THE SUPREME COURT JUDGEMENT ON LOCAL GOVERNMENT FINANCIAL AUTONOMY IN NIGERIA: IMPLEMENTATION CHALLENGES AND POLICY IMPLICATIONS

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Abstract
The Supreme Court judgement of 11 July (2024) on Local Government financial autonomy represents significant constitutional milestone aimed at strengthening grassroots governance in Nigeria by mandating the direct allocation of Federation Account funds to democratically elected Local Government Councils. The judgement seeks to eliminate State Government interference in Local Government finances, enhance accountability, and improve service delivery. Despite its constitutional significance, the implementation of the judgement has encountered considerable political, administrative, legal, and institutional challenges. This paper examines the implementation challenges associated with the Supreme Court judgement and their implications for Local Government administration in Nigeria. This paper adopts qualitative approach, relying on constitutional provisions, judicial decisions, relevant legislation, and recent scholarly literature. The findings reveal that persistent political interference by State Governments, constitutional ambiguities surrounding the State Joint Local Government account, weak financial management systems, inadequate institutional capacity, poor accountability mechanisms, and delays in conducting local Government elections continue to undermine the effective realization of financial autonomy. The paper concludes that although the judgement provides a strong legal framework for strengthening Local Government autonomy, its objectives cannot be fully achieved without constitutional reforms, stronger institutional capacity and sustained political commitment from all stakeholders. The paper recommends constitutional clarification of Local Government financial powers, improved financial management systems, and strict enforcement of Supreme Court judgement to promote effective grassroots governance and sustainable development in the country.
Keywords: Local Government, Autonomy, Financial autonomy, Administrative Autonomy Grassroots Governance, Supreme Court Judgement

Introduction

Local government in Nigeria was created to drive grassroots development, deepen democratic participation, and deliver basic services such as rural roads, primary healthcare, sanitation, markets, and community projects. In practice, however, many Local Governments have struggled to perform these roles effectively. Ezeani (2021) observes that excessive political and financial control by State Governments has prevented Nigerian local governments from meeting their developmental responsibilities.

Although Local Governments receive statutory allocations from the Federation Account, Section 162(6) of the 1999 Constitution channels these funds through the State Local Government Joint Account. In reality, many State Governments have been accused of withholding, diverting, or controlling Local government funds. This practice limits the financial independence of local councils. Adeyemi (2022) notes that the State Local Government Joint Account has weakened Local Government autonomy and reduced the ability of councils to carry out development projects.

Thus, absence of financial autonomy has weakened service delivery and grassroots governance across Nigeria. Mohammed and Adebayo (2023) point out that Local Governments often need State approval for money and administrative decisions. As a result, they cannot independently initiate or implement development programmes. This has led to poor infrastructure, inadequate public services, weak accountability, and low institutional performance. Bello (2025) argues that political interference by State Governments has turned many Local Governments into administrative extensions of the State rather than independent tiers of government.

To address this, the Supreme Court of Nigeria delivered a landmark judgment on 11 July 2024. The Court ordered that allocations from the Federation Account should be paid directly to Local Governments, not through State Governments. The judgment was widely seen as a major step toward strengthening grassroots governance, improving accountability, and restoring the independence of local governments. Ajisebiyawo and Ilawagbon (2025) describe it as a constitutional effort to reposition local governments as effective institutions for democracy and rural development. Despite the importance of this judgment, early reports show that implementation is facing serious practical and political challenges. Yusuf and Ahmed (2024) find that some State governments still exercise indirect control over local government administration through political influence, administrative practices, and institutional dominance. Ibrahim (2025) adds that implementation is also being slowed by weak institutional structures, poor financial management, corruption, inadequate staff, and low political commitment from key stakeholders.

Local Government Areas are expected to benefit from the judgment through direct access to funds and greater administrative independence. However, there are concerns that the goals of financial autonomy may not be fully achieved. Political interference, institutional weaknesses, poor accountability, and implementation gaps may still be blocking progress. Suleiman (2024) notes that most local governments in Nigerian continue to face administrative inefficiency, poor financial accountability, and excessive political control, even after reforms meant to promote autonomy.

