in local government funding: N928 million (\$517 million) between 1976 and 1980.³²² This injection of funding enabled many local governments to build a variety of small infrastructure and social projects.³²³ Shortly after announcing the reforms, the military government held local government elections on a nonparty basis in December 1976.³²⁴ Before handing over power to civilian leaders in 1979, the Obasanjo military government largely incorporated the 1976 reforms into the country's new constitution. These reforms were subsequently replicated, shaping the role and structure of local government in Nigeria to this day.

Second Republic (1979–1983)

Counterintuitively, the 1979 presidential election and resultant restoration of civilian rule led to democratic backsliding at the local government level. The successor government of president Shehu Shagari refused to hold local elections, allowing civilian governors to put caretaker committees in charge of local governments in their states.³²⁵ Governors also hijacked funds deposited into the SJLGA, diverting them for other purposes. Many also viewed local councils as extensions of their reelection campaigns and used to them to dole out jobs to their political supporters, causing council payrolls to spiral out of control.³²⁶ Corruption also thrived, handicapping local government finances at a time when they were also struggling to generate revenue.³²⁷ The Shagari government compounded these fiscal challenges by reducing the local government allocation from 10 to 8 percent of national revenues.³²⁸

Buhari Period (1984–1985)

In December 1983, the military toppled the Shagari government during a coup. It sacked the country's caretaker local government councils and installed sole administrators in their place.³²⁹ In May 1984, Buhari's military government set up a committee, also led by Dasuki, to review the local government administration that had largely unraveled under civilian rule. The eponymous "Dasuki Report" painted a stark picture of local government corruption and failure. It noted the widespread diversion of its statutory allocations, states' failure to contribute to local government funds, their transfer of unfunded mandates (for example, primary education) to local governments, widespread appointment of unqualified staff, and the undue interference of state ministries in local government affairs.³³⁰ Primarily a postmortem account, the report stated that the cause of local government failure was more operational than structural.³³¹ Its findings were overshadowed by events, however, when in August 1985, General Ibrahim Babangida overthrew Buhari.

Babangida-Era Reforms (1986–1993)

In January 1986, Babangida inaugurated a Political Bureau to revisit, among other weighty topics, local government reform.³³² The bureau largely endorsed the findings of the Dasuki committee but also recommended a few other changes, including replacing the Buhari-era sole administrator system with an executive chairperson/legislative council structure and paying allocations directly to local governments through the SJLGA—a change that came into effect by 1989.³³³ As part of its promised transition back toward civilian rule, Nigeria's military junta held local government elections in 1987. Though flawed, the elections involved roughly 15,000 candidates and recorded high voter turnout.³³⁴

In 1988, Babangida made additional changes to local government as part of a broader array of civil service reforms.³³⁵ Aiming to professionalize local government, the reforms formalized the roles of chairperson, vice chairperson, councilor, council secretary (appointed administrative adviser), and auditor, as well as state local government service commissions.³³⁶ The responsibility for primary healthcare and education was also transferred back to local government.³³⁷ Further, the reforms replaced the state ministries of local government with less powerful state bureaus tasked with providing advice and technical assistance to local officials.³³⁸ Babangida also expanded the scope and scale of local government by creating new LGAs in 1987, 1990, and 1991, increasing the total from 301 to 593 during his tenure.³³⁹ LGA creation served as a powerful patronage tool, helping Babangida shore up his support among state and local elites.³⁴⁰

Following the 1988 reforms, Babangida continued to tinker with local government. In 1990, he empowered local councils to approve their own budgets, cutting states out of the process. He also increased local government allocations from 10 to 15 percent of national revenues; in 1992, he upped them to 20 percent.³⁴¹ Also in 1990, Babangida held a second set of local elections as a prelude to legislative and governorship elections that ushered in a

brief period of hybrid civilian (state and local) and military (federal) rule. Because of this, local elections took on an outsized political significance, attracting the attention of Nigeria's political heavyweights.³⁴² The chairperson of one of Nigeria's two political parties—the National Republican Convention (NRC) and Social Democratic Party (SDP)—noted at the time that politicians should be able to deliver local victories for their party if they want to be taken seriously as candidates for state or national office.³⁴³ Those who could not might, in the words of one scholar, have “their dreams sealed.”³⁴⁴ Despite being held under military supervision, the 1990 local elections were highly competitive, with both parties winning a substantial number of seats in every state (see Figure 8).

Figure 8. 1990 Local Election Results

State	Chairman		Councilors	
	NRC	SDP	NRC	SDP
Akwa Ibom	16	4	152	96
Anambra	13	16	261	286
Bauchi	18	2	117	32
Bendel	8	10	95	115
Benue	4	15	98	119
Borno	12	11	132	170
Cross River	4	3	60	52
Gongola	11	7	115	115
Imo	13	15	167	187
Kaduna	7	6	67	78
Kano	15	31	156	304
Katsina	5	14	72	125
Kwara	2	11	59	152
Lagos	2	9	43	138
Niger	6	3	64	47
Ogun	4	8	39	105
Ondo	6	15	85	164
Oyo	10	32	150	347
Plateau	4	10	88	154
Rivers	7	7	104	80
Sokoto	37	0	349	52
Abuja	2	29	2	16
TOTAL	206	232	2558	2934

Source: Newswatch, December 24, 1990 Cited in: S.O. Fajonyomi, “A Review of the December 8 Local Government Election in Nigeria,” *African Review: A Journal of African Politics, Development and International Affairs* (1991): 1-9. Note that, as of 1990, Nigeria had twenty-one states and the Federal Capital Territory.

Abacha Regime (1993–1998)

In June 1993, the shock annulment of the presidential election—the final milestone in Babangida’s abortive democratic transition—set the scene for a coup for that brought General Sani Abacha to power. Unlike his predecessor, Abacha had little interest in reforming local government. After briefly handing over local government administration to each council’s secretary, in April 1994, he reinstated the system by which military governors appointed a chairperson and four supervisors (assistants) to oversee each local government.³⁴⁵ In March 1996, Abacha held local elections on a nonparty basis, using an open balloting system widely criticized as undemocratic.³⁴⁶ He also created more local governments, bringing the total number to 774.³⁴⁷

In March 1997, Abacha held another round of local elections, in which five state-sanctioned political parties (described by one critic as “five fingers of a leprous hand”) competed.³⁴⁸ Election observers cast doubt on the process, noting widespread irregularities, voter registration problems, improper candidate screening, and corrupt practices by local election tribunals.³⁴⁹ The new councils operated until June 1998, when Abacha’s sudden death paved the way for Nigeria’s transition back to civilian rule.

1998 Local Government Elections

After dissolving his pet councils, Abacha’s temporary successor General Abdulsalami Abubakar reinstated a caretaker system in which civil servants managed local government affairs as sole administrators.³⁵⁰ In December 1998, Nigeria held local elections yet again—its third set in the space of thirty-three months—against the backdrop of voter fatigue.³⁵¹ The first act in another promised transition, the 1998 local elections—like those held in 1990—took on an outsized political significance because the military decided that the results would determine which three of the nine provisionally registered political associations would win enough votes to be allowed to field candidates in the forthcoming legislative, governorship, and presidential polls.³⁵²

This ensured that, in the words of one scholar, “by design or by default, the political space was literally left up for grabs, with money politics having a field day.”³⁵³ Obasanjo—who would go on to win the 1999 presidential election—reportedly plowed N130 million (\$1.5 million at the time) of unexplained provenance into the People’s Democratic Party’s (PDP) local election campaign.³⁵⁴ And while the United States lauded local elections as peaceful and professional, other observers described them as a “cash and carry election” marred by electoral malpractices, violence, and technical and logistical failures.³⁵⁵ Having vastly outspent its rivals, the PDP went on to win 460 (of 774) chairperson seats and 4,787 out of 8,811 councilor seats, putting it in firm control of most of Nigeria’s grassroots political structures ahead of the 1999 state and federal elections.³⁵⁶

Fourth Republic (1999–Current)

Following Nigeria's 1999 return to civilian rule, its modern local government system rapidly came into focus. The country's new constitution reauthorized the S/LGA system; within a year, virtually all state governors had reintroduced it and stopped local government chairpersons from collecting their allocation directly from federal pay offices as they had done previously.³⁵⁷ Governors wasted no time in exerting their control over local government finances and using them to reward supporters and fund their reelection campaigns. For their part, many Nigerians appeared, in the words of the U.S. ambassador at the time, "cynical about what they consider[ed] to be an ineffective and rapacious Fourth Republic federal government, as well as equally incompetent local government authorities."³⁵⁸

Three other developments in Obasanjo's first term shaped the development of local government in Nigeria. First, in 2001, Obasanjo assented to a new electoral law, passed by the PDP-controlled national assembly, that controversially rescheduled local elections from April 2002 to 2003, thereby extending the tenure of local government officials. In March 2002, the Supreme Court declared the law unconstitutional, ruling that the authority to schedule elections and amend local government tenures rests with state legislatures.³⁵⁹ The ruling effectively cleared the way for state governors to appoint their cronies as caretaker chairpersons in May 2002, thereby boosting their own 2003 reelection campaigns.³⁶⁰ Second, in 2003, Obasanjo emulated his predecessors by setting up a technical committee—led first by Etsu Nupe, a traditional leader, and then by Liman Ciroma, a retired senior servant—to propose possible local government reforms.³⁶¹ In the end, its only notable suggestion was to put in place a parliamentary system at the local level.³⁶² Third, Obasanjo's government began aggressively opposing attempts by some states (for example, Ebonyi, Kogi, Lagos, and Niger) to create new local government areas.³⁶³ This schism culminated in Obasanjo's decision to cut off federal allocations to Lagos' local governments over the state's decision to create thirty-seven additional council areas.³⁶⁴ In 2004, the Supreme Court ordered Obasanjo to resume the payments, but he refused to do so through the end of his tenure.³⁶⁵

After a series of politically motivated delays, states' newly created State Independent Electoral Commissions began holding local elections in 2004.³⁶⁶ Niger State and Sokoto State held their elections first in January, while all but three states (Adamawa, Jigawa, and Nasarawa) held them in March. According to observers, the elections were marred by massive fraud, logistical failures, low observed turnout, and violence that left about fifty people dead.³⁶⁷ As expected, the ruling party in each state won in a landslide; in some states, opposition parties won no seats at all.³⁶⁸ In the FCT, where the INEC conducted the local election, the result was fairer, with the ruling and main opposition winning three councils each.³⁶⁹

Though by no means the lowest point in Nigeria's democratic development, the 2004 council elections nevertheless set a low standard that subsequent local polls have yet to improve upon. Since 2004, local elections have become stage-managed electoral events in which each state's ruling party engineers a landslide win (see Appendix 2). In some respects, the low point also represents a terminus of local government development in Nigeria: since that time, the kleptocratic capture of local government has only intensified.

Appendix 2: Local Government Election Results Since 1998

State	Year	Month	Ruling Party	Opposition Party	Notes	Sweep	Split
Abia	1998	Dec	14 (PDP)	3 (APP)	Councillors: PDP 124/ APP 45/AD 11/MDJ 2/ UDP 1/UPP 1		✓
Adamawa	1998	Dec	15 (PDP)	6 (APP)	Councillors: PDP 141/ APP 71/UPP 10/AD 3/ PRP 1		✓
Akwa Ibom	1998	Dec	19 (PDP)	10 (APP), 2 (AD)	Councillors: PDP 180/ APP 104/AD 33/UDP 6/MDJ 5/NSM 1		✓
Anambra	1998	Dec	18 (PDP)	2 (APP), 1 (AD)	Councillors: PDP 242/ APP 67/AD 14/PRP 1		✓
Bauchi	1998	Dec	17 (PDP)	3 (APP)	Councillors: PDP 137/ APP 68/AD 6/MDJ 1		✓
Bayelsa	1998	Dec	5 (PDP)	2 (NSM)	One inconclusive?; Councillors: PDP 61/ APP 27/NSM 12/AD 1		✓
Benue	1998	Dec	14 (PDP)	9 (APP)	Councillors: PDP 158/ APP 116/MDJ 2		✓
Borno	1998	Dec	13 (PDP)	13 (APP), 1 (MDJ)	Councillors: PDP 173/ APP 132/MDJ 6/AD 1		✓
Cross River	1998	Dec	11 (APP)	7 (PDP)	Councillors: PDP 104/ APP 88/DAM 1		✓
Delta	1998	Dec	18 (PDP)	6 (APP), 1 (AD), 1 (MDJ)	Councillors: PDP 132/ APP 72/AD 21/MDJ 11/ UPP 6/NSM 1		✓
Ebonyi	1998	Dec	9 (PDP)	4 (APP)	Councillors: PDP 96/ APP 63/AD 8/MDJ 3/ UPP 1		✓
Edo	1998	Dec	15 (PDP)	3 (APP)	Councillors: PDP 124/ APP 62/AD 8		✓
Ekiti	1998	Dec	12 (AD)	2 (APP), 2 (PDP)	Councillors: AD 104/ PDP 42/APP 31		✓
Enugu	1998	Dec	12 (PDP)	5 (APP)	Councillors: PDP 151/ APP 82/AD 4/MDJ 2/ UPP 1		✓
FCT	1998	Dec	5 (PDP)	1 (APP)	Councillors: PDP 41/ APP 16/MDJ 2/UDP 2/ PRP 1		✓
Gombe	1998	Dec	7 (PDP)	4 (APP)	Councillors: PDP 58/ APP 55/AD 1		✓

State	Year	Month	Ruling Party	Opposition Party	Notes	Sweep	Split
Imo	1998	Dec	14 (PDP)	9 (APP), 1 (AD), 1 (UPP)	Councillors: PDP 155/ APP 104/UPP 11/AD 4/ MDJ 2		✓
Jigawa	1998	Dec	18 (PDP)	7 (APP), 1 (MDJ), 1 (PRP)	Councillors: PDP 190/ APP 80/MDJ 10/PRP 7		✓
Kaduna	1998	Dec	18 (PDP)	5 (APP)	Councillors: PDP 188/ APP 63/AD 1/PRP 1/ UDP 1		✓
Kano	1998	Dec	38 (PDP)	6 (APP)	Councillors: PDP 334/ APP 137/MDJ 7/AD 5/ PRP 1		✓
Katsina	1998	Dec	28 (PDP)	5 (APP), 1 (PRP)	Councillors: PDP 262/ APP 91/PRP 4/MDJ 3		✓
Kebbi	1998	Dec	16 (PDP)	5 (APP)	Councillors: PDP 157/ APP 68/MDJ 1		✓
Kogi	1998	Dec	13 (PDP)	8 (APP)	Councillors: PDP 144/ APP 89/AD 3/MDJ 1		✓
Kwara	1998	Dec	10 (APP)	4 (PDP), 2 (AD)	Councillors: APP 116/ PDP 35/AD 38/PRP 4		✓
Lagos	1998	Dec	17 (AD)	3 (APP)	Councillors: AD 187/ APP 33/PDP 23/UPP 2		✓
Nasarawa	1998	Dec	10 (PDP)	2 (APP)	Councillors: PDP 97/ APP 38/UPP 1/MDJ 1		✓
Niger	1998	Dec	24 (PDP)	1 (APP)	Councillors: PDP 231/ APP 38/AD 3/MDJ 2		✓
Ogun	1998	Dec	17 (AD)	2 (APP), 1 (PDP)	Councillors: AD 163/ PDP 59/APP 13		✓
Ondo	1998	Dec	13 (AD)	3 (PDP), 1 (APP)	Councillors: AD 121/ PDP 52/APP 16		✓
Osun	1998	Dec	18 (AD)	6 (PDP), 5 (APP)	Councillors: AD 202/ PDP 68/APP 56/DAM 3		✓
Oyo	1998	Dec	18 (AD)	9 (PDP), 6 (APP)	Councillors: AD 154/ PDP 140/APP 56		✓
Plateau	1998	Dec	16 (PDP)	1 (APP)	Councillors: PDP 156/ APP 47/MDJ 2/AD 1/ PRP 1		✓
Rivers	1998	Dec	17 (PDP)	5 (APP)	Councillors: PDP 206/ APP 83/NSM 3/UDP 1		✓
Sokoto	1998	Dec	12 (PDP)	11 (APP)	Councillors: PDP 122/ APP 122		✓
Taraba	1998	Dec	12 (PDP)	4 (APP)	Councillors: PDP 82/ APP 72/UPP 2		✓
Yobe	1998	Dec	10 (PDP)	7 (APP)	Councillors: APP 104/ PDP 103/UPP 2		✓
Zamfara	1998	Dec	7 (APP)	7 (PDP)	Councillors: APP 74/ PDP 72		✓

