

Local Government Financial Autonomy: A Veritable Tool for Attainment of the Sustainable Development Goals (SDGs) in Rural Communities

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Abstract

For quite a long time, the demand for local government autonomy has been deafening. Such demands have been hinged mainly on financial autonomy. These calls became imperative and needful because the state/local government joint account renders local councils almost financially impotent and handicapped since the state czars determine and dictate what goes to local councils. This is against the spirit of federalism. Considering the position of Local Councils in Nigeria Federalism, one can emphatically state that for the much talked Sustainable Development Goals (SDGs) to make any headway in terms of achievement, their financial autonomy is very central and strategic. This study, therefore, examined how financial autonomy of local government councils can help in realizing the laudable Sustainable Development Goals (SDGs) programs in rural communities vis-a-vis what SDGs stands for. The study made use of qualitative data collected through secondary sources. The study was anchored on van der Ploeg and Marsden's Rural Web model as the framework of analysis. The study found that the overbearing powers of the state governors and the ambiguities in the 1999 Constitution (as amended) constitute impediments to the financial autonomy of local government councils. The paper therefore recommends among others, that: provisions that constitute impediments to the realization of local government autonomy should be expunged from the 1999 Constitution (as amended) to pave the way for thorough local government autonomy; the rural web model should be adopted by all the LGs across the country in order to engender integrated developments in the rural areas; any state governor that interferes in the financial affairs of the Local councils or fails to conduct credible local council election should be impeached by the legislature.

Keywords: Federal System, Financial Autonomy, Local Government, Rural Communities, Sustainable Development Goals (SDGs).

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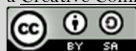
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INTRODUCTION

One of the tiers of government in Nigeria federalism is the local government, however, its existence as a tier or level of government is not restricted or peculiar to only Nigeria. Most, if not all the countries in the World has their peculiar form of local government with varying nomenclature (Okwueze, Mba, Okwueze & Kalu, 2024). As it is called Local Government in Nigeria, in France it exists in the form of Commune; in Britain it is called Municipality and Borough while in Ghana it is known as District and in USA they exist in the form of Counties, Municipalities or Special Districts (Ezeani, 2014). The local governments are put in place to carry out some peculiar functions. It is believed that being the government at the grassroots and closest to the people, it is in a vantage position to attract development to the people. However, it cannot achieve that without adequate sustainable financing or reliable revenue base (Ibiamu, 2019). For this role to be effectively performed there is the need for financial autonomy of local governments. It is of paramount importance that local governments should be financially autonomous to be able to perform her constitutional roles efficiently and to meet the yearnings of the rural populace (Fatile, Majekodunmi, Oni & Adejuwon, 2013).

Considering LGs as a critical tier in the federation and realizing the pride of place it holds as an independent tier, the Federal Government of Nigeria incorporated it in the 1979 and 1999 Constitutions. Section 7(1) of the 1979 Constitution stated clearly that “the system of democratically elected local government councils is under this constitution guaranteed”. General Ibrahim Badamosi Babangida’s regime, being constitution friendly despite being a military government, keyed into the constitutional demands of making local governments financially autonomous. Thus, from 1986, efforts geared towards making and strengthening the financial autonomy of local government a reality was initiated. This major step led to the abolition of state ministries of local government (Mba, Okwueze & Ayogu, 2018). That measure was heralded with enthusiasm by majority of the rural dwellers and those under the local government employ who believe that “Daniel has come to judgment” and that the autonomy and philosophy of government at the local level would now be accomplished (Ibiamu, 2019). However their joy was short lived because subsequent administrations failed in towing the line of IBB’s administration with regards to Local Government autonomy.

The 1999 Constitution Section 3(6) had clearly stated: “there shall be seven hundred and sixty-eight local governments areas in Nigeria as shown in the second column of councils as shown in part II of that schedule” (FRN, 2011:16), but made things more problematic by some of its extant provisions which put Local Government financial autonomy in serious jeopardy. Section 162(5, 6, 7 & 8) of the Constitution left funding of LGs at the mercy of the States government through the Federation Account. Sub-section 5 states that “the amount standing to the credit of local government councils in the Federation Account shall also be allocated to the States for the benefit of their local government councils on such terms and in such manner as may be prescribed by the National Assembly while sub-section 6 went further to provide that “each state shall maintain a special account to be called the State Joint Local Government Account” into which should be paid all allocations to local government councils of the States from the Federation Account and from the Government of the State” (FRN, 2011:91).

