

# DIRECT REVENUE ALLOCATION TO NIGERIAN LOCAL GOVERNMENTS A MEANS TO NATIONAL DEVELOPMENT

**Sani Adamu Nidiya<sup>\*1</sup>**

*Department of Budget, Planning, Research and Statistics,  
Song Local Government Council in Adamawa State*

**Dominic Dzari Isa<sup>2</sup>**

*Public Administration Department  
Adamawa State Polytechnic, Yola*

**Amos Rapael Medugu<sup>3</sup>**

*Public Administration Department  
Adamawa State Polytechnic, Yola*

**\*Corresponding Author: -**

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## **Abstract**

*The issue of revenue allocation remains very volatile, crucial and constitutes a major source of political and governmental tension in Nigeria. It has become a subject of hot debate because of the political nature of the exercise. This paper examines the revenue allocation system in Nigeria vis-à-vis the functional and institutional relevance of local government in national development. The paper strongly advocates for a direct revenue allocation to Nigerian local governments; it also identifies roles/functions capable of playing by local governments in national development; and showcases the operational and tactical roles of local government in enhancing national development. Typology of this research work is basically descriptive. Its research method is qualitative. Data for the study came primarily from secondary sources such as textbooks, journals articles, lecture notes, newspapers and academic research projects. This paper reveals the following facts: grassroots' development is a forerunner of national development; basic social services are mostly needed at grassroots level; local governments afford citizens the opportunities for political participation, political socialization and political education; and local governments are capable of solving the perpetual problems of rural-urban migration, rural transformation and development. This paper assertively concludes that direct allocation of funds to local governments will facilitate promotion of grassroots' democracy, promotion of economic development, good governance, political accountability, agricultural growth and development, transparency, local freedom, accessibility to local needs, responsiveness to local wishes and initiatives, rural transformation and overall national development.*

**Key Words:** Revenue Allocation, Local Governments, National Development

## INTRODUCTION

Revenue allocation is an inherent trait of federations all over the world, and in particular remains very unstable and constitutes a major source of political and governmental tension in Nigeria. It has been a chronic problem facing fiscal federalism in Nigeria. According to Abubakar Oladimeji (2007), revenue allocation scheme in Nigeria remains problematic because not only do the various schemes rely excessively on explicitly political and technically unsophisticated factors of vertical allocations but also because Nigerian revenue allocation schemes usually fail to conform to global federal practice.

Like most federal systems, Nigeria has a revenue distribution system in which the national government shares revenues with state and local governments (Adedotun, 1991). Two systems of revenue allocation had been practised in Nigeria as described by Udogu (2002). The first system was practised during the First Republic which allowed the North to keep the proceeds from its groundnut and cotton, the West to keep the proceeds from its cocoa, and the East to keep the proceeds from coal and oil produce. Then we changed the system so that the Federal Government got its hands on the proceeds from on-shore and off-shore crude petroleum proceeds. Since the early 1970s, the bulk of revenue has been collected by the national government. Much of this revenue has been derived from petroleum taxes and mining rents and royalties.

One obvious and indispensable challenge as identified by Iliyasu (2011) is that revenue allocation appears to be more political in nature than technical. This is because one could gather the necessary parameters and principles for the making of the formula, but the political dimensions might interplay to create distortions in the final outcome. Deductively therefore, it can be said that various principles guiding revenue sharing formula are superseded by political jingoists at state and federal levels. This invariably brings about ineffectiveness and lack of adequate funding at local government level. The imbalance and lopsidedness associated with revenue allocation system injure the grassroots' development, lead to slow decision making and poor service delivery among other problems facing Local Government.

### Research Methodology

Basically, this research work is qualitatively descriptive; it unravels the financial capability of a well-funded local government and its contributions to national development. Data for the study came primarily from secondary sources. This paper advocates for a direct revenue allocation to Nigerian Local Governments; it also identifies roles/functions capable of playing by local governments in Nigeria (if sufficiently funded); and showcases the operational and tactical roles of Local government in enhancing national development. This paper shall, therefore, discuss revenue allocation system in Nigeria; local government and national development; as well as direct disbursement of revenue to Nigerian local government for effective functioning.