To address this, the Federal Government sued the 36 state governments to secure full financial autonomy for local governments. On 11 July 2024, the Supreme Court of Nigeria delivered a landmark judgment. The Court ruled that allocations from the Federation Account must be paid directly to Local Governments, not through State Governments. It also held that State Governments have no constitutional authority to withhold or control Local Government funds. The judgment was widely seen as a milestone in Nigeria's democratic development. Ajisebiyawo and Ilawagbon (2025) describe it as a constitutional effort to restore the independence and relevance of local governments. Worugji and Worugji (2025) argue that the ruling reaffirmed the status of local governments as an autonomous tier in Nigeria's federal structure.

The problem therefore, is although the Supreme Court judgment was intended to guarantee financial autonomy and strengthen grassroots governance, political, administrative, and institutional challenges appear to be hindering its effective implementation. If these challenges are not addressed, they will continue to limit the ability of Local Governments to function independently and deliver meaningful development to communities. It is on this basis that this paper seeks to examine the challenges of implementing the Supreme Court judgment on local government financial autonomy in Nigeria.

Conceptual Review

Concept of Local Government

Contemporary scholars have provided various definitions of local government based on its functions and objectives. According to Abah (2023), local government is a constitutionally recognized institution created to promote development, political participation, and effective service delivery at the grassroots level. He emphasized that local government serves as a vital link between the government and local communities by providing a platform through which local needs and aspirations are articulated and addressed. This perspective emphasizes the developmental and participatory roles of local government within the broader governance framework.

Emoghene and Oluyemi, (2025) view Local Government as the third tier of government entrusted with the responsibility of ensuring good governance and providing essential services to local populations. They maintain that local government functions as an administrative mechanism through which public policies are translated into practical development outcomes at the community level. This definition highlights the role of local government in promoting accountability, responsiveness, and effective public service delivery.

Fnim (2025) describes Local Government as the third tier of government established to promote grassroots democracy, local governance, and sustainable development. He argues that Local Government provides citizens with opportunities to participate in decision-making processes while ensuring that public resources are utilized to address local developmental challenges. This definition emphasizes the democratic and developmental functions of local government within a federal system. The 1999 Constitution of the Federal Republic of Nigeria as amended recognizes Local Government as the third tier of government established to promote democratic participation and facilitate development at the grassroots level. This constitutional recognition implies that Local Governments have important responsibilities in the administration of local affairs and the delivery of essential public services to the people (Ogbenjuwa& Akpan, 2024).

Functions of Local Government in Nigeria

The Fourth Schedule Section 7(1) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended) provides the main functions of a Local Government Council as follows:

(a) The consideration and the making of recommendations to a state commission on economic planning or any similar body on
   (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 homes for the destitute or infirm;

(d) Licensing of bicycles, trucks (other than mechanically propelled trucks), canoes, wheel barrows and carts;

(e) Establishment, maintenance and regulation of slaughter houses, slaughter slabs, markets, motor parks and public conveniences;
(f) Construction and maintenance of roads, streets, street lightings, drains and other public highways, parks, gardens, 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, sewage 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; and
(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 Constitution further provides that the functions of a Local Government Council shall include participation of such council 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 the exploitation of materials;

(c) The provision and maintenance of health services; and
(d) Such other functions as may be conferred on a local government council by the House of Assembly of the State.

Concept of Autonomy

Autonomy is essential to the understanding of governance, decentralization, and institutional effectiveness. The term autonomy is derived from the Greek word *autos* meaning "self" and *nomos* meaning "rule" or "law." Thus, autonomy generally refers to self-government, self-direction, or the capacity of an institution to regulate its affairs without undue external interference. In public administration and political science, autonomy is often associated with the degree of independence granted to governmental institutions in the performance of their statutory functions (Andrew, 2021). According to Dahl (2015), autonomy refers to the ability of an institution or political unit to make decisions and undertake actions independently within the limits established by law. This definition emphasizes the capacity of institutions to exercise discretion in decision-making while remaining subject to constitutional and legal regulations.

Idris and Fodio (2023) viewed autonomy as the freedom and authority granted to an institution to manage its affairs, formulate policies, and use available resources without excessive control from higher authorities. Autonomy is essential for promoting efficiency, accountability, and responsiveness in governance. Ezeani (2023), autonomy is the extent to which an organization or governmental unit possesses the power to determine its priorities, make administrative decisions, and execute its responsibilities independently. The author maintains that autonomy enhances institutional effectiveness by reducing bureaucratic constraints and enabling organizations to respond to local needs and challenges.

