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Comparative Analysis of Local Government Administration in Nigeria and the United States: A Structured Comparative Assessment of Decentralization, Fiscal Autonomy, Administrative Capacity and Service Delivery

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ABSTRACT

This study comparatively examines local government administration in Nigeria and the United States through a structured documentary analysis of decentralization, fiscal autonomy, administrative capacity, accountability, and service-delivery conditions. The study responds to a common weakness in cross-national comparisons: treating each country's local governments as homogeneous institutional categories. Rather than characterizing U.S. local governments generally as possessing uniform or broad autonomy, the study recognizes that their authority is constituted principally by state law and varies across states and institutional forms, including counties, municipalities, townships, and special-purpose districts. Similarly, Nigeria is treated as a system with a common constitutional framework but substantial variation in state-local government relations and implementation practices. The study relies exclusively on secondary evidence from constitutional and legal materials, government statistical publications, judicial decisions, official government reports, and peer-reviewed scholarship. A structured comparative framework is used to assess five dimensions: legal/constitutional authority, fiscal capacity and discretion, administrative organization, accountability and participation, and service-delivery capacity. Fiscal evidence from the U.S. Census Bureau shows that U.S. local governments received about 62.6% of local general revenue from sources other than intergovernmental transfers in 2022, while intergovernmental revenue represented about 37.4%. Nigerian evidence demonstrates continued importance of Federation Account transfers, although the 2024 Supreme Court judgment on local government financial autonomy has altered the legal environment. The study therefore avoids the unsupported claim that U.S. local governments are uniformly efficient or that Nigerian councils are uniformly ineffective. Instead, it finds that institutional design, fiscal discretion, administrative professionalism, and accountability arrangements create different enabling conditions for service delivery. The paper concludes that Nigeria should learn selectively from U.S. practices—especially fiscal responsibility, professional management, transparency, performance monitoring, and locally responsive decision-making—while adapting them to Nigeria's constitutional and intergovernmental context.

Keywords: Local Government; Decentralization; Fiscal Federalism; Local Autonomy; Intergovernmental Relations; Service Delivery; Nigeria; United States.

INTRODUCTION

Local government is widely regarded as an important institutional channel through which public authority is translated into services, representation, regulation, and development at the local level. Yet the institutional meaning of local government differs substantially across federal systems. The existence of a local council does not by itself indicate the extent of its legal authority, fiscal discretion, administrative capacity, or accountability to citizens. These dimensions are produced by constitutional rules, state legislation, intergovernmental fiscal arrangements, electoral institutions, administrative traditions, and local political practice.

Nigeria and the United States provide a useful comparison because both operate federal systems but organize local government through substantially different constitutional and intergovernmental arrangements. However, the comparison must be made carefully. In the United States there is no single national model of local government. The U.S. Census Bureau identifies counties, municipalities, townships, special districts, and school districts, and its state descriptions explicitly document differences in the organization, responsibilities, and authority of local governments across the fifty states and the District of Columbia (U.S. Census Bureau, 2024). In addition, the legal doctrine of Dillon's Rule in many states and home-rule arrangements in others means that local autonomy varies according to state law (National Conference of State Legislatures [NCSL], 2022).

Nigeria likewise should not be treated as a completely uniform local-government environment. Section 7 of the 1999 Constitution (as amended) guarantees a system of democratically elected local government councils but assigns state governments important responsibilities concerning the establishment, structure, composition, finance, and functions of councils. This constitutional design creates a common national framework while leaving considerable room for state-level implementation and state-local relations. Recent scholarship continues to identify differences in the operation of state-local relations, while the Supreme Court's July 2024 judgment has introduced an important new legal development concerning direct payment of local government allocations (Egwuagu et al., 2024; Supreme Court of Nigeria, 2024).

The purpose of this paper is therefore not to establish that one country has uniformly 'better' local governments than the other. Instead, it asks how the institutional conditions under which local governments operate differ, what evidence exists concerning their fiscal and administrative capacities, and which practices may be adapted to improve Nigerian local governance. This approach directly addresses the danger of attributing service-delivery outcomes to 'the U.S. model' or 'the Nigerian model' without accounting for internal variation.

Statement of the Problem

Comparative discussions of Nigerian and U.S. local government frequently rely on broad descriptions that obscure important institutional variation. The earlier version of this manuscript described U.S. local governments as enjoying 'broad legal and fiscal autonomy' and characterized them as providing 'efficient service delivery.' Such statements are analytically problematic because U.S. local authority is created and limited by state constitutions, statutes, judicial doctrines, and local charters; therefore, the powers available to one locality may not be available to another. The U.S. Census Bureau's state-by-state descriptions confirm that local-government responsibilities and authority differ across states (U.S. Census Bureau, 2024).