State	Year	Month	Ruling Party	Opposition Party	Notes	Sweep	Split
Abia	2004	Mar	17 (PDP)			✓	
Adamawa	2004	Jul	? (PDP)		Detailed results unknown		
Akwa Ibom	2004	Mar	31 (PDP)		Appears PDP won all	✓	
Bauchi	2004	Mar	20 (PDP)			✓	
Bayelsa	2004	Mar	8 (PDP)			✓	
Benue	2004	Mar	22 (PDP)		Kwande LG cancelled/ legal tussle	✓	
Borno	2004	Mar	24 (ANPP)	1 (PDP)			✓
Cross River	2004	Mar	18 (PDP)		Elections rerun in 5 councils	✓	
Delta	2004	Mar	18+ (PDP)		Elections suspended in 3 LGs in Warri, rerun in Dec 2004; cancelled in 1;	✓	
Ebonyi	2004	Mar	13 (PDP)			✓	
Edo	2004	Mar	18 (PDP)			✓	
Ekiti	2004	Mar	16 (PDP)		Election postponed in 4 LGs, later rerun and won by PDP	✓	
Enugu	2004	Mar	17 (PDP)			✓	
FCT	2004	Mar	3 (PDP)	3 (ANPP)	PDP: AMAC, Bwari, Kwali; ANPP: Gwag, Abaji, Kuje		✓
Gombe	2004	Mar	11 (PDP)			✓	
Imo	2004	Mar	27 (PDP)			✓	
Jigawa	2004	Aug	27 (ANPP)		PDP boycotted	✓	
Kaduna	2004	Mar	16 (PDP)	2 (ANPP)	Others rerun/unknown		✓
Kano	2004	Mar	30 (ANPP)	4 (PDP), 1 (PSP)			✓
Katsina	2004	Mar	58 (PDP)*	4 (ANPP)	Election conducted in 34 LGs plus 30 state- created LGs		✓
Kebbi	2004	Mar	21 (ANPP)		30 councillor seats won by opposition candidates	✓	
Kogi	2004	Mar	17 (PDP)		Election cancelled in 4 LGs	✓	
Kwara	2004	Mar	16 (PDP)			✓	
Lagos	2004	Mar	20 (AD)		PDP boycotted	✓	
Nasarawa	2004	Apr	? (PDP)		Detailed results unknown		
Niger	2004	Jan	24 (PDP)		Kontagora LG contested	✓	

State	Year	Month	Ruling Party	Opposition Party	Notes	Sweep	Split
Ogun	2004	Mar	20 (PDP)		PDP won 230 of 236 councillor seats, ANPP won 1	✓	
Ondo	2004	Mar	18 (PDP)			✓	
Osun	2004	Mar	30 (PDP)			✓	
Oyo	2004	Mar	30 (PDP)	2 (AD)	Ogo Oluwa LG inconclusive		✓
Plateau	2004	Mar	12 (PDP)	1 (ANPP)	Elections not held in Jos North LG; other results unknown		✓
Rivers	2004	Mar	22 (PDP)		Councillors: PDP 257 of 319; no election in Asari Toru LG	✓	
Sokoto	2004	Jan	23 (ANPP)		ANPP won all councillors	✓	
Taraba	2004	Mar	16 (PDP)		Councillors: PDP 151/ANPP 13/NDP 1	✓	
Yobe	2004	Mar	17 (ANPP)		PDP boycotted; APGA won 2 councillor seats	✓	
Zamfara	2004	Mar	14 (ANPP)			✓	
Benue	2007	Dec	23 (PDP)		Later annulled?	✓	
Cross River	2007	Nov	18 (PDP)		Election cancelled in Bakassi LG, rerun Jan 2008	✓	
Edo	2007	Dec	18 (PDP)			✓	
Enugu	2007	Feb	16 (PDP)	1 (ANPP)	Councillors: PDP 245/ANPP 9 (of 254)		✓
FCT	2007	Apr	5 (PDP)	1 (ANPP)	ANPP: Gwag; PDP: Bwari, AMAC, Kwali, Kuje, Abaji		✓
Kano	2007	Nov	36 (ANPP)	3 (PDP)	Elections cancelled in 5 LGs due to violence		✓
Kwara	2007	Nov	16 (PDP)			✓	
Ogun	2007	Dec	20 (PDP)		PDP won all 236 councillor seats	✓	
Ondo	2007	Dec	18 (PDP)			✓	
Osun	2007	Dec	30 (PDP)		Election voided by Supreme Court in 2010	✓	
Oyo	2007	Dec	33 (PDP)		Opposition won two of 361 councillor seats statewide	✓	
Taraba	2007	Dec	16 (PDP)		PDP won all councillors; Elected councils in two LGs dissolved by governor in 2008, reelected in 2010	✓	

State	Year	Month	Ruling Party	Opposition Party	Notes	Sweep	Split
Abia	2008	Jan	17 (PPA)	0 (PDP)	Boycotted by PDP and 14 other parties	✓	
Adamawa	2008	Dec	21 (PDP)			✓	
Akwa Ibom	2008	Jun	30 (PDP)	1 (ANPP)	ANPP chairman winner was candidate who lost PDP primary, contested as ANPP		✓
Bauchi	2008	May	20 (ANPP)		PDP boycotted	✓	
Borno	2008	Apr	27 (ANPP)			✓	
Delta	2008	May	25 (PDP)			✓	
Ekiti	2008	Dec	16 (PDP)		AC boycotted; PDP won 176 of 177 councillor seats	✓	
Gombe	2008	Mar	11 (PDP)		PDP won all councillors; AC, ANPP, DPP boycotted	✓	
Kaduna	2008	Jan	21 (PDP)	1 (AC)	Cancelled in Zaria LG, rerun in March		✓
Katsina	2008	Mar	34 (PDP)		Election rerun in Kankia LG, PDP won	✓	
Kebbi	2008	Feb	21 (PDP)		PDP won all councillors; boycotted by PDP and ANPP	✓	
Kogi	2008	Jul	21 (PDP)			✓	
Lagos	2008	Oct	20 (AC)			✓	
Nasarawa	2008	Nov	13 (PDP)			✓	
Niger	2008	Mar	25 (PDP)			✓	
Plateau	2008	Nov	16 (PDP)		Election result in Jos North LG not announced	✓	
Rivers	2008	Mar	23 (PDP)		Councillors: PDP all but AC 6/ARP 3/APN 2/NEPP 1/CPP 1/ANPP 1	✓	
Sokoto	2008	Jan	23 (PDP)		Boycotted by DPP; PDP won all councillors	✓	
Enugu	2009	Dec	17 (PDP)			✓	
Yobe	2009	Aug	17 (ANPP)		ANPP won all 177 of 178 council seats	✓	
Bayelsa	2010	Apr	8 (PDP)		Later annulled?	✓	
Cross River	2010	Aug	18 (PDP)			✓	
FCT	2010	Apr	4 (PDP)	2 (ANPP)			✓
Imo	2010	Aug	27 (PDP)			✓	
Enugu	2011	Dec	17 (PDP)		PDP won 259 of 260 councillor seats	✓	

State	Year	Month	Ruling Party	Opposition Party	Notes	Sweep	Split
Lagos	2011	Oct	20 (ACN)	0 (PDP)	Councillors: ACN 355/ PDP 18/CPC 2/1 inconc.	✓	
Niger	2011	Oct	? (PDP)		Detailed results unknown		
Sokoto	2011	Jul	23 (PDP)		PDP won 239 of 244 councillor seats	✓	
Adamawa	2012	Nov	21 (PDP)			✓	
Akwa Ibom	2012	Jun	31 (PDP)		PDP won all councillors	✓	
Benue	2012	Nov	15 (PDP)		8 councils rerun at later date (?)	✓	
Jigawa	2012	Feb	27 (PDP)		ACN, CPC, ANPP boycotted	✓	
Kaduna	2012	Nov	22 (PDP)	1 (CPC)			✓
Kebbi	2012	Sep	21 (PDP)		CPC won four councillor seats statewide	✓	
Ogun	2012	Jul	20 (ACN)		ACN won 226 of 236 councillors	✓	
Taraba	2012	May	16 (PDP)		PDP won all councillors	✓	
Zamfara	2012	Jun	14 (ANPP)		ANPP won all councillors	✓	
Bayelsa	2013	Mar	8 (PDP)		PDP unopposed in two LGs	✓	
Cross River	2013	Sep	18 (PDP)		APC disallowed from participating	✓	
Ebonyi	2013	Oct	13 (PDP)			✓	
Edo	2013	Apr	18 (ACN)			✓	
Enugu	2013	Nov	17 (PDP)		PDP won all councillors	✓	
FCT	2013	Mar	5 (PDP)	1 (ANPP)			✓
Gombe	2013	Feb	11 (PDP)		PDP won all councillors	✓	
Kogi	2013	May	21 (PDP)		Councillors: PDP 225/ ACN 10/CPC 4	✓	
Kwara	2013	Oct	15 (PDP)	1 (APC)			✓
Yobe	2013	Dec	17 (APC)		APC won all councillors; 999,700 of the 1.2 million votes cast (https://www.icirnigeria.org/apc-wins-all-in-yobe-lg-election/)	✓	
Anambra	2014	Jan	18 (APGA)	1 inconclusive (Nnewi North)	Councillors: APGA 304/PDP 12/PPA 1/UPP 1; APC and other parties boycotted	✓	
Delta	2014	Oct	25 (PDP)			✓	

State	Year	Month	Ruling Party	Opposition Party	Notes	Sweep	Split
Jigawa	2014	Jan	27 (PDP)			✓	
Kano	2014	May	44 (APC)		APC won all councillors	✓	
Katsina	2014	Aug	34 (PDP)		Annulled; APC boycotted	✓	
Nasarawa	2014	Mar	6 (APC)	4 (PDP)	Inconclusive in 3 LGs		✓
Plateau	2014	Feb	17 (PDP)			✓	
Ekiti	2015	Dec	16 (PDP)		APC and 15 other parties boycotted	✓	
Rivers	2015	May	22 (APC)		Dissolved after July 2015 court order; APC won 297 of 302 councillor seats; election not held in ONELGA, because LG election was held there in 2014	✓	
Abia	2016	Dec	17 (PDP)	0 (APC/APGA)		✓	
Adamawa	2016	Jul	18* (APC)	0 (PDP)	3 councils rerun; Elections cancelled in Michika LG twice; (http://www.thedreamdaily.com/adamawa-community-lambasts-adsiec-cancelling-michika-election/); Numan and Lamurde	✓	
FCT	2016	Mar	5 (APC)	1 (APGA)			✓
Nasarawa	2016	Apr	13 (PDP)			✓	
Niger	2016	Jan	24 (APC)		Election rerun in Suleja	✓	
Ogun	2016	Oct	20 (APC)		APC won 346 of 349 councillors	✓	
Ondo	2016	Apr	18 (PDP)			✓	
Sokoto	2016	Mar	23 (APC)		APC won all councillors	✓	
Zamfara	2016	Jan	14 (APC)		APC won all councillors; PDP boycotted	✓	
Akwa Ibom	2017	Nov	31 (PDP)		PDP won all councillors	✓	
Benue	2017	Jun	23 (APC)			✓	
Ebonyi	2017	Apr	13 (PDP)		PDP won all councillors	✓	
Ekiti	2017	Dec	16 (PDP)		APC boycotted; PDP won all councillors	✓	
Enugu	2017	Nov	17 (PDP)		PDP won 258 of 260 councillor seats	✓	
Gombe	2017	Feb	11 (PDP)		PDP won all councillors	✓	

State	Year	Month	Ruling Party	Opposition Party	Notes	Sweep	Split
Jigawa	2017	Jul	27 (APC)		Opposition parties boycotted	✓	
Kebbi	2017	Jul	21 (APC)			✓	
Kwara	2017	Nov	16 (APC)		Councillors: APC 186/ PDP 7	✓	
Lagos	2017	Jul	20 (APC)			✓	
Taraba	2017	Feb	16 (PDP)		PDP won all councillors	✓	
Yobe	2017	Feb	17 (APC)		APC won all councillors	✓	
Delta	2018	Jan	25 (PDP)		Ethiope East and Ughelli North postponed due to violence - later rerun and boycotted by APC	✓	
Edo	2018	Mar	18 (APC)		PDP boycotted	✓	
Imo	2018	Aug	27 (APC)		APC won 636 of 645 councillor seats	✓	
Kaduna	2018	May	17 (APC)	4 (PDP)			✓
Kano	2018	Feb	44 (APC)		APC won all councillors	✓	
Nasarawa	2018	May	13 (APC)		PDP and APGA boycotted	✓	
Osun	2018	Jan	30 (APC)		PDP boycotted; APC won all councillors	✓	
Oyo	2018	May	33 (APC)			✓	
Plateau	2018	Oct	13 (APC)		Election not held in 4 LGs	✓	
Rivers	2018	Jun	23 (PDP)			✓	
Adamawa	2019	Dec	21 (PDP)	0 (APC)		✓	
Bayelsa	2019	Aug	8 (PDP)		APC boycotted	✓	
Ekiti	2019	Dec	16 (APC)		APC won all councillors	✓	
FCT	2019	Mar	4 (APC)	2 (PDP)			✓
Jigawa	2019	Jun	27 (APC)			✓	
Kebbi	2019	Oct	21 (APC)		APC won 222 of 223 councillor seats	✓	
Niger	2019	Nov	23 (APC)	1 (PDP)	Election cancelled in Tafa LG		✓
Zamfara	2019	Apr	14 (APC)		APC won all councillors	✓	
Abia	2020	Dec	17 (PDP)	0 (APC/APGA)	PDP won all councillors except 6 won by LP in Ikwuano LG	✓	
Akwa Ibom	2020	Nov	31 (PDP)			✓	
Bauchi	2020	Oct	20 (PDP)		PDP won all councillors	✓	
Benue	2020	May	23 (PDP)		PDP won all councillors	✓	

State	Year	Month	Ruling Party	Opposition Party	Notes	Sweep	Split
Borno	2020	Nov	27 (APC)		APC won all councillors; unopposed in 18 LGs	✓	
Cross River	2020	May	18 (PDP)*		Governor decamped to APC in 2021	✓	
Ebonyi	2020	Aug	13 (PDP)		PDP won all councillors	✓	
Enugu	2020	Feb	17 (PDP)		PDP won all councillors	✓	
Gombe	2020	Dec	11 (APC)		APC won all councillors	✓	
Kogi	2020	Dec	21 (APC)		APC won all councillor seats	✓	
Ondo	2020	Aug	18 (APC)		PDP and ZLP boycotted; five chairmen elected unopposed; APC won 194 of 198 councillors	✓	
Taraba	2020	Jun	16 (PDP)		PDP won all councillors	✓	
Delta	2021	Mar	25 (PDP)		PDP won all councillors	✓	
Ekiti	2021	Dec	16 (APC)		PDP boycotted; APC won 176 out of 177 councillors	✓	
Kaduna	2021	Sep	15 (APC)	2 (PDP),	Postponed in 4 LGs		✓
Kano	2021	Jan	44 (APC)		APC won all councillors	✓	
Lagos	2021	Jul	20 (APC)		APC won 375 of 377 councillor seats	✓	
Nasarawa	2021	Oct	13 (APC)		APC won all councillors	✓	
Ogun	2021	Jul	20 (APC)		PDP boycotted;	✓	
Oyo	2021	May	33 (PDP)		Ido LG rescheduled but later won by PDP	✓	
Plateau	2021	Oct	17 (APC)		APC won all councillors	✓	
Rivers	2021	Apr	23 (PDP)		PDP won all councillors	✓	
Sokoto	2021	Mar	23 (PDP)		PDP won all councillors	✓	
Yobe	2021	Feb	17 (APC)		APC won all councillors	✓	
FCT	2022	Feb	3 (APC)	3 (PDP)			✓
Kebbi	2022	Feb	21 (APC)		APC won all councillors	✓	
TOTAL						143	60

About the Authors

Matthew T. Page is a nonresident scholar with the Carnegie Endowment for International Peace, an associate fellow with the Africa Programme at Chatham House, and nonresident fellow with the Centre for Democracy and Development in Abuja. He does consultancy work and co-authored *Nigeria: What Everyone Needs to Know* (Oxford University Press, 2018). Page previously served as the U.S. intelligence community's top Nigeria expert at the Department of State's Bureau of Intelligence and Research. He has also served on the National Intelligence Council, at the Defense Intelligence Agency, and as an international affairs fellow with the Council on Foreign Relations.

Abdul H. Wando is a final year PhD candidate and teaching assistant at King's College London. He teaches world history, and his PhD research focuses on the history of humanitarian aid and nongovernmental organizations in Borno State, Nigeria, with specific reference to the Boko Haram insurgency. Wando's wider research interests include postconflict aid, Boko Haram, policy analysis, modern African history, and development. He previously worked at the Neem Foundation, a humanitarian and development-focused NGO operating in Borno State and across Nigeria.

Acknowledgments

The program thanks Uadamen Ilevbaoje for his superb research assistance. Thanks also to the many serving and former Nigerian local government officials whose insights and experiences helped shape this paper.

