

**PROPERTY TAX ADMINISTRATION AND DEVELOPMENT IN
ENUGU NORTH LOCAL GOVERNMENT**

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ABSTRACT: This paper examined administration of property tax and the performance of Enugu North Local Government, Objectives among others include to find out the extent at which property tax contributed to road construction in Enugu North L.G.A, to examine the extent at which Enugu North L.G.A. has utilized property tax to provide gainful employment to the people, The theory adopted in this study is Democratic Participatory Theory propounded by Jean Jacques Rousseau in 1896 and later promoted by J.S. Mill and G. D. H. Cole (Gberevbie, 2017). The democratic participative theory assumes at the most general level the participation of those who will be affected by the decisions, ensures participation in process and maintains that the rationality of the decision depends on their inclusion, The findings revealed that budget preparation and implementation by Enugu North Local Government Area of Enugu State engendered grass root development, Citizen's participation in decision making at the local government level also promoted development in Enugu North Local Government Area of Enugu State among others. The study recommended that; local government council should be allowed to formulate and implement their budgets as this will promote the actualization of policy demands of the local people, The citizens at the local government level should be allowed to participate actively in the policy making process and to do this, qualified citizens should be supported during local government elections as they would drive the economic agenda of the local government towards the realization of its objectives.

Keywords: Administration, property tax, performance local government

Introduction

Local Government is one of the three tiers of government in Nigeria constitutionally established to foster and mobilize local communities to participate in national development process, (Aloa, 2018). The local government is constitutionally responsible for deciding the needs of the community and providing services such as primary health care, waste disposal, creation and maintenance of markets, parks, lands and other recreational sites, and so on. This is anchored on the grounds that development is defined as the overall transformation of lives of the people through job creation, qualitative health and education services, provision of security and road. which is the basic responsibilities of government at all levels, (Iyang, 2015).

Decentralization was also seen as inevitable in the wake of the 1976 reforms as some significant functions of state governments were devolved to local councils to harness local resources for development. As the third tier of government, the local government administration received statutory grants from federal and state governments, and is expected to serve as development agents, especially in rural areas. The federal and state governments made efforts at other reforms targeted at making development planning and service delivery more responsive to local needs. Such reforms improved participation of citizens at the grass-roots and the cultivation of local leadership, (Makinde, 2015). This also enabled a two-way channel of communication between local communities and government at both state and federal levels.

Furthermore, in 1979, section 7 of the 1979 constitution provided for a democratically elected local government council, but this constitutional provision was neglected by the Shehu Shagari regime between 1979-1983. Elections were not held, and this necessitated the use of sole administrators who were appointed. Likewise, between 1983 and 1984, the Muhammadu Buhari military regime continued with the system of appointing sole administrators. For the Ibrahim Babangida regime (1985-1993), enhancing the autonomy of the local government took center-stage. The Ministry of Local Government was abolished and the executive and legislative arms were established in local councils. Federal allocations were also paid directly to local government without passing through the state governments. The regime also increased local government statutory allocation from 15 percent to 20 percent, (Ayuba, 2012).

The most recent attempt at local government reform was made by the 8th National Assembly. The Fourth Alteration Bill, No. 6, 2017, aimed at strengthening local government administration in Nigeria by guaranteeing its democratic existence, funding and tenure of local councils. The reform moved by the 8th Assembly is not unconnected with the failure to observe the principle of separation of powers between the state and the local government. This perhaps is the most audacious attempt to revive and make relevant the local governments and once passed into law and effectively implemented, will allow the local government to live up to its roles as enshrined in the amended 1999 constitution, (Aloa, 2018).

However, despite the numerous reforms to make local governments more effective, challenges of poor financing and limited revenue, limited autonomy, poor political leadership, lack of basic social amenities such as electricity, transport and telecommunication facilities have hobbled governance at the grassroots. Working in collaboration, the federal and state governments increasingly take more power and roles in the concurrent list in addition to the federal government's own exclusive list. The two thereby leave little or no breathing space for the local government. At present, many local governments are merely provided funds with which to pay salaries with very little substantive governance at that level. In addition to these is the inexperienced and unqualified personnel, corruption and misappropriation of funds, lack of accountability and transparency, lack of local plans and weak programming capacity. Also, political instability and deficient good governance models have all compounded the effective running of local governments. These are challenges holding down the system, which need to be resolved in order to revitalize effective service delivery.

