LOCAL GOVERNMENT AUTONOMY IN NIGERIA: ISSUES AND CHALLENGES

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ABSTRACT

The objective of this paper is to critically examine the issues and challenges of local government autonomy in Nigeria. The local government, as the third tier of government in Nigeria, was created to bring the government closer to the people at the grassroots. Despite the local government reforms of 1976, the public believes that the local governments have not met their expectations. Many reasons have been adduced for local governments' non-performance. Many point to the fact that the undue interference of the State governments in managing their finances and ensuring that their stooges are elected or appointed as local government chairmen accounts for the non-performance by most local governments in Nigeria. The 1999 constitution (as amended) is ambiguous because in one breath autonomy is given to the local governments and in another breath the local government council is subjected to the control of the states and the Federal government. However, the issue of the ambiguity was addressed on the 11th of July 2024 when the Supreme Court of Nigeria delivered a landmark judgment affirming the financial autonomy of local governments and that State Governors do not have the power to dissolve elected local government councils. This study adopted a theoretical method based on existing knowledge and recent developments. The findings of the study revealed the non-implementation of the Supreme Court's judgment over a year after the judgment. This is a grave indictment of the executive and the legislative arms of government for keeping silent when the State Governors are not obeying the ruling of the apex Court in Nigeria. This is a great threat to democracy and the rule of law in Nigeria. It is therefore recommended amongst others that the Accountant General of Nigeria should forthwith withhold allocations to States that have failed to implement the Supreme Court ruling. There is also an urgent need for the National Assembly to amend the constitution to reflect local government autonomy.

KEYWORDS: Autonomy, local government, issues, challenges, and rule of law.

INTRODUCTION

Local government administration began in Nigeria during the pre-colonial period. It was the form of government the Nigerian people adopted in organizing their local affairs, and it worked perfectly well for the administration of the communities.

However, the advent of the British colonial administration in Nigeria brought about a change in local government administration, resulting in a change of leadership style from the traditional to the British colonial government. The pre-colonial era witnessed traditional forms of governance, while the colonial period introduced more structured local administration (Unini,2025). The colonial administration of local government was based on an Indirect rule system. This required that administration at the local level should be carried out through the existing traditional rulers and institutions. The Indirect rule system through the traditional rulers, which recognized the traditional rulers as the sole authority, met with strong resistance from the people in the southern part of Nigeria. In the Southwest, where there were existing traditional institutions, the traditional rulers were not recognized as absolute rulers. In the Northern part of the country, especially in the Muslim-dominated areas, the Indirect Rule system was highly accepted due to their existing traditional system, which recognized the monarch (Emir) as the absolute sole authority. The Emirs were recognized as both spiritual and political heads. However, it was unsuccessful in the Southeast because there was no existing traditional institution; it was more of a republican-consensus.

Therefore, local authorities were partially successful in the northern region but unsuccessful in the eastern and western regions. The local government council is usually created to bring government closer to the people, and that is why it is said to be a grassroots government. The participation of the citizens in governance is one of the underlying precepts of democracy.

Local government administration is said to be the third tier of government in a federal system of government. As the third tier of government, the local government is created based on people's culture and expectations. According to Unini (2025), local governments play a crucial role in grassroots development, governance, and the delivery of public services

The 1976 Local Government Reforms sought to make local government in Nigeria the bedrock of national politics. The reform was a significant turning point, as it aimed to create a uniform system of local government across the country. The reform recognised local governments as a distinct tier of government, with defined responsibilities and autonomy.

In this way, H. V. Akpan in Adeyemo (2005) avers that local governments can be seen as the breakdown of a country into smaller units or localities for administration, in which the inhabitants of the different units or localities concerned play a direct and full part through their elected representatives, who exercise power or undertake functions under the general authority of the national government. This presupposes that local government exists in such a place where elections take place as and when due to enable the people have direct or indirect participation in matters that concern them. It also commutes decentralisation of power or authority.

The 1999 Constitution of the Federal Republic of Nigeria (as amended) provided the legal basis for local governments. The country consists of 774 local government areas, and each is expected to be governed by an elected council. The remaining part of this paper is structured into five parts, namely: literature review, theoretical framework, methodology, issues and challenges, recommendations, and conclusions.

