

# Local Governance in Nigeria and The United States of America: A Comparative Study of Structures and Functions

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## Abstract

*The operational challenges facing the local government system in Nigeria have seriously curtailed its optimal performance at meeting the needs of the people at the grassroots compared to the United States of America (USA) where the structural arrangement of the local government administration has contributed immensely to sustainable development. This paper carried out a comparative study and appraisal of local government structures in Nigeria and USA in order to unveil the extent to which local administration has responded to the development aspirations of the people in both countries. The paper, which adopted democratic participatory theory and was complemented with fiscal theory, relied on secondary sources to generate data. The study found that the local government system is better organized structurally and legally in USA, and have recorded tremendous successes in meeting the development aspirations of her citizens as opposed to Nigeria where the reverse is the case. The poor performance of local government administration in Nigeria was linked to concerts of internal factors, including corruption, weak funding and lack of financial autonomy, among others. Nigeria should domesticate much of the USA local government model in order to make the governance system at the local level more democratic, self-sustaining and more responsive to the development needs of Nigerians.*

**Keywords:** Local Government, Administration, Comparative, Federal States, Nigeria, USA.

## Introduction

A comparative study of Local Government of other countries is very important to the existence of any given state because it helps the state to evaluate itself and improve on what it has, in terms of structure, functions and operations. The goal of comparative analysis is to encompass the major political similarities and differences between countries. The task is to understand the nature of constraints and variability which characterizes the world's governments, bearing in mind the national and international contexts within which they operate (Ohiole & Ojo, 2014)

A Local Government system is very central to the development process all over the world as the system is designed to develop the rural area and its people. Thus, the local administration discharges its political and economic mandates to the people by providing them basic social amenities such as feeder roads, pipe borne water, construction of market stores and provision of primary healthcare centers, among others. According to Aliyu and Kohen (2012), the evolution

of modern local government system in Nigeria is replete with “trial and error” when compared to the advanced local government administrations in the United States of America (USA), which has been practising the system under its federal state system over a century.

Nigeria as a federal state operates three tiers of government, which are the federal, state and local government systems, and each of these tiers derives its power from the 1999 Constitution. Although, the local government administration was established for the development of the rural community in Nigeria, these noble objectives have largely been unaccomplished because of many operational challenges compared to the overwhelming success of local government administration in the USA (Odalonu, 2015). This paper focuses on comparative appraisal of local government administrative system in Nigeria and the USA in order to ascertain the extent to which the system has contributed to the development of the people at the grassroots level in both countries.

The paper traces the origin of local government administrations in Nigeria and USA and unveils the evolution, structural, electoral and financial foundations of the system in the two countries. The study extends further to examine the fundamental similarities and dissimilarities of local government administration in the two countries, and assesses the impacts local government administration has had on the development aspirations of the people of both countries.

### **Conceptual Clarification**

As posited by Osuagwu (2008), local governments refer to a system of government involving administration of public affairs in each locality by a body of elected or appointed representatives of the local community, which possesses some considerable amount of responsibilities and discretionary power to administer a local community. According to the United Nations (1998), local government is a political division in a federal system which is constituted by law with prescribed purposes while Enemuo (1999) is of the opinion that local government is the lowest unit of administration in a state that is legally distinct with power to raise revenue and undertake responsibilities under an elected leadership, which make the grassroots government answerable to the local population. Augustine (2009) posits further that the local government is a tier of government through which popular participation, both in the choice of decision makers and in the decision making process is conducted by local bodies. While recognizing the supremacy of the central government, the local government is able to accept responsibility for its decisions within its area of jurisdiction.

According to Oyediran (1998), local government is the lowest level of government in a modern state, which is legally distinct as the third tier of government in the federation to perform specific responsibility that is peculiar with local community. James (2003), views the local government as a political authority created by law of the state, which aims at providing essential services of local nature to the area for which it is created. Local administration is a system of government with different models. Thus, Simeon (2014:112):

believed that Ultra Vires model of council administration is a guide to the local council authority, which identifies relevant sections of the constitution in relation to the restriction placed on the degree of local government autonomy while the General Competence model of local administration stimulates local governments to render variety of services to the people at local level in order to demonstrate latitudes towards provision of basic amenities in the areas of their jurisdiction.