Also, Ude (2020) examining the situation of local government administration in Enugu State, explains that there is need to ensure non-interference but cooperation and collaboration which will put governance at the local level back on its feet. With adequate access to resources, local governments can also speed up development across the nation. The various laws from which the federal government draws its powers to control the finances of local governments would need to be reviewed and all the clauses that have hampered local government administrations removed. This will create a breathing space for local councils to function and drive rapid and meaningful development at the

grassroots. It must be understood that ineffectiveness and inefficiency at the local level will eventually lead to pressure, economic and political, on the state and federal levels. Hence, this study seeks to find out ways of improving development at the local governments with specific reference to Enugu North Local Government Area of Enugu State.

Statement of the Problems

Residents of rural communities in Enugu State just like their counterparts in Nigeria have continued to bemoan poor development initiative by local government administration. According to Ude (2020), most people at the grass-root in Enugu State, explained that local government administration has been unable to provide job for the people, most village roads are still not motorable, health facilities are dilapidated, most primary schools lack basic and modern facilities such as buildings and desks. Yet, these issues fall within the ambit of the local government as provided in the 1999 constitution of the Federal Republic of Nigeria.

Undoubtedly, the people have identified dictation of do's and don'ts, financial oversight and supervisory powers granted by the constitution to the state governments as a major impediments for the local government to make policies that will engender development at the grass root. This might be argued to be right considering the fact that local government budget are considered and approved by both state legislators and executives. In addition, the State Ministry of Local Governments still pokes their eyes into the affairs of the local government. This Ministry uses substantial amount from local government as stipend for oversight functions. Lack of local plans and weak programming capacity, political instability and deficient good governance models have all compounded the ineffective running of local governments.

Furthermore, the practice of State -Local Government Joint Account (SLGJA) in which the state is seen as the Overseer and Trustee of Federal and State allocation to local government paved way for the state to siphon local government funds. Most of the fund is argued to be used in funding Traditional Rulers across Nigeria, thereby reducing money that should have been used to promote development at the grass-root. In addition, the hiring and firing mechanism of instituting local government officials either through the use of State Independent Electoral Commission to instill cronies of the ruling party or

appointment of the officials make matters worse as the beneficiary has to dance to the tune of their benefactors at the expense of the rural dwellers. Rural dwellers are virtually neglected in policy initiation, hence cannot contribute to issues affecting them.

In addition, the geometrical increase of local government in Enugu State with the creation of Development Centers has no significance in grass root development. While admitting that Development Centers which are carved out from the 17 local government areas have helped in job creation in the state, yet, they are faced with large scale of inefficiency in service delivery as a result of non-qualifications and non-competence of the management team. Since the adage that he who pays the piper dictates the tune. The local government structure is negatively influenced by her personnel who only represent the interest of the people that appointed them to the position occupied to the detriment of the masses.

Objectives

The broad objective of the study is to examine ways of improving development in Nigerian local government areas, using Enugu North L.G.A. of Enugu State as a pointer. The specific objectives of the study include;

- 1) To examine the extent at which budget preparation and implementation by local government engenders grass root development in Enugu North Local Government Area of Enugu State.
- 2) To find out the extent at which citizen's participation in decision making at the Local Government level promote development in Enugu North Local Government Area of Enugu State.
- 3) To examine the impacts of Empowerment Agency on effective service delivery in Enugu North Local Government Area of Enugu State.

Theoretical Framework

The theory adopted in this study is Democratic Participatory Theory propounded by Jean-Jacques Rousseau in 1896 and later promoted by J.S. Mill and G. D. H. Cole (Gberevbie, 2017). The democratic participatory theory assumes that participation of those who will be affected by decisions ensures participation in the process and maintains that the rationality of the decision

depends on their inclusion. Participation often involves consultation (Baiochhi, 2005). The exponents of this theory believe that local government exists to bring about democracy in the rural areas and to create opportunities for local people to participate in democracy. This democratic participatory theory emphasizes the value of representative government.