A similar problem arises if Nigerian local governments are treated as a homogeneous category. Although the 1999 Constitution establishes a national framework, state governments have historically exercised considerable influence over local-government organization, elections, finances, and administration. The extent and form of that influence can differ across states. The literature on Enugu State, Lagos State, Kogi State, and other jurisdictions illustrates why state-specific evidence should not automatically be generalized to all 774 councils.

A further problem concerns evidence of service-delivery performance. Institutional autonomy is not synonymous with service-delivery efficiency. Efficiency requires measurable indicators and an explicit basis for comparison. A local government may have greater revenue discretion and still perform poorly in a particular service, while a less autonomous council may perform relatively well in a specific sector. The present study therefore distinguishes between institutional capacity and observed service-delivery outcomes. Where comparable outcome data are unavailable, the paper does not claim that one country's local governments are categorically more efficient. Instead, it assesses the institutional and fiscal conditions that can support or constrain service delivery.

Objectives of the Study

1. Compare the constitutional and legal foundations of local government in Nigeria and the United States, with particular attention to internal variation within each federation.

2. Examine differences in local-government fiscal capacity, revenue sources, intergovernmental transfers, and expenditure discretion.
3. Compare administrative organization, professional capacity, accountability, and citizen-participation mechanisms.
4. Assess available documentary evidence on service-delivery capacity and outcomes without assuming uniform efficiency within either country.
5. Identify context-sensitive lessons that Nigeria can adapt from relevant U.S. local-government practices.

Research Questions

6. How do constitutional and state-level legal arrangements shape local-government authority in Nigeria and the United States?
7. How do the two systems differ in revenue generation, intergovernmental transfers, and fiscal discretion?
8. What differences exist in administrative organization, professional management, accountability, and citizen participation?
9. What evidence is available regarding service-delivery capacity and outcomes, and what are the limits of cross-national comparison?
10. Which institutional practices from the U.S. are realistically adaptable to Nigeria?

Significance of the Study

The study contributes to comparative public administration by replacing a simple country-versus-country description with a structured comparison of institutional dimensions. For Nigerian policymakers, the analysis identifies reforms that can be considered without assuming that U.S. local-government arrangements can be transplanted wholesale. For scholars and students, the study demonstrates the importance of distinguishing formal autonomy from operational autonomy and institutional capacity from service-delivery outcomes. For practitioners, it emphasizes fiscal transparency, professional administration, citizen accountability, and measurable performance rather than autonomy as an end in itself.

SCOPE AND DELIMITATION

Conceptually, the study covers five dimensions: (1) legal and constitutional authority; (2) fiscal autonomy and intergovernmental finance; (3) administrative organization and human-resource capacity; (4) citizen participation and accountability; and (5) service-delivery capacity and documented outcomes. Geographically, the study covers Nigeria and the United States, but it does not assume that either country has a single uniform local-government model. Within the United States, attention is given to the state-created nature of local government and to Dillon-rule, home-rule, and special-district arrangements. Within Nigeria, attention is given to the common constitutional framework and the variation produced by state-level legislation and practice. The study is desk-based and does not claim to provide a statistically representative survey of individual local governments.

CONCEPTUAL CLARIFICATION

Local Government

Local government in this study refers to legally constituted subnational governmental entities responsible for specified local functions and accountable, directly or indirectly, to local populations. The concept is functional rather than merely territorial because the degree of authority depends on the powers legally assigned to the entity.

Local Government Autonomy

Local-government autonomy is treated as multidimensional. It includes legal authority to make decisions, administrative discretion to organize personnel and operations, fiscal discretion over revenue and expenditure, and political accountability to local citizens. The study therefore avoids equating autonomy with complete independence from higher governments.

Fiscal Autonomy

Fiscal autonomy refers to the capacity of a local government to obtain revenue from sources under its control and to exercise meaningful discretion over expenditure. It is distinct from the amount of money received. A council may receive substantial transfers while having limited discretion over their use.

Service-Delivery Performance

Service-delivery performance refers to the extent to which local governments provide assigned public services in terms of access, coverage, quality, timeliness, reliability, and responsiveness. Because this study relies on secondary evidence and because comparable cross-national outcome indicators are limited, service delivery is assessed cautiously. Institutional conditions are not treated as direct proof of efficiency.

