



Local Government Administration in Nigeria and Pakistan: A Cross-Cultural Content Analysis

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ABSTRACT

This paper represent a modest attempt geared toward a cross-cultural comparative analysis of the local government systems in Nigeria and Pakistan with the view to diagnose and brings to limelight key areas of administrative divergences and convergences for the effectiveness and betterment of both systems. The paper is purely descriptive and content analytical in which secondary data such as journals, books and online materials were used. The results showed that the local government systems in Nigeria and Pakistan share a lot of similarities and differences in terms of their evolution, functions, political and administrative structures, organs, finances, reforms for instance, modern local governments in Nigeria and Pakistan evolved during the colonial epoch when the British government colonized both countries. The diagnosis also reveals number of encumbrances such as inadequate funding and lack of autonomy which have individually and collectively continue to constitute hindrances to the effectiveness of local democracy in both countries. The paper amongst others, recommended restructuring of local governments, giving them adequate as well as granting them an unconditional political, administrative and financial autonomy as this can revamped and strengthen the institutions thereby making them more effective in delivering local democracy.

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1. Introduction

The doctrine of representative democracy is deeply rooted in decentralization of power and inclusiveness in decision making which are essentially pivotal in promoting local autonomy and resources allocation especially in multi-ethnic democratic entities (Alonso, Keane, & Merkel, 2011). Local government is therefore, the most effective instrument for ensuring adequate representation and efficiency in distributing public goods to the large rural population in emerging democracies (Rivero-Villar & Vieyra Medrano, 2022). According to Agba, Akwara, and Idu (2013), the necessity to deliver effective services and promote local development everywhere in the world is what led to the establishment of local governments. Oriented in this direction local government councils were ensured to exist under the political systems of Nigeria and Pakistan, despite significant differences in many areas. Nigeria is a federal republic with 36 states with a federal, state, and local level of administration (G. I. Anayochukwu, Ani, & Nsah, 2022). On the other hand, Pakistan has 149 districts, some of which are city districts. The governing body is composed of a Zillah Council, a District Government, or a City District Government, with the District Coordination Officer serving as the head of administration (Abbas, Sajanka, Mubashar, & Naqvi, 2022).

During the British colonial era, modern local government systems began to operate in Pakistan and Nigeria. Native authorities were the name given to the colonial local government. Its duties included upholding law and order and assisting Britain in invading or profiting from

her colonies, including Nigeria and Pakistan (Abbas et al., 2022; G. I. Anayochukwu et al., 2022). The burgeoning educated elites were ignored by the highly centralized native authority system. This group was the source of the agitations for reforming the system, which over time transformed the local government systems in the post-colonial governments of Nigeria and Pakistan into what they are today. The fundamental objective of this article is therefore to compare the local government systems in the aforementioned countries in order to identify parallels and differences in terms of their evolution, functions, political and administrative structures, reforms, and challenges.

2. Conceptual Clarification

2.1. The Concept of Local Government

According to Chukwuemeka, Ugwuanyi, Ndubuisi-Okolo, and Onuoha (2014), local government is generally conceived as an aspect of public administration that functions as the lowest level of authority in a political system. Local government is a subnational governance entity established by legislative action, tasked with wielding political influence through a representative council situated within a designated geographical region. Typically occupying the third tier or the lowest echelon in a federal system, local government possesses the mandate to exert both political and administrative control within its defined geographical domain (Olisa, Okoli, & Nwabufo, 1990). Fage (2007) asserted that local government stands as a potent instrument for nurturing grassroots democracy and engendering political socialization within local communities. This pertains to the self-governance of these communities facilitated by their elected leaders. Echoing this sentiment, Lawal underscored that local government constitutes the governmental segment closest to the populace, vested with the power to govern those residing within its jurisdiction.

According to Ikelegbe (2005), local government is "government carried out by local representative bodies in the interest of the local population and under the control of the local people." In conclusion, the administration of local government is made up of people who have been duly elected and given the authority to carry out particular tasks locally. It has an institutional framework, operates inside a sub-national region with a legal identity, and carries out a variety of duties (Chukwuemeka et al., 2014). In alignment with these viewpoints, Nigeria's 1976 local government reform delineates local government as a governance framework established at the local level, operating through a representative council duly sanctioned by legal provisions to wield specific authorities within designated regions. Within the context of federal arrangements, akin to those applied in both Nigeria and Pakistan, local governments constitute distinct governmental entities operating within delimited geographic regions (Ogogo, 2004).