In essence, this paper extols direct revenue allocation to Nigerian Local Governments as an apparatus which will bring benefits such as: efficiency and effectiveness of Local Government System, provision of good social services, reduction in rural-urban migration, speeding-up development in all sectors of the economy (most especially in agricultural sector which is the mother of all sectors of the economy)

### Revenue Allocation System in Nigeria

Historically, the 1946 Richard constitution laid the foundation for quasi-federalism in Nigeria through regionalism and the first revenue commission was appointed to recommend appropriate revenue for the country. The sole-commissioner was Sir Sydney Phillipson. Subsequent commissioners were: Hick-phillipson (1951), Louis-chick (1954), Raisman Tress (1958), Binn (1964), Dina (1969), Aboyade headed a technical committee in 1977 and Okigbo (1980). Elaborating further, Iliyasu (2011) highlighted factors/principles considered by various commissions since formal revenue allocation regime in 1946:

#### Sydney Phillipson's Commission 1946

The Phillipson's Commission's recommended three (3) principles, namely;

1. Population
2. Derivation
3. Even Progress

#### Hicks Phillipson's Commission, 1951

In its search to arrive at a progressively more equitable allocation formula, the Commission introduced four (4) general principles, namely:

1. Independent Revenue
2. Derivation
3. Need
4. National Interest

### **Chicks Commission, 1953**

The Chicks Commission applied mainly the principle of Derivation.

### **Raisman's Commission, 1958**

The highlight of the Raisman Commission was the creation of a Distributable Pool Account.

### **Binns, Commission, 1964**

The highlights of the Binns Commission Report were its recommendation of an increase from 30 to 35% of duties on general import and revenue from mining rents and royalties, payable to the Distributable Pool Account.

### **Dina Report, 1968**

Among the recommendations of the Committee were:

- a) Rename Distributable Pool Account as State Joint Account
- b) Created Special Grant Account
- c) Advocated for a Permanent Planning and Fiscal Commission.

### **Aboyade Report, 1977**

The highlights of this report were the recommendation of the following five (5) Principles: -

1. Equality of access to development opportunities
2. National minimum standard for National Integration
3. Absorptive Capacity
4. Independent Revenue and Tax Effort
5. Fiscal Efficiency

### **Pius Okigbo Report, 1980**

The summary of the recommendations of the Okigbo Commission report are as follows:

- a) Responsibilities of Government
- b) Population
- c) Social Development Factor
- d) Internal Revenue Effort
- e) Special Fund

### **RMAFC, 1989**

- (a) Equality of States
- (b) Population
- (c) Social Development Factor
- (d) Landmass and Terrain
- (e) Internal Revenue Effort
- (f) Special Fund

At the moment, the factors in use are equality, population, landmass and terrain, internally generated revenue and social development factor.

In Nigeria, Revenue Mobilisation Allocation and Fiscal Commission is still in charge of revenue allocation as one of the constitutional functions of the Commission. Specifically, Part I, Paragraph 32 of the Third Schedule of the 1999 Constitution of the Federal Republic of Nigeria, as amended, states that the Commission is to "review, from time to time, the revenue allocation formulae and principles in operation to ensure conformity with changing realities. Provided that any revenue formula which has been accepted by an Act of the National Assembly shall remain in force for a period of not less than five years for the commencement of the Act".

### **Nigerian Local Governments**

The local Government is simply the government that is responsible for the management of the public affairs of the people of a locality. The word locality means a restricted area like a group of villages, towns or a city. A government at this level is permitted by law to take charge of local services such as maintenance of law and order, municipal services, provision of basic social and economic infrastructure among others.

There is a strong contention that local governing had existed in Nigeria prior to colonisation. In line with the above statement, Adewale (1997) asserted that in Nigeria, a form of local government preceded any form of central government. Even before Nigeria, or the Western, Northern or Eastern regions of Nigeria became accepted as geographical or political entities, government at the level of the Village or extended family was a reality. Since what existed by way of roads were footpaths and tracks, the unit of government normally covered a very small area. The Fulani emirates and the kingdoms of the Yoruba and Benin were for instance relatively well-developed local government organizations. In the east, the family or extended family catered successfully for the basic needs of their communities.

Nwabueze (1982) gave a historical account of Local Government as a creation of British colonial rule in Nigeria. It has overtime experienced change in name, structure and composition. Between 1930s and 1940s, for instance, local government was known as chief-in-council and chief-and-council, where traditional rulers were given pride of place in the scheme of things. In the 1950s, election was introduced according to the British model in the western and eastern parts of the country with some measures of autonomy in personnel, financial and general administration.

Summarising Adewale's (1997) view, the three major regions had their respective local government laws aimed at enhancing the management capabilities of Local Governments through adequate financial resources, harmonization and professionalization of personnel and career security of administrative officers. The northern region had the Native authority law of 1954; the western region had its native ordinance in 1952 and the Eastern Local government Law in 1950.

According to Ayo (1995), Nigerian local governments have undergone series of metamorphosis since the inception of this country depending on the nature of the regimes in power and their interests on local government administration. The 1976 local government reform has been taken as a departure for an examination of the transformation of local governments system in Nigeria. It is against this backdrop that this paper shortly examines the 1976 Local Government Reform.