This indeed was in antithesis to the reform introduced by the Federal Government in 1988, which had seen local government autonomy as the vehicle through which equitable distribution of the nation’s resources should be transported to the grassroots for even socio-economic and infrastructural developments (Abutudu, 2021). The position of the above sub-sections of the 1999 constitution made this difficult since it denied local governments that financial autonomy that is needed to achieve those laudable objectives which are now the subject matter of the Sustainable Development Goals (SDGs).

Statement of the Problem

Local Government being closest to the people was created based of the principles of democratic participation, efficient service delivery and development models. As a third tier of government its constitutional duties includes but not limited to the provision of rural development infrastructure. To do this, there are constitutional provisions that recognized it as a tier of government, but the same constitution made provisions that put the LGs in jeopardy. The constitutional provision that introduced the State Joint Local Government Account jeopardized the freedom presumably given to this third tier of government, yet there is still the expectation that local governments should bring development closer to the people. Even though much money is allocated to LGs, there is evidently no significant development presence in almost all the 774 LGs and municipal area councils in Nigeria and the FCT. It is now less than five (5) years to the target year of the SDGs yet their level of attainment still remains very low. Many have attributed this to the operational situations of the local governments in Nigeria under Nigeria’s federalist system despite its being the tier of government at the grassroots. This

calls for concern on what the issues are and what steps to be taken to see that the trend stops so that the UN's Sustainable Development Goals which has been articulated towards the development of rural areas Worldwide can be realized.

Theoretical Framework and Conceptual Clarifications

The Rural Web Development Model is adopted as the theoretical framework of analysis in this study. This is because the theory has the attributes that LGs can employ in pursuing the SDGs for the development of the hither land within their jurisdiction. Just like a web, the rural web development paradigm connects all critical areas of rural development which when LGs key into will bring about massive transformation of rural areas. Rural Web model can thus aptly be seen as a new and comprehensive model that is germane to the analysis of rural development. Rural Web model embraces the whole gamut of inter-relationships and interconnectedness of all rural development stakeholders, resources, territory, actions and sectors (Ventura, 2022).

Theoretically, this web is put in place by the application of six different spectrums which are in the areas of endogeneity, innovation, social capital, market governance, institutional arrangements, and sustainability. It is in line with this that Potochnik-Slavich (2012), Pintar et. al, (2010), van der Ploeg and Marsden (2008), Woods (2007), all noted that rural web is a variegated multiple approaches and different sectoral method to rural areas development and are conditioned to meet the dynamics in global trends that are directed towards rural transformation. Thus, the rural web development paradigm is in consonance with the SDGs as it postulates that both the people and their governmental institutions should direct their effort towards tackling rural development head-on by adopting multidimensional and integrated approaches to rural transformation. It nonetheless emphasizes an integrated approach that encompasses the use of available resources within the territory, local control of the development process and domesticating the profits in local area (Bower, 2021).

Since rural development can be influenced and do not come directly by fiat and much more not by mere revenue generation, rural web model is a set of both internal and external interactions that push the desire for rural spaces, which could be economical, social, cultural and environmental. In the view of the model, rural development is an upshot of a mix of different and altered or redesigned rural resources and they flow into a set of new activities, interactions, transactions and networks (van der Ploeg and Marsden:2008). Advocating for this model, Hernando, (2023) opines that the rural web model is a new approach because each territory has its own means and material; be it economic, social, technological, institutional, infrastructural, environmental and cultural that forms their development potential. It therefore portends that if LGs are given financial autonomy they will certainly harness the potentials in their locality or areas of jurisdiction for the uplift and transformation of the rural areas and the dwellers and the nation at large, thus meeting the SDGs.

The idea of SDGs is to ensure, guarantee, and enhance development at the rural level, while not jettisoning the urban centers. This also is the focus of the rural web model which intends to achieve a network of development at the rural areas so as to enhance the lives of rural dwellers which invariably will trickle down to the urban centers (Ventura, 2022). The Rural Web approach or model is an inter-connectivity of mutual and balanced structures and solutions as a whole that is opted for in designing rural development solutions in order to get all actors involved. It guarantees the role of coordination, by identifying the rural development symbiotic potential and driving forces, harnessing new development paradigm, and ensuring their standard (Rasa, 2015). Put differently, the rural web model explore areas where coordination and cooperation are needed to exploit the resources found in a given rural community and translate such resources to things that will improve the life of the rural population thereby changing their standard of living.