Notes

- 1 Researcher interview with local government official from Ondo State, December 2021.
- 2 D.J. Smith, *Every Household Its Own Government: Improvised Infrastructure, Entrepreneurial Citizens, and the State in Nigeria* (Princeton University Press, 2022), 1.
- 3 This assessment covers the period from March 2012 to March 2022. It does not include local government elections in the Federal Capital Territory, which are administered by the Independent National Electoral Commission.
- 4 Smith (2022), 1.
- 5 I.A. Ahovi, “Local Councils Corrupt, Mere Appendages of States, Says Osinbajo,” *The Guardian* (Nigeria), April 12, 2016.
- 6 P. Dada, “ALGON Is Culpable in Illegal Deduction of LGs’ Funds by States - Ambali, NULGE National President,” *Punch*, October 5, 2021, <https://punchng.com/algon-is-culpable-in-illegal-deduction-of-lgs-funds-by-states-ambali-nulge-national-president/>; A. Agbese, “How to Stop Stealing of LG Funds - Dr. Kanam,” *Daily Trust*, October 11, 2015, <https://www.pressreader.com/nigeria/daily-trust/20151012/281741268252453>; A. Jegede, “NULGE Decries ‘Rape’ of Local Government System in Nigeria,” *The Guardian* (Nigeria), September 29, 2021, <https://guardian.ng/news/nulge-decries-rape-of-local-government-system-in-nigeria/>.
- 7 V. Nyewusira and K. Nweke, “Party Politics and Democratic Governance in Nigerian Local Government Administration: The Case of Rivers State (1999-2010),” *Research on Humanities and Social Sciences*, 2012, 171–172; A. Majekodunmi, “The State of Local Government and Service Delivery in Nigeria: Challenges and Prospects,” *Africa’s Public Service Delivery and Performance Review*, 2012, 92; H.B. Bukar, “Effects of Bureaucratic Corruption on Service Delivery in Maiduguri Metropolitan Council, Borno State,” *International Journal of Business Systems and Economics*, June 2021, 9.
- 8 E. Akpomera and K.U. Omoyibo, “Legitimacy Crisis and Elite Conspiracy in Local Government Administration in Nigeria,” *Social Science Diliman*, July–December 2014, 131.
- 9 “Public Perception of Nigerian Governments Fight Against Corruption Improves, Study Shows,” *Afrobarometer*, January 15, 2018.
- 10 A. Tilde, “Memo to Liman Ciroma Committee on LG Reforms,” *This Day*, October 3, 2003.

- 11 A. Aodu, "Corruption - Ribadu Blasts Councils' Officials," Daily Trust, September 7, 2007, <https://allafrica.com/stories/200709070359.html>; C. Albin-Lackey, "Chop Fine: The Human Rights Impact of Local Government Corruption and Mismanagement in Rivers State, Nigeria," Human Rights Watch, 2007, 19.
- 12 Ahovi (2016).
- 13 Dada (2021).
- 14 These include departments at Ahmadu Bello University, in Zaria, Kaduna State; University of Nigeria, Nsukka, Enugu State; and Obafemi Awolowo University in Ilé-Ife, Osun State.
- 15 Constitution of the Federal Republic of Nigeria (1999, as amended), Section 3(6).
- 16 Ibid., Schedule I.
- 17 Ibid., Section 7(1). The chairperson and vice chairperson are elected by all the voters in the LGA; councilors are elected by voters in their individual ward.
- 18 "Many Nigerian Public Officials Not Complying With Asset Declaration Law - CCB," News Agency of Nigeria, October 6, 2019, <https://www.premiumtimesng.com/news/top-news/356227-many-nigerian-public-officials-not-complying-with-asset-declaration-law-ccb.html>.
- 19 Constitution of the Federal Republic of Nigeria (1999, as amended), Section 160.
- 20 Ibid., Section 7(6); Allocation of Revenue (Federation Account, Etc.) Act of 1982. Authors' analysis of six states' budgets between 2017 and 2021 revealed that only one state made a provision in its budget to provide a sizable percentage of its IGR to local governments in one out of the five years (2017), though it is unclear whether those funds were actually transferred.
- 21 Constitution of the Federal Republic of Nigeria (1999, as amended), Section 162(6).
- 22 Ibid., Section 7(2) and Schedule IV, Section 1. For examples of the type of rates and fees local government councils are permitted to collect, see: <https://lirs.gov.ng/tax-information/tax-collection>.
- 23 R.O. Salaam, "Appraisal Of Local Government Autonomy On Service Delivery At The Grassroots In Nigeria," GRIN Verlag, 2016, 8–9; F. Akinla, "PwC – Nigeria's Local Government System: Challenges and Opportunities Abound," Capital Finance International, July 8, 2021, <https://cfi.co/africa/2021/07/pwc-nigerias-local-government-system-challenges-and-opportunities-abound/>, 3; A. Nnamani, "Joint Account, Avenue for Fraud - NULGE," The Sun (Nigeria), September 2, 2021.
- 24 Constitution of the Federal Republic of Nigeria (1999, as amended), Schedule IV, Section 2.
- 25 Constitution of the Federal Republic of Nigeria (1999, as amended), Section 8.
- 26 Akinla (2021).
- 27 Co-authors review of Rivers State laws passed between 1999 and 2021.
- 28 S. Clarke, T. Owen, and S.L. Palmer, Local Government Elections in Nigeria: December 5, 1998 - Report of the AAEA/IFES Joint International Observer Mission (IFES, 1998), 15.
- 29 The Constitution gives state governments the power to create new local government areas but also states that the National Assembly must ratify their creation. See: Section 8 (subsections 3 and 6) of the Constitution of the Federal Republic of Nigeria (1999, as amended); R.A. Onuigbo and O.I. Eme, "An Analysis of the Dilemma of Local Government in Nigeria From Colonial Times Till Date," International Journal of Managerial Studies and Research, September 2015, 207–208.
- 30 K. Awotokun, "Local Governments and Synchronous Issues Since Nigeria's Fourth Republic," International Journal of Social Sciences and Management, 2021, 345; "Some Local Government Areas in Borno Exist Just in Name With No People'—Borno Speaker Calls Attention to Council Fraud," Sahara Reporters, May 27, 2021.
- 31 "Some Local Government Areas in Borno Exist Just in Name With No People'—Borno Speaker Calls Attention to Council Fraud," Sahara Reporters, May 27, 2021.
- 32 Scholars and commentators that point to over-centralization as driver of local governance failures in Nigeria include: P.G. Adogamhe, "Reforming the Rentier State: The Challenges of Governance Reforms in Nigeria," Journal of Energy and Development, Autumn 2008/Spring 2009, 227; I.B. Bello-Imam and F.O.N. Roberts,

- “Residents’ Perception of Local Government Services,” in Bello-Imam, I.B. (ed.), *Local Government Finance in Nigeria* (Centre for Local Government and Rural Development Studies, 2001), 190-241; A. Olukoshi, “Building Democratic Local Governance in Nigeria: The Imperatives,” UN African Institute for Economic Development and Planning, Dakar, Senegal, Lecture Delivered at the Wole Soyinka Centre, Lagos, July 13, 2011; Onuigbo and Eme (2015), 206; H.A. Green, “Anti-Politics, Administrative Improvement and Local Government in Nigeria,” *African Review: A Journal of African Politics, Development and International Affairs*, 1976, 36.
- 33 F. Akpan and O. Ekanem, “The Politics of Local Government Autonomy in Nigeria Reloaded,” *European Scientific Journal*, December 2013, 203; A. Ozohu-Suleiman and P. Chima, “Local Government Administration in Nigeria: The Search for Relevance,” *Commonwealth Journal of Local Governance*, December 2015, 189. The exception to this centralizing trend was a short-lived reform, introduced by the Babangida government in 1988, to abolish the Ministry of Local Government, establish executive and legislative arms at the local government level and channel financial allocations directly to local government, increasing them from 15 to 20 percent starting in 1992. The Abacha government nixed these changes in 1993.
- 34 J. Ojo, “Money Politics, Political Corruption and LG Elections in Nigeria” in V.A.O. Adetula (ed.), *Money and Politics in Nigeria*, (IFES, 2008), 98; R. Joseph, *Democracy and Prebendal Politics in Nigeria: The Rise and Fall of the Second Republic* (Cambridge University Press, 1987), 8. Nigeria’s “founding fathers”—Nnamdi Azikiwe, Obafemi Awolowo and Ahmadu Bello—were both the premiers and ministers in charge of local government in their respective regions.
- 35 Ozohu-Suleiman and Chima (2015), 182.
- 36 J. Mbaebie, “Caretaker Committee and Performance of Local Government Council in Anambra State,” *Unizik Journal of Arts and Humanities*, 2020, 8; E.O. Adeoti and J.O. Adeyeri, “Federal-State Power and Fiscal Relations in Nigeria: 1979-1999,” *African Review: A Journal of African Politics, Development and International Affairs*, 2014, 140.
- 37 These included programs such as the Directorate of Food, Roads and Rural Infrastructures, the Better Life Programme, the National Directorate of Employment, Family Support Programme, Family Economic Advancement Programme, and the Oil Mineral Producing Areas Development Commission. Local governance become so centralized under Sani Abacha (1993–1998) that he even named a federal minister for local government affairs. See: Adeoti and Adeyeri (2014), 140; S.R. Akinola, “Coping With Social Deprivation Through Self-Governing Institutions in Oil Communities of Nigeria,” *Africa Today*, Autumn 2008, 93; Onuigbo and Eme (2015), 207.
- 38 O.M. Elemo, “Fiscal Federalism, Subnational Politics, and State Creation” in A.C. Levan and P. Ukata (eds), *The Oxford Handbook of Nigerian Politics* (Oxford University Press, 2018), 197; co-author interview with Niger State commissioner for local government affairs, 2013.
- 39 Majekodunmi (2012), 92.
- 40 P. Ekeh, “Military Rule and Damage to the Spirit of the Nigerian Constitution,” Lecture delivered at Eko City Hall, Lagos, December 1, 2010, cited in J. T. Makinde, A. O. Hassan and A. Olaiya Taiwo, “Theory, Principle and Practice of LG in Nigeria,” *Journal of Developing Areas* (Winter 2016): 314.
- 41 Makinde, Hassan, and Taiwo (2016), 313.
- 42 Scholars and commentators that identify democracy shortfalls as a driver of local government failures include: O.O. Adeyemi, “Corruption and Local Government Administration in Nigeria: A Discourse of Core Issues,” *European Journal of Sustainable Development*, 2012; Afrobarometer Briefing Paper 53, “Public Opinion and Local Government in Nigeria,” December 2008; C.A. Azumah, O.E. Davies, and E.P. Ogele, “Local Government Administration and Rural Development in Rivers State, Nigeria: A Study of Ogba/Egbema/Ndoni Local Government Area, 2011-2020,” *Journal of Political Science and Leadership Research*, 2021; B.J. Agbani and R.O. Ugwoke, “The State Joint Local Government Account System: Challenge on Rural Development in Nigeria,” *Research Journal of Finance and Accounting*, 2014; C.A. Nwaodike, “Corrupt Practices in Nigeria’s Local Government: A Critical Perspective,” *IOSR Journal of Humanities and Social Science*, August 2016; G. Wilson, “The Politics of Local Government Reforms and Democratic Governance in Nigerian Local Governments,” *Developing Country Studies*, 2013; J.C. Okafor and I.H. Orjinta, “Constitutional Democracy and Caretaker Committee in Nigeria Local Government

- System: An Assessment,” *Commonwealth Journal of Local Governance*, May 2013; O.O. Adeyemi, “Local Government Administration in Nigeria: A Historical Perspective,” *Journal of Public Administration and Governance*, 2019; Salaam (2016); Akinla (2021); C.C. Ikeji, “Decentralization and Democratic Local Government in Cross River State, Nigeria: Fact or Fallacy,” *Public Policy and Administration Review*, June 2013.
- 43 “Nigeria Election Management Body Assessment Findings,” Cloudburst Group for USAID, 2020, https://pdf.usaid.gov/pdf_docs/PA00XFNH.pdf, 12; M. Turnbull, “Elite Competition, Social Movements, and Election Violence in Nigeria,” *International Security* (Winter 2020/2021): 46.
 - 44 O.I. Eme, E. Izueke, and N. Ewuim, “Local Government and Fiscal Autonomy for Local Government in Nigeria,” *Review of Public Administration and Management*, 2013, 114; J.O. Olaniyi, “State Independent Electoral Commissions and Local Government Elections in Nigeria,” *Africa’s Public Service Delivery and Performance Review*, 2017.
 - 45 Author interview with Niger SIEC chairperson (2013); Olaniyi (2017); Cloudburst Group (2020), 27; “Kogi Council Polls - Will Wada Re-constitute Electoral Body?,” *Daily Trust*, September 16, 2012, <https://allafrica.com/stories/201209160244.html>.
 - 46 “DSIEC Frustrating Us From Going to Tribunal, DPP Cries Out,” *Vanguard*, May 26, 2008; “Removal of Chief Judges the Judiciary at the Mercy of the Executive,” *Vanguard*, April 10, 2008, <https://allafrica.com/stories/200804110080.html>; Ikenga K.E. Oraegbunam, “Judicial Independence: A Recipe for True Democracy in Nigeria” in E.T. Ogunjide and D.O. Popoola (eds.), *Oiling the Wheels of Justice* (Vol. 1): *Essays in Honour of Sunday Olorundahunsi, Chief Registrar of the Supreme Court of Nigeria (2010-2014)* (Kings Red Wool Multiservice, 2014), 56–76.
 - 47 Olaniyi (2017); Nwaodike (2016), 9; N.M. Abdallah, “Lamentation of Local Government Chairmen,” *Daily Trust*, September 7, 2008; Akpan and Ekanem (2013), 195; O. Agbedo et al., “Local Councils... When Grassroots Government Is Far From the People,” *The Guardian* (Nigeria), May 15, 2021, <https://guardian.ng/saturday-magazine/cover/local-councils-when-grassroots-government-is-far-from-the-people/>.
 - 48 Onuigbo and Eme (2015), 200; Turnbull (2020), 50.
 - 49 U.S. Embassy cable, “Nigeria’s National Elections for LGAs,” April 2, 2004; H.S. Galadima, “The Challenges of Local Government Elections in Nigeria,” *Idasa Conflict Tracking Dossier*, October 2007; “An Eye Witness to How Ohakim Rigged Imo LGA Elections,” *Sahara Reporters*, August 23, 2010; “Late Arrival of Electoral Officials, Materials Mars Abia LG Poll,” *News Agency of Nigeria*, December 18, 2020; U.S. Embassy cable, “Over AC Objections, Ekiti Held LG Elections,” December 29, 2008; “AAC Rejects Benue Local Government Election Result, Accuses BSIEC, PDP Of Malpractice,” *Sahara Reporters*, June 1, 2020, <http://saharareporters.com/2020/06/01/aac-rejects-benue-local-government-election-result-accuses-bsiec-pdp-malpractice>.
 - 50 O.L. Ovwasa, “The Illusion of Democratic Participation in Nigerian Local Government 1999-2011,” *OIDA International Journal of Sustainable Development*, 2014, 62.
 - 51 E. Olafusi, “Akwa Ibom REC: LG Elections Are Organised Crime,” *The Cable*, November 25, 2020, <https://www.thecable.ng/akwa-ibom-rec-lg-elections-are-organised-crime>.
 - 52 L. Anthony, “INEC Should Conduct Local Govt Elections – NULGE,” *Daily Post*, September 29, 2021.
 - 53 Though corruption-prone, SIECs have largely avoided the scrutiny of Nigeria’s anticorruption agencies. However, in 2021, the Economic and Financial Crimes Commission charged a former chairperson of the Benue SIEC with corruption and money laundering (see: G. Okoh, “Benue Electoral Commission Chairman, Others Arraigned for Alleged N500m Fraud,” *This Day*, June 30, 2021, <https://www.thisdaylive.com/index.php/2021/06/30/benue-electoral-commission-chairman-others-arraigned-for-alleged-n500m-fraud/>).
 - 54 See: “DSIEC Frustrating Us From Going to Tribunal, DPP Cries Out,” *Vanguard*, May 26, 2008; “An Eye Witness to How Ohakim Rigged Imo LGA Elections,” *Sahara Reporters*, August 23, 2010; D. Oputah, “No Figures, But, APC Sweeps Benue Local Government Election,” *The Will*, June 4, 2017. A notable exception is Kaduna SIEC, which has published detailed results of the 2018 and 2021 local government election results on its website.