LITERATURE REVIEW

History of local government in Nigeria

Before the colonisation of the geographical area presently known as Nigeria, the existing cultural groups had one form of local administration or another. Local government administration is one of man's oldest institutions. The earliest form of local administration existed in the form of clan and village meetings. It should be noted from the outset that, before the advent of British Administration in Nigeria, there were some forms of local government administration. During the pre-colonial period, there were powerful empires and kingdoms such as the Oyo Empire, Benin Empire, Borno Empire, Sokoto Caliphate, Jukun Kingdom, Nupe Kingdom, and Igala Kingdom, among others. These empires and kingdoms had other smaller districts, wards, towns, and villages that were subjected to them. The subordinate governments operated their own unique administration suitable for their cultural and religious needs and aspirations. The bulk of the administrative activities of these kingdoms and empires took place at these levels. This form of administration could be referred to as Local government.

Local government administration in Nigeria during the pre-colonial period was the form of government the Nigerian people adopted in organising their local affairs, and it worked perfectly well as the administration in place, especially that which was practiced in Northern Nigeria with some modifications (Okorie et al, 2025). The Northern part, comprising Hausa and the Fulani, practiced a highly centralised form of government with the Emir serving as both the political and religious leader. However, the Emir delegated his power to the district heads to oversee the districts that made up the emirate. While in the Western part, the Obas firmly held power over towns, and the power was delegated to the "Baales" who, in turn, administered towns and villages and paid royalties to the Oba at a specified time of the year. In the Midwest, which was formerly under the West, the Oba of Benin was very powerful and appointed "Enigies" to help administer towns and villages under his kingdom, and they paid royalties to him at the end of the year. The institution of the Oba was the highest and most important in the Benin traditional system. The Oba, before the British occupation in 1897, was a sovereign monarch of the Benin Empire around whom political, economic, ritual, religious, and social obligations revolved (Emezi, 1979). The Eastern part had the Igbos, who were republicans and egalitarian in nature. Notwithstanding that it was a republican society, the "Ohaneze" (an assembly of men) sat at the then village square to make decisions on behalf of the people.

Today's democracy originated and developed along the lines of local governance initiative in the ancient Greek City States. Aghayere (2008) states that in other parts of the world, local governance was developed along the people's culture and expectations, and the system was tied to the norms and practices of the people. The modern local government administration in Nigeria can be traced to the colonial period. From a historical perspective, modern local government administration in Nigeria can be traced to the British system of local government.

According to Asaju (2010), the advent of British colonial administration in Nigeria brought about a change in local government administration in which the method of leadership changed from the traditional to the British colonial government. The colonial administration of local government was based on an Indirect rule system. The indirect rule system through the traditional rulers, especially the recognition of traditional rulers as the sole authority, met with strong resistance from the people in the southern part of Nigeria, because the traditional rulers in the Southwest were not recognized as absolute rulers. In the Southeast, there was no existing traditional institution. The traditional system in the East was more of a republican-consensus.

In the Northern part of the country, especially in the Muslim-dominated areas, the indirect rule system was widely accepted based on the existing traditional system, which recognized the monarch (Emir) as the absolute sole authority. However, the resistance and the various riots and other political disturbances that followed necessitated the various reforms in the 1930s and the 1940s, which culminated in the establishment of the Chief-in-Council in place of the Sole Native Authority.

Local government in Nigeria

The local government, as a third tier of government in Nigeria, is established by law to stimulate development at the grassroots. Local authorities are created essentially to provide the opportunity for local people to participate in local decisions and local schemes within the general national policies, and to act above all as local centres of initiative and activity conducive to development (Okorie et al, 2025). They are assigned some responsibilities to perform alone or in collaboration with the state governments, with the hope of attaining rural development. This helps to bring governance to the grassroots. Odo (2014) states that local governments provide the foundation upon which other structures of governance (state and federal) are created. Nigeria became a republic on the 1st of October 1963. Nigeria, as a federal republic, operates three tiers of government: federal (or central), state, and local government.

The 1976 Local Government Reforms were aimed at making local governments in Nigeria the bedrock of national politics. In this way, H. V. Akpan (cited in Adeyemo, 2005) sees the local government as the breakdown of a country into smaller units or localities for administration, in which the inhabitants of the different units or localities concerned play a direct and full part through their elected representatives, who exercise power or undertake functions under the general authority of the national government.

The primary objectives of the 1976 Local Government Reforms are as follows:

(a) To make appropriate services and development activities responsive to local wishes and initiatives by devolving or delegating them to the local representative body.