Participatory democracy is not a novel concept and has existed under various political designs since the Athenian democracy. J. S. Mill and G. D. H. Cole, argued that political participation is indispensable for the realization of a just society. Nevertheless, the sudden invigorating and popularity on this theory in the academic literature only began in mid-19th century, (Iyang, 2015). One conjecture is that the revival of political participation's significance was a natural progression from the growing assessment that representative models of democracy were in decline; increasingly inorganic relations between the elected elites and the public, diminishing electoral turnouts, and ceaseless political corruptions are often considered as the rationales behind its alleged crisis. Another, as argued by David Plotke, is that the proponents of participatory democracy were originally the critics of 'minimal democracy', a theory popularly established by Joseph Schumpeter, (Ayuba, 2012)

Review of Related Literature

Meaning of Local Government

Local government represents the third tier of governmental organization in Nigeria; the others being the federal and state governments. Local government in the communal sense means people's political instrument to participate in resource allocation, distribution and power acquisition. An in-depth analysis of this definition converges with the broad objectives of local government, which are political participation, efficient service delivery and resource mobilization. Political participation concerns the desire to involve local citizens in the management of local affairs. Efficient service delivery, which is closely knitted with the above factor, is to ensure that the basic needs of local citizens are met as speedily and as efficiently as possible. Resource mobilization is to provide a framework within which local resources, both human and material are effectively mobilized

Frequently, the term "grassroots administration" is employed as this has the additional advantage of graphically describing the location of this governmental

arrangement. In reality, it is not vested with the powers and resources that it deserves. It is also ironical that the Nigerian situation negates the essence of federalism (which is decentralization) by being highly centralized. Elsewhere, where the ideals and strategies for effective development have been understood the right way, local government is the focus of government efforts at promoting development. It becomes obvious overtime that to effectively develop, the people must be adequately mobilized.

A purposeful combination of the local (peoples') effort/energies with that of government having the objective of improving socio-economic conditions and encouraging political participation is a key factor in rural development. It represents the objective expression of the energies of mobilized rural communities in concrete and tangible projects such as roads, clinics, schools, potable water and other communal initiatives that benefit the people. Ezeani (2006) posits that "local government is generally seen as a veritable agent of development and grassroots participation in the democratic process".

Local government particularly in developing countries is seen as a veritable instrument for rural development. Consequently, all over the world, local governments have been assigned some functions under the law, (Ezeani, 2006). The extent to which local governments have been able to achieve the objective of rural development is the focus of this study. Other reasons for the creation of local government identified which are crucial to this work are "to make appropriate services and development activities responsive to local wishes and initiatives by devolving or delegating them to local representative bodies" and "to sensitize and mobilize the various communities in their areas of authority in order to get involved in the overall development of their areas", Ezeani (2006). It is highly debatable if local governments in Nigeria have been able to effectively meet these and other lofty goals of their creation.

The local government in Nigeria is an indispensable tier of government in the Nigerian federal system. It is deeply rooted in the law of the land and derives its powers from the constitution. Section 7(1) of the 1999 constitution of the Federal Republic of Nigeria states that "the system of local government by a democratically elected local government council is under this constitution guaranteed". From the above, it is clear that the local government is backed by law and administratively should have a democratically elected representatives of the people who are charged with the responsibility of moving the government

towards attaining sustainable growth for national development. Local government can be defined as a political authority which is purposefully created by law or constitution for local communities by which they manage their local public affairs within the law/constitution.

Proceeding from the above, the following characteristics are basic to local government. Local government must be granted autonomy and independence and be clearly recognized as a tier of government with little or no direct control by the central government. Local government must have clear and legally recognized geographical boundaries. Structure in this sense refers to its single-tier unified system that is officially recognized in the 1999 Constitution of Federal Republic of Nigeria. Also, the population of the LG according to LG Reform of 1976 is between 150,000 800,000. Local governments must possess corporate status, including the power to raise sufficient revenue to perform assigned functions. Devolution involves the need to "develop local governments as institutions". It also entails reciprocal, mutually benefiting and coordinate relationships between central and local governments.