Conceptually, rural communities are areas that are characterized by homogeneity in almost all aspects of life, ranging from the inhabitants to diet, culture, mode of worship, housing and economic system. According to Egbe (2014:4), “population is the major determining factor of what constitute rural and separates it from urban community in less developed countries”. Aligning the above assertion to Nigeria, wherever the population of the inhabitants is less than 20,000 is said to be a rural community. Egbe further posits that such does not explain rural area explicitly because the outstanding features of rural areas are depression, degradation and deprivation. Most rural areas in Nigeria are very evidently poor and are an embodiment of poverty. There is always a grave infrastructural deficit in Nigerian rural areas and appreciable development is a mirage and that is why rural area has sometimes been defined as that area of land outside the highly populated urban centers (Egbe, 2014). It is the area not captured while defining urban areas; normally very large open areas with houses sparsely distributed and corresponding population, contrary to urban population (Safeopedia, 2017). The description above says much about what a rural community is: enormous space of uninhabited land; sparsely distributed household, high rate of poverty, infrastructural deficit and completely lack of modern facilities.

Ideally, the concept “rural” does not mean the same thing to everybody because it applies differently to different people, organization and government (RHI Hub, 2022). The U.S Department of Agriculture observes that what constitutes a rural community has to do with the population density, geographic isolation, small population size which should be in the threshold of 2,500 up to 50,000 depending on the area. In simple terms and in their observation, what makes a place a rural community is: people living far apart from one another, widely spaced towns and villages, the presence of farming or forestry (US DoA, 2023). What an individual may consider to be rural is dependent upon the person’s experience. Thus, what a Belgian and Ethiopian might see as a rural community is likely to be different. There is no standard international definition of rural community as may be desirable for international purposes, especially when assessing progress towards meeting the SDGs of rural development (RHI Hub, 2022).

Regarding the concept of rural development, the fundamental problem facing the concept “rural development” is also the diverse opinion as to what the acceptable definition should be (Anaeto, 2023). However, some definitions of the subject matter shall be examined for us to have a clearer picture of what is the interest of this study. According to HMMR (n.d) rural development means a holistic and all-encompassing aspect of sustainable development of non-urban areas. A comprehensive development of rural communities is vital because of its role in diversification of the economy of rural areas. Furthermore, rural development is an ever going and total socio-economic way of improving every aspect of rural life. Customarily, it centers on harnessing of all the available resources provided by nature as were found in forests, agriculture, and other land resources (Geeks for Geeks, 2023).

Rural development occurs when the standards of living of rural dwellers are increased in the areas of balanced diet, good health and sound education, security, shelter and sporting facilities (Diejomah, 2023). It means the “development of the rural people in such a continuous manner as to enable them to most effectively and efficiently utilize their intellect, technology and other resources for further development of both themselves and their resources” (Adegboye, 2023:17). It is also seen as a course of action that is targeted at taking the rural people away from where they are to where they should be (Uwakah, 2015). Hence Chauhan (n.d) posits that rural development is a process that is applied to improve the standard of living and self-realization of those that live in non-urban areas by collective efforts as envisaged through the SDGs programs.

Furthermore, rural development is a tactics adopted to upgrade the socio-economic life of the poor (Agarwal, 2021). This is why the United Nations (2023:8) had defined rural development “as a process of change, by which the efforts of the people themselves are united, those of government authorities to improve their economic, social and cultural conditions of communities into the life of the nation and to enable them to contribute fully to national programme”. In simple terms, it means the technique that is used in bringing about change among rural community from the normal way of living to a modern way of living; it also denotes a push for advancement. From the gamut of the above definitions, it can be acknowledged that rural development involves processes that are change oriented; it involves concerted efforts, both of government, rural dwellers and NGOs to play a role, and requires as the rural web model advocated, multidimensional/multi-sectoral (integrated) approach especially in a federal system of government like Nigeria.