Nwaoburu and Egobueze (2025) view autonomy as a condition in which an institution enjoys legal, administrative, and financial independence in the conduct of its affairs while remaining accountable to established laws and regulations. This perspective highlights the multidimensional nature of autonomy, encompassing political, administrative, and financial aspects. Mohammed and Abdullahi (2025), autonomy refer to the constitutional and statutory authority vested in an institution to govern itself, control its resources, and perform its functions without undue interference from external actors. They emphasize that autonomy does not imply absolute independence but rather the ability to exercise assigned powers within a framework of accountability and oversight.

From these scholarly views, autonomy can be understood as the legally recognized freedom, authority, and capacity of an institution to regulate its affairs, make decisions, manage resources, and perform its functions independently within the limits prescribed by law. The concept serves as the foundation for understanding Local Government autonomy, which concerns the degree of independence enjoyed by Local Governments in managing their political, administrative, and financial affairs.

Local Government Autonomy in Nigeria

Autonomy is what allows Local Governments to function independently within Nigeria's federal structure. The 1999 Constitution as amended establishes Local Government Areas as a distinct tier, and scholars like Aluya (2025) and Ogunnubi (2022) opines that this autonomy is crucial for effective grassroots governance, accountability, and responsive service delivery. It usually comes in three forms: administrative, political, and financial and all three matter for councils to work properly.

Administrative Autonomy

Administrative autonomy means councils can manage their internal operations, staff, and structures without excessive state interference. It gives them the ability to plan and execute projects based on local priorities. Ogunnubi (2022) notes that this is key to making Local Governments Areas functional and responsive at the grassroots.The main aspects include: Personnel management: Councils can recruit, train, and deploy staff across departments like health, education, works, and finance. Oni and Ahmed (2023) opine that this lets them place competent people where they are most needed, especially in rural areas with pressing health or education demands.

Key elements of Administrative Autonomy include:

i. **Departmental organization**

Councils can structure departments to match local needs whether that of sanitation, infrastructure, youth engagement, or community development. Olatunji (2023) found that well-organized councils implement and monitor projects more effectively because responsibilities and reporting lines are clear.

ii. **Policy implementation**

Administrative independence lets councils adapt state and federal policies to local realities. Tobi and Ayodeji (2023) point out that this flexibility helps councils respond quickly to emergencies or development challenges without waiting for State approval.Operational decision-making: It also gives councils control over service delivery and resource allocation.

Ogunnubi (2022) stresses that this responsiveness is what makes governance tangible for citizens whether it's better sanitation, accessible healthcare, or functioning markets.

Political Autonomy

Political autonomy is about councils governing themselves through elected officials and making independent policy decisions that reflect community interests. Yusuf and Ibrahim (2024) describes that it is essential for democratic, transparent, and responsive grassroots governance.

Key elements of Political autonomy include:

i. **Governance through elected representatives**
Councils should be run by elected chairmen, vice-chairmen, and councilors rather than appointed caretaker committees. Oni and Ahmed (2023) note that this gives leaders legitimacy and ensures decisions reflect community will rather than state political agendas.

ii. **Policy formulation and implementation**
Autonomous councils can create and enforce by-laws on sanitation, welfare programs, market regulation, education, and healthcare. Tobi and Ayodeji (2023) stress that this lets councils tailor interventions to local socio-economic and cultural contexts.

iii. **Accountability and citizen participation**
When officials are elected, they are directly answerable to voters. Citizens can monitor their activities, attend public hearings, and vote them out if they underperform. Yusuf and Ibrahim (2024) argue that this strengthens participatory governance and transparency. Autonomous councils can also represent community interests at State and Federal level pushing for resources and policies that address local priorities. Ogunnubi (2022) describes this as giving grassroots voices a seat at the table.

Concept of Local Government Financial Autonomy

Local Government financial autonomy refers to the ability of Local Government Councils to independently manage their financial resources, prepare and implement budgets, generate revenue, and execute developmental programmes without undue interference from higher levels of government. Financial autonomy also includes the authority to utilize allocated funds according to local priorities and developmental needs within the framework of the law (Fagbemi Et al., 2025).

Financial autonomy is the ability of Local Governments Areas to control, generate, and manage their own resources without excessive state interference. Aluya (2025) and Oni and Ahmed (2023) argue that it is essential for councils to meet their constitutional mandates and deliver services efficiently. Financial autonomy is one of the central concepts in this study because it directly relates to the ability of local governments to function effectively as an independent tier of government. In simple terms, financial autonomy refers to the freedom of a local government to generate, manage, control, and expend its financial resources without undue interference from higher levels of government. It is the capacity of a local government to determine its revenue sources, prepare its budget, and implement developmental programmes using its own funds.