3. Methodology

The paper adopts qualitative comparative analysis of current literature which enhances critical and contextual analysis of nature and character of local government administration in Nigerian and Pakistan. To improve on the reliability and validity of the paper, multiple secondary sources were used to minimize errors. To address the fundamental issues raised and for ease of analysis, the paper is structured into three sections. Section one, deals with introductory, conceptual, theoretical and methodological issues. Section two, traces the evolution of local government administration in the two country, it further examined some structural issues such as nature of local government, legal frameworks, autonomy and fiscal transfer. The third section discussed challenges confronting local government administration in the two countries and proffered the way forward within the context of the identified problems and then conclusion.

4. Theoretical Framework

This paper primarily centers on the theory of structural functionalism, derived from sociology and anthropology, which perceives society as a cohesive framework comprising numerous interlinked components. This theoretical construct was formulated by prominent anthropologists Radcliffe-Brown and Malinowski (Parsons, 2017). As a result, within their perspective, a society possesses both a discernible structure and identifiable functions. As Herbert Spencer postulated, these functions encompass norms, practices, institutions, and traditions, akin to the organs within a body. For the seamless operation of the entire entity, it is imperative that each of these processes collaborates harmoniously.

Once the term has been elucidated in a broader context, a more coherent approach entails delving into its understanding through the lens of comparative local government administration. This approach will facilitate a concentrated examination of procedural disparities between Nigeria and Pakistan. During his tenure as a researcher at the Foreign Policy Association in the United States, Fred Riggs uncovered a captivating phenomenon within the realm of American Public Administration. Riggs contended that the American approach exhibited a certain level of self-absorption, manifesting in the belief that the U.S. governmental system was unparalleled globally. This perspective led to the conviction that the American model could adeptly address any administrative challenges that emerging industrial nations might encounter.

Riggs examined the application of the structural functional approach from the realm of social sciences to scrutinize the consequences of amalgamating diverse systems within developing nations. This method provides a means to grasp intricate social processes. The structure constitutes the resultant institution and the inherent framework of actions, while the function embodies the resultant outcomes arising from these action patterns. Social structures can be analytical in nature, encompassing power dynamics or authoritative hierarchies, or they can manifest tangibly, such as government entities and agencies, or even distinct cultures united by shared values.

In line with the structural functional approach, these structures fulfill specific functions that adhere to a network of interdependence among them. Consequently, when examining local government administration across diverse contexts, the initial stage involves perceiving local government as a structured entity encompassing an administrative system characterized by interactive features. These features operate in a manner that mutually strengthens the relationship between the system and its environment. Following this, the examination of how the environment shapes and impacts the activities of local government across various contexts can be embarked upon. This analytical process assists researchers in addressing a compelling and pivotal query: Do identical structural configurations perform analogous roles across all diverse scenarios? In this present study, the method entailed an initial investigation into the local government structures in Nigeria and Pakistan. Subsequently, an assessment of the functions of these structures was undertaken, aligning them with the distinct environments present in each country. The culmination of this analysis led to the formulation of specific conclusions, which in turn offer promising prospects for shared advantages between both nations.

5. Comparative Analysis of Local Government Administration in Nigeria and Pakistan

5.1. Systems of Government

In Pakistan, the parliamentary system of government is in place, which denotes the fusion of legislative and executive powers in local government administration, the existence of a single council, the involvement of the executive in managing each level of local government, and the absence of the checks and balances principle. The following groups comprise this Council:

Urban Councils: 148 town Councils, 280 municipal committees, 4 metropolitan corporations, 24 municipal corporations, 148 urban councils, and 1,598 union committees make up the 2,055 urban councils. Rural Councils: There are 7,979 Union Councils and 8,145 Rural Councils, which are divided into 166 District Councils. Cantonment Boards: There are 56 Military Cantonments, which are permanent stationed places, administered by Cantonment Boards, and under the direction of the Military Lands and Cantonments Department (MLCD), Department of Defense. Cantonments were created by and are governed by the Cantonment Act, 1924, and there are currently 56 of them. In 2015, elections for local government were place in 43 Cantonment Boards.