- 55 “Endless Wait for Council Election in Cross River,” Daily Sun (Nigeria), September 27, 2019, <https://www.sunnewsonline.com/endless-wait-for-council-election-in-cross-river/>;
- 56 The election was later annulled by court order. See: Olaniyi (2017).
- 57 Local government elections held in all but a few states in 2004 were marred by fraud, violence, and intimidation. At the time, civil society observers declared: “It is doubtful, given the substantial flaws... and the level of irregularities observed on election day, that the elections can in any way be considered to be reflective of the will of the people.” (See: “Obasanjo’s Party Widens Lead in Council Polls Dogged by Malpractices,” New Humanitarian, March 30, 2004; C. Nwanna, “Governance and Local Government Elections in Nigeria’s Fourth Republic” in O. Agbu (ed), *Elections and Governance in Nigeria’s Fourth Republic* (CODESRIA, 2016), 73). Civil society similarly noted that: “The LG elections assessed by all fair standards, followed in the worst pattern of the 2007 elections conducted by the Prof. Maurice Iwu’s led INEC.” (Source: “Local Govt Elections Supported by EU - TMG,” Sahara Reporters, December 30, 2008, <http://saharareporters.com/2008/12/30/local-govt-elections-supported-eu-tmg/>.)
- 58 U. Emmanuel and G. Omokhunu, “APC Wins Benue Council Polls,” The Nation, June 5, 2017, <https://thenationonlineng.net/apc-wins-benue-council-polls/amp/>; Okoh (2017); T. Garba, “APC Won 18 Seats Out of the 21 Local Government Councils in the LG Polls,” National Daily, August 9, 2016, <https://nationaldailyng.com/adamawa-polls-apc-is-an-electoral-robbery-party-pdp/>; “Adamawa APC Rejects LG Election Results,” News Agency of Nigeria, December 8, 2019.
- 59 In many instances, the governor’s party won all of the councillorship seats as well. Note that these calculations are based an original dataset compiled by the authors using press reporting, civil society analysis, and official results data.
- 60 These calculations are based an original dataset compiled by the authors using press reporting, civil society analysis, and official results data.
- 61 Possible reasons for this contestation include the use of e-voting machines in Kaduna in 2021 and/or the ethno-religious dimensions of party affiliation in Kaduna and Nasarawa States (see: C. Ihuoma, “El-Rufai’s loss in Kaduna poll confirms APC’s resistance to e-transmission,” ICIRN, September 9, 2021, <https://www.icirnigeria.org/el-rufais-loss-in-kaduna-poll-confirms-apcs-resistance-to-e-transmission/>). Note also that isolated opposition victories in local government elections do not necessarily denote opposition won out over entrenched interests. For example, during the 2007 Enugu LG election, a high-ranking national party official disagreed with the governor on the nominee for Udenu LG chairperson. The party leader prevailed against the governor, leading him to abandon the PDP candidate and facilitate the victory of the ANPP candidate by an overwhelming margin. See: J.T. Omenma, O. Ibeanu, and I.E. Onyishi, “Party Nomination Techniques in Nigeria: Their Impact on Women Representation in Local Politics in Enugu State, 1999-2013,” *Journal of Gender, Information and Development in Africa*, 2014, 81–82.
- 62 Akpomera and Omoyibo (2014), 129.
- 63 Azumah, Davies, and Ogele (2021), 53; M.O. Ananti, R.U. Onyekwelu, and E.E. Dike, “The Effect of Local Government Administration on Grassroots Development in Anambra State, Nigeria,” *International Journal of Innovative Development and Policy Studies*, January–March 2021, 78; Mbaebie (2020), 12–13; Agbani and Ugwoke (2014), 153; A.A. Idike, O.I. Eme, and P.J. Chima, “Corruption in the Imo State Local Government System; A Case of Njaba LGA, 2006-2010,” *Journal of Policy and Development Studies*, August 2015, 121.
- 64 S. Oyadongha, “Ex-militant Leader, 7 Others Make Local Govt Caretaker List in Bayelsa,” Vanguard, April 2, 2016.
- 65 Governor, Ekiti State and Ors v. Prince Sanmi Olubunmo & 13 Ors (2016), SC.120/2013, <https://lawcarenia.com/governor-ekiti-state-and-ors-v-prince-sanmi-olubunmo-13-ors/>; “Supreme Court Removes Govs’ Rights to Sack LGA Chairmen, Councillors,” The Independent (Nigeria), June 22, 2019, <https://independent.ng/supreme-court-removes-govs-rights-to-sack-lga-chairmen-councillors/>; O. Dania, “Court Declares Lagos LG Caretaker C’tees Illegal,” Vanguard, October 24, 2015, <https://www.vanguardngr.com/2015/10/court-declares-lagos-lg-caretaker-ctees-illegal/>.

- 66 J. Oluwole, "LGA Controversy: States Deny Receiving Attorney-General's Memo on Caretaker Committees," Premium Times, February 8, 2020, <https://www.premiumtimesng.com/news/top-news/376337-lga-controversy-states-deny-receiving-attorney-generals-memo-on-caretaker-committees.html>.
- 67 Azumah, Davies, and Ogele (2021), 53; Akpomera and Omoyibo (2014), 127; O. Umah, "Any Appointment of Local Government Chairmen Is Unlawful," Learn Nigerian Laws (blog), February 12, 2021, <https://learnnigerianlaws.com/any-appointment-of-local-government-chairmen-is-unlawful/>; J. Okafor, "Local Government Financial Autonomy in Nigeria: The State Joint Local Government Account," Commonwealth Journal of Local Governance, 2010, 114; S. Awofadeji, "Appointment of LG Caretaker Chairmen Illegal - Bauchi Governor," This Day, May 18, 2020, <https://allafrica.com/stories/202005180090.html>; Ozohu-Suleiman and Chima (2015), 188; B. Inyang, "APC, Others File Contempt Application Against Cross River AG on Conduct of LG Polls," This Day, November 21, 2018; B. Azeez, "Court Sacks 16 Kwara LG Caretaker Chairmen," Nigerian Tribune, October 8, 2021; W. Akinselure, "Disband LG Caretaker Chairmen, Restore Elected Reps, AGF Tells Governors," Nigerian Tribune, January 20, 2020. Note that, Katsina State has scheduled local elections for April 11, 2022; Agbedo et al. (2021).
- 68 M. Olaniyi et. al., "Unending Governors' Caretakers for Local Councils," Daily Trust, undated, <https://dailytrust.com/amp/unending-governors-caretakers-for-local-councils>.
- 69 Akpomera and Omoyibo (2014), 129; F. Sardauna et al., "Litigations Stall LG Elections in Anambra, Katsina, Kwara," This Day, April 19, 2021, <https://www.thisdaylive.com/index.php/2021/04/19/litigations-stall-lg-elections-in-anambra-katsina-kwara/>; Olaniyi et. al. (undated); "Ogun, Katsina, Anambra, Seven Govs Stick to Illegal LG Caretaker Panels," Punch, March 9, 2021, <https://punchng.com/ogun-katsina-anambra-seven-govs-stick-to-illegal-lg-caretaker-panels/>.
- 70 "Akwa Ibom Has No Money to Conduct LG Polls - Gov Udom," Ripples Nigeria, undated; F. Igata, "Gov Ugwuanyi's Axe: 'How Three Council Chairmen Survived'," Vanguard, January 17, 2016, <https://www.vanguardngr.com/2016/01/gov-ugwuanyis-axehow-three-council-chairmen-survived/>; N. Ebije, "Kaduna LGA Polls: El-Rufai Vows to Appoint Administrators if Elections Fail to Hold," The Sun (Nigeria), October 20, 2021; F. Sardauna et al., "Litigations Stall LG Elections in Anambra, Katsina, Kwara," This Day, April 19, 2021, <https://www.thisdaylive.com/index.php/2021/04/19/litigations-stall-lg-elections-in-anambra-katsina-kwara/>; Olaniyi et. al. (undated); "Ogun, Katsina, Anambra, Seven Govs Stick to Illegal LG Caretaker Panels," Punch, March 9, 2021, <https://punchng.com/ogun-katsina-anambra-seven-govs-stick-to-illegal-lg-caretaker-panels/>; D. Olatunji, "33-Month Allocation: Suspended LG Chairmen Call for Amosun's Probe," Vanguard, July 23, 2019; A. Okoli, "Abia: Two Years Without Elected Councils," Vanguard, April 2, 2013; Olaniyi (2017); S. Awofadeji, "Appointment of LG Caretaker Chairmen Illegal - Bauchi Governor," This Day, May 18, 2020, <https://allafrica.com/stories/202005180090.html>.
- 71 F. Sardauna et al., "Litigations Stall LG Elections in Anambra, Katsina, Kwara," This Day, April 19, 2021, <https://www.thisdaylive.com/index.php/2021/04/19/litigations-stall-lg-elections-in-anambra-katsina-kwara/>.
- 72 Akpomera and Omoyibo (2014), 128; Azumah, Davies, and Ogele (2021), 53; D. Nnamani, M. Okeke, J. Nduba, and E. Oforma, "Elite Conspiracy in the Management of Local Government in Nigeria," AJMEA, 2019, 18.
- 73 Omenma, Ibeanu, and Onyishi (2014), 77; D.O. Nnamani and S.O. Anikwe, "Local Government Administration and Opposition Parties in Nigeria: 1999-2011," Mediterranean Journal of Social Sciences, December 2013, 20; Mbaebie (2020), 10; Olaniyi et. al. (undated); Akpan and Ekanem (2013), 203; Nyewusira and Nweke (2012), 170; Majekodunmi (2012), 92.
- 74 Presidential candidates also have a constitutional requirement to win a majority of votes nationwide plus at least 25 percent of the vote in two-thirds of Nigeria's thirty-six states and its Federal Capital Territory.
- 75 Nyewusira and Nweke (2012), 165 and 171-172.
- 76 Ananti, Onyekwelu, and Dike (2021), 74.
- 77 Scholars and commentators that cite political interference as a cause of local government failure in Nigeria include: M.B. Aleyomi, "LG Administration in Nigeria: A Review," Africana, March 2013, 41; Afrobarometer (2008); Agbani and Ugwoke (2014); Nwaodike (2016); P. Musa and O.E. Ajibade, "Local Government and Challenges of Revenue Allocation in Nigeria (A Study of Yewa South Local Government, Ogun State), Journal of Public Administration, Finance and Law, October 2016; Okafor and

- Orjinta (2013); O.M. Ikeanyibe, P.C. Chukwu, and J. Ibieta, "Model and Determinants of State-Local Governments' Relations in Nigeria," *Revista de Administração Pública*, 2019, 16; D. Abdullahi, M.D. Zayi, and A.A. Kotorkoshi, "An Appraisal of Local Government Presidential System and Development: A Case Study of Nengere/Potiskum Local Government Area of Yobe State," *Journal of Public Administration*, 2019; Salaam (2016); E.E. Ibok, "Local Governance and Service Delivery in Nigeria," *Caribbean Journal of Science and Technology*, 2014; D.O. Alao, K.O. Osakede, and T.Y. Owolabi, "Challenges of Local Government Administration in Nigeria: Lessons From Comparative Analysis," *International Journal of Development and Economic Sustainability*, August 2015; Nnamani (2021); Tilde (2003); Ikeji (2013).
- 78 Examples have included: Governors' Liaison Officers in Benue and Ogun States; Special Assistants to Local Government Chairmen in Akwa Ibom State; Executive Assistants in Osun State; Development Area Coordinators in Ebonyi State; Community Development Committee chairmen in Delta State, and Development Area Administrators in Enugu State. See: J. Nkwocha, "Stop Creating Parallel LG Structures," *Local Government Study Network (blog)*, January 10, 2009, <http://nigeria-local-government.blogspot.com/2009/01/stop-creating-parallel-lg-structures.html>; Onuigbo and Eme (2015), 207.
- 79 E. Ujah, "New Revenue Formula: FG proposes 50. 65% for self, States 25.62, LGs 23.73", *Vanguard*, November 9, 2021, <https://www.vanguardngr.com/2021/11/new-revenue-formula-fg-proposes-50-65-for-self-states-25-62-lgs-23-73/>.
- 80 Scholars that point to lack of financial autonomy as a cause of local government failure in Nigeria include: Ozohu-Suleiman and Chima (2015); M.S. Agba, A.F. Akwara, and A.Y. Idu, "Local Government and Social Service Delivery in Nigeria: A Content Analysis," *Academic Journal of Interdisciplinary Studies*, July 2013; Aleyomi (2013); K. Awotokun, "The Challenge of Nigeria Local Governments in the 21st Century," *OIDA International Journal of Sustainable Development*, 2014; C.A. Nwaodike and G. Ntiwunka, "Joint Allocation Account Committee and Local Government Autonomy in Ogun State, Nigeria" (occasional paper), Babcock University, 2013, <https://publication.babcock.edu.ng/asset/docs/publications/PSPA/9616/2749.doc>; Nwaodike (2016); Musa and Ajibade (2016); Makinde, Hassan, and Taiwo (2016); Adeyemi (2019); Salaam (2016); U. Nosiri and T. Njemanze, "The Operation of State Joint Local Government Account in Nigeria: A Critical Evaluation," *International Journal of Research in Arts and Social Sciences*, August 2015; J. Kyenge, "The Challenges of Local Government Administration in Nigeria," *Journal of Management and Corporate Governance*, 2013; Alao, Osakede, and Owolabi (2015); H. Minis and A. Jibrin, "Leadership, Empowerment, Advocacy and Development (LEAD): An Analysis of Intergovernmental Flows for Local Services in Bauchi and Sokoto States," *RTI International*, 2011, 28; Akpomera and Omoyibo (2014).
- 81 H. Lawal and N.A. Ani, "The New NFIU Policy Guidelines and Morality of Local Government Fiscal Autonomy in Nigeria," *Connected Development*, July 9, 2019, <https://www.connecteddevelopment.org/the-new-nfiu-policy-guidelines-and-morality-of-local-government-fiscal-autonomy-in-nigeria/>; Akpan and Ekanem (2013), 203.
- 82 N. Dibal, H. Uthman, and B.M. Abdullahi, "Impact of State Joint Local Government Account (SJLGA) on the Capacity of Some Selected Local Government Councils in Borno State to Execute Capital Projects," *KIU Interdisciplinary Journal of Humanities and Social Sciences*, 2020, 119; O. Igbuzor, "Local Government Reform And Constitutional Review," *This Day*, July 2, 2003; Okafor (2010), 125; S. Nwodo and P. Offu, "State Joint Local Government Account and Rural Development in Nigeria's Fourth Republic (1999-2019): A Study of Igbo-Etiti Local Government Area, Enugu State," *World Applied Sciences Journal*, 2019, 534; S. Fagbemi, "Delete State, LG's Joint Account From Constitution, NULGE Tells NASS," *Nigerian Tribune*, May 18, 2021.
- 83 W. Mosadomi, "State, Local Govt Joint Account, a Fraud - Bello," *Vanguard*, April 26, 2016, <https://www.vanguardngr.com/2016/04/state-local-govt-joint-account-fraud-bello/>.
- 84 "Guidelines to Reduce Crime Vulnerabilities Created by Cash Withdrawals From Local Government Funds Throughout Nigeria, Effective 1st June 2019," *Nigerian Financial Intelligence Unit*, May 6, 2019, <https://bizwatchnigeria.ng/wp-content/uploads/2019/05/NFIU-Guidelines.pdf>; J. Emejo, "Alleged Corruption - NFIU Probes Revenue Allocation to LGs," *This Day*, May 7, 2019.
- 85 "Guidelines to Reduce Crime Vulnerabilities Created by Cash Withdrawals from Local Government Funds Throughout Nigeria, Effective 1st June 2019," *Nigerian Financial Intelligence Unit*, May 6, 2019, <https://bizwatchnigeria.ng/wp-content/uploads/2019/05/NFIU-Guidelines.pdf>; "Re: Advisory on NFIU

- Enforcement and Guidelines to Reduce Crime Vulnerabilities Created by Cash Withdrawals from Local Government Funds Throughout Nigeria,” Nigerian Financial Intelligence Unit, August 23, 2019, <https://www.scuml.org/wp-content/uploads/2019/09/ADVISORY-ON-NFIU-ENFORCEMENT-AND-GUIDELINES.pdf>.
- 86 Lawal and Ani (2019); I. Anaba and H. Ojelu, “Lawyers Divided Over NFIU Directive on LG Fund,” Vanguard, May 23, 2019; “36 Gobs Ask Court to Stop NULGE from Joining Suit on NFIU Regulation,” This Day, July 7, 2020, <https://www.thisdaylive.com/index.php/2020/07/07/36-gobs-ask-court-to-stop-nulge-from-joining-suit-on-nfiu-regulation/>; S. Ogundipe, “LGA Funds: Court Deals Another Blow to State Governors,” Premium Times, June 11, 2019, <https://www.premiumtimesng.com/news/headlines/334636-lga-funds-court-deals-another-blow-to-state-governors.html>; S. Tukur, “LG Funds: Amidst Complaint by Governors, Court Refuses to Stop NFIU Directive,” Premium Times, May 31, 2019, <https://www.premiumtimesng.com/news/headlines/332724-lg-funds-amidst-complaint-by-governors-court-refuses-to-stop-nfiu-directive.html>.
- 87 O. Agbedo, “Unending Wait for Financial Autonomy for Local Council,” The Guardian (Nigeria), March 7, 2020, <https://guardian.ng/saturday-magazine/unending-wait-for-financial-autonomy-for-local-council/>; M. Adesina, “Adamawa: There’s No More Interference in Local Govt Funds - NULGE,” PM News, August 13, 2019, <https://pmnewsnigeria.com/2019/08/13/adamawa-theres-no-more-interference-in-local-govt-funds-nulge/>; “Local Councils in South East Have no Financial Autonomy - NAN Survey,” The Eagle Online, March 11, 2020; “El-Rufai’s Drive on LGs’ Autonomy,” Blueprint, July 22, 2015; A.B. Inuwa, “Local Councils in South West Heading Towards Financial Autonomy – NAN Survey,” News Agency of Nigeria, March 9, 2020, <https://nnn.ng/local-councils-in-south-west-heading-towards-financial-autonomy-nan-survey/>.
- 88 “How Governors Ground Local Government Councils (I),” Daily Trust, February 13, 2022, <https://dailytrust.com/how-governors-ground-local-government-councils-i>; “Nine Governors Diverting Local Government Funds, NULGE Says, Plans Protests,” Sahara Reporters, April 17, 2021; “Exclusive: How Osun State Flouts NFIU Law, Diverts Local Government Funds,” Sahara Reporters, August 27, 2019. Note that, between 1985 and 2000, local governments picked up their monthly allocation checks at the Federal Pay Office in their respective states. From 2000 onwards, state governors began setting up the SJLGA system in their states, citing provisions for it in the 1999 constitution.
- 89 O. Atoyebi, “Imo Diverting LG Funds Despite NFIU Guidelines - NULGE,” Punch, April 23, 2020, <https://punchng.com/imo-diverting-lg-funds-despite-nfiu-guidelines-nulge/>; “Lagos, Zamfara Still Violating NFIU Rule on LG Funds - HEDA,” The Eagle Online, July 28, 2019, <https://theeagleonline.com.ng/lagos-zamfara-still-violating-nfiu-rule-on-lg-funds-heda/>; Agbedo (2020); “Local Councils in South East Have No Financial Autonomy - NAN Survey,” The Eagle Online, March 11, 2020; L. Sobechi et al., “Friction in Local Governments Over Fiscal Autonomy, Accountability,” The Guardian (Nigeria), August 14, 2019; “Interview: Local Government Crisis in Nigeria,” Arise News, February 3, 2022, <https://www.youtube.com/watch?v=3IR2fowhdeg>, (see 29:00-31:00).
- 90 Sobechi et al. (2019)
- 91 A.A. Tobi and G.I. Oikhala, “Local Government Reforms and Grassroots Development in Nigeria,” Journal of Administrative Science (Malaysia), 2021, https://jas.uitm.edu.my/images/2021_JUNE/JAS6.pdf, 127; “Local Councils in South East Have No Financial Autonomy — NAN Survey,” The Eagle Online, March 11, 2020; “Oyo Governor Directs LG Chairmen To Get Approval For N2million Spending,” Sahara Reporters, September 1, 2021, <http://saharareporters.com/2021/09/01/oyo-governor-directs-lg-chairmen-get-approval-n2million-spending>; Agbedo et al. (2021); Co-author interview with former senior local government official from Edo State, January 11, 2022.
- 92 Co-author interview with former senior local government official from Edo State, January 11, 2022; “Delta Officials Accuse Local Government Commissioner of Taking Kickbacks,” Sahara Reporters, July 16, 2013, <http://saharareporters.com/2013/07/16/delta-officials-accuse-local-government-commissioner-taking-kickbacks%C2%A0>; “Adamawa Ex-Commissioner Bags 10 Years In Prison for N51.5m Scam,” Economic and Financial Crimes Commission, December 4, 2015, <https://www.efcc.gov.ng/news/1575-adamawa-ex-commissioner-bags-10-years-in-prison-for-n51-5m-scam>.