Local Government Administration in Nigeria

Nigerian local government system has gone from different pre-colonial political systems, such as the Igbo, Hausa and Yoruba political systems, to the modern system of local government. It has also gone through a lot of reforms to become what we know nowadays. Local government administration in Nigeria has passed the four distinct stages of development. The first epoch took place from 1946 to 1966, the second epoch lasted from 1967 to 1976, and the final stage started from 1976 and exists till date, (Adoti, 2018).

Long time ago, Nigeria was ruled by the colonial government and the local government was called the Administration System or Native Authority. It was a system consisting of unconditional colonial ruling classes or "traditional institutions of chiefs and other traditional rulers of the natives under the supervision of British Administrative Officer". But this kind of local government system was not sufficient because it consisted of only chiefs and rulers. There was no chance for local people to be elected or to have their voice heard. It is obvious that not everything was perfect in the system of local administration, and at that time the existing governing structure was only the remains of colonialism (Nnamani, 2012).

However, the leaders decided to create a new system which would suit the interest of local people, but kept failing at achieving this or satisfying the interest of the people. For example, the Native Authority leaders were expected to be able to levy and collect tax for the salaries of the chiefs and other officials and services of the authorities, but not all local communities got accustomed to this new rule. Therefore, they also had their own traditional ways of carrying out such services. In short, the lack of Western education and modern approach to the ruling made the governance insufficient. The Native Authority system did not belong to legislators, executives or administrators systems. All rulers were just administrative couriers for the colonial officers, (Nnamani, 2012).

In 1946, the system of local government in Nigeria was changed to the Sole Native Authority System. As the Sole Native Authority System was put in action. Egba women all expressed their disgust, saying that this type of Sole Native Authority System hastened the marginalization of women and increased the gender imbalance in governing system. In an attempt to defend the Sole Native Authority system's principles, in 1947, the last colonial Secretary of State, Lord Creech-Jones stated: "The key to resolving the problems of African administration lay in the development of an efficient and democratic system of local government", (Ogunna, 2007).

Presently, Nigeria is divided into 36 states with one federal capital territory. These Nigerian states are also subdivided into 774 local government areas. These areas reflect the local development of the Nigerian federative system; the adoption of this federative system contributed to the distribution of authority on the local level. The local government areas have exact responsibilities, such as births or deaths registration, registration of marriages or divorces, maintenance or construction of roads, the collection of taxes and maintenance of public transport, (Issa, 2013). The local government councils is a very democratic legislative body, but still very connected to the federal government.

Sources of Local Government Finance in Nigeria

Sources of local government finance imply the various means through which local governments in Nigeria generate financial resources to meet their financial obligations in the course of discharging their constitutional functions and duties. There are two major sources of local government finance in Nigeria, namely, internally generated revenue (which is revenue generated within the local

government area of administration and it entails local tax or community tax, poll tax, or tenement rates, user fees and loans); and externally generated revenue which refers to the local government funds generated outside the local government area of administration (Alo, 2013). Internally generated revenue is a strategic source of financing local governments operation and which can be explored given the enabling environment and political will. The level of internally generated revenue by each local government depends on the size of the local government, nature of business activities, urban or rural nature of the council, rate to be charged, instruments used in the collection of revenue, political will and acceptability by the people to pay based on the legitimacy of the council and the socio-cultural beliefs of the citizens regarding the issue of taxation, (Alo, 2013). Local governments are constitutionally empowered to control and regulate certain activities in their jurisdiction and in so doing; they impose some taxes and rates on these economic activities as a way of generating funds for their operations.