While the Presidential System, which is based on the idea of separating the legislative and executive branches of government, is used in Nigeria. As a result, in local government administration, there are two sorts of councilorship, notably; The Chairman of the Executive Council, also known as the Supervisory Council, appoints all other members, who are then given the duties of overseeing the various departments of the local government. The Elective Council is another name for the Legislative Council. Councilors, who make up this Council, are chosen

by the general public. Like the Speaker of the State House of Assembly, this Council's leader is charged with comparable duties. These two Councils are present in each of the 774 local governments across the nation, and there are checks and balances in place between them to prevent either of the two Councils from misusing the authority that has been granted to them.

5.2. Etymology of Local Government

In Nigeria, local government has existed as a form of governance or administration since pre-colonial or primitive times in the sense that every society has always had a method of running itself based on the structure of the society (Adeyemi, 2019). The traditional environment that is prominent in such civilizations served as the foundation for pre-colonial governance in Nigeria. For instance, the Hausa-Fulani in the northern parts of Nigeria, where the emirate system is very strong and prevalent; the Yoruba in the western part, where the Oba traditional system is prevalent; and the Igbo in the east, which was republican in nature with the elders' council (Obasi & Nnamani, 2015). It is imperative to note that the Pre-colonial Nigerian societies had separate administrations that did not interact with one another prior to the coming of the colonial masters. The various areas managed their communities in accordance with their customary institutions and culture.

However, modern local government system in the country is a product of colonialism. This implies that its history may be traced back to the conventional age, which is ostensibly to the colonial era in keeping with (Uzuegbunam, 2004). The British colonial force had to establish a headquarters for the country's government in reaction to the colonization of Nigeria and the country's unification in 1914. The British colonial government was able to identify several components of the political institutions that benefited its administration within the pre-existing traditional system. In the North and Western parts of Nigeria, where chieftaincy institutions already existed, the concentrated nature of power allowed the indirect rule system, a type of local government administration, to thrive.

According to its interpretation, the indirect rule system was a practice in which the people were governed by traditional authority and other native political institutions that were in line with British objectives. The colonial overlords had complete control over the indirect rule system's operation. In both the northern and western provinces of Nigeria, this system had some amount of success, while the eastern province saw blatant hostility. An artificial base called the warrant chief portfolio was built in the eastern province in order to guarantee success there. The Aba women riot of 1979 caused the warrant chief option to collapse, but this did not endure for a very long period (Nwankwo, 1995). The introduction of the clan council system as a component of representative democracy followed the collapse of the indirect rule system in the eastern part of Nigeria. The fact that this type of local government administration projected representation was ignored during the use of the warrant chief system is what we mean by that. As seen above, there was little uniformity in the way local administration was carried out in Nigeria throughout this time.

Up until 1960, when Nigeria gained independence from colonial Britain, this dynamic persisted. Briefly put, local governance at the time was tailored to the regional traditions and customs of Nigeria. The Native Authority System was adapted in a manner that suited the predominating local conditions and was very similar to the Hausa/Fulani traditional political system. The Chief In Council, Chief and Council, and Council are components of the Native Authority system. The multiplier local government system, which served as a model for the one available in Great Britain, was used in both the eastern and western parts of the country. These multiplication systems, which functioned to provide similar services targeted at improving the living conditions of rural people, are variously referred to as county councils, municipal councils, urban councils, and district councils (Uzuegbunam, 2004).

The Native Local Authorities were reorganized to accommodate contemporary events affecting Nigerians' political lives as a result of the political advancement that overtook the colonial administration. Nationalistic movements caused a reawakening that led to an overall challenge of the country's colonial fixations, including the drive for independence. Political activity sparked other social changes as well as a nationalistic conflict that was influenced by the press, political party formation, the rise of educated elites, and many other factors. The need for democratic representation led to changes in Nigeria's native administrative structure, which later evolved into the country's current democratic local government structure.

In contrast, the British government started the "Decentralization Commission" in Pakistan in 1907, which set up democratic local institutions under rigorous governmental control (De Guzman & Reforma, 1993). The Government of India Act of 1919 marked the beginning of a new era when local government was elevated to the status of a provincial concern. Following that, in 1935, the government of this act granted the provinces independence and permitted them to create new reforms in local government systems. The local government was mostly reliant on the national government throughout the British colonial period. The local government had a number of issues, including no revenues set aside, a lack of funding, bureaucracy control, and a lack of legal authority. The governing community and the government needed to be joined together. District Officer (DO) continued to have the actual power.