- 93 Agbani and Ugwoke (2014), 146; Ananti, Onyekwelu, and Dike (2021), 75; Ozohu-Suleiman and Chima (2015), 190; Minis and Jibrin (2011), 19; Nwodo and Offu (2019), 541–542; Okafor (2010), 125 and 128–129; Nwaodike (2016), 6; Salaam (2016), 7; Tilde (2003); Akinla, (2021); Nnamani (2021); Researcher interview with senior local government official from Kano State, December 2021.
- 94 Rivers is the only state that fully subsidizes primary school teacher salaries. See: Dada (2021).
- 95 J.O. Fatile and R.A. Okewale, “Corruption and Democracy in Nigerian Local Government,” Arabian Research Society for Multidisciplinary Issues Review of Public Administration and Management, July 2013, 136; Ozohu-Suleiman and Chima (2015), 188; Lawal and Ani (2019); Eme, Izueke, and Ewuim (2013), 117–118; R.A. Onuigbo, “State-Local Government Fiscal Relations: Implications for Local Government System in Nigeria,” Kuwait Chapter of Arabian Journal of Business and Management Review, November 2015, 94; Co-author interview with Niger State commissioner for local government affairs, 2013.
- 96 Nwaodike and Ntiwunka (2013); Minis and Jibrin (2011), 17; Okafor (2010), 128–129; Nwodo and Offu (2019), 537; Agbani and Ugwoke (2014), 146.
- 97 N. Imam, “Legislators Aid Governors in Wasteful Spending - Group,” Daily Trust, January 18, 2013, <https://allafrica.com/stories/201301180348.html>;
- 98 Akinla (2021); Y.S. Abdullahi, “Public Budget and Budgetary Control in Nigeria,” Journal of Business and Organizational Development, December 2011, 21; Akpomera and Omoyibo (2014), 129–130.
- 99 Minis and Jibrin (2011), 18–19; J. Shiklam, “To Secure Buhari During State Visit, Kaduna LGs Contributed N110m,” This Day, January 25, 2022, <https://www.thisdaylive.com/index.php/2022/01/25/to-secure-buhari-during-state-visit-kaduna-lgs-contributed-n110m/>.
- 100 Researcher interviews with senior local government officials in Borno, Jigawa, Katsina, Lagos, and Yobe States, December 2021 and January 2022.
- 101 Agbani and Ugwoke (2014), 152; Minis and Jibrin. (2011), 18–19; “Exclusive: How Osun State Flouts NFIU Law, Diverts Local Government Funds,” Sahara Reporters, August 27, 2019.
- 102 Onuigbo and Eme (2015), 207; Nwodo and Offu (2019), 541–542; Eme, Izueke, and Ewuim (2013); Okafor (2010), 125; “Exclusive: How Osun State Flouts NFIU Law, Diverts Local Government Funds,” Sahara Reporters, August 27, 2019.
- 103 A. Gboyega, “Let Us Deregulate Our Local Governance” (address delivered on October 18, 2007), cited in Ojo (2008), 106; A. Akaze, “How the Local Government Are Robbed of Funds,” Newswatch, April 1, 2012, <https://web.archive.org/web/20140711191312/http://www.newswatchngr.com/how-the-lgs-are-robbed-of-funds/>; Dibal, Uthman, and Abdullahi (2020), 119; Okafor (2010), 128–129.
- 104 Agbani and Ugwoke (2014), 147; Eme, Izueke, and Ewuim (2013), 118; D. Odama, “Gov. Sule Vows to Secure LGCs From Collapse,” Vanguard, January 9, 2021, <https://www.vanguardngr.com/2021/01/gov-sule-vows-to-secure-lgcs-from-collapse/>; Co-author interview with Niger State commissioner for local government affairs, 2013; A. Nmodu, “LG Autonomy: 13 Niger Councils Can’t Pay Salaries,” Leadership, October 2021, <https://leadership.ng/lg-autonomy-13-niger-councils-cant-pay-salaries/>; D. Odama, “LG Autonomy: ‘9 Out of 13 Councils in Nasarawa Can’t Pay Salaries,’” Vanguard, July 27, 2019, <https://www.vanguardngr.com/2019/07/lg-autonomy-9-out-of-13-councils-in-nasarawa-cant-pay-salaries/>; J. Ogunnaike, “Ogun LGAs get N3.4bn From FG in August,” Vanguard, September 29, 2021; Agbedo et al. (2021).
- 105 Researcher interview with senior local government official in Yobe State, December 2021.
- 106 In January 2022, President Buhari himself lamented state governors’ interference in local government finance, saying: “find out the relationship between local government and the governors. Are the third tier of government getting [the money] they are supposed to get constitutionally? Are they getting it? Let the people in local government tell you the truth...” (Source: A. Okoli et al., “Insecurity: Uproar as Buhari Says State Police Not an Option,” Vanguard, January 6, 2022, <https://www.vanguardngr.com/2022/01/insecurity-uproar-as-buhari-says-state-police-not-an-option/>.)
- 107 Scholars that identify poor funding and a lack of human resources as a driver of local government failure in Nigeria include: Ibok (2014); Ozohu-Suleiman and Chima (2015); M. Agboeze et al. “Role of LG in Community Development Projects in Nsukka LGA of Enugu State, Nigeria: Implication for Adult

- Educators,” SAGE Open, April–June 2021; Aleyomi (2013); Nwaodike (2016); Makinde, Hassan, and Taiwo (2016); Okafor and Orjinta (2013); Olukoshi (2011); Salaam (2016), 6; S. Bolatito and S. Ibrahim, “Challenges of Local Government Administration in Nigeria; An Appraisal of Nigerian Experience,” International Journal of Science and Research, July 2014; Kyenge (2013); Alao, Osakede, and Owolabi (2015); Igbuzor (2003); Bello-Imam and Roberts (2001), 190–241; Nwaodike and Ntiwunka (2013); M. Omar, “Urban Governance and Service Delivery in Nigeria,” Development in Practice, February 2009.
- 108 A. Adedeji, “Financing Local Government in Nigeria - An Overview” in A. Adedeji and L. Rowland (eds.) Local Government Finance in Nigeria (University of Ife Press, 1972), 2.
- 109 “Nigeria’s Parliament Passes \$35.66 Bln Budget for 2021,” Reuters, December 21, 2020, <https://www.reuters.com/article/nigeria-budget/nigerias-parliament-passes-35-66-bln-budget-for-2021-idUKJ8N2D2012>.
- 110 Minis and Jibrin (2011), 11; Akinola (2008), 102.
- 111 “Background on Ecological Fund,” Office of the Secretary General of the Federation (Nigeria), undated, <https://www.osgf.gov.ng/storage/app/media/uploaded-files/BACKGROUND%20ON%20ECOLOGICAL%20FUND.pdf>; U. Amakom, Nigeria: Effective Financing of Local Governments to Provide Water and Sanitation Services (WaterAid, 2008), 8.
- 112 The legal basis for this requirement is Section 162 (7) of the 1999 Constitution and Section 4(2) of the Allocation of Revenue (Federation Account, Etc.) Act of 1982, <http://lawsfnigeria.placng.org/print.php?sn=29>.
- 113 This assessment is based on a review of select state and local budget documents as well as: Nwaodike and Ntiwunka (2013); Minis and Jibrin (2011), 15.
- 114 Minis and Jibrin (2011), 15.
- 115 Agbani and Ugwoke (2014), 154–155; U.S. Embassy Cable, “Ethnicity Driving Local Politics in Kogi,” April 2, 2002; Ibid.; Amakom (2008), 8.
- 116 Nigeria Local Government Assessment (ARD for USAID, 2001), https://pdf.usaid.gov/pdf_docs/pnact929.pdf, 11.
- 117 Minis and Jibrin (2011), 24 and 33; Agba, Akwara; and Idu (2013), 459–460; Akinla (2021); P. O. Oviasuyi, W. Idada, and L. Isiraojie, “Constraints of Local Government Administration in Nigeria,” Kamla-Raj Journal Social Science, 2010, 85; Ananti, Onyekwelu, and Dike (2021), 74; J.N. Edeh and M.C. Nwakamma, “Corruption in the Nigerian Local Government System: The Way Forward,” African Journal of Politics and Administrative Studies, March 2017; R.T. Suberu, “The Travails of Nigeria’s Anti-Corruption Crusade” in R.I. Rotberg (ed), Corruption, Global Security, and World Order (Brookings, 2009), 269; Agbani and Ugwoke (2014), 154–155; Nigeria Local Government Assessment (ARD for USAID, 2001), https://pdf.usaid.gov/pdf_docs/pnact929.pdf, 12.
- 118 Agbani and Ugwoke (2014), 154–155; I.H. Muhammad, “Alleged Fraud - How Nasarawa LG Directors Were Suspended,” Daily Trust, November 29, 2020; Ozohu-Suleiman and Chima (2015), 191; Wilson (2013), 141–142. It is noteworthy that there is no provision for the Local Government Service Commission in the Nigerian constitution (source: K. Awotokun, “Local Government Administration Under 1999 Constitution in Nigeria,” Journal of Social Sciences, 2005, 34).
- 119 Muhammad (2020). A similar audit conducted by Delta State officials revealed a scheme in which local government chairpersons and heads of personnel management allegedly embezzled billions of naira between 2009 and 2011. Source: Nnamani et al. (2019), 21.
- 120 E. Nweneka, “Corruption in Local Governments in Nigeria and the Way Forward: A Case Study of Rivers State, Nigeria,” International Journal of Research and Scientific Innovation, November 2018, 70; “Benue Gov warns local Govt service commission against corruption,” Galaxy TV Online, undated, <https://www.galaxytvonline.com/news/local/benue-gov-warns-local-govt-service-commission-against-corruption>; “Delta Commissioner Fingered In Multi Million Naira Settlement Scandal,” The Will, July 16, 2013, <https://www.thenigerianvoice.com/news/119216/delta-commissioner-fingered-in-multi-million-naira-settleme.html>;

- 121 Omar (2009), 75; Agbani and Ugwoke (2014), 154–155; “How Governors Ground Local Government Councils (I),” *Daily Trust*, February 13, 2022, <https://dailytrust.com/how-governors-ground-local-government-councils-i>; Researcher interview with senior local government official from Yobe State, December 2021.
- 122 Albin-Lackey (2007), 24. Scholars that identify unprofessionalism as a cause of local government failures in Nigeria include: Bello-Imam and Roberts (2001); Aleyomi (2013), 41; Alao, Osakede, and Owolabi (2015), 62; Kyenge (2013), 74.
- 123 Agba, Akwara; and Idu (2013), 459–460; Majekodunmi (2012), 93-94; Ozohu-Suleiman and Chima (2015), 188.
- 124 Adeyemi (2012), 191; Nweneka (2018), 72; A.M. Ali, “Corruption Hinders Effective Council Administration,” *This Day*, August 29, 2008; Nwaodike (2016), 10-11; A. Emenyonu. “NULGE - Edo Councils Owe Workers Over U.S.\$259 Million Salary Arrears,” *This Day*, November 3, 2021; A. Israel, “We now look to God for survival - Kogi workers; we’ve paid salaries up to date, govt responds,” *Vanguard*, November 2, 2021, <https://www.vanguardngr.com/2021/11/we-now-look-to-god-for-survival-%E2%80%95-kogi-workers-weve-paid-salaries-up-to-date-govt-responds/>; A. Nmodu, “LG Autonomy: 13 Niger Councils Can’t Pay Salaries,” *Leadership*, October 2021, “<https://leadership.ng/lg-autonomy-13-niger-councils-cant-pay-salaries/>”; Agba, Akwara, and Idu (2013), 459–460; A. Ogbonna, “Abia State LGAS Records 1,500 Ghost Workers,” *Daily Trust*, February 24, 2013; Agbedo et al. (2021).
- 125 Scholars and commentators that cite unaccountability as a cause of local government failures in Nigeria include: Afrobarometer (2008); Musa and Ajibade (2016); O. Salako and O.E. Ajibade, “Analyzing Accountability and Transparency as Major Tools for Local Government Administration in Nigeria: A Study of Yewa South Local Government,” *Journal of Public Administration, Finance and Law*, 2019; Olukoshi (2011); Abdullahi, Zayi, and Kotorkoshi (2019); J.S. Wunsch and D. Olowu, “Regime Transformation from Below: Decentralization, Local Governance, and Democratic Reform in Nigeria,” *Studies in Comparative International Development*, Winter 1996/1997; Omar (2009); Salaam (2016); Akinla (2021); Ibok (2014); H. Zaggi, “EFCC Links Inefficiency in LGs to Corruption,” *Daily Independent*, April 29, 2014.
- 126 Albin-Lackey (2007), 82; Nnamani et al. (2019), 23; Nwodo and Offu (2019), 532–543; Omar (2009), 76.
- 127 Bello-Imam and Roberts (2001); Aleyomi (2013), 41; Omar (2009), 74; Akinla (2021).
- 128 Ananti, Onyekwelu, and Dike (2021), 78; Agbani and Ugwoke (2014), 154–155.
- 129 Akpomera and Omoyibo (2014), 129; M. Egbejumi-David, “How to Be a Local Government Chairman,” *Nigerian Village Square* (blog), February 22, 2011.
- 130 Albin-Lackey (2007), 25; Agba, Akwara, and Idu (2013), 459–460; Suberu in Rotberg (2009), 270; Abdallah (2008); O. Anyadike, “Standing Up to the Bandits: A Nigerian Community Looks to Forge Its Own Peace,” *The New Humanitarian*, December 17, 2020, <https://www.thenewhumanitarian.org/news-feature/2020/12/17/nigeria-unrest-grassroots-peace-deal-local-community>; “How Governors Ground Local Government Councils (I),” *Daily Trust*, February 13, 2022, <https://dailytrust.com/how-governors-ground-local-government-councils-i>.
- 131 “Era of Operating From Hotels Over, Ugwuanyi Tells Caretaker Council Chairmen,” *Vanguard*, January 8, 2016, <https://www.vanguardngr.com/2016/01/era-of-operating-from-hotels-over-ugwuanyi-tells-caretaker-council-chairmen/>.
- 132 Albin-Lackey (2007), 3.
- 133 Okafor (2010), 119–120.
- 134 Ozohu-Suleiman and Chima (2015), 190; Albin-Lackey (2007), 34; Azumah, Davies, and Ogele (2021), 53; V. Nyewusira, “State-Local Government Relation in Rivers State, Nigeria (1999-2007)” (thesis, University of Nigeria, Nsukka, 2011, cited in Nweneka (2018), 70.