Factors Affecting Local Government Finance and Development in Nigeria

A number of factors affecting local government finance and development in Nigeria have been identified by scholars and professionals. Fundamental among these factors are the issues of unequal share of resources, absence of fiscal autonomy, overdependence in allocations from the Federation Account, creation of non-viable local governments, dishonesty and corruption, etc, (Alo, 2013). There are only very few local government councils (mostly urban located) in the country that are economically viable, thus, survive without financial allocation from the Federation Account. King (1988), succinctly notes that local governments will be dynamic vehicles of rural transformation and development if they are well financed, as well as, ably staffed. He further stated that staff and revenue are profoundly interlinked. Local governments with inadequate financial resources can hardly recruit and retain competent workers who demand competitive salaries and fringe benefits. Efficient and well motivated workers can make positive contributions that can boost revenue generation at the grass roots. In addition to the above factors, local governments in Nigeria suffer from the following challenges (Isiraojie, 2010):

(1) Inadequate and Poor Budgetary Process: Budgeting is the nerve centre in the management of financial resources in both public and private organisations. A budget is a financial plan that shows in details the proposed estimate of revenue and expenditure for a defined period, usually one year (Onah, 2005). It is one of the powerful instruments for effective financial management and control in both developed and developing countries. With regards to local governments in Nigeria, a budget stipulates the financial objectives of the local government for a period of one year and sets out strategies for their accomplishment. If adequate plan is made for revenue generation in the budget, more revenue will be generated, if not, the result will be low income generation. Local governments in Nigeria are known to suffer from inadequate and poor budgetary process.

(2) Ineptitude to work and low quality of manpower: The control of public funds in the local government is achieved through the career principal accounting officers like council Chairman, Treasurer, Head of Personnel Management, Internal Auditor and the Local Government Service Commission. Unfortunately, the men that ought to protect the system through exemplary conducts are known to be involved in bureaucratic politics to guarantee the siphoning of funds through frivolous activities and fictitious contracts. The successful provision of services as contained in the annual budgets of local governments in Nigeria depends on whether the targeted revenue is actually realized and effectively utilized, (Alo, 2013). This in turn depends on the competence, honesty and diligence of the key financial officers of the local government like treasurer, internal auditor, council chairman who is the accounting officer and other financial officers. The challenge is that local governments in Nigeria in most cases recruit persons who do not possess the requisite leadership and managerial skills to deliver their constitutional responsibilities. The provision that makes the minimum educational qualification for chairmen and councilor's positions to be post primary education has made "local government councils the dumping ground for semi-literates or a starting point for political toddlers".

(3) Administrative Inefficiency: Local governments in Nigeria suffer from administrative inefficiency and ineffectiveness resulting from low educational qualifications of staff, poor motivation, autocratic leadership, poor work environment, etc. The management and control of finance is a central factor in the management of local governments. The quality and promptness/effectiveness of local government services depend on the quality and quantity of workers in the system. Politically, politicians divert from their campaign promises through scheming of ways to remain in office and swell their private financial bank accounts with public funds of the local government, (Agba, Ogwu and Chukwurah, 2013). They abandon principles of good governance and democratic ideals that are fundamental in promoting administrative efficiency and effectiveness for selfish reasons. A case in point is the indictment of some state governors and local government officials by Economic and Financial Crime Commission (EFCC) for diverting finance of local governments.

(4) Quest for Local Government Creation: The unbridled agitation for local government creation in Nigeria is often perceived as a means of benefiting from the "national cake". The proliferation of local government councils without consideration to independent economic viability has produced interethnic crises and political instability in the country. Thus, a scholar has cautioned that local government must not be seen as a gift on a platter of gold from the state or federal government but must be striven for and conceived essentially as a means of developing the rural areas. Locality clamouring for a local government must be mature and must demonstrate readiness to sustain the local government through sufficient internally generated revenue, (Alo, 2013). Isiraojie (2010) posits that the bottom line in judging the effectiveness of local government in discharging its constitutional responsibilities amount to funds at its disposal. The services rendered by local government councils cost money which most of them cannot boast of. It is important to note that the financial crisis in the local governments has worsened because the federal government has failed to recognize the new local governments and development centers created by some state governors. Governors of such states use part of the statutory allocations meant for the recognized local governments to pay staff salaries of the new ones, (Onyekachi, 2016).