### **Functions of Nigerian Local Government**

According to the fourth schedule of the Nigerian 1999 Constitution, the main functions of Local Government are as follows:

- a. The consideration and the making of recommendations to a state commission on economic planning or any similar body-
  - i. The economic development of the state, particularly in so far as the areas of authority of the council and of the state are affected, and
  - ii. Proposals made by the said commission or body;
- b. Collection of rates, radio and television licenses;
- c. Establishment and maintenance of cemeteries, burial grounds and home for destitute or infirm;
- d. Licensing of bicycles, trucks (other than mechanically propelled trucks), canoes, wheel barrows and carts;
- e. Establishment, maintenance and regulations of slaughter houses, slaughter slabs, markets, motor parks and public conveniences;
- f. Construction and maintenance of roads, streets, street lighting, drains and other public highways, parks, gar-dens, open spaces, or such public facilities as may be prescribed from time to time by the House of Assembly of a State;
- g. Naming of roads and streets and numbering of houses;
- h. Provision and maintenance of public conveniences, sewages and refuse disposal;
- i. Registration of all births, deaths and marriages;
- j. Assessment of privately owned houses or tenements for the purpose of levying such rates as may be prescribed by the House of Assembly of a State;
- k. Control and regulation of –
  - i. Out-door advertising and hoarding,
  - ii. Movement and keeping of pets of all description,
  - iii. Shops and kiosks,
  - iv. Restaurants, bakeries and other places for sale of food to the public,
  - v. Laundries, and
  - vi. Licensing, regulation and control of the sale of liquor.

The functions of a Local Government council shall include participation of such in the Government of a State as respects the following matters –

- a. The provision and maintenance of primary, adult and vocational education;
- b. The development of agriculture and natural resources other than exploitation of minerals;
- c. The provision and maintenance of health services; and
- e. Such other functions as may be conferred on a Local Government council by the House of Assembly of the State.

### **Local Government and National Development**

The concept of development has numerous definitions and multi-dimensional in scope. A review of the works of eminent scholars in the field of development by Olajide (2004) reveals that development is multi-faceted and it involves radical changes in institutional, political, social, economic and administrative structures as well as popular attitudes, custom and belief.

In a simple word, national growth as observed by Olajide (2004) is basically an increase in national output while national development entails national growth plus advancement. Hence, national growth is a subset of national development. Defining national development is not an easy task, but there are indices to measure a country's development. Fagbohun (2009) (quoting Dudley Seers), these indices are poverty, unemployment and inequalities. Where there is reduction in poverty, un-employment and a relative equality of people in a country, such country can be said to be experiencing development.

An important question is this, how can a country reduce its level of poverty, unemployment and inequalities? The answer is not far-fetched. Some social and economic needs must be provided by government. The social needs relate to the basic needs of the society. Okun and Richardson (as cited by Olajide 2004) relate the economic needs to the sustained secular improvement in material well-being which we may consider as an increasing flowing of goods and services. Contributing further, Olajide (2004) grouped the social needs into six areas such as Health, Agriculture, Education, Housing, Environmental sanitation, and infrastructural facilities. Adeyeye (2008) opined that all these areas of social needs are of peculiar concern to local government and its provisions have references to local needs. In a fundamental nature, functions and activities of local government are geared toward national development.

Theoretically, Ola (1984), in his work, summed up different schools of thought that have ventured into the theoretical areas of what functional responsibilities local governments are supposed to perform. These schools of thought include:

- a. **Democratic – Participatory School:** Central to this school of thought as Adeyemo (2009) described is the concept of democracy. It holds that local government function is to bring about democracy and to afford the opportunities for political participation as well as to educate and socialize politically. Making a position from this school, one can say that local government is the bedrock for democratic governance and political development in any political system.
- b. **The Efficiency – Services School:** Various scholars opined that local government because of its closeness to an area can provide certain services far more efficiently than the central government. Mackenzie (1964) suggested that the efficient performance of these services is so compelling that if local government did not exist, something else would have to be created in its place. This, he further suggests, would not be a field department of national government. This is because such central government departments can never achieve the needed level of co-ordination that a local government can forge.
- c. **The Developmental School:** This school emphasizes on how local government can be an effective agent of a better life, an improved means of living, fostering national integration, manpower resources development, social and economic development. Adeyemo (2009) explains the idea of developmental school has been of help in the local government orientation of developing their environment as well as their people. He explains further that in Nigeria, constructions of roads, building of hospitals, markets, schools etc. by local governments contribute immensely to national development. It is therefore affirmed that all services which constitute the core of local government's activities are national in character and nationally important. Neglect of any of the service in a part of the country will reduce the level of development in such country.