The responsibility for rural development was never given to the local authorities unless there were specific instances of rural growth that were connected to specific British Officers. In 1947, Pakistan inherited a fairly simple local government structure (Amjad, 1984). After gaining independence, Pakistan did not succeed in bolstering the local administration, although the situation did not significantly improve. The primary goal of local government was to put rural landowners under administrative control in order to satisfy the democratic aspirations of the urban educated middle class and to legitimize the authority established by the British monarch. Pro-Independence up until 1958 As a result, changes in independence were very important for local government.

By forgoing elections and limiting where elections were held, the central government manages the local government system. Talbot claims that the issue arises in a young nation whose state structure was severely harmed by provincialism. Additionally, in the post-independence era, the percentage of the Muslim majority who participated in politics decreased to a very low level. After Pakistan gained its independence, the government had to deal with numerous issues. The layout of municipal governance had mostly been carried over from the colonial era. Political and non-secular socio-ethnic issues were sparked by the colonial legacy. After the navy seized control of the country, local authorities in Pakistan provided the original version. In the 1950s, crippling local units coincided with the growth of centralization, which was under the supervision of the armed and civil administration (Jalal, 1995). The central government established local government elections in 1956 as the first reform, revitalizing democratic procedure in local bodies. However, the Pakistani army ended the democratization policy in 1958 due to the policy's unsuitability for the nation.

5.3. Historical Background of Local Government Administration

Pakistan: Pakistan was colonized by Britain, and the local government structure it acquired after independence was the result of a number of British government initiatives and reforms to support local institutions and give them some autonomy while still remaining under the control of provincial governments through district officers (Bhutto, 2016). As a result, according to Zaidi (1999) cited in Islam (2006), "The local governments in Pakistan exist under the supervision of the various Provincial governments, where Provincial governments have merely delegated some of their functions and responsibilities to local governments by the promulgation of ordinances." However, following Independence, Pakistani local government policy aimed to give local councils complete autonomy. This was supported by the 1948 Muslim League Manifesto, which called for the broadest extension of local government along the lines of American parishes and communes.

Nevertheless, the local government institution in West Pakistan did not make any appreciable progress despite the steps and actions taken because the system was still inefficient. This persisted during the first ten years of Pakistan's existence until 1959, when a concerted effort was made to introduce a fundamentally democratic system (Bhutto, 2016). 'Basic democracy' was implemented in 1959 as part of a serious effort. The system was "designed to prepare the base on which an upward pyramid of a sound political system can be developed," according to the then-President Ayub Khan. Additionally, the system allowed for direct participation of the populace in the administration of their affairs through local representative bodies (mohallah and their own villages).

General Ziaul Haq then launched yet another significant project in 1979, which resulted in the creation of new local government legislation for each province, federal territory, northern

areas, and Azad Kashmir (Bhatti, Streets, & Foell, 1992). However, President General Perviz Musharraf established Pakistan's current local government structure through the Local Government Plan 2000, which sought to promote daily good governance and sustainable development (Islam, 2006). The new system reorients the current administrative system to enable public participation in the decision-making process in order to address the failure of the central and provincial governments to adequately capture local needs and provide basic services. It system also enables the proactive elements of society to engage in community work and development-related activities, and it ensures that local governments are accountable to their constituents for all decisions.

Additionally, the system eliminated the rural-urban divide in local government (Anjum & Ahmad, 2001). The idea of structured local government did, however, acquire traction in the provinces throughout the devolution phase because local government in Pakistan is a matter of provincial competence. In order to encourage and foster a coordinated and cohesive approach by local governments in the province, the Local Councils Association of Punjab (LCAP) was established in July 2006. Following in their footsteps were other provinces, and by 2009, local council's associations for Sindh, Khyber Pakhtunkhwa, and Balochistan had all been created. Secondly, CLCF is collaborating with the four associations to increase their capacity.