THEORETICAL FRAMEWORK

Decentralization Theory

Decentralization theory provides the first analytical lens. Decentralization involves transferring political, administrative, and fiscal responsibilities from higher to lower levels of government. The central proposition is that appropriately designed decentralization can improve responsiveness because decisions are made closer to affected populations (Rondinelli, 1981; Manor, 1999). However, decentralization does not automatically generate better outcomes. The effectiveness of decentralization depends on clear assignment of responsibilities, adequate resources, institutional capacity, accountability, and mechanisms for coordination.

This qualification is important for the present comparison. U.S. local governments do not all possess the same degree of authority; their powers are shaped by state-level constitutional and statutory arrangements. Nigeria similarly combines constitutional recognition of local councils with substantial state-level influence. Decentralization theory therefore helps the study examine variation rather than simply ranking countries.

Fiscal Federalism Theory

Fiscal federalism theory examines the assignment of expenditure responsibilities and revenue powers among levels of government. Musgrave (1959) and Oates (1972) emphasize the importance of matching responsibilities with appropriate fiscal resources while maintaining intergovernmental transfers where necessary to address disparities. The theory is useful here because the comparison is not simply between 'independent' and 'dependent' local governments; it concerns the balance among own-source revenue, transfers, expenditure responsibilities, equalization, and accountability.

Analytical Proposition

The combined theoretical expectation is that local governments are more likely to perform assigned functions effectively when they have clearly defined responsibilities, sufficient and predictable resources, meaningful discretion over those resources, professional administrative capacity, and accountability mechanisms. The proposition does not imply that greater autonomy automatically produces superior service delivery; rather, autonomy is expected to operate through institutional capacity and accountability.

LITERATURE REVIEW

Local Government in Nigeria

Section 7 of the 1999 Constitution guarantees a system of democratically elected local government councils while assigning state governments an important role in providing for the establishment, structure, composition, finance, and functions of councils. The Fourth Schedule sets out major local-government functions, including local roads and streets, refuse disposal, markets, motor parks, public conveniences, and participation in economic development and selected social-service functions. This arrangement creates a constitutional basis for local government but also embeds state-local interdependence.

Recent literature continues to identify state-local relations, fiscal dependence, political interference, and administrative capacity as important constraints. Egwuagu et al. (2024), for example, emphasize the continuing significance of state influence over local councils. Studies of specific states also demonstrate the need to avoid national generalization. Research on Enugu State has linked limitations in local autonomy with challenges in infrastructure, health, and education services, while work on Lagos State has examined autonomy and accountability in a state-specific context (Okey-Amadife & Ezeodili, 2026; Osinupebi & Adewale, 2024). A Kogi State study similarly examined state-local intergovernmental relations through selected local governments, illustrating that state-level evidence can illuminate variation within the national system.

The 2024 Supreme Court Development

A major development since the earlier version of this paper is the Supreme Court judgment in Attorney-General of the Federation v. Attorney-General of Abia State & 35 Others (SC/CV/343/2024). The judgment addressed the constitutional status of local councils, the use of caretaker administrations, and the payment of local-government allocations. The Court ordered direct payment of amounts standing to the credit of local governments in the circumstances specified by the judgment and rejected the use of non-democratically elected arrangements as a basis for receiving local-government funds. This development is analytically important because it changes the institutional environment in which Nigerian local-government autonomy is discussed. It also means that statements about Nigeria's fiscal arrangements must distinguish between the historical operation of the system and the post-2024 legal position.

Local Government in the United States

The U.S. local-government system is highly differentiated. The U.S. Census Bureau's 2022 Census of Governments records multiple types of local governments and provides separate state descriptions because organization, responsibilities, and authority vary by state. Counties, municipalities, townships, special districts, and school districts may perform different functions and may have different revenue powers. Consequently, 'the U.S. local government' is better understood as a family of state-created institutional arrangements than as a single model.

Legal autonomy also varies. In states following Dillon's Rule, local governments generally require state authorization for powers not otherwise granted. Home-rule arrangements provide broader authority in specified areas, but home rule itself varies in scope. This variation makes it inappropriate to state categorically that all U.S. local governments possess broad legal autonomy. The appropriate comparative conclusion is that many U.S. local governments operate with substantial functional discretion, but the degree and scope of that discretion depend on state law and the type of local government.