Adegbolu (2003) notes that in modern administration, the local council is created by law of the central government in a unitary state while in a federal state the system is created by an enabling law of the state government through an instrument which defines its boundaries, structures, functions and powers. Therefore, local government is a legal entity which can sue and be sued. Ugwu (2000) observes that the focus of local government is to bring government closer to the people in the rural areas who are in needs of basic facilities. All the above definitions

identify the fact that local government administration is governance that is specific to the development of the people at the grassroots.

### **Theoretical Framework**

This paper adopts Democratic Participatory and Efficient Service theories as its theoretical foundations. Democratic Participatory Theory as championed by Desmon (1988) maintains that, local government exists to basically promote democratic governance and citizens' participation in Government at the local government level in order to bring government nearer to the people. This theoretical foundation is premised on the justification for the existence of local government on the basis of its relevance as an essential part of democratic system, which is central to practical administrative strategy to promote accountability in governance at the grassroots level. The above theory is very relevant to this study as it argues that the local government system is very central to the development of the local areas if well governed and that the system is far better positioned than the national government to stimulate initiatives, inculcate the feeling of national consciousness and encourage people to develop themselves maximally at the local level of governance because under the local government system, it is much easier to identify available local skills, interests and capabilities and explore them for grassroots development.

Democratic Participatory theory as applied to this study is also complemented by the theory of fiscal federalism, which helps to explain how local government funding is generated for developmental programmes at the local level. The theory was propounded by Musgrave (1959) and further theorized by Oates (1972) and their works focused on the distributions of public sector functions and funding in a more appropriate manner among the different arms of government (Ohiole & Ojo, 2014). As noted by Ekpo (2004), Flesher and Flesher, (2007), both financial stabilization and equity in its distribution were considered the cardinal points in a federal arrangement. The responsibility focus of a federal state has always been on how to allocate responsibilities among the federating units in order to avoid overlapping and conflicts among them. Thus, responsibility in a federal system has largely shifted to revenue mobilization and allocation among different tiers of government from administrative functions. This is due to the recognition of the fact that adequate finance is a requisite condition for effective service delivery by the federating units. According to Bello (1990), the most relevant area of intergovernmental relations in public administration is finance owing to the fact that no level of government can perform its functions without a strong financial base. In this perspective, the main analytical task of fiscal federalism is to define the appropriate functions and finances of different tiers of government as efficiently as possible in order to maximize community welfare.

The theory of fiscal federalism applies to local service units in a metropolitan area as to states in a federation. In principle, however, there are important analytical and policy differences, not only between local metropolitan problems and federal-state problems but even between tight federal state problems and "tight" federations as obtained in Germany and "loose" federations as practiced in Canada, with the United States somewhere in-between. These differences arise in part from the constraints imposed by political institutions. For instance, in Nigeria, there are statutory provisions for revenue sharing and powers to generate revenue through specific sources among the federation, state governments and the local government councils in each state on such terms and in such manner as may be prescribed by the National Assembly. However, many political office holders do not respect this constitutional provision that was designed to guarantee local governments' access to sustained funding in Nigeria.

Within the federation account too, the 1999 Constitution provided for state-local financial relationship under section 162 sub section 8. This section states the amount prescribed for the local government councils of a state on such terms and in such manner as may be prescribed by the House of Assembly of the state. Apart from the constitutional provisions of external revenue to a local government, the Fourth schedule as contained in the 1999 Constitution, Model Financial Memoranda for Local Government (1991) and Section 45 of Decree No 36 of 1998 provide the internal sources of revenue generation by Nigerian local governments. Despite all

these constitutional and legal provisions, local governments in Nigeria depend very heavily on financial transfers from upper levels of governments to carry out their constitutional obligations. This is due to the fact that in most countries; federal or con- federal, there is clearly vertical competition between the different levels of government for revenue. Thus, both the democratic participatory theory and the fiscal federation theory are relevant as theoretical frameworks for this study.

### **Evolution of Local Government System in Nigeria**

Local administration at the grassroots level in Nigeria has been in existence since the beginning of time and before the advent of the colonial masters in Nigeria (Awofeso, 2004). It is not arguable that the history of local government system in Nigeria is older than the coming of the colonial masters. Fatile (2011) noted that Colonialism, however, helped to broaden the course of history of Nigerian administrative systems as it significantly contributed to the evolution of modern local government in the country. Thus, there had been indigenous local administration in Nigeria before the introduction of the British system of local administration. Prior to colonization, there were in existence in most Africa societies, local administrative mechanisms founded upon traditional institutions (Agbakoba & Ogbonna, 2004).