The concept of financial autonomy has two main components: revenue autonomy and expenditure autonomy. Revenue autonomy means that a local government has the power to generate internal revenue through taxes, rates, licenses, and fees, as well as to receive statutory allocations directly from the Federation Account. Expenditure autonomy means that the local government has the discretion to allocate and spend its funds on projects and services that address the needs of its people, without requiring approval from the state government for routine operations. In the Nigerian context, the constitutional basis for local government financial autonomy is provided under Section 7(1) and Section 162 of the Constitution of the Federal Republic of Nigeria, 1999, as amended. Section 7(1) guarantees the system of democratically elected local government councils, while Section 162(3) provides that any amount standing to the credit of the Federation Account shall be distributed among the Federal, State, and Local Governments. Section 162(5) further states that the amount standing to the credit of Local Government councils shall be allocated to them and paid directly to them. However, Section 162(6) created the State Local Government Joint Account, which has in practice limited the direct financial independence of local governments.

Afolabi (2022) notes that without financial independence, local governments cannot perform the functions assigned to them under the Fourth Schedule of the Constitution. The author explains that financial autonomy enables local governments to generate revenue from their assigned sources and to spend such revenue on grassroots development without external interference. Eneanya (2021) similarly stress that true fiscal federalism requires that local governments have guaranteed access to funds, the freedom to manage their staff, and the power to make financial decisions within the limits of their resources.

The importance of financial autonomy is particularly evident in the areas of service delivery, accountability, and grassroots development. When local governments have control over their finances, they are better able to respond quickly to community needs such as the construction of rural roads, provision of primary healthcare, maintenance of markets, and sanitation services. Ogunna (2022) maintains that financial autonomy promotes administrative efficiency because local governments are more familiar with the developmental challenges of their communities and can therefore prioritize spending more effectively. Despite its importance, financial autonomy has remained largely theoretical in Nigeria. Many local governments continue to depend almost entirely on statutory allocations from the Federation Account, with weak internally generated revenue bases. The operation of the State Joint Local Government Account has enabled state governments to delay, deduct, or redirect local government funds for other purposes. This practice has weakened the capacity of councils to plan and implement projects independently.

The Supreme Court judgment of 11 July 2024 sought to address this challenge by directing that allocations due to local governments should be paid directly to them. The judgment is therefore expected to strengthen financial autonomy by removing the intermediary role of state governments in fund disbursement.

The Supreme Court Judgment on Local Government Financial Autonomy

The Supreme Court judgment delivered on 11 July 2024 marked a watershed moment in Nigeria's local government administration. The judgment arose from a suit filed by the Attorney General of the Federation, Lateef Fagbem (SAN), against the 36 State governors. The Federal Government sought an order from the Supreme Court to grant full financial autonomy to all 774 local government councils in Nigeria and to restrain state governors from dissolving democratically elected local government leadership.

In its lead judgment delivered by Justice Emmanuel Agim, the Supreme Court held that the continued practice by state governments of receiving, withholding, and controlling funds allocated to local governments was unconstitutional. The Court declared that Section 162(5) of the Constitution of the Federal Republic of Nigeria, 1999, as amended, mandates that allocations due to local governments from the Federation Account must be paid directly to them. The Court further held that the practice of paying such allocations through the State Joint Local Government Account had failed to achieve its purpose and had instead become an instrument for state interference in local government affairs.

The Supreme Court also ruled that it was unconstitutional for state governors to appoint caretaker committees to administer local governments. The Court emphasized that Section 7(1) of the 1999 Constitution guarantees the existence of local government councils administered by democratically elected officials. Consequently, the Court ordered that, henceforth, funds of local governments where democratically elected officials are not in place should be withheld until proper elections are conducted.

According to Ajisebiyawo and Ilawagbon (2024), the judgment represents a major constitutional intervention aimed at restoring the independence, relevance, and operational capacity of local governments in Nigeria. The authors argue that by removing the intermediary role of state governments in fund disbursement, the judgment seeks to address decades of financial emasculation that have rendered many local governments ineffective as the third tier of government.

Similarly, Worugji and Worugji (2024) contend that the judgment reaffirmed the constitutional identity of local governments as an autonomous tier within Nigeria’s federal structure. They maintain that direct access to statutory allocations is expected to improve transparency, accountability, and grassroots development because local governments will be able to plan and execute projects without seeking approval from state governments.