Conceptually federalism or a federal system is a governmental arrangement whereby governmental powers are shared among the central government and the federating units. It opposes lumping of all governmental powers under one unit or level as is obtained in a unitary system (Abutudu, 2021). The federalist principle divides powers so that all the federating units will have a sphere of influence to operate and exercise a substantial level of independence or autonomy. In K. C. Wheare’s postulation, under a federal system both federal and state governments have powers over specific areas which are constitutionally determined. Furthermore, the powers of the federal government are exercised directly over individual citizens, rather than indirectly through the states or provinces. In an event where the central government cannot exercise direct control over the citizens, such an arrangement is termed confederal. Nkhara (2020) thus posits that a federal system is a well-defined political entity marked by a union of partially self-governing states or regions under a central (federal) government. Going further Nkhara stressed that “federalism can be seen as a compromise between the extreme concentration of power and a loose confederation of independent states for governing of variety of people”. That is to say that federalism is standing in the middle between unitary system and confederal system.

Professor A.V. Dicey had also given a classical definition of federalism. He pointed out major characteristics of federalism to be: distribution of powers among governmental bodies such that each is with limited and coordinate powers to act; the constitution is the supreme authority; and the authority of the courts in interpreting the constitution or laws of the land; the powers of the central (federal) and regional governments (or federating units) are not subject to change by the other level of government; and, individual citizens are subject to laws enacted by both the central and the governments of the federating units (there is double allegiance in a federal state) (Dicey:1908). So in a nutshell, a federal system of government is one that divides the powers of government between the national (federal) government and federating units (which could be state, regions or cartoons) with some functions assigned to local governments.

Following from the above, the local government is the unit of government at the grassroots. By that it points to the fact that the basic unit of government which is nearest to the citizen of a state is the local government. Local government is that government which is closest and at the door steps of the people as of all the tiers of government, local government directly feels and receives the pulse of the people. Agagu (2014) states that local government is the governmental set up which has elected personnel charged with the sole responsibility of discharging administrative and executive duties in the affairs that borders the people of a specified locality. It is an organized political and administrative arrangement that encompasses the assigning of certain powers to plan, take decisions and coordinate some approved public functions as has been so assigned by higher authority (Anyanwu, 2021). This is why it is seen

to be strategically positioned as the right vehicle to deliver the programs and actions that will lead to the effective achievement of the Sustainable development Goals (SDGs) in the rural areas within their jurisdiction. Hence the need for their financial autonomy that is believed will guarantee this in line with the rural web model.

The Sustainable Development Goals (SDGs)

This is an Agenda adopted in 2015 by the international community with the intention to end poverty, save the planet, and to ensure that there is peace and prosperity Worldwide. There are 17 SDGs with 169 targets contained in those 17 SDGs. The SDGs apparently as a continuation of the Millennium Development Goals (MDGs) has targets which it aims at realizing by 2030 (UN, 2017). These targets are also known as “2030 Agenda”. The 17 SDGs are universal implying that they are not restricted to one or two countries rather all the countries of the World are part of the SDGs. The short titles of 17 SDGs are: No poverty (SDG1); (2) Zero hunger (SDG2); Good health and Well-being (SDG3); Quality Education (SDG4); Gender equality (SDG5); Clean water and sanitation (SDG6); Affordable and clean energy (SDG7); Decent work and Economic growth (SDG8); Industry, innovation & Infrastructure (SDG9); Reduced inequality (SDG10); Sustainable cities and communities (SDG11); Responsible consumption and production (SDG12); Climate action (SDG13); Life below water (SDG14); Life on Land (SDG15); Peace, Justice and Strong Institutions (SDG16); and Partnership for the Goals (SDG17).

A critical examination of these 17 SDGs (2030 Agenda) will point to the strategic position of autonomous LGs towards their realization. It is, therefore, expected that for a holistic, timely and thorough realization of these goals LG autonomy is very crucial and germane due to its proximity to the vulnerable group, the local people at the grassroots.

LG Financial Autonomy and Attainment of the SDGs: Issues and Implications

The concept of financial autonomy for LGs has been subject of debate among many in extant literature. Adeyemo (2021) opines that financial autonomy in a federation means that there is financial independence of the tiers of government such that none controls the other and their status in law as well as physical existence are free from external control just like the legislature, judiciary or the state governors. LG financial autonomy is nothing other than “the relative financial discretion which Local Government enjoys in regulating and managing their own affairs” (Aguanya, Ebiri and Odeyemi, 2023:7). Implicitly, LG financial autonomy is all about the degree of freedom to which LGs are relieved from the control of the other tiers superintending it in her (LG) income and expenditure activities. Gboyega (2023) contend that finance is the means by which government and private businesses raise fund for their daily business transactions. Thus the continued clamour and clarion call for financial autonomy of LGs in Nigeria for their transactions of business for the advancement of their peoples’ welfare. Fiscal federalism is therefore nothing but about “fiscal equity and financial independence among the federating units” (Tukur, 2022:5), so that they can efficiently discharge their constitutional responsibilities of rural development to their people especially the rural dwellers.