(b) To facilitate the exercise of democratic self-government close to the grassroots level of our society, and to encourage initiatives and leadership potentials.

(c) To mobilise human and material resources through the involvement of members of the public in their local development; and
(d) To provide a two-way channel of communication between local communities and government (both state and federal) (FGN, 1976).

The local government has some defining characteristics, which include operating in a restricted area within a nation or state; elected or non-elected representatives; and a measure of autonomy, including the power of taxation. This means that local government is a system of local authority created by law, having a defined territory, and a reasonable degree of autonomy for carrying out its functions. It is the closest level of government to the people at the local level. Local governments generally include counties, municipalities (cities, towns, and villages), townships, and special districts.

The 1999 Constitution of the Federal Republic of Nigeria (as amended) provides the legal foundation for the establishment and administration of local governments. Sections 7 and 8 of the Constitution collectively state that: (i) The government of every state shall, subject to Section 8, ensure that local governments are democratically created and maintained. (ii) Local governments are recognized as a distinct tier of government with assigned functions essential for community development. Despite these constitutional guarantees, state governments have historically exercised undue control over local councils, limiting their ability to function effectively.

Local government autonomy in Nigeria

The history of the Nigerian local government system has been characterized by yearnings for democratization and autonomy to enable the local governments to assume their socio-economic and political functions of transforming their local communities (Odo, 2014). This thinking accelerated the demands for the right to participate in local politics. Before the adoption of a uniform local government system in Nigeria following the 1976 Local Government Reforms, issues and problems of local governments were entirely left to the whims and caprices of the regional and later state governments. The regional or state governments, without exception, modified and manipulated local government systems and institutions as they considered expedient. These situations whittle down the power and autonomy of the local government authorities

Local government autonomy refers to the constitutional and administrative independence of grassroots administrations to manage their affairs without undue interference from state governments, encompassing fiscal, political, and operational decision-making. In Nigeria, this principle is enshrined in Section 7 of the 1999 Constitution but remains largely unimplemented, as evidenced by state-controlled joint accounts that restrict financial independence for local governments. In principle, local governments are presumed to be independent and functional units of governance closest to the people at the grassroots. However, in practice, their autonomy has been severely undermined for decades by state governments' control over finances, administration, and elections (Lamidi, 2025). Local governments in Nigeria are heavily reliant on state governments for financial allocations, limiting their autonomy and ability to independently manage resources for effective service delivery (Kucici & Buratai, 2025).

Odoh (1991) defines autonomy in the context of local government administration as the ability and capacity of local governments to act towards defined goals. Indeed, local government autonomy refers to the relative discretion that local governments enjoy in regulating their own affairs. The goal of local self-government is to give most of the people the opportunity to participate in the political process in which they determine their own development. However, there cannot be absolute local government autonomy due to the interdependence of the three tiers of government. Thus, local government autonomy connotes relative independence of local government from state and federal government control over matters of grassroots governance. Though the local government is said to be non-sovereign, that does not preclude autonomy in its sphere of authority. The issue of autonomy is therefore fundamental to the efficiency and effectiveness of the local government in its service delivery functions at the grassroots.

Local government autonomy is perceived as local self-government or grassroots democracy (Adeyemo, 2005). Grassroots democracy is primarily aimed at giving most people the fullest opportunity to participate in determining their own destiny. Nwabueze (1983) noted that autonomy under a federal system means that each government enjoys a separate existence and independence from the control of the other governments. In other words, it is an autonomy, which requires not just the legal and physical existence of an apparatus of government like a legislative assembly, the executive, the judiciary, etc., but each tier of government must exist not as an appendage of another. Every level of government, federal, state, and local government, must exist as an autonomous entity in the sense of being able to exercise its own will in the conduct of its affairs free from the direction of another level of government. Nwabueze (1983) asserted that autonomy would only be meaningful in a situation where each level of government is not constitutionally bound to accept dictates or directives from another. He stressed that the autonomy of local government under a federal system means that each government enjoys a separate existence and independence from the control of the other governments. It is an autonomy, which requires not just the legal and physical existence of an apparatus of government like a legislative assembly, governor, or court, but that each government must exist not as an appendage of another government but as an autonomous entity in the sense of being able to exercise its own will in the conduct of local affairs. This means that autonomy would only be meaningful if and where each level of government is not bound by the constitution to accept dictates or directives from another.