Policy Making and Development at the Local Level

According to Egonmwan (2009), policy can be described as the overall framework within which the actions of the government are undertaken to achieve its goals. It is a purposive and consistent course of action devised in response to a perceived problem of a constituency, formulated by a specific political process, and adopted, implemented and enforced by a public agency. The word "policy" is not a tightly defined concept but a highly flexible one, used in different ways on different occasions (Ayuba, 2012).

Policymaking is when a government decides whether to act on a particular problem or not. If it chooses to act, the policymaking becomes choosing what action to take (Ikelegbe, 2006). Development policy-making, therefore, entails the reception of policy demands, arriving at policy decisions, formulating policy statements, which are implemented to generate policy outputs to derive policy outcome, (Ayuba, 2012). Policy making starts with policy formulation, agenda setting, budgeting, implementation and evaluation.

In a Federal System such as Nigeria, policies are developed through consultative, participatory and transparent processes - particularly those that engender ownership among both the implementers and intended beneficiaries of the policy; they are more responsive and have greater chances for effective implementation than those that are not (Iyang, 2015). Nigeria as one of the major examples of a federal system, where the authority is divided among various levels of government, which includes federal (central), state and local authorities. Federalism is divided into two dimensions; constitutional and financial. They both play a major role in policy-making process.

Policy-making in federalism is shaped by the financial dimension of federalism where spending is divided among the three levels of government. Federalism plays an important role in identifying various perspectives and interests of the bureaucrats and policymakers, which helps them in developing and implementing policies, (Makinde, 2015). In the Nigeria federal system, the best example of policymaking can be taken from the healthcare and education sectors. In the healthcare sector, the process involves contributions from primary actors through the national government; the state government plays a secondary, but significant role. In the education sector, all three governmental levels play significant roles. The state government is involved in primary

constitutional as well as monetary responsibilities, national government plays secondary, but very important role, whereas the local government involves in providing the educational services. (Ayuba, 2015).

Improving Development Policy Making at Local Government in Nigeria

As earlier stated, development policy-making, entails the reception of policy demands, arriving at policy decisions, formulating policy statements, which are implemented to generate policy outputs to derive policy outcome, (Ayuba, 2012). It is a deliberate attempt to introduce fresh and dynamic experts into local administration by providing the enabling environment that will attract such individuals. The conditions of service for local government council employees should be made attractive and at par with those at the state level. This will raise the stakes for the councils as a political institution and service provider at the local level. Being seen therefore as administrative out-posts or appendages of the state civil service have not helped. The bold path to putting life back into the local government system is to follow the public choice theory, (Iyang, 2015). This advocates placing governmental actions and expenditures at the lowest possible levels of government. The idea is that the local government would provide more experimentation, true competition and innovation.

The idea of improving development policy making at the local governments is based on the ground that it acts as agents of transformation and must be allowed to make use of its scarce resources to develop their areas and not being siphoned through the State Joint Local Government Accounts by state governments which have crippled its activities. It is advised that the various local governments in the country should open accounts with the Revenue Mobilization and Fiscal Commission where their own share from federation account would come to, without diversion and their own percentage of state internally generated revenue added to it. The signatories to this account should be the democratically elected chief executive of the council and the Director of Administration and General services of the local government, (Aloa, 2018). The revenue base of the local governments should be widened: provide legislation that would help them tax companies, banks and institutions located in their areas.

The local government ensures that the local areas must be seen as a point where development should emerge and spread to the entire nation. To ensure that the

local government is adequately funded for economic growth, many forms of revenue has been adopted and implemented, but were all dropped because of their inherent deformities like favouritism, non-compliance, inequalities etc, but the 1976 reform gave room for statutory allocation from federation account which makes it criminal to withhold their funds which are given to ensure that the welfare of the local people are administered. By so doing, it places itself as the best institution and tier of government that encourages even development in the country, (Ayuba, 2012).

The local government as the third tier government in the Nigerian federation was borne out of the clear need to better the lots of local citizens in the country. As an agent of transformation, it has unarguably gone through much process that has placed it on the part of growth and sustainable development in Nigeria. However, its strength lies on the leadership of the country from the executive (Presidency) to the legislature (National Assembly) down to the judiciary, (Iyang, 2015).