The judgment has significant implications for Local Government administration in the country. Prior to the judgment, the operation of the State Joint Local Government Account meant that funds due to these councils were pooled and disbursed by the State Government. This arrangement often resulted in delays, deductions, and redirection of funds for State priorities. The Supreme Court directive therefore requires that allocations for Local Government Areas be paid directly into their accounts, thereby increasing their financial independence.

Despite the significance of the judgment, implementation challenges have continued to emerge across different states, including Sokoto State. Reports indicate that some state governments have resisted the practical implementation of the judgment due to political and administrative interests. These challenges include delays in conducting local government elections, attempts by state houses of assembly to enact laws that circumvent the judgment, and the absence of institutional structures to manage direct allocations effectively at the Local Government level.

Therefore, while the Supreme Court judgment of 11 July 2024 provides a legal foundation for Local Government financial autonomy, its actual impact depends on the willingness of political actors to comply, the administrative capacity of the councils to manage increased funds, and the existence of accountability mechanisms to prevent mismanagement. This context forms the basis for investigating the underlying challenges of implementing the judgment.

Political Interference and the Supreme Court Judgment of 11 July 2024

The Supreme Court judgment of 11 July 2024 was a direct judicial response to political interference in local government finance and administration. The Court held that the retention and control of Local Government funds by State governments was unconstitutional and ordered that allocations from the Federation Account be paid directly to local governments administered by democratically elected officials.

Nonetheless, the legal clarity of the judgment, compliance remains contested. There is evidence of attempts by some state governments to enact legislation that circumvents the judgment or to delay the conduct of local government elections. This suggests that political interference continues to pose a significant challenge to the operationalization of financial autonomy in Nigeria.

Appraisal of the Judgment: Implications and Policy Challenges

The Supreme Court judgment was widely regarded as a major step toward strengthening local government financial autonomy in Nigeria. Supporters of the decision argued that it would reduce excessive state government interference in local government administration, improve accountability in the management of public funds, and enhance grassroots development through effective service delivery (Modibbo&Chukkol, 2025). The judgment was also viewed as an important constitutional intervention aimed at restoring the financial independence of Local Government Councils and promoting democratic governance at the grassroots level.

Despite these perceived benefits, several legal scholars and public administrators have raised concerns regarding the constitutional and practical implications of the judgment. One major criticism relates to the Court's directive on direct allocation of funds to Local Government Councils. Critics argue that Sections 162(5), 162(6), and 162(8) of the 1999 Constitution clearly establish the State Joint Local Government Account system and assign state governments a role in the distribution of local government funds (Modibbo&Chukkol, 2025). They contend that the judgment appears to reinterpret constitutional provisions in a manner that weakens the constitutional responsibilities of state governments in local government financial administration.

Another concern is that the judgment may create administrative and institutional difficulties in implementation. Although the Court granted financial autonomy to Local Governments, many councils across Nigeria still face structural weaknesses such as inadequate financial management systems, weak internal auditing mechanisms, shortage of qualified personnel, poor internally generated revenue, and overdependence on federal allocations. These challenges may limit the effective implementation of the judgment, particularly in States where Local Governments continue to experience administrative and political pressures.

Furthermore, some scholars have argued that the judgment departs from earlier Supreme Court decisions on the constitutional relationship between State and Local Governments. In Attorney General of Abia State vs Attorney General of the Federation (2006), the Court recognized the supervisory role of states over local governments, while in Attorney General Lagos vs Attorney General Federation(2004), the Court emphasized constitutional limitations on federal interference in state financial matters (Modibbo&Chukkol, 2025). The apparent departure from these precedents has generated debates regarding constitutional interpretation and judicial consistency.

Justice Abiru's dissenting opinion also reflected concerns about the limits of judicial intervention in intergovernmental financial relations. According to the Justice, issues relating to the disbursement and management of local government allocations should primarily remain within the constitutional framework regulating the relationship between state governments and democratically elected Local Government Councils (Modibbo&Chukkol, 2025).

Conclusion

It is to note that, the 1999 Constitution does not expressly recognize Local Government Councils as fully autonomous federating units comparable to the Federal and State Governments. While Section 7 guarantees the existence of democratically elected Local Government councils, States retain significant constitutional powers regarding their establishment, structure, finance, and administration (Modibbo&Chukkol, 2025). This constitutional arrangement continues to create tensions regarding the practical scope of local government financial autonomy in Nigeria.

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