In Nigeria, the existing tribes that make up the geographical areas previously had one form of local administration or the other. In the Northern part of the country, the Hausa/Fulani practiced a highly centralized form of government with the Emir at the head as both the political and religious leader. The Emir, however, delegated his power to District heads (the Magajis) to oversee the districts that made up the emirates. Hausa emirates had developed a well-organized fiscal system, a definite code of land tenure, a regular scheme of local rule through appointed district and village heads, as well as trained judiciary which administered the Islamic laws (Ekeukwu & Umah, 2021). In the South West zone of Nigeria where Yoruba is the principal ethnic group, the unit of administration in the various communities centered on the chiefs. Organizationally, the hierarchical structure of the Yoruba pre-colonial political system was such that, the Oba and his Senior Chiefs were collectively responsible for major decisions and administration in the centre, the headquarters or the empire's capital (Oyeweso, 2004). The Igbos is the major ethnic group in the Eastern part of Nigeria. Awofeso (2004) has noted, that the Igbo pre-colonial political system has been described as a cephalous, republican, fragmented and segmented. There was no sort of central authority, what they had was a diffusion of political authority into different groups (Anyaele, 2003). The local government administrative system during the colonial era began with the introduction of indirect rule by Lord Lugard. The reason for the introduction of indirect rule was for the reservation of the authority of the local rulers, local institutions, traditions and habits rather than attempt to enforce totally new and unfamiliar ideas from outside (Ola & Tonwe, 2009). Another reason was that it compensated for the obvious scarcity of trained British military and administrative staff to govern the captured colonial territories. The Local Government regulation of 1950 democratized Indigenous Administration in a way that about eight percent (8%) of the Councilors were duly elected in the Eastern Region. The regulation commenced in the West in 1952. The framework of Local Government was different in both regions. The Eastern and Western regions had a three tier or levels of local government system-the county district and local council in the East fashioned after the British system of Local Government (the County Council was abolished in 1958), and Divisional, District and Local in the West. Both the regions discarded the concept of indigenous authority. In the North, the Indigenous Authority Law of 1954 merely entrenched the native authority and the native and emirate councils that were in place (Abba, 2008; Lasisi, 1997).

The local government administration system during the military dictatorship was highly swayed by the military orientation and socialization which fashioned hierarchical order and centralization of authority (Awofeso, 2004). The military regime eliminated all Local Councils and appointed Sole Administrators. Local government administration in Nigeria went through a lot of reforms between 1966 and 1976, at both regional and state levels but the 1976 reform happen to be the major one. Abba (2008) affirmed that the reform brought about single-tier local government system all through the country and established 301 local governments centered

on a given population range of 150,000 and 800,000 with equivalent status and powers.

### **The local government structure in Nigeria**

The local government structure in Nigeria is of two kinds: (a) Political structure (b) Administrative council structure. The political structure entails of all elected officials such as Local Government Chairman and Councilor, and Supervisory Councilors. It is eminently made of the Legislature, the Executive and the Secretary to the local government. In the presidential system of government, the position of Secretary to the Local Government automatically became a political appointment. The Secretary was usually appointed by the Chairman of the council and never enjoyed the power of the Secretary in the parliamentary system (Ntiwunka, 2011). The legislative arm of the local government is however called the Legislative Council with a Leader elected by the majority of the councilors who serves as presiding officer. The leader is assisted by a Deputy Leader. The Clerk of the Legislative House is also appointed for the legislative council by the Local Government Service Commission. Adejobi (2011) notes that the councilors politically appoint Majority and Minority leaders along with the Chief Whip. The other councilors who represent wards in the local government constitute the legislative council. The make byelaws, supervise the revenue collection and expenditure of the local government (Odalonu, 2015). The local government Executive arm is made up of the Chairman, Vice- Chairman, and the Councilors. The primary functions of the Council are the day-to-day running of the local government, the implementation of policies and recommends byelaws and capital projects to the legislative council for approval. The Chairman is elected through an electioneering process in all the wards in the Local Government. In Nigeria, the Administrative head of Council is the Secretary of the Local Government who is subservient to the Chairman of the Council. The units under the Secretary are departments headed by Heads of Departments. The law determines the number of departments in a Local Government. The departments are classified into; service and operational departments. The service departments deal with the personnel management and finance that support service delivery. The operational departments deliver the services on the field with the help of a structure called field or extension workers (technical, professional, and administrative in nature) who is answerable to the head of department. Adejobi (2011) observes that the points of interaction between the executive and legislative organs in the local government may include: when the chairman has requests for approvals to be made by the legislature such as the appointment of secretary, supervisors, the presentation of annual budget, approval of major contracts, and approval for the appointment of junior staff. Thus, the Local Government Service Commission offers the final approval for such appointment to ensure that laid down rules and regulations of the local government service are followed. The chairman can also meet with the councilors whenever the need arises.