Nigeria: Before colonial administration, local government existed for a very long time. When the British took control of the region in 1900, they combined its northern and southern regions and gave it the name Nigeria, putting in place an indirect system of local government in 1914 to replace the pre-existing traditional systems. Accordingly, similar to Pakistan, modern local government in Nigeria is based on the British model and dates back to 1950, when a direct system of local administration was introduced in the eastern region, followed by the western and northern regions.

Different local administration systems were used to manage these regions. The development of the local government system, however, shows that after independence, neither the colonial nor the post-colonial authorities made any mention of local governments and instead concentrated solely on allocating resources between the Federal and Regional, then State Governments. The Aboyade (1977) and the Okigbo (1982) both produced comprehensive revenue allocation that included the local government tier for the first time in the distribution formula throughout the 1970s and early 1980s (Shehu Dalhatu, 2003).

The great local government reform, which recognized local government as a separate tier of government in the nation, was implemented in 1976. As the system was made uniform across the three regions, it resulted in many changes and improvements in local government administration across the nation. The reform led to democratization because local issues were no longer governed by traditional rulers but by the residents themselves. To direct local government administrators' behavior as they carried out their responsibilities, formal norms and guidelines were established. Additionally, the reform called for the establishment of subordinate Councils to which local government could delegate authority. Despite this advancement, local government still lacked sufficient authority to manage neighborhood affairs as well as the capacity to use institutional and financial resources to carry out projects that would support state and federal government initiatives.

Shagari's administration adopted a single-tier local government structure in 1979, which was reflected in the constitution of that year. The Presidential System was also implemented, but only by the Federal and State governments, leaving local government out of the process. The country had 301 local governments at the time, and as the administration permitted the emergence of other local governments, the number rose to about 900. Gen. Buhari's military rule decreased the number of local governments in 1984 to the 301 allowed by the constitution in order to restore order. The administration also started a pension fund and training program for employees of local governments at the state level. However, General Ibrahim Babangida, who came to power in 1985, was responsible for creating the local government structure that is currently used in Nigeria (Ekpe & Campus). His administration not only built on the advancements made by the constitution of 1979 and the reform guidelines from 1976, but it also introduced extensive reforms with the goal of modernizing the system and bringing it into line with other advanced systems throughout the globe.

This was accomplished through the extension of the 1979 Constitution's presidential system to local government administration, the elimination of State Local Government Joint Accounts to allow local governments to receive their statutory allotments directly from the Federal account and prevent the State Governments from diverting these funds, the start of local government elections in 1990, the creation of the Local Government Elections Commission, and the establishment of more local governments and the raising of local government statutory allocations from 10% to 15% in 1991.

5.4. Local Government Legal Framework

Every nation in the world has local governments, which are products of constitutional design. The constitution of Pakistan has provisions for the establishment and continuation of local governments by and under the control of their respective Provinces. Which are: Promotion of local government institutions is stated in Article 32. The state will support elected local government institutions in the affected areas, and in such institutions, peasants, workers, and women will have special representation. According to Article 140-A, "Each province shall by law establish a local government system and confer political, administrative, and financial authority upon the elected representatives of the local governments."

Local governments are established by the constitution and placed under state government administration in Nigeria. The system of local government by democratically elected local government councils is guaranteed by this framework, and as a result, the government of every state shall, subject to Section 8 of this constitution, ensure that they are set up under a law that specifies their establishment, structure, composition, finances, and functions. This is stated in Section 7(1) of the 1999 Constitution. The National Assembly must make provisions for statutory allocations of public revenue to local government councils in the Federation, and the House of Assembly of a State must make provisions for statutory allocations of public revenue to local government councils within the state, according to Section 7(6) of the constitution.

5.5. Structure of Local Government

There are two different local government institutional models: single-tier and multi-tier. A single-tier structure is one in which all duties and authority are handled solely by the local government. As opposed to the multi-tier structure, which is organized into strata known as tiers. To make decision-making and implementation easier, each stratum is given a set of powers and responsibilities. As the local government in Pakistan is based on a federal structure with a three-tier system of districts, tehsils, and union councils, there is a multi-tiered structure in place. With the exception of Khyber Pakhtunkhwa, where there is no distinction between rural and urban local governments, the district councils and metropolitan corporations are the highest tiers of local government. All other provinces have two or three layers for both urban and rural local governments. Each of these levels has the following clearly stated roles and duties:

A focus on agriculture, community development, education, and health is placed at the district level (Zila). The emphasis is on municipal infrastructure services at the Tehsil (Town) level. While at Union levels, community-based services are prioritized.