Remarkably, aggregate of developments at various local areas transform to national development. Therefore, grassroots' development is a harbinger or forerunner of national development. The functions of the local government are germane to the people at the grassroots. These functions are central to national development - providing some basic infrastructures which the other tiers of governments could not provide possibly due to non-proximity unlike local government.

Local government as a tier of government is seen as a bedrock for sustainable development. Elucidating further, Awolowo (as quoted by Adewale (2010/2011)) asserted that "Local government is also fundamental to the building of a stable government not just at local and state levels but also at the national level". Current studies in the field of development have revealed more potential roles which could be played by local governments and they are seen as the places of hope for national development.

### **Direct Disbursement of Statutory Allocation to Nigerian Local Governments for Effective Functioning**

The ever-increasing clamour from local governments for increase in their shares of revenues from the federation account as Adeyemo (2009) posited is a justification of the lopsidedness and inefficiency that have characterized the national revenue mobilization policy, allocation and administration. Except this trend is revisited and corrected, the finances and performances of the three tiers of government especially local governments will be in jeopardy. More so, local government revenue structure relies heavily on statutory allocations from the federation account.

Finance tends to underpin a lot of things in life of an individual, group, nation-state, as well as rules and regulations governing them. National resources are limited but financial requirements of public sectors increase day by day. Thus, politics and economics tend to play games. In the evolution of Nigeria's multi-nation states, particularly after the 1914 amalgamation, scholars established the fact that many of such games were played over and over. Notably here, issues on revenue allocation have been an element of Nigerian federalism since its inception.

Local government is said to be financially independent or sufficient when it receives direct revenue allocation from federation account, exercises jurisdictional powers on its taxing areas and incurs its expenditure without any form of external control. Steytler (2005)<sup>27</sup> identified a key element of an effective local government as financial autonomy. Local government may prove to be an empty shell if it has no or limited revenue-raising powers. Discussing the inability of local government to raise needed funds, Iliyasu (2011) affirmed that the present fiscal arrangement has manifested in weak fiscal capacity of local governments- Local governments are given functions with high investment outlay and low returns. Also, the internal revenue of local government (3%) is very low - compared with their revenue allocated from the federation account (above 70%); insufficient to prosecute their development programmes. The low internal revenue base is the result of the types of taxes assigned to local governments which unfortunately have low yields and high cost of administration. Local governments, therefore, have tended to depend largely on the Federation Account.



However, this paper agrees with distinguished eminent scholars' view that local governments should better look inward to generate revenue so as to enjoy autonomy. Yet, it does not despise; but still agitates for direct disbursement of statutory funds to local governments in order to complement their low internal revenues in a bid to form a strong capital base which will enable them to carry out their functions effectively.

The fiscal relationship between the federal and sub-national units of government (state and local) is too paternalistic. The growth in importance of local government as noted by Steytler (2005)<sup>29</sup> will require the redefinition of its roles, functions and relationships with other levels of government.

Logically, local governments deserve direct revenue allocation from the federation account to carry out their unique functions. They are key initiators, actors and best executors of developmental programmes (if adequately funded). Roles of local governments in any sector of the economy are best needed at operational stage; one useful factor at this stage is capital. This suggests that local governments should be endowed with sufficient funds so as to operate in their full operational capacities.

Giving local governments the financial opportunity to showcase their capabilities on political and socio-economic activities will position the country among the 1-20 economies of the world by the year 2025. If local governments can enjoy direct financial benefits from appropriate quarters, they will be virile to carry out domestic functions of government, while the higher levels of government will have the opportunity to participate in international politics and economics.

Among heady reason why it is important for the Nigerian government to guarantee local government financial independence is that, in any national problem such as Boko haram, Militancy, Vandalism etc., local governments can play detective role because they understand their environments and people. With proper financing, local governments can effectively monitor their areas, detect hide-outs of hoodlums, gather political and social intelligences, and trace evil-perpetrators through their compound and lineage names.

### **Discussion of Findings**

In Nigeria, local governments had at sometimes enjoyed a direct revenue allocation from federation account. National revenue was recommended to be directly given to local governments under the 1976 reform. Ayo (1995) discussed that direct payment to local government from the federation account moved from 15% to 20% in 1988. Thus, the idea of direct revenue allocation is not new in Nigerian political system. The national government should revive and revamp the direct revenue allocation system to local governments. The anticipated new revenue formula should properly state the position and mandates of the State Joint Local Government Account Committee (SJLGAC) and if it is still necessary or better completely disbanded.