The issue of rurality has most times been determined by the level of development of any given country. The issue is better conceptualize by understanding that anywhere that is not included as an urban area is a rural area, and this possess no international yardstick for measurement (RHI Hub, 2022). The RELX SDG Resource Center (2023:5) stated that:

Rural development has a pride of place in attaining the United Nations Sustainable Development Goals (SDGs) especially as it concerns poverty eradication, food security, livable environment, portable water and sustainable communities. Most

population globally live in rural communities and are relied on for agricultural practices and food availability. So, with the opening up of rural areas, SDG 2 will be a sure bet. This can only be realized with sustained agricultural practices, enhanced labour conditions and increased productivity and more money for micro and medium famers.

Since rural development and SDG 1 (poverty reduction) are together, and three-quarter of poor live in the rural areas, there is the need to make accessibility to basic necessities to be within reach. Basic infrastructure such as accessible road, water, electricity, cottage hospitals, and good schools among others should be put in place so that rural poverty will be a thing of the past. SDG 6 which is concerned with clean water and sanitation is another critical area that should be addressed (Kim, 2023). Reason being that portable water and sanitation infrastructure makes for decent and healthy living which in turn reduces rural poverty by minimizing diseases and disease causing germs and with good health, productivity will be increased (Berg, 2020).

Moreover, SDG 11 tries to make cities, human settlements, inclusive, safe, resilient and sustainable. This is very imperative in the rural areas because when the rural areas are opened up through accessible and good roads, easy mobility will be guaranteed; rural-urban inter relation will be enhanced and there will be less pressure in the cities; and above all, the culture and ancient land marks will be preserved (van Driel, Biermann, Vijge, & Kim, 2023). Indeed, there is no one SDGs target that does not have a critical stake in rural development, be it SDG3 (Good health, and wellbeing), SDG4 (quality education) SDG5 (gender equality) and SDG 10 (reduction in inequality). When all these are noticeable in rural communities, a sustainable livable world will be achieved (United Nations, 2017). It is then an axiom that rural development can only be realized through integrated development method in which all sectors are carried along. Enthroning rural-urban interconnectivity, encouraging cooperation, provision of basic amenities and infrastructure that will minimize rural-urban migration is critical to achieving sustainable development (Biermann, Hickmann, & Saint, 2022).

Furthermore, despite these goals being ambitious, the reports and outcomes to date in Nigeria indicate a challenging path. Most, if not all, of the goals are unlikely to be met by 2023. Rising inequalities, climate change and biodiversity loss especially in the Northern Nigeria, are topics of concern threatening progress. The COVID-19 pandemic in 2020 to 2023 made these challenges worse, and some states have experienced significant setbacks during that time (Kim, 2023). There are cross-cutting issues and synergies between the different goals, for example, for SDG13 on climate action, the National Council on Climate Change (NCCC) sees robust synergies with SDGs 3 (health), 3 (clean energy), 11 (cities and communities), 12 (responsible consumption and production) and 14 (oceans). On the other hand, critics and observers have also identified trade-offs between the goals, such as between ending hunger and promoting environmental sustainability. Furthermore, concerns have arisen over the number of goals compared to the MDGs, leading to compounded trade-offs, a weak emphasis on environmental sustainability, and difficulties tracking qualitative indicators (de Jong & Vijge, 2024).

On the other hand, the political impact of the SDGs has been rather limited, and the SDGs have struggled to achieve transformative changes in policy and administrative structures. Also, funding remains a critical issue for achieving the SDGs. Significant financial resources would be required nationwide. The role of private investment and a shift towards sustainable financing in line with the rural web model also essential for the realization of the SDGs are lacking (Agarwal, 2021). Observable progress from some states and local governments demonstrate that achieving sustainable development through concerted webbed

action is possible but has not been mustered. Local actions or efforts for the SDGs calls for prioritizing environmental nature of the goals and seeking synergies across sectors in the different rural areas and local communities (Mba, Okwueze & Ayogu, 2018).