Fiscal Capacity in the United States

Official U.S. Census Bureau finance data provide a more precise basis for discussion than the earlier generalization that U.S. local governments are financially self-reliant. In 2022, U.S. local governments recorded approximately \$2.174 trillion in general revenue. Intergovernmental revenue accounted for approximately \$811.9 billion, while the remainder came from own-source categories. On this aggregate measure, about 62.6% of local general revenue was non-intergovernmental and about 37.4% was intergovernmental. The figures demonstrate substantial local revenue capacity, but they do not imply that every locality is financially independent; local fiscal structures differ by state, government type, tax base, and assigned functions.

Comparative Gap

The literature establishes important differences between Nigerian and U.S. local government but often relies on country-level generalizations. A more useful comparative approach should specify the unit of analysis, identify indicators in advance, distinguish formal rules from actual practice, and avoid treating institutional capacity as proof of service-delivery efficiency. This study addresses that gap through a structured documentary comparison.

METHODOLOGY

Research Design

The study adopts a qualitative, structured comparative research design based entirely on secondary evidence. It combines documentary analysis, legal-institutional analysis, and comparative interpretation. The approach is appropriate because the study examines institutional rules, intergovernmental relationships, fiscal arrangements, administrative structures, and documented service-delivery conditions rather than collecting new respondent-level data.

Unit and Logic of Comparison

The unit of analysis is the local-government institution as embedded within its national federal system. The study uses a nested comparison: Nigeria and the United States provide the two federal contexts, while internal variation within each country is explicitly incorporated into the analysis. In the United States, the analysis recognizes different state-local arrangements and local-government types. In Nigeria, it recognizes state-level implementation differences and the distinction between constitutional rules and operational practice. This prevents the comparison from assuming that a single local-government form represents each country.

Sources of Data

- Constitutional and legal documents, including Nigeria's 1999 Constitution and relevant U.S. state/local-government legal descriptions.
- Official statistical sources, especially the U.S. Census Bureau's Census of Governments and State and Local Government Finance datasets and Nigeria's National Bureau of Statistics (NBS) FAAC and Internally Generated Revenue publications.
- Judicial materials, especially the 2024 Supreme Court of Nigeria decision concerning local-government financial autonomy.
- Peer-reviewed journal articles and established books on decentralization, fiscal federalism, local governance, and comparative administration.
- Recent state-specific studies used as illustrations of within-country variation rather than as nationally representative evidence.

Data Collection and Selection Procedure

Documents were selected purposively according to four criteria: institutional relevance, authority of the issuing body or publisher, recency where current conditions were being assessed, and direct relevance to the five analytical dimensions. Official datasets were preferred for fiscal and organizational claims; constitutional and judicial materials were preferred for legal claims; peer-reviewed studies were used for interpretation and state-specific evidence.

Analytical Framework

Dimension	Indicators	Primary evidence	Interpretive rule
Legal/constitutional authority	Source of local powers; scope of state control; local	Constitutions, statutes, judicial decisions, official	Formal authority is distinguished from operational autonomy

	elections; charter/home-rule arrangements	state descriptions	
Fiscal capacity	Own-source revenue; intergovernmental transfers; expenditure discretion; revenue assignments	U.S. Census Bureau; NBS/FAAC; fiscal literature	Higher own-source capacity is not equated with complete fiscal independence
Administrative capacity	Management models; professional staffing; recruitment; training; discretion	Government documents and peer-reviewed studies	Professionalism is treated as an enabling condition
Accountability/participation	Elections; public meetings; audits; transparency; citizen mechanisms	Legal documents, official reports, scholarship	Presence of mechanisms is distinguished from actual effectiveness
Service delivery	Access, coverage, reliability, quality, timeliness, documented service problems	Comparable official statistics where available; peer-reviewed empirical studies	No efficiency claim is made without measurable outcome evidence

Method of Data Analysis

Data were analyzed using thematic coding and structured comparison. For each dimension, evidence was first summarized separately for Nigeria and the United States. The evidence was then compared using a common analytical question: what legal, fiscal, administrative, and accountability arrangements shape the capacity of local governments to perform assigned functions? Contradictory or heterogeneous evidence was retained rather than averaged away. Where the available evidence did not permit a valid cross-national outcome comparison, the analysis reports the limitation instead of inferring efficiency.