However, a bottom-up planning system, the council election setup, and specific service delivery monitoring procedures help to integrate these levels of government. When local elections have not been held, district administrators are chosen to run the Districts. The applicable local government Ordinances/Acts outline the Senior Administrative Appointments at the three levels of local government. City administrators currently oversee district establishments, which are made up of federal and provincial public officials.

Each of Nigeria's 774 local government areas (LGAs) is run by a local government council, which is made up of a chairman who serves as the chief executive and other elected members known as councilors. A minimum of ten and a maximum of twenty wards are further divided into each LGA. A councilor is in charge of running a ward and answers to the LGA chairman. The councilors are part of the local government's legislative branch, which is the third level of government in Nigeria after the state and federal governments.

5.6. The Politics of Local Government Autonomy

Pakistan: As a result of the colonial heritage of British rule, Pakistan has acquired federalism. In the name of decentralization, British rulers established federalism in order to persuade former Indian political leaders and maintain control over the provinces. Pakistan, however, adopted federalism to guarantee decentralization by granting the provinces autonomy. "The theory of Pakistan guarantees that federal units of the National Government would have all the autonomy you will find in the constitution of the United States of America, Canada, and Australia," said Pakistan's founder Muhammad Ali Jinnah in elaborating on his views on federalism (Nazir, 2008). Despite the fact that Pakistan's founding fathers used federalism to create decentralization, there was no active local government after the country gained its independence. Despite having a history of federalism in its constitution, Pakistan was unable to implement the federal model 70 years after gaining independence.

Both military and civilian governments completely relegated the local government and consolidated authority in the center. The central government has complete authority to choose, sanction, and carry out local development initiatives even when the needs of the community have not been taken into consideration. Since billions of rupees have been spent on infrastructure and development projects without being used, there is a lack of accountability and transparency (Anjum & Ahmad, 2001). Given its limited resources and inability to create and carry out any policies or manage basic needs, local government is still in a transitional phase (Cheema, Khwaja, & Khan, 2005). Alavi remarked that rather than decentralizing the governance structure in Pakistan, the bureaucracy acts as an unrepresentative institution more interested in advancing the goals of the central government (Alavi, 1972).

The local government of Pakistan is unable to enjoy autonomy and an equitable distribution of resources due to a lack of financial resources. Even though LGO 2001 was passed about 20 years ago, local government bodies are still unable to generate enough revenue from their own sources. There was no directive regarding how the local government should boost income collecting. Lack revenue collection and a lack of capacity in local government are related. Local government entities will be able to meet the demands of their constituents when they are able to generate their own revenue (Ali, 2018).

Since there has been continuous military rule in Pakistan, democracy is weak and precarious. The state's power and authority were centralized under all military leaders. In Pakistan at the time of the evolution, there was no functioning local government, and the military government had no interest in turning on the system. However, General Ayub Khan established Pakistan's first local government system in 1958 through the introduction of basic democracy in order to legitimize his Presidential Constitution and transfer power to the military (Cheema et al., 2005). Even though Pakistan's civilian government ruled for a number of years, the local government system was not actually revived during that time. The LGO was enacted in 2001 by General Musharraf's administration with the goal of giving local governments more control and responsibility.

However, the initiative was called into question by the non-partisan election, and the federal and provincial governments continue to hold a monopoly on power. The truth is that "collaborative politicians" turned local government into a localized patronage system that backed unelected military governments (Malik & Rana, 2019). The current administration passed the

Local Government Act 2019 to abolish the previous local government system and establish a new one. However, the local government has not actually received the power and authority that are specified in the provincial government's supervisory role and the introduction of the Inspectorate of Local Governments in the local government system. Making the province government superior and the local government its subservient in terms of both policy and implementation has, in a way, damaged the devolutionary spirit (Malik & Rana, 2019).

Nigeria: Given the extensive state government interference in local governments' internal affairs, local government autonomy in Nigeria continues to be largely a mirage. As was already mentioned, the 1999 constitution's Fourth Schedule outlines the primary duties of local governments while also allowing state legislatures to establish new duties. Positively, this clause gives local governments within the state latitude in how they run their operations so they can adapt to regional requirements and quirks. However, if abused, it undercuts the independence

of local government as a level of government and has become a significant barrier to efficient local governance in the nation.