### **Election in the Local Government System in Nigeria**

In Nigeria, local government elections are administered by the State Independent Electoral Commissions (SIECs) rather than a federal body. Each of Nigeria's 36 states has its own SIEC responsible for organizing and conducting local government elections within the states. Local government elections in Nigeria typically elect officials such as chairpersons and councilors for Local Government Areas (LGAs) and Local Council Development Areas (LCDAs). However, the conduct of these elections has been subject to criticism due to issues such as irregularities, voter intimidation and lack of transparency.

Political parties play a significant role in local government elections in Nigeria, with candidates often running under party banners. However, independent candidates can also contest elections at the local level. Despite efforts to improve the electoral process, challenges such as inadequate funding, political interference and logistical constraints persist thus affecting the credibility and transparency of local government elections in Nigeria.

### **Sources of Revenue of Local Government in Nigeria**

Local government in Nigeria derives their revenues or finance through several ways (Nchuchuwe, 2011). Generally speaking, the sources can be classified into two: Internal and

External. The internal sources (Internally Generated Revenue) are those ways from which the local governments generate their resources within their boundary. The sources include taxes, rates, licences, fees and fines, social charges, rent on local government' properties, interests and dividend on investments, (Osakede & Ijimakinwa, 2014). All these sources are principally the exclusive preserves of the local governments in Nigeria. At least, most Local governments in Nigeria generate less than 10% of their total revenue from internally generated revenue. The external sources of local government revenues include allocation from Federation Account, allocation from the state governments, stabilization and general ecology fund, income from value added tax, income from privatizations/Global System Mobile (GSM) proceeds, grants from federal and state governments, donations, loans, foreign grants, aids and assistance, derivation funds etc.

### **Local Government in United States of America (Evolution)**

In the early period of the United States, communities were venerated as civic republics. In a civic republic, community government is based on the standard of mutual consent. Inhabitants share fundamental beliefs and become parts and parcels in public affairs (Kincaid, 1987). There are two economically inspired conception of community and that of the corporate enterprise. The two theoretical orientations view the community as a civic republic and the community as a corporate enterprise which are considered viable. A new orientation has also emerged, which portrays the community as a consumer market (Kincaid, 1987). Thus, in a consumer market, citizens are consumers of public services and governments are providers. United States of America operates general and single-purpose local governments. General-purpose local governments are those that perform a wide range of governmental functions. These include three types of local governments: counties, municipalities, and towns and townships. Single-purpose local governments, as the name implies, have a specific purpose and perform one function. School districts and special districts are single-purpose governments. Thus, local government in United States of America is categorized into five types: These include Counties, Municipalities, Towns and Townships, School districts and Special districts. In a County Government, state governments carved up their territory into 3,033 discrete, general-purpose subunits called Counties (except in Louisiana, where counties are called parishes, and Alaska, where they are called boroughs). Counties exist everywhere, with only a few exceptions: Connecticut and Rhode Island, where there are no functional county governments. Counties were created by states for the purpose of administrative attachments. Their basic functions included property tax assessment and collection, law enforcement, elections, record keeping and road maintenance (Osakede et al., 2014).