According to the Centre for Democratic Studies, Abuja, in Adeyemo (2005), local government autonomy refers to the relative discretion that local governments enjoy in regulating their own affairs. That is, the extent to which local governments are free from the control of state and federal governments in the management of local affairs. Davey (1991) argued that local government autonomy is primarily concerned with the question of responsibilities, resources, and discretion conferred on the local authorities. It is thus presumed that the local government must possess the power to make decisions over its internal affairs independent of external control, within the limits of power laid down by the law. Similarly, local governments must garner sufficient resources, particularly finance, to meet their responsibilities. However, there cannot be absolute autonomy or absolute local self-government within a sovereign state. If local governments were completely autonomous, they would be sovereign states. Thus, local government autonomy in the context of the Nigerian state simply means the relative independence of the local government from control by both the state and federal governments.

THEORETICAL FRAMEWORK

This study is anchored on the agency theory advocated by Zimmerman (1977). He is a trailblazer for being the first to introduce agency theory in governmental accounting research by examining the political incentives associated with the production of accounting information for municipalities. Zimmerman posits that every agency is used to analyse the municipal accounting environment based on the following assumptions: (i) all economic units are rational, wealth-maximizing individuals, (ii) nonprofit entities are collections of interacting economic agents, and (iii) accounting systems are the product of the rational choices made by the economic agents.

From the foregoing, Zimmerman illustrated the agency problems in governments. An agency problem exists in local governments (county) because politicians are the elected agents of the electorate. There may be a conflict of interest between the principal (electorate) and agent (politician). which may result in the agent shirking responsibilities, corruption, or involvement in illegal acts.

The voters are the politicians' principals, and the voters' welfare is thus linked to the performance of their agents (Eichie & Garuba, 2024). The public officials' actions affect the voters' welfare directly through the politicians' power to levy taxes and to determine the mix and quality of services provided by the nonprofit entity. Voters are affected, in a less direct manner, by the results of politicians' actions, which change property values. According to Zimmerman (1977), the voter is the 'supreme principal', and the elected officials respond to the voter to maximize their own expected utility.

Therefore, adopting the theory of voter rationality tends to support the hypothesis that voters are rational and vote to protect their interests. For example, cities that are densely populated and low income and business activity levels tend to support mayors (local government chairman) that relied less on short-term debt and reduction in services than their counterparts' cities with high income levels and high business activity ratios tend to re-elect mayors that increased public protection services such as police and fire departments. On the other hand, cities with high levels of poverty and low family income re-elect officials who tend to maintain lower levels of deficit financing and increased funding of welfare expenditures. It must be pointed out that this analysis works in developed nations where votes count, and elections are free, fair, credible, and democratic. The reverse is the case in developing countries, especially Nigeria, where local government elections are manipulated by State governors to ensure their stooges are in power (Eichie et al, 2024). The trend whenever local government elections are conducted is that the party in power in the State wins all the seats contested for. This does not give room for growth and development.

METHODOLOGY

This paper adopted a qualitative research methodology. In this research, we employed visual or textual analysis (from books, journals, magazines, or videos) for data collection. In other words, we employed secondary sources of data as a basis for our analysis.

ISSUES AND CHALLENGES OF LOCAL GOVERNMENT AUTONOMY

Some of the issues and challenges of local government autonomy are bureaucracy, financial dependence, constitutional amendment, non-implementation of Supreme Court ruling, threat to democracy, lack of free and fair elections, undue state interference, corruption, and financial misappropriation.

Bureaucratic issue

It is sad to note that after more than one year of the historic judgment of the Supreme Court, it has yet to be implemented and is politically contested. The Central Bank of Nigeria (CBN) and the Office of the Accountant-General introduced procedural hurdles such as mandatory audits, profiling of Local Government accounts, and signatory authentication before direct payment could commence. These measures by the CBN and the Accountant-General are uncalled for and not within their purview. The local governments do not report to the CBN or the Accountant-General of the Federation. Theirs is to pay the monthly allocations directly to the local governments' accounts as per the Supreme Court ruling. However, they are being used by the State Governors to introduce bureaucratic bottlenecks to delay justice and deny citizens the full benefits of the ruling. It is disheartening that the CBN Governor and the Accountant-General will have the audacity to not implement the judgment of the Supreme Court. Thus, it shows that Nigeria does not respect the rule of law. Some State governments have continued to undermine the process through legislative backdoors. Despite the Supreme Court ruling, some states continue to channel funds through the Joint State-Local Government accounts or create new administrative bottlenecks to maintain influence over local government finances.