Regarding the funding of SDGs, the UN estimated that for Africa which Nigeria is a part of, considering the Africa's and Nigeria's population growth, yearly funding of \$1.3 trillion and \$500 billion respectively would be needed to achieve the Sustainable Development Goals. The NCCC also estimates that \$50 billion may be needed only to cover the expenses of climate adaptation. The NCCC has also taken the initiative to achieve the SDGs by offering support to many states especially those ravaged by flood and disaster. Estimate for providing clean water and sanitation in the rural communities across the 774 local government areas in Nigeria have been as high as US\$60 billion according to the Senate Committee on the SDGs. The Nigeria Governors Forum says that estimates need to be made state by state and local government by local government and reevaluated frequently over time (Anyanwu, 2021). In 2014, the Goodluck Jonathan's government estimated the annual costs to achieving sustainable development across the states and local governments throughout the country at about US\$40 billion per year. Another estimate in 2024 by the current Bola Tinubu's government puts it that to reach all of the SDGs would require between US\$200 billion and \$700 billion per year. Cost estimates from 2025 stated that across the local governments in the country, the financial gap is estimated to be US\$500 billion per year. Furthermore, SDGs are also investible opportunities. This means that the SDGs are also business opportunity. The financial value of this opportunity amounts to about US\$100 billion per annum in four sectors alone – food, cities, energy and materials, and health and well-being – with rural communities in the 774 local governments across the country accounting for more than half the value of SDG business opportunities Gboyega (2023). All the aforementioned clearly presents the strategic position the local governments holds as the tier of government nearest to the people for the coordination of the SDGs programs in the rural communities through the rural web model.

Emezi (2024) had opined that local government is that type of government under the local communities with the ability to ensure that there is law and order and to influence some basic amenities to the community while encouraging cooperation and participation of the natives in those activities that can advance their betterment. So, local government is an organization that is established to assist the communities in providing the basic needs that would help in uplifting their wellbeing as identified in the SDGs. The Guideline for a Reform of Local Government in Nigeria (1976) states that Local Government is “Government at [the] Local Level exercised through representative Council establish by law to exercise specific powers within defined areas. These powers gives the councils substantial control over local affairs as well as the staff and institutional and financial powers to initiate and direct the provisions 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 through active participation of the people and their traditional institutions that local initiatives and response to local needs are maximized” (Mba, Okwueze & Ayogu, 2018:3). Deduced from these Guidelines of local government is that Local Governments should enjoy the following: substantial administrative autonomy, financial autonomy, power to initiate some projects, a vehicle for grassroots participation in political affairs and, identification and solving of their local or peculiar needs.

It is worthy of note that these are but not limited to what the local government has as constitutional rights and roles yet they are far from reality. As a result, the 1999 Constitution (as amended) in section 7(1) states that “the system of local government by democratically elected local council is under this constitution guaranteed and accordingly, the government of every state shall subject to section 8 of this constitution ensure their existence under a law which provide for the establishment structure, composition, finance and function of such

councils” (FRN, 2011:20). This is even specifically related to SDG 16 (Peace, Justice and Strong Institutions), but it is a common knowledge that various state governments have over the years gagged and shortchanged the LG on the account of excise of administrative powers and financial allocations that is accruing to this their third tier partner. The 1999 Constitution had it unequivocally in the section cited above that there should be democratically elected executive chairman and councilors to perform executive and legislative roles respectively. Despite this clear constitutional provision, what actually is in practice is that LGs are manned and run by appointed chairmen and care taker committees that are set up by State Governors at their whims and caprices. The few that are elected come on board through kangaroo elections, well stage managed (Gilbert, 2022; Ogunna, 2021). This accounts for the Governor’s party always winning all positions in all the council areas.