Revenue Mobilization, Allocation and Fiscal commission should assume their responsibilities of equitable distribution of resources. This commission should realize that joining local governments with their state governments on revenue allocation brings inefficiency to the local government system, obstructs local governments from taking quick decisions, and disallows them from embarking on useful projects as well as rescuing mission of any epidemic disease which might break out in their areas. The inability of the local governments to play preventive roles and to curb epidemic diseases at breaking-out of any epidemic disease leads to national disaster. Consequent upon these constraints highlighted above, it is then suggested that direct revenue allocation to local governments would bring about high degree of responsiveness to the local government system in aspects of policy and decision-making process, project implementation and social welfares of the people.

Also, joint state and local government account is a financial jungle to local governments. The state governments dictate according to their choices to local governments. Of which the revenue is mandated to be shared on a statutory percentage, but the state governments override their local governments. As a result, instead of scrutinizing the financial ineptitude of local governments, state governments should be blamed for their mischievous acts on joint state and local government account. This account has not guided proper disbursement of revenue to the local governments. The revenue sharing formula is not actualised; the anticipated (20.6%) revenue by local governments is jeopardized by the state governments.

More so, 10% of the internally generated revenue of state governments is mandated to be shared among their local governments. In practice, reverse is the case, state governments in the federation do not oblige to this provision and most taxing areas of the local governments have been hijacked by the state governments.

On a more procedural and technical ground, various principles of revenue allocation could be seen supportive and proponent to direct revenue allocation to Nigerian local governments. The principle of minimum responsibility of government (Adeyemo 2010) is a major principle which acknowledges the fact that government at any level has minimum responsibility to perform. The cost of discharging this minimum responsibility is an overhead cost which may be regarded as fixed in the short-run. For example, every local government has a minimum number of departments and functionaries to operate them. It is on this basis that adequate revenue should be directly allocated to local governments to discharge their responsibilities.

The principle of equity (Adeyemo 2010) preaches equitable distribution of revenue among levels of government. Subjecting revenue allocation system to this principle, it will enhance proportional distribution in which local governments will stand better chance to have much more revenue allocation from the federation account than other tiers.

Direct revenue allocation to Nigerian Local Governments is also supported by the principle of needs (Adeyemo 2010) which in its analysis acknowledges that various segments of the country will be at different stages of development, it then posits that even development, national integration and social justice can be achieved by allocating resources to different tiers of government independently so as to cater for their dissimilar needs.

On this, the paper reveals the following facts, findings and benefits:

- i. That local government precedes any level of government in terms of service delivery, peace-making, conflict resolution, maintenance of laws and orders, national integration and other functions of governmental administration;
- ii. That local government due to its localness understands its environment, people and needs more than other tiers of government;
- iii. That grassroots' development is a forerunner of national development;
- iv. That operating with local governments on a co-equal basis will propel national development;
- v. Those basic social services are mostly needed at grassroots level;
- vi. That there are competent political and administrative officers at local government level;
- vii. That core citizens of this country mostly dwell in local areas;
- viii. That local government is capable of solving the chronicle problems of rural-urban migration, rural transformation and development; and
- ix. That local governments afford citizens the opportunities for political participation, political socialization and political education.

Optimistically, with direct allocation of funds to local governments, viability of local governments on these potentialities would be achieved.

### **Conclusion**

In reality, Nigerian local governments are not uniform in term of size, population, landmass, internally generated revenue, social development and other factors. Steps must be taken to guarantee even development. Neglect of any part of a country in the development drive will not bring the expected result (National Development).

Data constitute the major pre-requisite for determining revenue sharing formula. Local governments are hereby urged to collect data for all and sundries in their areas and update them periodically in a bid to benefit from various grant-in-aid schemes available in the country.

A financial structure is expected to be put in place so as to enable local governments to utilize judiciously their resources. Local governments, in practice, should be responsible to their people not to any level of government. The financial memoranda of the local governments should show clearly picture of their budgetary systems.

It must be stated that granting local government financial independence does not provide a congenial ground for higher levels of government to start assigning functions beyond local government capacities, and local governments must not see themselves independently separate from other levels of government, they must provide services/projects to complement the activities of state and federal governments. Effective and prudent use of resources at local level must be of great concern.

In any political system, local governments (if financially independent) would have political, social and economic features which will characterize them as agents of development, and the following benefits will be enjoyed such as promotion of grassroots democracy, promotion of economic development, good governance, political accountability, agricultural growth, transparency, local freedom, accessibility to local needs and services, responsiveness to local wishes and initiatives as well as social and rural transformation. The realisation of these benefits at each local government would transform to national development.

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