Financial dependency issue

Local governments remain despairingly dependent on state governments for funding, appointments, and policy direction. This subjugation undermines their ability to make independent decisions that serve local communities. Adebayo (2025) highlighted the lecture titled "Local government autonomy in Nigeria: The impact, prospects and challenges" delivered by Dr. Abdulfatai Buhari at the grand finale of the 3rd anniversary of Ibadan Mega Voice. In his lecture, he pointed out that the Joint Accounts Committee (JAC) and a lack of financial autonomy are the major factors hindering development at the local government level. He further explained that many local governments in Nigeria suffer from stunted development because of their dependence on state governments. He gave an instance that local councils in Ebonyi State were unable to complete primary health centre projects because the state governments withheld funds from the joint account.

From the foregoing, it shows that financial dependence is a critical challenge. The joint account systems allow state governments to manage funds meant for local councils, often leading to misappropriation or diversion. This has reduced local governments to mere administrative agents rather than autonomous development institutions. The financial dependence of local governments on State governments has adversely limited their autonomy and ability to independently manage resources for service delivery. Despite the constitutional recognition of local governments as the third tier of government, they have remained largely subservient to state governments, primarily due to financial and administrative dependence (Bello, 2025).

Constitutional amendment issue

The 1999 constitution (as amended) is ambiguous because in one breath autonomy is given to the local government and at another breath the local government council is subjected to the control of the states and the Federal Government. The 1999 constitution still treats local governments as creations of the states, granting state governors substantial oversight powers, which presently conflict with the Supreme Court's judgement of July 11th, 2024. Therefore, this calls for a constitutional amendment to give the local governments full autonomy. The National Assembly should urgently set in motion the necessary machinery to amend sections 7 and 162 of the Constitution (as amended) to grant local governments full autonomy. However, the main challenge is that most of the National Assembly members lack the political will to do the needful.

Non-implementation of the Supreme Court's Judgement

Nigeria's Supreme Court delivered a landmark judgement on July 11, 2024, that reawakened hope for grassroots democracy. In Attorney-General of the Federation v. Attorney-General of Abia State & 35 Others (SC/CV/343/2024), the apex court ruled that the State–Local Government Joint Account contravened the Constitution and therefore stood abolished. The Court ordered that allocations from the Federation Account should henceforth be paid directly to Local Government Councils, freeing them from decades of financial bondage under State governments. In the words of the Court: "The Local Government Council allocations from the Federation Account should henceforth be paid directly to the Local Government Councils." It further affirmed that "State Governments act merely as agents for Local Governments" in handling federal allocations and declared the dissolution of elected councils and the appointment of caretaker committees by governors as illegal and unconstitutional. The pronouncements were clear, bold, and transformative, a reaffirmation of Section 162 of the 1999 Constitution, and a moral correction to decades of fiscal subjugation. However, after over a year of judgment, it has yet to be implemented.

Falana captured it all during his lecture at the 4th Anniversary of the late Yinka Odumakin, organized by the Oluyinka Foundation in April 2025, Lagos (Peoples Gazette, 2025). He posits that it is only when you have a Kabiyesi (king) in power that the judgments of courts, particularly the Supreme Court, are treated with ignominy. The regime chooses and picks whichever judgment it likes to comply with and obey." He cited other examples, such as the refusal of the government to swear in Baruwa as the National Union of Road Transport Workers Chairman, after the Appeal Court judgment in his favour. According to Falana, "Another thing that will interest you currently is that the National Union of Road Transport Workers had an election in August last year. Baruwa was re-elected. His opponent, M. C. Oluomo, went to the National Industrial Court and lost. He went to the Court of Appeal, which is the Supreme Court on Labour matters, and he also lost. As I am talking to you, Oluomo, not elected by the members or approved by the court, is the one at the secretariat of that union today, whereas Baruwa is kept outside the secretariat of the union." He also criticized the actions of Kogi State Governor, Usman Ododo, in attempting to ban rallies, meetings, and convoy movements, which he described as an illegal order. The Governor did that to prevent Senator Natasha from going to a rally.