- 135 In theory, local governments are guided in the preparation of the budgets by their Financial Memorandum, a set of guidelines drawn up by the state government. According to Financial Memorandum, every local government department should prepare a detailed estimate of its revenue and expenditure for the next financial year. It then submits the estimate to the executive committee (consisting of the chairperson, vice chairperson, supervising councilors, and secretary) for consideration. Once approved by the executive committee, the budget is submitted to the full local government council for approval. See: Albin-Lackey (2007), 80; Abdullahi (2011), 25–26.
- 136 Albin-Lackey (2007), 83; Awotokun (2005), 132.
- 137 Minis and Jibrin (2011), 19; Albin-Lackey (2007), 31 and 82; Idike, Eme, and Chima (2015), 122.
- 138 “Plateau LGs Unimaginably Corrupt - State Govt,” Daily Trust, May 17, 2012.
- 139 Scholars and commentators who cite wasteful spending as a reason for local government failures in Nigeria include: Azumah, Davies, and Ogele (2021), 51; Agbani and Ugwoke (2014), 154; Edeh and Nwakamma (2017); Kyenge (2013), 74; Alao, Osakede, and Owolabi (2015), 62; Albin-Lackey (2007), 2.
- 140 Gboyega cited in Ojo (2008), 106; Awotokun (2014), 44; Nnamani et al. (2019), 14.
- 141 Albin-Lackey (2007), 29.
- 142 Agboeze et al. (2021), 7; Agbani and Ugwoke (2014), 146 and 154; Edeh and Nwakamma (2017); Nwaodike (2016), 10; Nweneka (2018), 67–68; Bolatito and Ibrahim (2014), 565; Azumah, Davies, and Ogele (2021), 41; Igbuzor (2003); Aleyomi (2013), 41; Adeyemi (2012), 192; Akinla (2021).
- 143 Alao, Osakede, and Owolabi (2015), 71.
- 144 Scholars and commentators that cite embezzlement as a major facet of local government corruption in Nigeria include: Alao, Osakede, and Owolabi (2015); Azumah, Davies, and Ogele (2021), 41; Agbani and Ugwoke (2014), 154; Bukar (2021), 1; E. Chukwuemeka, B.I. Ugwuanyi, P. Ndubuisi-Okolo, and C.E. Onuoha, “Nigeria Local Government: A Discourse on the Theoretical Imperatives in a Governmental System,” *African Research Review, An International Multidisciplinary Journal*, Ethiopia, April 2014, 318–319; Edeh and Nwakamma (2017); E.A. Ejue and M.C. Madubueze, “Corruption and Service Delivery in Local Government System in Nigeria: A Content Analysis,” *International Journal of Business and Social Science*, September 2014, 98; Nwaodike (2016), 8; Nweneka (2018), 69 and 72; Suberu in Rotberg (2009), 269; Adeyemi (2012), 192; M.S. Reef, “Fall-Out of EFCC Intelligence Report. 550 Local Govt Chairmen Under Probe,” Daily Trust, August 3, 2008.
- 145 Researcher interviews with senior local government officials from Borno, Kano, and Ondo States, December 2021 and January 2022.
- 146 Nwaodike (2016), 9.
- 147 Ibid.; Gboyega cited in Ojo (2008), 106.
- 148 Majekodunmi (2012), 93–94.
- 149 Kwara State Auditor-General for Local Government, “Audit of the Financial Statements of the Sixteen (16) Local Councils as at 31st December, 2020,” <https://kwst-auditor-lga.com/auditor-general-for-local-governments-on-the-general-purpose-financial-statements-cash-basis-of-the-sixteen-16-local-governments/>, 31.
- 150 D. Odama, “Non Payment: Pensioners to Take Over Local Government Councils in Nasarawa,” Vanguard, December 31, 2020, <https://www.vanguardngr.com/2020/12/non-payment-pensioners-to-take-over-lg-councils-in-nasarawa/>; “Nasarawa Owes LG Pensioners 22bn,” Punch, November 14, 2016, <https://punchng.com/nasarawa-owes-lg-pensioners-n22bn-commissioner/>.
- 151 Ibid.
- 152 Ejue and Madubueze (2014), 98; Nwaodike (2016), 8; Suberu in Rotberg (2009), 269; Ali (2008); “Lagos Council Boss, Salawu Queried By State Auditor General for Mismanaging Millions of Naira, Singlehandedly Approving Funds,” Sahara Reporters, May 5, 2021, <http://saharareporters.com/2021/05/05/exclusive-lagos-council-boss-salawu-queried-state-auditor-general-mismanaging-millions/>; B. Ezeamalu, “How Officials Steal Lagos Local Government Dry (Part 2),” Premium Times, July 5, 2014, <https://www.premiumtimesng.com/news/164436-how-officials-steal-lagos-local-government-dry-part-2.html>

- 153 Azumah, Davies, and Ogele (2021), 52; Majekodunmi (2012), 92; Idike, Eme, and Chima (2015), 121. The estimate of seventy-five percent of lost revenue is based on a researcher interview with a senior local government official in Katsina State conducted in December 2021. The official relayed how one local government experimented with changing the assignment of revenue collectors, moving those posted to motor parks to livestock marketplaces and vice versa. Revenue receipts increased sharply in the short term, because the reassignments had temporarily disrupted entrenched kickback and embezzlement schemes.
- 154 I. Olawuyi, "LGAs Adopt TSA to Block Revenue Leakage," Pulse, February 1, 2018, <https://www.pulse.ng/news/business/in-nasarawa-lgas-adopt-tsa-to-block-revenue-leakage/v01qmmg>.
- 155 Adeyemi (2012), 192; Akinla (2021); O. Uduku and T. Lawanson, "The Challenges of Governing Lagos, the City That Keeps Growing," The Conversation, March 1, 2022, <https://theconversation.com/the-challenges-of-governing-lagos-the-city-that-keeps-growing-175753>
- 156 O. Anudu, "Inside Lagos Local Government Councils Where Officials Divert Taxes to Personal Bank Accounts," ICIRN, May 4, 2021, <https://www.icirnigeria.org/inside-lagos-local-government-councils-where-officials-divert-taxes-to-personal-bank-accounts/>.
- 157 Ibid.
- 158 Akinla (2021); "How States, LGs Drive for IGR Increases Citizens' Hardship," Nigerian Tribune, March 29, 2021, <https://tribuneonline.com/how-states-lgs-drive-for-igr-increases-citizens-hardship/>; "Lagos Local Council Imposes 'Illegal' N100 Daily Levy On PoS Operators After Yearly Tax Payment," Sahara Reporters, November 8, 2021, <http://saharareporters.com/2021/11/08/lagos-local-council-imposes-%E2%80%98illegal%E2%80%99-n100-daily-levy-pos-operators-after-yearly-tax>;
- 159 Fatile and Okewale (2013), 136; Adeyemi (2012), 194.
- 160 "Adamawa Ex-Commissioner Bags 10 Years In Prison for N51.5m Scam," Economic and Financial Crimes Commission, undated, <https://www.efcc.gov.ng/news/1575-adamawa-ex-commissioner-bags-10-years-in-prison-for-n51-5m-scam>;
- 161 "FRN vs Ibrahim Shehu Shema (Former Governor of Katsina State) & 3 Others," TransparencIT Corruption Cases Database, <https://corruptioncases.ng/cases/frn-vs-ibrahim-shehu-shema-former-gover>, accessed February 16, 2022; "FRN vs Murtala Nyako (Former Governor of Adamawa State) & 8 others," TransparencIT Corruption Cases Database, accessed March 22, 2022, <https://corruptioncases.ng/cases/frn-vs-murtala-nyako-former-governor-of>; I. Isine, "Like Fathers Like Sons: Ex-Nigerian Governors Who May Be Jailed With Their Children for Corruption," Premium Times, July 27, 2015, <https://www.premiumtimesng.com/news/headlines/187323-like-fathers-like-sons-ex-nigerian-governors-who-may-be-jailed-with-their-children-for-corruption.html>; "FRN vs Sen. Abdullahi Adamu (Former Governor of Nasarawa State) & 18 Others," TransparencIT Corruption Cases Database, <https://corruptioncases.ng/cases/frn-vs-sen-abdullahi-adamu-former-gove>, accessed February 16, 2022; T. Adebayo, "EFCC Charges Okorocho With N2.9 Billion Fraud," Premium Times, January 31, 2022, <https://www.premiumtimesng.com/news/headlines/508850-efcc-charges-okorocho-with-n2-9-billion-fraud.html>.
- 162 M. Abimboye, "Audit Exposes Massive Corruption," Premium Times, October 16, 2014.
- 163 Adeyemi (2012), 193; Edeh and Nwakamma (2017); Nwaodike (2016), 8; Nweneka (2018), 72; A. Oyasande, "Local Government Officials Warned on Corruption," CAJ News Agency, April 29, 2014; Azumah, Davies, and Ogele (2021), 52; Albin-Lackey (2007), 33; T. Abe and F. Omotosho, "Local Government/Governance System in Nigeria" in R. Ajayi and J.O. Fashagba, Understanding Government and Politics in Nigeria (Landmark University, 2014); Musa and Ajibade (2016), 62; Co-author interview with former senior local government official in Edo State, January 2021.
- 164 Nnamani et al. (2019), 20.
- 165 Akpan and Ekanem (2013), 196.
- 166 K.B. Daniel, "Corruption and Public Accountability in Local Government Administration in Nigeria: A Case Study of Southern Ijaw Local Government of 1999-2010, Bayelsa State," PhD thesis, undated, 9–10; Chukwuemeka et al. (2014), 318–319; Suberu in Rotberg (2009), 269; B. Ezeamalu, "Investigation: How

- Officials steal Lagos Local Government Dry [Part 3],” Premium Times, September 27, 2014, <https://www.premiumtimesng.com/news/headlines/168727-investigation-how-officials-steal-lagos-local-government-dry-part-3.html>; Albin-Lackey (2007), 35; N. Ibekwe, “Ex-Lagos Council Boss Accused of Corruption Denies Fleeing,” Premium Times, November 29, 2016.
- 167 A. Chijioke, “How Corruption, Diversion Affect Distribution of Palliatives in Enugu,” This Day, July 27, 2020.
- 168 M.T. Page, “A New Taxonomy for Corruption in Nigeria,” Carnegie Endowment for International Peace, July 17, 2018, 24.
- 169 Bukar (2021), 1; Chukwuemeka et al. (2014), 318–319; Suberu in Rotberg (2009), 269; Agbani and Ugwoke (2014), 154–155; Albin-Lackey (2007), 32; Nwaodike (2016), 10; Adeyemi (2012), 191; Ali (2008); “Lagos Council Boss, Salawu Queried by State Auditor General for Mismanaging Millions of Naira, Singlehandedly Approving Funds,” Sahara Reporters, May 5, 2021, <http://saharareporters.com/2021/05/05/exclusive-lagos-council-boss-salawu-queried-state-auditor-general-mismanaging-millions>.
- 170 “How Nigeria’s Local Government Chairmen Feed on Jumbo Salaries, 17 Allowances Despite Ailing Economy,” Sahara Reporters, August 7, 2021, <http://saharareporters.com/2021/08/07/how-nigeria%E2%80%99s-local-government-chairmen-feed-jumbo-salaries-17-allowances-despite-ailing>
- 171 Albin-Lackey (2007), 37.
- 172 Ibid.
- 173 Researcher interview with senior local government official in Lagos State, December 2021.
- 174 “Governor Ayade Presents 54 Brand New SUVs to Local Govt Chairmen, Deputies,” Linda Ikeji’s Blog, October 2020, <https://www.lindaikojisblog.com/2020/10/governor-ayade-presents-54-brand-new-suvs-to-local-govt-chairmen-deputies-2.html>.
- 175 “Akeredolu Distributes 21 Vehicles to LG Chairmen, Amotekun,” News Agency of Nigeria, February 10, 2022, <https://guardian.ng/news/akeredolu-distributes-21-vehicles-to-lg-chairmen-amotekun/>; “Gombe Governor Presents 11 Utility Vehicles to LG Chairmen,” This Day, July 23, 2021, <https://www.thisdaylive.com/index.php/2021/07/23/gombe-governor-presents-11-utility-vehicles-to-lg-chairmen/>.
- 176 M.T. Page, “Camouflaged Cash How ‘Security Votes’ Fuel Corruption in Nigeria,” Transparency International, May 2018, 20, https://ti-defence.org/wp-content/uploads/2018/05/DSP_Nigeria_Camouflage_Cash_Web2.pdf; Researcher interview with senior local government official from Lagos State, December 2021.
- 177 O. Nwachukwu, “Insecurity: Govs, Local Government Chairmen Pocket Over N375bn Security Vote Annually, Yet Situation Persists,” Business Day, June 27, 2021, <https://businessday.ng/news/article/insecurity-govs-lg-chairmen-pocket-over-n375bn-security-vote-annually-yet-situation-persists/>
- 178 Researcher interview with local government official in Borno State, January 2022.
- 179 Researcher interview with senior local government official in Jigawa State, December 2021.
- 180 Researcher interview with former senior local government official in Edo State, December 2021.
- 181 Researcher interview with senior local government official in Kano State, December 2021.
- 182 As of 2017, Kano State government stopped paying security vote to local government officials (source: author interview with senior Kano State government official, October 2017); payments restarted at some point since 2017.
- 183 Researcher interview with senior local government official in Katsina State, December 2021.
- 184 Researcher interview with senior local government official in Lagos State, December 2021
- 185 Researcher interview with senior local government official in Yobe State, December 2021.
- 186 Co-author interview with Nigeria-based security expert, February 23, 2018.
- 187 Albin-Lackey (2007), 32–33.
- 188 Researcher interview with senior local government official in Ondo State, January 2022.

- 189 “Oyo Governor Directs LG Chairmen to Get Approval For N2 Million Spending,” *Sahara Reporters*, September 1, 2021, <http://saharareporters.com/2021/09/01/oyo-governor-directs-lg-chairmen-get-approval-n2million-spending>.
- 190 Nnamani et al. (2019), 22.
- 191 Albin-Lackey (2007), 33.
- 192 Researcher interview with former senior local government official from Edo State, December 2021; Alao, Osakede, and Owolabi (2015), 71; Azumah, Davies, and Ogele (2021), 41; Daniel (undated), 9–10; Adeyemi (2012), 193; Chukwuemeka et al. (2014), 318–319; Edeh and Nwakamma (2017); Ejue and Madubueze (2014), 98; Nwaodike (2016), 8; Oviasuyi, Idada, and Isiraojie (2010); Suberu in Rotberg (2009), 269; Bolatito and Ibrahim (2014), 565; Oyasande (2014); Reef (2008); B. Ezeamalu, “How Officials Steal Lagos Local Government Dry (Part 2),” *Premium Times*, July 5, 2014, <https://www.premiumtimesng.com/news/164436-how-officials-steal-lagos-local-government-dry-part-2.html>.
- 193 Omar (2009), 75.
- 194 Albin-Lackey (2007), 30 and 36; Bukar (2021), 5; “Lagos Council Boss, Salawu Queried By State Auditor General For Mismanaging Millions of Naira, Singlehandedly Approving Funds,” *Sahara Reporters*, May 5, 2021, <http://saharareporters.com/2021/05/05/exclusive-lagos-council-boss-salawu-queried-state-auditor-general-mismanaging-millions>; Daniel (undated), 9–10; Chukwuemeka et al. (2014), 318–319; Nweneka (2018), 72; Oviasuyi, Idada, and Isiraojie (2010); Abdullahi, Zayi, and Kotorkoshi (2019), 14; Bolatito and Ibrahim (2014), 565; Ananti, Onyekwelu, and Dike (2021), 74; Researcher interviews with senior local government officials from Borno and Jigawa States, December 2021 and January 2022; Co-author interview with former senior local government official from Edo State, January 2022.
- 195 Researcher interviews with senior local government officials from Jigawa and Yobe States, December 2021.
- 196 Researcher interview with senior local government official from Lagos State, December 2021.
- 197 Adeyemi (2012), 193; Alao, Osakede, and Owolabi (2015), 71; Bukar (2021), 1; Oviasuyi, Idada, and Isiraojie (2010); Bolatito and Ibrahim (2014), 565; “Nasarawa Assembly Moves to Check Ghost Workers at Local Councils,” *Premium Times*, September 24, 2014; Oyasande (2014); Albin-Lackey (2007), 34.
- 198 Researcher interview with senior local government official in Lagos State, December 2021; Nwaodike (2016), 9.
- 199 L. Dipo, “LG Uncovers 147 Ghost Workers in Niger,” *This Day*, November 2, 2021, <https://www.thisdaylive.com/index.php/2021/11/02/ig-uncovers-147-ghost-workers-in-niger/>; “Gombe Govt ‘Discovers’ 668 Suspected Ghost Workers, Recovers N38m,” *Premium Times*, April 30, 2021, <https://www.premiumtimesng.com/regional/north-east/458740-gombe-govt-discovers-668-suspected-ghost-workers-recovers-n38m.html>; K. Muhammad, “Jigawa Govt Loses N2.5bn Monthly to Ghost Workers,” *Daily Post*, September 25, 2021, <https://dailypost.ng/2021/09/25/jigawa-govt-loses-n2-5b-monthly-to-ghost-workers/>; A. Amadu, “Dutse LG Loses N30m Annually to Ghost Workers - Report,” *Nigerian Tribune*, September 24, 2021, <https://tribuneonlineng.com/dutse-lg-loses-n30m-annually-to-ghost-workers-%E2%80%95-report/>;
- 200 A. Haruna, “Exclusive: ‘Ghost Workers’ in 19 Borno Local Government Received N1.8 Billion Annually – Report,” *Premium Times*, September 15, 2020, <https://www.premiumtimesng.com/news/headlines/414715-exclusive-ghost-workers-in-19-borno-lgas-received-n1-8-billion-annually-report.html>.
- 201 Bukar (2021), 13.
- 202 J. Osahon, “Bayelsa Uncovers 612 Ghost Workers, Dead Persons in Payrolls,” *The Guardian (Nigeria)*, August 17, 2021, <https://guardian.ng/news/bayelsa-uncovers-612-ghost-workers-dead-persons-in-payrolls/>
- 203 A. Aodu, “Why We Disengaged 4,042 Local Government Workers, by El-Rufai,” *Blueprint*, November 29, 2017, <https://www.blueprint.ng/why-we-disengaged-4042-lg-workers-by-el-rufai/>
- 204 A. Ogbonna, “Abia State LGAS Records 1,500 Ghost Workers,” *Daily Trust*, February 24, 2013.
- 205 Alao, Osakede, and Owolabi (2015), 71; Adeyemi (2012), 193; Bukar (2021), 1; Oviasuyi, Idada, and Isiraojie (2010); Bolatito and Ibrahim (2014), 565; “Nasarawa Assembly Moves to Check Ghost Workers at Local Councils,” *Premium Times*, September 24, 2014; Oyasande (2014); Albin-Lackey (2007), 34.
- 206 Onuigbo and Eme (2015), 208.