The following instances of such scenario are reports found in several media across the country: “LG Poll: Kaduna Electoral Commission declares APC winners of 23 LGs Chairmen, 255 Councillorship seats” (Punch, 19th October, 2024). Ebonyi State conducted LGCs elections on July 20th 2024, an APC state and the party won in all the council areas; Kebbi state conducted LG election on August 30th 2024, an APC state and the party won in all the council areas; Bauchi state conducted LG election on August 27th, 2024, a PDP state and the party won in all the council areas; after seven years without elected local government officials, the Kwara State Independent Electoral Commission conducted the Local Government Council election on September 21, 2024, and APC the ruling party in the state won all sixteen Local Government Area Chairmanship positions and secured all 193 Councillorship seats (Nigerian Tribune, 10th October, 2024). Similar situations run across the length and breadth of the country and under this scenario, the implementation and realization of the SDGs becomes a mirage.

Ironically, in all these states, it is the governor’s errand boys that are made to win such elections with pre-determined outcomes. With this, the consequences are obvious as the Chairmen are accountable to the Governor that put them there not to the rural communities that make up the LG. Under this situation, these stooges thus parading themselves as Chairmen and Councilors in the local governments are mere figure heads as decisions on what to do, the projects and programs to be pursued, those to carry out the projects, the cost and expenditures on the projects and programs in the local governments are dictated and directed by the State Governor and any dissent attracts instant removal. This is why allocations and revenue that are meant for the LGs are hijacked by the state governors without any LG chairman or councilor raising objection. The attendant implication has been that since the LG fund are just but the Governors pocket money which he spends at his discretion, there is uniformly no visible development pursuant to the SDGs in almost all the 774 LG councils in Nigeria. Their roads and infrastructures are as dilapidated as ever and there is nothing to show as evidence to justify that there is grassroots government in Nigeria (Gboyega, 2023; Ogunna, 2021). Yet, this is the tier of government that is supposed to be closest to the people, and is supposed to be aware of the felt- and pressing needs of the rural dwellers; unfortunately, that they are centers of rural development exist only on paper. In reality, they are not centers of rural governance and development but a mere channel through which state governors divert a juicy chunk of monthly allocations from the Federation Account for their personal aggrandizement, primitive accumulation and inordinate wealth-hoarding (Mba, Okwueze & Ayogu, 2018). Equally, most times the state governments determine the development projects they want to embark on in the rural communities. Some of them end up as white-elephant projects and sometimes abandoned before completion. More so, some of them do not satisfy the felt-needs of the intended users thereby either not being seen as their own projects or left to dilapidate or vandalized when put in use. It is on the basis of this that enforcement of the local government autonomy has become a desirable urgent action so that they can be saved from the cleavages and excruciating financial

suffocation of state governments that prevents them from pursuing and realizing the SDGs and their targets.

In Nigeria, the 774 local governments all constitutionally charged with the responsibility of grassroots development, ensuring grassroots participation among others. The fundamental functions of LG are 13 in number all aligning with the SDGs, which when executed to the letter will guarantee rural development. These are maintenance of law and order, provision of motor parks and markets, collection of taxes, fees and rates, construction of feeder roads and drainages, provision of recreational facilities, provision of health facilities, registration of deaths, births and marriages, provision of educational facilities, enlightenment campaign, establishment of customary courts, naming and maintenance of streets, establishment of agricultural and commercial ventures and provision of social amenities (Anyanwu, 2021; Ikenwa, 2019).

As laudable as these functions which could facilitate the realization of the SDGs are, there will only be respite for the rural dwellers and the local councils following the rural web model when these 774 LGs are given reasonable autonomy that will enable them bring development to the grassroots and as a result will achieve the Sustainable Development Goals to the benefit of all and sundry in the rural communities. The implication here is that fiscal federalism otherwise known as financial autonomy which entails fairness and freedom amongst the federating units to manage their own finances without interference from the other components of the federation which has been absent, is a way out for the realization of the SDGs. Autonomy means freedom; it therefore follows that financial autonomy means financial freedom which in essence is to have the free hand to raise or generate funds and spend same without hindrances or restriction by superior authority (Ukertor, 2023). Autonomy simply is “independence” so, financial autonomy entails freedom to generate and spend any fund through extant laws without external interference which is only possible if we have strong institutions (SDG16). It is having authoritative and legal backing to source money, generate revenue and spend same willingly without going through the process of begging cap in hand for orders to be given before any expenses are made or money released for projects to be undertaken (Aguanya, Ebiri & Odeyemi, 2023). Since it has been pointed out that the SDGs are also business opportunities with the rural communities in the LGs accounting for more than half the value of the SDG business and investment opportunities, the participation of the LGCs in these business opportunities can only be made possible with their autonomy nay financial freedom.