Falana also reiterated that the suspension of Natasha by the Senate, led by Godswill Akpabio, was illegal. He referred to multiple court rulings that had already ruled such suspensions unconstitutional, citing examples of Senator Ali Ndume and Senator Ovie Omo-Agege, both of whom had previously won court cases after being suspended. Despite these court rulings, the Senate President, Godswill Akpabio, decided to pursue illegality by suspending Natasha because he believes he is above the law. Unfortunately, he is a senior lawyer.

A situation where the executive arm of government at both the Federal and State levels selects which of the rulings of the apex court to implement is a great threat to democracy and, if not urgently addressed, may lead to chaos and the end of democracy in Nigeria. This is a very bad precedent that should be nipped in the bud urgently. It is sending a very bad signal to potential foreign investors who may not be interested in investing in a country that does not obey the rule of law.

Lack of Free and Fair elections

Local government elections in Nigeria have always been marred by electoral fraud, controversies, and rigging. Most of the citizens concerned do not have confidence in the State Independent Electoral Commissions (SIECs) in conducting free and fair elections at the local government levels because they believe such commissions could be influenced by the State Government. According to Eichie et al (2024), local government elections in Nigeria are manipulated by State governors to ensure their stooges are in power. Therefore, there is a clamour for the Independent

National Electoral Commission (INEC) to take over the conduct of local government elections in Nigeria.

Corruption and financial misappropriation

The poor performance of local governments over the years has been attributed to corruption and the incompetence of local government officials. The lack of accountability and transparency at the local government level has resulted in widespread corruption and misappropriation. Hence, basic infrastructures are lacking in most of the local governments. What abounds in most states of the federation is that of a caretaker or management committee made up of party faithful who are not familiar with the locality but are appointed to run the affairs of the local government (Tobi & Oikhala, 2021). This results in a disconnection between those who run the local governments and the people at the grassroots.

CONCLUSION

No doubt local governments play a crucial role in grassroots governance, allowing communities to participate in decision-making processes. However, the effectiveness of local governance is often undermined by undue interference by the State Governors, lack of financial autonomy, corruption, lack of free and fair elections, etc. These have adversely affected developments in the local governments. It was with great joy that most well-meaning Nigerians celebrated the remarkable judgment of the Supreme Court on the 11th of July 2024, granting local governments full financial autonomy, and that State Governors do not have the power to dissolve elected councils and replace them with Caretaker Committees. On a sad note, over a year after the Supreme Court's ruling, it has yet to be implemented. This shows that the government does not respect the rule of law, and it is a very bad signal to potential foreign investors, because they will not want to invest in a country where the rule of law is not obeyed.

Having explored the local government autonomy in Nigeria and taking into consideration issues and challenges, we proffer the following recommendations:

1. The National Assembly should put the necessary machinery in motion to amend Sections 7 and 162 of the 1999 Constitution (as amended) to grant the Local governments full autonomy. The National Assembly members should be above board and do the right thing in the national interest.
2. There is an urgent need for electoral reforms at the local government levels. The conduct of elections at the local government level should be handled by INEC (Independent National Electoral Commission). The State Governors will not be able to influence or have control over INEC. The State Electoral Commission should be abolished. This will encourage free and fair elections and add credibility to the conduct of such elections, provided INEC does not compromise.
3. People at the grassroots should demand accountability and transparency at the local government levels to guard against corruption and mismanagement. The

absence of transparent auditing systems and citizen participation platforms creates loopholes for corruption and mismanagement. This is the aspect that the State governments point to often to justify their control over the local governments. The irony of it is that most of the State governments created such an environment to divert the local governments' funds to their private pockets.

4. The Federal Government should have the political will to obey the rule of law. This will attract foreign direct investments and prevent the threat to democracy. This is because any country that does not respect the rule of law is inviting anarchy.
5. Improve internally generated revenue (IGR). The local government should devise a means to improve its internally generated revenue instead of totally relying on statutory monthly allocations. The use of third parties to collect levies should be stopped because it is only a small percentage of the revenue collected that goes to the local government.
6. Introducing and establishing Local Government Fiscal Responsibility Commission – This will help to ensure compliance with fiscal prudence, auditing, and budgetary standards.
7. The Accountant General of the Federation should forthwith withhold statutory monthly allocations to States that have failed to implement the Supreme Court ruling.

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