Furthermore, counties handle health care and hospitals, pollution control, mass transit, industrial development, social services, and consumer protection. (Hoene et al., 2002). The framework in which county government is based on a duly elected governing body, usually called a board of commissioners or supervisors, which is the central policy-making machinery in the county. The board makes county ordinances, approves the county budget, and appoints other officials (such as the directors of the county public works department and the county parks department). One of the board members acts as presiding officer. However, the board is not panacea of knowledge because several other county officials like the county prosecutor, the county clerk, the county treasurer, the county tax assessor and the sheriff are also duly elected to form a plural executive framework. Municipalities are cities; City is a legal acknowledgment of settlement patterns in an area. Inhabitants of an area in a county appeal to the state for integration. The area slated for integration must meet certain criteria, such as population or density minimums. In Alabama, for instance, 300 people are the population threshold necessary for integration; in Arizona, the number is 1,500. In most cases, a referendum is required.

The referendum enables citizens to vote on whether they wish to become an incorporated municipality. If the incorporation measure is successful, then a charter is granted by the state, and the newly created city has the legal authority to elect officials, levy taxes, and provide services to its residents. Like counties, cities are general-purpose units of local government. But

unlike counties, they typically have greater decision-making authority and discretion. In addition, cities offer a wider array of services to their citizenry than most counties do. Police and fire services, public works, parks, and recreation are standard features, supplemented in some cities by publicly maintained cemeteries, city-owned and operated housing, and city-run docks, city-sponsored festivals, and city-constructed convention centers. Municipal government picks up garbage and trash, sweeps streets, inspects restaurants, maintains traffic signals, and plant trees. City governments operate with one of three structures: a mayor-council form, a council-manager form, or a city commission form. In each structure, an elected governing body, typically called a city council, has policy-making authority, what differentiates the three structures is the manner in which the executive branch is organized. Mayor-Council Form has the executive functions such as the appointment of department heads. This form of government can be subdivided into two types, depending on the formal powers and authority held by the mayor. In a strong-mayor-council structure, the mayor is the source of executive leadership. They are responsible for daily administrative activities, the hiring and firing of top-level city officials, and budget preparation. The weak-mayor-council structure restricts the mayor's role to that of executive figurehead. The council (of which the mayor may be a member) is the source of executive power and legislative power. The council appoints city officials and develops the budget, and the mayor has no veto power but subservient to authority.

Council-Manager Form emphasizes the outright separation of politics (the policy-making activities of the governing body) from administration (the execution of the policies enacted by the governing body). Under this structure, the council hires a professional administrator to manage city government. The administrator (usually called a city manager) appoints and removes department heads, oversees service delivery, develops personnel policies, and prepares budget proposals for the council (Bolatito & Ibrahim, 2014). In City Commission Form, legislative and executive functions are merged. Commissioners are both policy makers and policy executors. One of the commissioners is designated as mayor simply to preside over commission meetings. The commission form of government was created as a reaction to the mayor-council structure. Its origin can be traced back to the inability of a mayor-council government in Galveston, Texas, to respond to the turmoil caused by a hurricane in 1900 that demolished the city and killed 6,000 people. Towns and Townships: These are general-purpose units of local government, distinct from county and city governments. Many New England towns continue their custom of direct democracy through a town meeting form of government. At a yearly town assembly, those living in the area make decisions on policy matters facing the community they elect town officials, pass local regulations, levy taxes, and adopt a budget. In other words, the people who attend the town meeting function as a legislative body. Although the apparatus of this town meeting shows democracy in action, it often falls short of the ideal, primarily due to the relatively low rate of citizen's contribution in meetings (Desantis et al., 2004). School Districts are special in nature. The trend in school districts follows the theory that fewer are better. Before World War 2, more than 100,000 school districts covered the countryside. Many of these were rural, one-school operations. In many small towns, community identity was linked to the local schoolhouse. Consolidating schools can be a political hot potato, as the former governor of Arkansas, Mike Huckabee learned. In 2003, Governor Huckabee proposed a consolidation plan that would eliminate school districts with fewer than 1,500 students (Ehrenhalt in Nweneka, 2018). In effect, it was an efficiency issue. The governor's plan meant eliminating two-thirds of the school districts in the state and merging them to create larger districts.

Special Districts are supposed to do what other local governments cannot or will not do. They are established to meet service needs in a particular area. Special districts can be created in three different ways: states can create them through special enabling legislation, general-purpose local governments may adopt a resolution establishing a special district and citizens may initiate districts by petition, which is often followed by a referendum on the question. Some districts have the power to levy taxes; others rely on user fees, grants, and private revenue bonds for funding. Taxing districts typically have elected governing boards; nontaxing districts called public authorities-, ordinarily operate with appointed boards.