The above public officials ensure that the laws governing the local government should be in the exclusive list and not concurrent list that allows the state governments to lay claim over this level of government and the laws being made strictly enforced and offenders slammed with the instrument of law. Since the local TIRA governments are given essential services to provide for the people, efforts are made to ensure that the funds meant for these purposes are released on time and channelled to the appropriate quarters. A well packaged and articulated plan for local government in the country reduce criminality, unemployment, rural-urban drift and encourage economic, agricultural growth and political education attained.

Review of Empirical Literature

Ijie, (2018) examined "Policy Development and Implementation in Nigeria Federal System". This study attempted a critical elucidation of the dynamics of policy development and implementation in Nigerian federal system along the lines of inter and intra-governmental relations. It applies a descriptive research method to espouse the views of varied scholars on the key issues affecting policy development and implementation in Nigerian federal system. The study observes that there are inconsistencies in development policy formulation and implementation amongst the different organs and levels of government in

Nigeria. The current situation where the federal government is a towering overlord over the constituent states needs reexamination and possible realignment. In spite of this, the study maintains that there is still hope for the consolidation of Nigeria's federalism through effective policy formulation, implementation, evaluation, communication and feedback mechanism. The study recommends mobilization of adequate resources for effective policy actions

Arinnaitwe, (2019) examined "Participatory Budgeting in Local Governments: The case of Kabale District Local Government, Uganda". Using a cross-sectional research design, in which both quantitative and qualitative approaches were adopted, the study investigated 117 units; which were randomly and purposively selected from 174 subjects. The study adopted self-administered questionnaires and interview guides to collect data. Frequencies and percentages were used to analyze quantitative data while direct quotes from scholars served the qualitative sources. Findings show that participatory budgeting contributes to development in Kabale district local government. The Scholar therefore advocated for its sustenance.

Agba, Ocheni and Okechukwu (2016) examined "Local Government Finance in Nigeria: Challenges and Prognosis for Action in a Democratic Era, 1999-2013". The purpose of the study is to revisit the sources of local government finance in Nigeria and the factors affecting the financial viability of local government councils within the purview of fiscal federalism as enshrined in the 1999 Constitution of the Federal Republic of Nigeria. Historical method of data collection was employed.

Findings show that that lack of financial viability, ineffective management; lack of public accountability, poor fiscal autonomy, lack of staff motivation and lack of servant leadership among politicians are challenges to local government finance, creation and sustainable development. The study recommended for financial viability, effective management, public accountability, fiscal autonomy, staff motivation and servant leadership attitude for sustained development in Local

Summary of Findings

It was clearly noted that budget preparation and implementation by Local Council engender grass root development in Enugu North Local Government

Area of Enugu State. Citizen's participation in decision making at the Local Government Area level promote development in Enugu North Local Government Area of Enugu State. Finally, the finding indicated that there are impacts of empowerment agency on service delivery in Enugu North Local Government Area of Enugu State.

Conclusion

The researchers therefore concluded from the findings that local government staff should be allowed to make budgets which are public interest driven and serve the best purpose of the general public. Basically all government including the one at the local level makes policies to guide their course of action towards development. It is meant to set the agenda and direction for growth and development in its rural areas through the long-term planning and effective use of resources to benefit citizens and by this, allocation of budget fund to relevant projects should be encouraged by ensuring that local administrators prepare and present budgets by themselves. It is important that citizens participate in policy making at the local levels because this will go a long way ensuring that their demands are easily met.

Recommendations

The research findings discovered in this study necessitate the following recommendations. The recommendations are:

Local government council should be allowed to formulate and implement their budgets as this will promote the actualization of policy demands of the local people.

The citizens at the local government level should be allowed to participate actively in the policy making process and to do this, qualified citizens should be supported during local government elections as they would drive the economic agenda of the local government towards realization.

Empowerment agencies should be made adequate by the state and local government to ensure that there are enough training facilities to train the local people in all aspects of skill acquisition as this will go a long way in creation jobs and eradicating poverty among the people at the grassroots level.

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