Lack of financial independence, particularly from the state government's coffers, is another significant obstacle to local government authority. According to Section 7(6)(a) of the Constitution,

"the National Assembly shall make provisions for statutory allocation of public revenue to Local Government Councils in the Federation; and (b) the House of Assembly of a State shall make provisions for statutory allocation of public revenue to Local Government Councils within the State"

Then, Section 162(6) specifies:

"a special account to be called State Joint Local Government Account, into which shall be paid all allocation to the Local Government Councils of the State from the Federation Account and from the Government of the State"

Due to the State Joint Local Government Account, the federal and state governments have the power to deny any local government its right to funding (Ogunnubi, 2022). For instance, the Lagos State local governments were owed money by the federal Obasanjo administration in 2004 (Taleat, 2017). Similar to federal governments, state governments have frequently abused their authority over the Joint Account to intervene in regional matters (Doho, Ahmed, & Umar, 2018). As a result, in order to protect their financial allotments, local government chairmen frequently have to bow before state governors (Doho et al., 2018). Local governments in Nigeria are now more answerable to state governments than to the local communities they serve as a result of the country's fiscal structure (Odo, 2014). As Awotokun (2005) pointed out, to make matters worse, the Nigerian Supreme Court decided that the federal government lacks the constitutional authority to circumvent the state and send money directly to local governments. Additionally, the 1999 constitution's omission of a clear term of office for elected local government officials has increased instability and allowed for greater state government interference, endangering the political independence of local government even more (Ojoye, 2016).

It is undeniable that the removal of dissenting elected officials by state governors in a number of instances violates the constitution (G. Anayochukwu & Ani, 2021; Maduabuchi, Akinsuyi, & Opesetan, 2014; Ogunnubi, 2022). Additionally, through its appointees on the Local Government Service Commission, the state government has control over the hiring, compensation, training, and supervision of local government employees. Therefore, it is impossible to guarantee that staff will support locally elected officials and grassroots development.

There are three opposing views on what local government's true status should be, despite the fact that it is commonly acknowledged that local government in Nigeria lacks a significant amount of autonomy (Akpan & Ekanem, 2013). According to the first, local government autonomy refers to freedom from state control, to freedom from federal intervention in local matters, and to freedom from both state and federal control. These opposing viewpoints reveal a conflict between the state and federal governments over local governance, which has been referred to as "the dilemma facing local government in Nigeria today" (Akpan & Ekanem, 2013). The fight is not always motivated by the desire to improve local government effectiveness.

5.7. Local Government Finance and Fiscal Transfer

In Pakistan's new local government system, funds are distributed equitably from the districts to tehsils down to union through a formula-based fiscal transfer system known as the Provincial Finance-Award. The arrangement enables the Province to delegate its provincial powers to the Districts and Tehsil through intergovernmental fiscal transfers. This will allow them to complete the tasks and establish local resource control so that spending decisions are made based on regional priorities. Additionally, grants for Octoi and Zila tax compensation are also given to Tehsils/Towns and Unions via the Districts. These funds, as they are supplied in the new system, ought to keep steadily flowing from the provinces to the local government.

Additionally, there are no import, export, or taxes on the movement of goods through the district in order to promote trade and commerce in the nation. Additionally, local governments are also prohibited from taking on debt in order to fund their operations.

Nevertheless, because the taxation base and authority are heavily skewed in favor of the Federation, there have been both vertical and horizontal imbalances in the system despite these provisions. Just 4.5% of the total revenue share comes from the provinces' net contribution to the collection of Federal and Provincial taxes. Local shares are 4.8%, 5.0% from the provinces, and 90.2% from the federal government. The Provinces are heavily dependent on transfers from the Federal Government due to the significant disparity between their share of the taxing authority for revenue generation and their demand for expenditures. Furthermore, there are horizontal fiscal imbalances in all four provinces when resource allocation is compared on a per capita basis because fiscal transfers to the districts and tehsils are not equalized (Anjum & Ahmad, 2001).