- 207 Researcher interview with senior local government official in Borno State, January 2022.
- 208 Ananti, Onyekwelu, and Dike (2021), 74; Bukar (2021), 5.
- 209 L. Fourchard, “Bureaucrats and Indigenes: Producing and Bypassing Certificates of Origin in Nigeria,” *Africa: Journal of the International African Institute*, February 2015, 53.
- 210 Researcher interviews with local government officials in Borno and Katsina States, December 2021 and January 2022.
- 211 Idike, Eme, and Chima (2015), 122; Bukar (2021), 7.
- 212 Fourchard (2015), 50.
- 213 For a detailed account of how local government officials monetize the issuance of certificates of indigeneity, see: Fourchard (2015). Note that Fourchard argues that labeling toll-taking as a “corrupt practice” is unhelpful and reduces our understanding of bureaucratic functions and public services to normative considerations.
- 214 T. Adebulu, «How Corrupt Officials Make Millions Daily At Nigeria’s Prominent Marriage Registry,” *Premium Times*, July 1, 2021, <https://www.premiumtimesng.com/news/headlines/470915-investigation-how-corrupt-officials-make-millions-daily-at-nigerias-prominent-marriage-registry.html>.
- 215 Researcher interview with senior local government official in Ondo State, December 2021.
- 216 M.T. Page, “Fake Civil Society: The Rise of Pro-Government NGOs in Nigeria,” *Carnegie Endowment for International Peace*, July 28, 2021, <https://carnegieendowment.org/2021/07/28/fake-civil-society-rise-of-pro-government-ngos-in-nigeria-pub-85041>
- 217 “TNNTV Decorates Asasa As 2021 LGA Chairman Of The Year,” *The Street Reporters*, December 12, 2021, <https://streetreporters.ng/2021/12/12/tnntv-decorates-asasa-as-2021-lga-chairman-of-the-year/>; “Uyo Council Helmsman Bags LOGMA 2021 Award,” *Century Newsfront Newspapers*, July 24, 2021, <https://www.newsfrontonline.com.ng/uyo-council-helmsman-bags-logma-2021-award/>; “ALGON Boss in Adamawa Bags Best Local Government Chairman of the Year 2021,” *News Fronteers*, September 30, 2021, <https://newsfronteers.com.ng/algon-boss-in-adamawa-bags-best-local-govt-chair-of-the-year-2021/>.
- 218 Author and researcher interviews with serving and former local government officials in Borno, Edo, Jigawa, Kano, Katsina, Lagos, Ondo, and Yobe States.
- 219 See: <https://abiastate.gov.ng/auditor-general/>
- 220 Fourchard (2015), 48–49.
- 221 See: <http://deltastatelgaudit.com/>; <https://kebbistate.gov.ng/financial-documents>; <https://kwst-auditor-lga.com/>.
- 222 See: <http://deltastatelgaudit.com/>
- 223 Researcher interviews with senior local government officials in Jigawa and Yobe States, December 2021.
- 224 M. Lere, “Kaduna sacks 4,042 local government workers”, *Premium Times*, November 29, 2017, <https://www.premiumtimesng.com/regional/nwest/250974-kaduna-sacks-4042-local-government-workers.html>.
- 225 “Our Local Government Reforms Bearing Fruits - El-Rufai,” *Blueprint*, February 5, 2019, <https://www.blueprint.ng/our-local-government-reforms-bearing-fruits-el-rufai/>
- 226 Researcher interview with local government official in Borno State, January 2022; Haruna (2020).
- 227 A. Abdallah, “Kaduna Is Improving Governance at Local Government Level’,” *Leadership*, March 7, 2022, <https://leadership.ng/362392-2/>
- 228 “Zaria and Jema’a Top Kaduna LGAs Fiscal Transparency Programme,” *Kaduna State Government*, March 2, 2021, <https://kdsg.gov.ng/2021/03/02/zaria-and-jemaa-top-kaduna-lgas-fiscal-transparency-programme/>; M. Ahmadu-Suka, “How Kaduna’s 23 LGAs Secured N152m LFTAS Grant,” *Daily Trust*, March 2, 2022, <https://dailytrust.com/how-kadunas-23-lgas-secured-n152m-lftas-grant>
- 229 Kaduna State Budget 2020, <https://education.kdsg.gov.ng/wp-content/uploads/2020/02/Kaduna-State-2020-Budget.pdf>; R. Shittu, “Public Policy Dialogue: Kaduna Assures LG Accountability Mechanism on Partnership,” *Nigerian Tribune*, January 25, 2022, <https://tribuneonlineing.com/>

- public-policy-dialogue-kaduna-assures-lg-accountability-mechanism-on-partnership/; “CSOs Ask KDSG to Release N152.4m Grant for LG Accountability Program,” News Agency of Nigeria, November 8, 2021, <https://totorinews.com.ng/csos-ask-kdsg-to-release-n152-4m-grant-for-lg-accountability-program/>; “Kaduna State: Delayed Disbursement of Local Government Fiscal Transparency, Accountability & Sustainability (LFTAS) Performance Grants,” Procyon News, December 3, 2021, <https://procyonnews.com/kaduna-state-delayed-disbursement-of-local-government-fiscal-transparency-accountability-sustainability-lftas-performance-grants-2/>; “Kaduna Govt. to Strengthen IGR Collection, Remittance to LGC,” The Sun (Nigeria), December 23, 2021, <https://www.sunnewsonline.com/kaduna-govt-to-strengthen-igr-collection-remittance-to-lgc/>.
- 230 R. Nackerdien, “Lagos Develops First State Electoral Commission Strategic Plan in Nigeria,” International Foundation for Electoral Systems, June 27, 2018, <https://www.ifes.org/news/lagos-develops-first-state-electoral-commission-strategic-plan-nigeria>
- 231 Ibid.
- 232 Researcher interview with senior local government official in Lagos State, December 2021. “Insecurity: Lagos Council Employs 50 Vigilantes to Fight Crime,” Premium Times, June 28, 2013, <https://www.premiumtimesng.com/regional/ssouth-west/139806-insecurity-lagos-council-employs-50-vigilantes-to-fight-crime.html>; B. Olufuwa, “Lagos, Community Development and Participatory Democracy,” The Guardian (Nigeria), December 5, 2019, <https://guardian.ng/opinion/lagos-community-development-and-participatory-democracy/>.
- 233 Agbedo et al. (2021).
- 234 Scholars and commentators that cite corruption as a cause of local government ineffectiveness and failure include: Bukar (2021); Nwaodike (2016); Nwaodike and Ntiwunka (2013); Makinde, Hassan, and Taiwo (2016); Agbani and Ugwoke (2014); Azumah, Davies, and Ogele, (2021); Afrobarometer (2008); Aleyomi (2013); Akinola (2008); Bello-Imam and Roberts (2001); Agboeze et al. (2021); Ozohu-Suleiman and Chima (2015); Musa and Ajibade (2016); Nweneka (2018); Olukoshi (2011); Abdullahi, Zayi, and Kotorkoshi (2019); Fatile and Okewale (2013); Bolatito and Ibrahim (2014); Ibok (2014); H. Zaggi, “EFCC Links Inefficiency in LGs to Corruption,” Daily Independent, April 29, 2014; Nnamani (2021); “ICPC Boss Calls for Effective Budgetary System in Local Councils,” Leadership, June 1, 2015; Ali (2008); Igbuzor (2003); Alao, Osakede, and Owolabi (2015).
- 235 A.R. Obisanya, K.I. Hassan, P.O. Musa, “Local Government and Sustainable Urbanisation in Nigeria,” *Journal of Public Administration, Finance and Law*, 2021, 234.
- 236 Nwanna in Agbu (2016), 53–54; Albin-Lackey (2007), 12; Dibal, Uthman, and Abdullahi (2020), 117.
- 237 J.P.A. Passos, “Poverty Headcount Trends in India Versus Nigeria,” World Data Lab (blog), December 3, 2020, <https://worlddata.io/blog/poverty-headcount-trends-in-india-versus-nigeria>. As of May 2022, Nigeria and India have roughly the same number of citizens living in extreme poverty, according to the World Poverty Clock.
- 238 Agba, Akwara, and Idu (2013), 458; Nnamani et al. (2019), 19.
- 239 Ananti, Onyekwelu, and Dike (2021), 83.
- 240 Ikeji (2013), 55.
- 241 Akinola (2008), 89–91; K. Amuwo, “The Political Economy of Nigeria’s Local Government Elections of December 1998,” *Issue: A Journal of Opinion*, 1999, 23; Idike, Eme, and Chima (2015), 122.
- 242 A.O. Obiajulu and M.N. Biereenu-Nnabugwu, “Town Union, Social Conflicts and Dialectics of Infrastructural Development in Anambra State Nigeria,” *Journal of Economic Studies*, 2015, 18–33, https://papers.ssrn.com/sol3/papers.cfm?abstract_id=2821526; I. Emejulu and H.I. Okafor, “Town Union and Community Development: Contributions of Nzuko-Arochukwu to the Socio-economic Growth of Arochukwu, 1981-2017,” *International Journal of Development and Management Review*, June 2020, <https://www.ajol.info/index.php/ijdmr/article/view/197229>; Akinola (2008), 96.
- 243 P.O. Oviasuyi, “Community-based Association: A Potent Instrument for Promoting Accountability in Local Government administration in Nigeria,” *Education Research Quarterly*, 2020, 33-34.
- 244 Awotokun (2014), 44.

- 245 Majekodunmi (2012), 85; Chukwuemeka et al. (2014), 320.
- 246 Wilson (2013), 141–142; Akpomera and Omoyibo (2014), 132; Nnamani et al. (2019), 22.
- 247 A. Onukwugha, “Low Turn Out in Rivers LG Poll,” *Leadership*, April 18, 2021; C. Nwabuko and J. Ushigiale, “LG Polls: A Post-Mortem,” *This Day*, March, 31, 2004, <https://allafrica.com/stories/200403310039.html>; P. Odili, “Why Voters Stayed Away From LG Elections,” *Vanguard*, March 29, 2004, <https://allafrica.com/stories/200403290960.html>; T. Olori, “Little Excitement Over Local Government Elections,” *Inter Press Service*, March 27, 2004.
- 248 A. Pwanagba, “Voter Apathy Mars Plateau LG Poll,” *Daily Post*, October 9, 2021, <https://dailypost.ng/2021/10/09/voter-apathy-mars-plateau-lg-poll/>.
- 249 Bolatito and Ibrahim (2014), 564.
- 250 Omenma, Ibeanu, and Onyishi (2014), 73 and 81.
- 251 Turnbull (2020), 42.
- 252 Co-author interview with local government chairperson in Plateau State, September 19, 2016.
- 253 A. Simpson, “Cheating Big: On the Logic of Electoral Corruption in Developing Countries” (working paper), University of Chicago, 2008, <https://web.archive.org/web/20100215223709/http://home.uchicago.edu/~asimpser/CheatingBig5.18.08.pdf>, 2.
- 254 Edeh and Nwakamma (2017); Makinde, Hassan, and Taiwo (2016).
- 255 Awotokun (2014), 43.
- 256 Edeh and Nwakamma (2017).
- 257 Salako and Ajibade (2019), 78–79; O. Anudu, “In Nigeria’s Largest City, SMEs Choke as Touts Levy Multiple Taxes,” *Business Day*, December 13, 2019, <https://businessday.ng/businessday-investigation/article/in-nigerias-largest-city-smes-choke-as-touts-levy-multiple-taxes/>; “Lagos Local Government Officials Tax Shop Owners N100,000 to Generate Fund for Council,” *Sahara Reporters*, September 7, 2020, <http://saharareporters.com/2020/09/07/lagos-local-government-officials-tax-shop-owners-n100000-generate-fund-council>.
- 258 Nwanna in Agbu (2016), 74; “Nigeria’s Ruling Party Wins Poll,” *BBC News*, March 29, 2004, <http://news.bbc.co.uk/2/hi/africa/3572539.stm>.
- 259 Onuigbo and Eme (2015), 206; Awotokun (2014), 43.
- 260 “Unfettered Confusion, Violence Bloodletting Reigns at Lagos Council APC Primary,” *This Day*, May 29, 2021, <https://www.thisdaylive.com/index.php/2021/05/29/unfettered-confusion-violence-bloodletting-reigns-at-lagos-council-apc-primary/>; “Nigeria: Local Government Elections - No Lessons Learned,” *Amnesty International*, November 26, 2007, <https://www.amnesty.org/ar/wp-content/uploads/2021/07/afr440272007en.pdf>; J.O. Nwachukwu, “Enugu LG Election: HURIWA Gives Reasons for Killings During Polls,” *Daily Post*, February 25, 2022, <https://dailypost.ng/2022/02/25/enugu-lg-election-huriwa-gives-reasons-for-killings-during-polls/>.
- 261 Agbedo et al. (2021).
- 262 U. Ukiwo, “From ‘Pirates’ to ‘Militants’: A Historical Perspective on Anti-state and Anti-oil Company Mobilization Among the Ijaw of Warri, Western Niger Delta,” *African Affairs*, 2007, 595–599.
- 263 *Ibid.*, 599; B. Manby, “Violence in 2003” in “The Warri Crisis: Fueling Violence,” *Human Rights Watch*, 2003, <https://www.hrw.org/reports/2003/nigeria1103/3.htm>; Immigration and Refugee Board of Canada, “Nigeria: The Conflict Between Itsekiri and Ijaw Ethnic Groups in Warri, Delta Region (March 1997–September 1999),” September 14, 1999, <https://www.refworld.org/docid/3ae6ad6864.html>; S. O’Neil, “Warri: A Return to Hostilities,” *The Nation*, July 7, 2013, <https://thenationonlineng.net/warri-a-return-to-hostilities/>.
- 264 U.S. Embassy cable, “Ethnicity Driving Local Politics in Kogi,” April 2, 2002.
- 265 U.S. Embassy cable, “Nigeria: Political Violence in Plateau State,” November 28, 2008; J. Krause, A Deadly Cycle: Ethno-Religious Conflict in Jos, Plateau State, Nigeria (Geneva Declaration, 2011), <https://www.files.ethz.ch/isn/142958/GD-WP-Jos-deadly-cycle.pdf>, 12;