### **Legal and Structure of Local Government System in America**

In the US, the constitution focuses on the action of the President, Congress and the Supreme Court towards the creation and proper functioning of the local government system as it requires that the states should have a “republican form of government” and that the organization of local council should not be delegated to the federal authority. The amendment empowered the establishment of local government by state authority.

Furthermore, the American Constitution under Article VI, states that the state authority shall be free to establish local government and organize them locally. This prompted the state authorities to create various municipal sub divisions such as counties, cities, townships, library boards, and special taxing districts in USA. The structural composition, finance and responsibility of local government in each state of United States and the relationship of these sub divisions between each other and the state along the authority of each of the sub- division are subjects of state constitutions and statutes (Richard, 2008).

The tenth amendment of the US constitution under Article VI provides for the census of all local governments inhabitants in every 5 years by the United States Census Bureau and in accordance with 13 USC 161. As of 2012, there were 89, 055 local government units in the US which comprises counties, municipalities and special districts (Richard, 2008).

### **Election in Local Government System in United States**

In the United States, local government elections vary widely depending on the state and municipality. Generally, local government elections are held for positions such as Mayors, city council members, county commissioners, school board members and various other local officials. These elections can occur on different schedules, often not synchronized with federal or state elections. The methods of voting also differ with some areas using paper ballots, while others utilize electronic voting machines. Additionally, some local governments implement measures like mail-in voting or early voting to increase voter turnout. Campaigns for local elections typically focus on issues directly affecting the community such as education, public safety, infrastructure and local economic development. Candidates often engage in grassroots campaigning, including door to door canvassing, town hall meetings and local media outreach (Osakede & Ijimakinwa, 2014).

### **Sources of Local Government Revenue in United States of America**

Cities, counties, and other local governments enjoy their sources of revenue such as property taxes, user fees, and business license fees but they depend on the states for the majority of their income. They suffer the frustration of having to cope with increased expenditure demands from their people while, their authority to generate new monies is highly limited by state law, Not surprising, they turn to their boss (state) to surety them out when times are hard. Thus, the bulk and largest source of local revenues is the state. About 40 percent of all state expenditures go to local governments. Like federal grants-in-aid, however, state grants come with lots of strings attached. Most state dollars are set aside for public education and social welfare. Other state assistance is set aside for roads, hospitals, public safety and public health. The result is that local governments have little spending discretion. Naturally, great diversity characterized the levels of state assistance to local jurisdictions, much of which is related to the distribution of functions between a state and its localities. Highly centralized states such as Hawaii, South Carolina, and West Virginia fund and administer at the state level many programs that are funded and administered locally in decentralized states such as Maryland, New York, and Wisconsin (Osakede & Ijimakinwa, 2014).

### **Differences between local government system in United States of America and Nigeria**

United States of America practices multi-tier system of Local Government. They operate five types of local government system. They include Counties, Municipalities, Towns and townships, Special districts and School districts. The number of local governments differs from state to



state. For instance, Osakede et al., (2014) notes that Pennsylvania had 4,871 local jurisdictions. The state contains 66 counties, 1016 cities, 546 townships, 1728 special districts and 515 school districts. Nigeria operates a single-tier system of Local Government. This is based on a given population range of 150,000 and 800,000 with equal status and powers and authority. As a third level of government, it receives statutory allocations from federal government. Nigeria, for now has a total of 774 local governments. Local government has no position in the American constitution. State legislatures created local governments, and state constitutions and laws permit local governments to take on some of the responsibilities of the state governments (Wilbern in Nweneka, 2018).

In the United States, local governments usually desire legal capacity to raise additional revenues themselves, especially through local alternative sales and income taxes. A share of gasoline, tobacco and other, tax benefits is greatly appreciated. In Nigeria, section 2 of the fifth schedule of the Constitution strengthened the financial resources of local governments through federal allocation to all local governments. The idea of Electoral College is special to America. A candidate may lose in the popular vote and yet win through the Electoral College (America, *ibid*). The State Independent Electoral Commission (SIEC), across states in Nigeria conducts all elections into local government councils at different periods. The method of direct election is adopted by the electorates to elect their leaders.