While in Nigeria, intergovernmental fiscal transfers are another method of funding local governments and are the main source of funding there. Local governments are financially dependent on state governments since they receive funding from the federal government through State-Local Government Joint Accounts. As a result, when state governments redirect their funding, local governments are left unable to deliver the basic services that the community needs. According to S. Dalhatu (2007), local governments are never able to carry out their duties effectively due to their financial status. This is due to the fact that the conventional local tax source does not produce the extra income required to pay the rising scope, scale, and standards of services.

5.8. Challenges of Local Government Administration

Ali (2018), found that Pakistan's local administrations, like those of many other developing nations, gave little thought to the development of a quality-focused environment. Because that quality has been disregarded throughout the system, there are no transparent or efficient processes in place for the induction of officials and elected representatives. None of the three levels operates efficiently because roles and duties are unclear. Additionally, there is a dearth of high-quality output that the general public could use to satisfy their needs and breathe a sigh of relief.

The Local Government System in Pakistan has not been able to operate continuously, and it has only been introduced a few times throughout the nation's history, with little thought given to enhancing its operations in light of appropriate consultations, experiences, and organizational learning. Its lack of a proper methodology for adapting to changing environments has led to a structure that is out-of-date, ineffective, and unable to effectively handle the changes required in the quickly globalizing world.

The local governments in Nigeria are also found to be ineffective in carrying out their duties as a result of a number of problems, including corrupt practices by the government personnel, insufficient financial power, a lack of political autonomy, and insufficient resources, to name a few.

6. Conclusion

It is clear from the aforementioned that Nigeria and Pakistan share some traits. Both of the two nations are typically distinguished by their dense population and diversity of ethnic groups. Both nations were colonized by Britain, and as a result, the British government developed contemporary local government administration in the two nations. The existing local government structures in the two nations resulted from numerous reorganizations and alterations made by succeeding governments from the colonial to the post-colonial periods. Both nations' constitutions provide for the establishment of local governments, which are governed by the middle-tier governments (provinces in Pakistan and states in Nigeria, respectively). Both Nigeria and Pakistan currently utilize bicameral, or two-house, legislatures and use democracy as their guiding political philosophy.

Allocations to the local governments are made through established fiscal relations between the local governments and the higher level governments. Due to a number of issues, municipal administrations in the two nations are ineffective at carrying out their duties.

However, as has already been mentioned, the two countries' different political systems and local government structures account for the differences in local government practice between Nigeria and Pakistan.

Pakistan uses a multi-tiered framework for municipal government. As a result, in all of the current provinces, the local administrations at the district, tehsil, and union levels, respectively, manage both urban and rural areas. This suggests that in order to maintain effective public service delivery across the nation, power and functions have been decentralized among the three levels. The New Local Government System 2000 includes a provision for revenue transfer from Provinces to various levels to ensure this. Therefore, the Union level is in charge of community-based services, Tehsil is in charge of municipal infrastructure services, and the district level is in charge of agricultural activities, community development, education, and health care services.

While a single administrative authority is present in each local government area to carry out all of these duties in Nigeria, where a single-tier structure is used, local government administration is centralized. However, this has led to ineffective local government administration because local governments in the nation cannot fulfill the goal of bringing government closer to the people at the grassroots levels. As a result, many communities are too far from their local governments, making it difficult for the populace to contact the administration and voice their concerns. As a result, many villages in Nigeria lack access to public amenities like electricity, water supply, education, and health care.

Additionally, the administrative structure of local government in Pakistan offered a supportive environment for citizen involvement, representation, empowerment, and community development services to increase local government responsiveness. This is accomplished by establishing nonprofit organizations known as Citizens Community Boards (CCBs). Additionally, all local governments give workers, peasants, and minorities' adequate representation. At least 33% of the population also consists of women, however in Nigeria this is not the case.

6.1. Recommendations

The results from the above review suggests that decentralization of power and functions within the system is necessary to improve the effectiveness of local government administration in Nigeria, as it is done in Pakistan, the current local governments should be divided into two or three tiers. For instance, to create a three-tier local government organization, the Local Governments might be further divided into Zonal Councils and Village Councils. The leaders of these Councils should be elected rather than nominees or appointees and they should receive constitutional recognition and statutory funding to enable them to carry out their duties effectively. Their conduct should be governed by established rules and regulations.

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