- 266 Krause (2011), 13.
- 267 “Report of the Presidential Advisory Committee on Jos Crisis: Executive Summary,” The Presidency, Federal Republic of Nigeria, May 2010, 4, <https://doczz.net/doc/2539911/the-presidency>.
- 268 F. Ezediuno, “Collapse of Local Govts Contributing to Insecurity – Ex-officials,” Daily Post, September 14, 2021; Nnamani (2021).
- 269 A. Higazi, “Nigeria: Farmer-Pastoralist” in *The Armed Conflict Survey, 2019* (International Institute of Strategic Studies, 2019), 322; A. Higazi and Z. Yousuf, *From Cooperation to Contention: Political Unsettling and Farmer-Pastoralist Conflicts in Nigeria* (Conciliation Resources, 2017), 4 and 11–12.
- 270 C. Locka, “Timber Logging and Crime: How Rosewood Is Stolen in Cameroon, Laundered in Nigeria, and Exported to China,” Africa Uncensored, February 2022, <https://africauncensored.online/timber-logging-and-crime/>.
- 271 Ibid.
- 272 H.M. Salisu, “How Bauchi Politicians Betray Trust, Plunder State’s Forest Reserves,” Wikki Times, January 21, 2022, <http://saharareporters.com/2022/01/21/how-bauchi-politicians-betray-trust-plunder-state%E2%80%99s-forest-reserves>.
- 273 Ibid.
- 274 Text messages between a senior Bauchi state government official and the author, March 4 and 16, 2022; “Bauchi State Revokes Illegal Land Allocations in Lame Burra Forest After WikkiTimes’ Investigation,” ICIRN, January 27, 2022, <https://www.icirnigeria.org/bauchi-state-revokes-illegal-land-allocations-in-lame-burra-forest-after-wikkitemes-investigation/>; H.M. Salisu and K. Idriss, “Despite Governor Bala’s Warning, Ningi LG Chairman in Fresh N19m Illegal Land Allocation, Deforestation Allegation,” Wikki Times, February 26, 2022, <https://wikkitemes.com/despite-governor-balas-warning-ningi-lg-chairman-in-fresh-n19m-illegal-land-allocation-deforestation-allegation/>. Note that, because he was elected and not appointed, the local government chairperson in question cannot be summarily removed by the governor but must be impeached by state legislators.
- 275 “Court Dismisses Govs’ Suit against NFIU on Regulation of LG Spendings”, This Day, May 23, 2022, <https://www.thisdaylive.com/index.php/2022/05/23/court-dismisses-govs-suit-against-nfiu-on-regulation-of-lg-spendings/>.
- 276 T. Kelsall and S. Hickey, “What Is Political Settlements Analysis?,” Effective States and Inclusive Development Research Centre (blog), September 14, 2020, <https://www.effective-states.org/what-is-political-settlements-analysis/>; D. Hudson, H. Marquette, and S. Waldock, *Everyday Political Analysis* (Developmental Leadership Program, University of Birmingham, 2016), <https://res.cloudinary.com/dlprog/image/upload/ZwPASQapyojZRnsWMkze6kMpomPIT6WrfSxGupO8.pdf>.
- 277 These include: Aleyomi (2013), 45–46; Wilson (2013), 136; Ozohu-Suleiman and Chima (2015), 191–193; Dibal, Uthman, and Abdullahi (2020), 117; Okafor and Orjinta (2013), 121–122; Okafor (2010), 121–122; Nosiri and. Njemanze (2015), 82; Ovwasa (2014), 70; Anthony (2021); Dada (2021); Fagbemi, “Delete State, LG’s Joint Account From Constitution, NULGE Tells NASS,” Nigerian Tribune, May 18, 2021; Amakom (2008), 2; Fatile and Okewale (2013), 139; Anaba and Ojelu (2019); Ali (2008); Onuigbo (2015).
- 278 Tobi and Oikhala (2021), 128; D. Shibayan, “Gender Bills Rejected, Independent Candidacy Greenlit... How National Assembly Voted on Constitution Amendments,” The Cable, March 2, 2022, <https://www.thecable.ng/gender-bills-rejected-independent-candidacy-greenlit-how-nassemblies-voted-on-constitution-amendments>; Nigeria Local Government Assessment (ARD for USAID, 2001), https://pdf.usaid.gov/pdf_docs/pnact929.pdf, 21. For more on the proposed amendment, see: Senate Bill 109 (An Act to Alter the Provisions of the Constitution of the Federal Republic of Nigeria, 1999 to Abrogate the State Joint Local Government Accounts and Empower Each Local Government Council to Maintain its Own Special Account and Make Provisions for the Savings in the Federation Account Before Distribution to Other Levels of Government; and for Related Matters, 2020), <https://placbillstrack.org/upload/SB109.pdf>.
- 279 See: I. Kolstad, V. Somville and A. Wiig, “Devolutionary delusions? The Effect of Decentralization on Corruption,” Chr. Michelsen Institute (CMI), 2014, iv–1; H.A.D. Nixon et al., *Local Governance, Decentralisation and Corruption in Bangladesh and Nigeria* (ODI, 2018), <https://cdn.odi.org/media/>

- [documents/12177.pdf](#); T. Rinaldi, M. Purnomo, D. Damayanti. Fighting Corruption in Decentralized Indonesia: Case Studies on Handling Local Government Corruption, May 2007, 5–6; J.S. Wunsch, “Decentralisation, Local Governance and ‘Recentralisation’ in Africa,” *Public Administration and Development*, 2001; Makinde, Hassan, and Taiwo (2016), 313; M. Kamp, *The Governability of the Multinational State of Nigeria: Is Decentralisation the Solution or Part of the Problem?* (Konrad Adenauer Stiftung, 2014), 23; Akinla (2021).
- 280 C. Ifeka, “Playing Civil Society Tunes: Corruption and Misunderstanding Nigeria’s ‘Real’ Political Institutions,” *Review of African Political Economy*, September 2001, 465.
- 281 Okafor and Orjinta (2013), 121–122; Okafor (2010), 121–122; Nosiri and Njemanze (2015); Adeyemi (2012), 196; Fatile and Okewale (2013), 138–139; Obisanya, Hassan, and Musa (2021), 246; Omar (2009), 77; M. Minkova, *Guide To Corruption-Free Local Government: Practical Ways to Design and Implement Corruption Prevention at Local Levels* (UNDP, 2018), 2; Ali (2008); Bukar (2021), 2; Onuigbo (2015); Onuigbo and Eme (2015), 208.
- 282 Amakom (2008), 2; Fatile and Okewale (2013), 138; Adeyemi (2012), 196; O. Ajayi, “Intensify Efforts on Whistleblowing to Expose Corruption, LGs, EFCC, ICPC Tell Nigerians,” *Vanguard*, February 27, 2020; Ozohu-Suleiman and Chima (2015), 193; Akinla (2021).
- 283 See: Obisanya, Hassan, and Musa (2021), 246; Onuigbo (2015), 98. Note: under Nigeria’s current revenue allocation formula, expansive rural local government areas often receive larger allocations than densely populated urban local government areas. In Bauchi State, for example, the state’s smallest local government (by area) routinely receives three times more than the state’s largest. (Sources: Minis and Jibrin (2011); S. Idris, “Bida Generates N2.5m IGR Monthly,” *NTA*, January 9, 2018, <https://www.nta.ng/news/finance/20180109-bida-generates-n2-5m-igr-monthly/>).
- 284 For examples see: Akinla (2021); Albin-Lackey (2007), 7; Minis and Jibrin (2011), 36.
- 285 See: C. Lindstedt and D. Naurin, “Transparency Is Not Enough: Making Transparency Effective in Reducing Corruption,” *International Political Science Review*, August 2010, <https://journals.sagepub.com/doi/abs/10.1177/0192512110377602>; P. Roelofs, “Transparency and mistrust: Who or what should be made transparent?,” *Governance*, December 2018, 565–580, <https://onlinelibrary.wiley.com/doi/epdf/10.1111/gove.12402>; Data vs Corruption: Exploring Barriers to Data Use in Nigeria (Transparency and Accountability Initiative, 2018), <https://www.transparency-initiative.org/wp-content/uploads/2018/10/tai-data-vs-corruption-brief-1.pdf>.
- 286 Lawal and Ani (2019); Author interview with Niger Delta-based civil society organization leader, 2012.
- 287 I. Anaba, “House of Reps Considers Bill to Remove LGs as Tier of Govt,” *Vanguard*, December 25, 2020, <https://www.vanguardngr.com/2020/12/house-of-reps-considers-bill-to-remove-lgs-as-tier-of-govt/>; “H.B. 1104, Constitution of the Federal Republic of Nigeria (Alteration) Bill, 2020,” <https://placbillstrack.org/view.php?getid=7793>.
- 288 Awotokun (2005), 133; S. Fagbemi, “Bill To Delist LG As Third Tier Of Government: NULGE Threatens To Protest,” *Nigerian Tribune*, March 28, 2021, <https://tribuneonlineng.com/bill-to-delist-lg-nulge-threatens-to-shut-down-774-lgs-if-nass-persists/>; “‘We’ll Occupy Your Homes’ — Workers Threaten Lawmakers Over Bill to Scrap LGs,” *The Cable*, April 17, 2021, <https://www.thecable.ng/well-occupy-your-homes-workers-threaten-lawmakers-over-bill-to-scrap-lgs>. Note that the elimination of local government would make NULGE obsolete, as it is funded via mandatory deductions from the salaries of local government staff.
- 289 D. Tolu-Kolawole, “Autonomy: Disregard Fayemi, Akeredolu’s Opposition, NULGE Tells Buhari,” *Punch*, March 24, 2022, <https://punchng.com/autonomy-disregard-fayemi-akeredolus-opposition-nulge-tells-buhari/>. Note that, despite NULGE’s assertions, Ekiti State has granted its local governments a degree of financial autonomy.
- 290 For more information on the Nigeria Civil Service Union, see: <http://ncsu.org.ng/>.
- 291 Nnamani et al. (2019), 12; Dada (2021).
- 292 Onuigbo and Eme (2015), 205.
- 293 G. Bada, “Gov Makes Case for LG Reform in Kwara,” *Pulse*, May 28, 2017.

- 294 Akinola (2008), 103; Oviasuyi (2020), 44–47; V. Felbab-Brown, H. Trinkunas, and S. Hamid, “Public Goods and Public Bads: Governance and Local Order” in *Militants, Criminals, and Warlords: The Challenge of Local Governance in an Age of Disorder* (Brookings Institution Press, 2017), 26.
- 295 Akinola (2008), 98–99; Oviasuyi (2020), 44–47.
- 296 Nigeria Local Government Assessment (ARD for USAID, 2001), https://pdf.usaid.gov/pdf_docs/pnact929.pdf, 21.
- 297 J. Wunsch cited in Akinola (2008), 91–92.
- 298 Minkova (2018), 2.
- 299 See: <https://tracka.ng/>; <https://udeme.ng/>; <https://followthemoneyng.org/>; <https://enetsud.org/>.
- 300 Rinaldi et al. (2007), 6.
- 301 Ibid.; Researcher interview with senior local government official from Katsina State, December 2021.
- 302 Akinola (2021)
- 303 Ibid.
- 304 Ibid.
- 305 O. Oyediran, “Local Government in Southern Nigeria: The Direction of Change,” *African Review: A Journal of African Politics, Development and International Affairs*, 1974, 543.
- 306 W. Fowler, “Some Observations of the Western Region Local Government Law, 1952 (No. 1 of 1953),” *Journal of African Administrations*, July 1953, 119.
- 307 Oyediran (1974), 543; Ozohu-Suleiman and Chima (2015), 182–183.
- 308 Alao, Osakede, and Owolabi (2015), 61–79; S.B. Ayo, “Local Government and Rural Development in Nigeria Since Independence,” *Journal of the Historical Society of Nigeria*, December 1983–June 1984, 70.
- 309 E. Baum, “Recent Administrative Reform in Local Government in Northern Nigeria,” *Journal of Developing Areas*, (October 1972), 78.
- 310 Ibid., 78–79.
- 311 Ibid., 78.
- 312 Aleyomi (2013), 38.
- 313 Agboeze et al. (2021), 7; Green (1976), 34.
- 314 Ayo (1983), 71.
- 315 Baum (1972), 83.
- 316 Ibid.
- 317 Ibid., 83–88.
- 318 Ayo (1983), 72.
- 319 Akpomera and Omoyibo (2014), 125. Note that these reforms were set in motion by Obasanjo’s predecessor Murtala Muhammed, who was assassinated in February 1976.
- 320 Chukwuemeka et al. (2014), 317.
- 321 Nosiri and Njemanze (2015), 82–83; Olaniyi (2007), 2; Awotokun (2005), 130; U. Ukiwo, “Creation of Local Government Areas and Ethnic Conflicts in Nigeria: The Case of Warri, Delta State,” a paper presented at a CRISE West Africa workshop, March 2006, <https://citeseerx.ist.psu.edu/viewdoc/download?doi=10.1.1.119.5294&rep=rep1&type=pdf>.
- 322 Awotokun (2021), 343; “Years 1 naira was almost strong as the US dollar,” LegitNG, June 19, 2020, <https://www.legit.ng/1335475-years-1-naira-strong-us-dollars.html>.
- 323 Ayo (1983), 73.

- 324 E.J. Monday and J.H. Wijaya, “The Historical Development of Local Government Administration and Its Contemporary Realities in Nigeria,” *The Journalish* (Indonesia), February 1, 2022, <https://thejournalish.com/ojs/index.php/thejournalish/article/download/226/166>.
- 325 Akpomera and Omoyibo (2014), 125–126.
- 326 *Ibid.*; Ayo (1983), 73.
- 327 *Ibid.*
- 328 Adeoti and Adeyeri (2014), 144.
- 329 Ayo (1983), 74.
- 330 Awotokun (2014), 44.
- 331 I.J. Koni, “The Search for Local Government Autonomy in Nigeria: Legal and Institutional Pathways to Its Realization,” *Journal of Sustainable Development Law and Policy*, 2016, <https://www.ajol.info/index.php/jsdlp/article/view/148789/138297>, 179.
- 332 *Ibid.*
- 333 *Ibid.*; Ozohu-Suleiman and Chima (2015), 189; Alao, Osakede, and Owolabi (2015), 68; R. Sakpere, “State-Joint Local Government Account and Governance Crisis at the Local Government in Nigeria,” *Journal of Economics and Sustainable Development*, 2018, 59; Akpan and Ekanem (2013), 195.
- 334 “Nigeria Says It May Set Aside Some Local Election Results,” Reuters, December 14, 1987, <https://www.nytimes.com/1987/12/14/world/nigeria-says-it-may-set-aside-some-local-election-results.html>.
- 335 These reforms received legal backing when Babangida issued the Local Government (Basic Constitutional Provision) Amendment Decree in 1991.
- 336 Akpomera and Omoyibo (2014), 126; Azumah, Davies, and Ogele (2021), 40; Ozohu-Suleiman and Chima (2015), 186; Wunsch and Olowu (1996), 68–69.
- 337 Alao, Osakede, and Owolabi (2015), 68.
- 338 Olukoshi (2011), 5; Wunsch and Olowu (1996), 68–69.
- 339 Wunsch and Olowu (1996), 68–69.
- 340 Agba, Akwara, and Idu (2013), 457.
- 341 Wunsch and Olowu (1996), 68–69.
- 342 S.O. Fajonyomi, “A Review of the December 8 Local Government Election in Nigeria,” *African Review: A Journal of African Politics, Development and International Affairs*, 1991, 1.
- 343 *Ibid.*, 8.
- 344 *Ibid.*
- 345 Ojo (2008), 103–104.
- 346 Clark, Owen, and Palmer (1998), 13–14.
- 347 Wilson (2013), 141.
- 348 “Ige: 20 Years After,” *The Nation*, December 30, 2021, <https://thenationonlineng.net/ige-20-years-after/>.
- 349 Nigeria Country Report on Human Rights Practices/or 1997. U.S. Department of State, January 30, 1998, 24; Clark, Owen, and Palmer (1998), 13–14.
- 350 Ojo (2008), 103–104.
- 351 Wilson (2013), 141.
- 352 The three associations that could win 5 percent of the total votes cast in twenty-four of the thirty-six states or—if they did not meet that requirement—the first three in order of vote total, would be allowed to compete. The remaining six associations faced de-registration. See: Sabine Cessou, “L’Engouement des Citoyens pour les Elections Locales,” *L’Autre Afrique*, December 16, 1998, 25.
- 353 Amuwo (1999), 21.

- 354 Cessou (1998), 25.
- 355 K. Soremekun, "Disguised Tourism and the Electoral Process in Africa: A Study of International Observers and the 1998 Local Government Elections in Nigeria," *Issue: A Journal of Opinion*, 1999, 23 and 26.
- 356 Amuwo (1999), 24.
- 357 Ozohu-Suleiman and Chima (2015), 189; R. Sakpere, "State-Joint Local Government Account and Governance Crisis at the Local Government in Nigeria," *Journal of Economics and Sustainable Development*, 2018, 59.
- 358 U.S. diplomatic cable, "Ambassador Visits Kaduna," April 25, 2001.
- 359 U.S. diplomatic cable, "Nigeria: Supreme Court Overturns LG Extensions," March 28, 2002.
- 360 Ibid.
- 361 U.S. Embassy cable, "Local Government Reform, Part 2," September 19, 2003; Awotokun (2014), 43.
- 362 "Committee Seeks Parliamentary System for Local Governments," *This Day*, November 14, 2003, <https://allafrica.com/stories/200311140464.html>.
- 363 U.S. diplomatic cable, "Ethnicity Driving Local Politics in Kogi," April 2, 2002.
- 364 U.S. diplomatic cable, "Obasanjo's Nemesis: Lagos State Governor Tinubu," March 18, 2005.
- 365 U.S. diplomatic cable, "Lagos State and Yar'Adua Spar Over Local Council Creation," August 6, 2009.
- 366 U.S. diplomatic cable, "Postponing Nigeria's Local Government Elections," June 27, 2002.
- 367 U.S. diplomatic cable, "Nigeria's National Elections for LGAs," April 2, 2004.
- 368 Ibid.
- 369 Ibid.

Carnegie Endowment for International Peace

The Carnegie Endowment for International Peace is a unique global network of policy research centers around the world. Our mission, dating back more than a century, is to advance peace through analysis and development of fresh policy ideas and direct engagement and collaboration with decisionmakers in government, business, and civil society. Working together, our centers bring the inestimable benefit of multiple national viewpoints to bilateral, regional, and global issues.

Democracy, Conflict, and Governance

The Carnegie Democracy, Conflict, and Governance Program rigorously analyzes the global state of democracy, conflict, and governance, the interrelationship among them, and international efforts to strengthen democracy and governance, reduce violence, and stabilize conflict.



 **CARNEGIE**
ENDOWMENT FOR
INTERNATIONAL PEACE

CarnegieEndowment.org