Thus, Local government financial autonomy which will enable LGCs to spend any revenue accruing to them independent of excessive control, directives or restrictions by States is a welcome development that has the potentials of bringing about massive development to rural areas and in line, the attainment of the SDGs. Local Government financial autonomy is a product of true federalism which is often advocated. In line with the 1988 reforms, the defunct Centre for Democratic Studies (CDS) was right to give the definition of LG autonomy as, “the relative discretion which local governments enjoy in the regulation of their own affairs” (cited in Adeyemo, 2021). This account for Nwabueze (2023) seeing the autonomy under the federal system as the separate existence of each and free from the control of other tiers. This form of existence is far from the likes of arms of government, rather, that none should be leaning on another and that each should have independent decision making authority and should only cooperate in pursuing rural development goals nay national development as stated in the SDGs through the rural web model.

Elena (2024) equally agrees that LG financial autonomy is a fundamental basis or one of the prerequisites for good management freedom which invariably shows independence from senior partners which allows for independent resources that enable local authorities to utilize the opportunities created by devolution. For the purposes of the SDGs attainment, LG autonomy in financial terms can be expressed by a combination of three elements viz:

autonomy of local expenditure which allows local authorities to determine the kind and size of local public expenditure on public goods and services directed towards the SDGs based on demand and in an effort to manage local property in line with the rural web model; autonomy of local revenue which enables the local authorities to make decisions on taxes and tax base as well as tax rate, licenses and rates (pursuant to the business aspect of the SDGs); and finally, autonomy of budget which implies that local authorities can adjust the income level of public spending based on the current generation of paying taxes and on the final analysis show financial responsibility and prudence (Guengat & Uhaldeborde, 2023; Gilbert, 2022). Local government autonomy is therefore necessary as the leverage granted LGs to hire, fire, control, manage reward and discipline her personnel, generate income and spend same, enact its by-laws, undertake development initiatives without obstruction or road block from superior governments would guarantee the realization of the SDGs targets (Ogunna, 2021). This implies that LGs should have political, financial and administrative autonomy to pilot her affairs. Financial autonomy of local governments should encompass the power to impose taxes, generate revenue from available sources, allocate financial and material resources, and execute appropriation bills for the attainment of the SDGs without hindrances (Okafor, 2020).

Conclusion

From the fore-going it is deducible that lack of financial autonomy is hampering the operations of local governments. There are many expectations on local governments to bring about rural developments, but they are handicapped because of some constitutional clog and administrative bottle-necks that have hampered the realization of local government objectives. Those expectations can only be met when LGs are given unfettered autonomy to exist and perform her constitutional functions. The SDGs which were meant for the consolidation of the MDGs was introduced as a guide to international, national and sub-national governments in striving towards achieving desirable living standards for humanity. The rural web model which is a multi-dimensional and an integrated approach to rural development that are adaptable to changing conditions of globalization and all steps involved in rural area development is therefore suggested. All these can only be adequately, efficiently and effectively achieved when LGs as the government at the door-steps of citizens are involved in the implementations of these SDGs and the targets; but for them to satisfactorily realize this onerous task it has to be free from any external control nay autonomous.

Suggestions

For there to be rural development and realization of the SDGs in Nigeria, the following are suggested:

1. All the impediments to local government autonomy should be obliterated from the 1999 constitution as amended to pave the way for the LGs to freely exercise their rights and functions as the third tier of government in the Nigerian federation.
2. The rural web model should be adopted by all the LGs across the country. This will bring about integrated developments in rural area for the attainment of the SDGs and the targets.
3. State governors that fail to conduct credible local council election or in any disguise, interfere in the affairs of the LGCs should be impeached by the state legislators and prosecuted for meddlesomeness. This shall whittle down the overbearing powers of the state governors.
4. Development committees that will comprise the traditional rulers, the president generals of community development associations and the town union presidents of all the communities in every LGC should be constituted to be interfacing with LGC's development committees on the felt-need of each community in line with the SDGs for a seamless adoption of the rural web approach to rural development.

5. The Anambra state model of Community-Choose Your Project Initiative of Governor Willy Obiano's administration should be imbibed by all the states of the federation to ensure that the development projects being pursued are the ones desired by the people to solve their development program and to ensure their participation in financing, implementation, monitoring or supervision and protection and maintenance when put in use.

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