### **Similarities between Local Government System in United States of America and Nigeria**

Below are the peculiar features that are common to United States of America and Nigeria. The two countries are set up by laws of the state. Section 7 of the Nigerian 1999 Constitution states; “The system of Local government by democratically elected local government councils 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 provides for the establishment, structure, composition, finance and functions of such councils”. In United States of America, irrespective of the purpose of local government, we must recollect that it has a lifeline to state government. In short, state government gives local government its legal existence (Raji, Garuba & Letswa, 2015).

In the United States of America, local authorities heavily depend on intergovernmental relations transfers. Generally, local government responsibilities have increased but their own revenue sources have kept pace. Therefore, intergovernmental transfers have filled the gap. Also, revenue patterns by the local governments differ in both countries. In United States of America, revenue is designed by the local government type, diversity of purpose, delegated authority and outside financing. Counties and municipalities are general purpose units (as opposed to special districts that are limited to specific purposes and revenue sources related to them (Fahim in Nweneka, 2018). Nigeria, on the other hand, revenue patterns differ based on the geographical zone of the local government councils. For instance, in Northern Nigeria, cattle tax is imposed on the cattle rearers but in Southern Nigeria taxes are paid on agricultural produce. Both states lack financial autonomy.

In Nigeria, most of the local governments find it difficult to locate feasible sources of generating revenue; they however rely heavily on the allocations from the federation account for purpose of carrying out their basic responsibilities. Ekweremadu in Osakede et al., (2014) asserted that over dependence on the federal allocation is the problem of most local governments in Nigeria today. More so, section 162, sub-section 6, of the 1999 Constitution of Nigeria provides for a state-local government joint Account. This has been wholly abused by some state governments as a result of unlimited and inordinate influences exerted by states on local government funds (Nchuchuwe in Osakede et al., 2014). In the United States of America, localities always go to the states to have more control over how money is spent and the independent power to raise it. The countries have experienced local government reforms. American, in the early years, cities like the English boroughs functioned under a form of “council government”. Precisely, local governmental powers were vested in the council. The reform in the 20th century introduced

the Mayor Council, the Commission and the Council, and Manager Plans. Nigeria has also experienced major Local Government reform in 1976 which formally made the local government, a third tier system of administration with a democratically elected Local Government council.

Another major feature of local government in both countries is the element of autonomy. Summarily, local authorities, whatever they may be, are permitted certain powers independent of external control. The functions of local government in Nigeria are encapsulated in the fourth schedule of 1999 constitution. As noted by Professor William Anderson, "a unit of local government in the United States can be defined as one which has a defined area and resident population, a separate and continuing governmental organization of its own, the legal power to raise revenues and some elements of autonomy and usually of popular participation in the handling of local affairs (Odoh in Osakede et al., 2014).

### Conclusion

This paper comparatively analyzed the local government systems in Nigeria and USA, both of which are federalist and democratic countries within the international system. Findings from the paper reveal that the evolutions and structures of local government systems in the two countries are different as the multi-layer structure of the US local government model is different from the single layer structure in Nigeria. The US system is also characterized by a strong administrative structure and sound financial base contrary to what obtains in Nigeria; a country with weak administrative structure and fragile financial base which has hampered the desire of the local administration in Nigeria to discharge their constitutional mandate effectively. The paper concludes that the operational challenges facing local government system in Nigeria have seriously curtailed its optimal performance compared to what obtains in the United States of America (USA) where the structural arrangement of the local government administration has contributed immensely to sustainable development of the country.

### Recommendations

In order to promote ensure effective local governance administration in the United States of America and Nigeria, there is the need for local government to look inward and tap internal sources of revenue generation rather than depending on the allocations from the Federal and State governments that are neither adequate nor delayed unnecessarily. Local government should be empowered to generate revenue from other internal sources like taxes. Effective service delivery of local government is a function of financial autonomy of local government. The more revenue local government can generate on its own, the more confident it can become particularly in relations with other tiers of government. Encroachment in the affairs of local government is a threat to local government administration. Therefore, the constitutional provision that made local government must be respected by the populace and especially the elite.

Local governments are to provide full budget transparency so that interested citizens have online access to spending and taxing data. The online data will encourage public understanding of financial complexities and solicit interaction through budget calculators and simulations. The sacking of elected council executives by the states' chief executives in Nigeria without observing the law and rules for reasons that more often than not border on sheer politics should be revisited constitutionally.

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