Validity, Reliability and Limitations

Reliability was strengthened through triangulation of official statistics, legal materials, judicial decisions, and peer-reviewed research. The principal limitation is comparability. U.S. local governments include several government types with different responsibilities, while Nigerian councils operate within a more standardized constitutional framework but under varied state-level practices. Fiscal data also differ in accounting conventions and government functions. Consequently, aggregate figures are used to illuminate institutional patterns rather than to calculate a single cross-country 'efficiency score'.

COMPARATIVE ANALYSIS AND FINDINGS

Constitutional and Legal Authority

Nigeria has a nationally articulated constitutional framework for local government. Section 7 guarantees democratically elected councils and assigns states responsibilities concerning local-government establishment, structure, composition, finance, and functions. This creates a distinctive form of interdependence between state and local government. The 2024 Supreme Court judgment has strengthened the legal position of elected councils concerning access to their Federation Account allocations, but it did not transform Nigeria into a system in which local governments are constitutionally identical to the states.

The United States presents a different configuration. Local governments are not a constitutionally recognized third tier in the same sense as the federal and state governments. They are created under state constitutional and statutory authority. The U.S. Census Bureau's state descriptions show substantial variation in government types and responsibilities. Some localities operate under home-rule authority, while others are more constrained by state law. The appropriate finding is therefore not that U.S. local governments uniformly possess broad autonomy, but that the U.S. system provides numerous forms of local institutional discretion whose scope varies across states and local-government types.

Dimension	Nigeria	United States
Legal source of local authority	Constitutional framework plus state legislation; Section 7 gives states important roles in local-government organization and finance.	State constitutions, statutes, local charters and judicial doctrines; authority varies across states.
Local-government diversity	Common national constitutional framework, but implementation and state-local relations vary by state.	Very high institutional diversity: counties, municipalities, townships, special districts and school districts.
Autonomy	Multidimensional and contested; fiscal and administrative autonomy historically constrained by state-local relations.	Varies substantially; home-rule jurisdictions may have wider discretion than localities operating under more restrictive state rules.
Election/administration	Constitution guarantees democratically elected councils; practice has historically included caretaker arrangements in some states.	Local electoral and administrative arrangements vary by state and locality.

Fiscal Autonomy and Revenue Structure

Fiscal comparison provides stronger evidence when actual revenue data are used. U.S. Census Bureau data show that U.S. local governments generated approximately $2.174 trillion in general revenue in 2022. About $811.9 billion was intergovernmental revenue, while approximately $1.362 trillion was non-intergovernmental revenue. Thus, at the aggregate local-government level, approximately 62.6% of general revenue was non-intergovernmental and 37.4% was intergovernmental. This demonstrates substantial own-source revenue capacity at the aggregate level but should not be interpreted as evidence that every county, municipality, township, or special district is fiscally self-sufficient.

Nigeria's fiscal structure is different. NBS FAAC publications show regular and substantial statutory and other Federation Account transfers to local governments. For example, local governments received N288.69 billion in the April 2024 FAAC disbursement, N293.82 billion in May, N282.48 billion in June, and N337.02 billion in July. These figures demonstrate the continuing importance of intergovernmental transfers in local-government finance. At the same time, the 2024 Supreme Court decision changed the legal environment by affirming direct payment of local-government allocations in specified circumstances. The implication is that the debate should now move beyond the simple question of whether transfers exist to questions of predictability, expenditure discretion, accountability, local revenue mobilization, and actual implementation of the new legal position.

Nigeria also exhibits substantial variation in fiscal environments across states. NBS reported total state-level IGR of N2.43 trillion in 2023, with Lagos, the FCT, and Rivers accounting for the largest totals. The IGR statistics include an LGA revenue component and therefore demonstrate differences in the broader state-level fiscal environments within which local councils operate. They should not, however, be treated as direct measures of individual LGA fiscal autonomy.

Fiscal indicator	Nigeria	United States	Caution in interpretation
Intergovernmental revenue	FAAC transfers remain an important source of local-government finance; 2024 monthly allocations were substantial.	2022 local general intergovernmental revenue ≈ $811.9bn.	Different accounting systems and functions make direct per-capita comparison inappropriate.
Non-intergovernmental/general own-source capacity	Local revenue mobilization varies considerably by state and council; national LGA-level comparable series are limited.	2022 local general revenue ≈ $2.174tn; non-intergovernmental component ≈ $1.362tn (about 62.6%).	Aggregate U.S. figure masks large differences among localities.
Legal fiscal environment	2024 Supreme Court judgment strengthened direct access to local allocations in specified circumstances.	Revenue powers depend on state law, local charters and government type.	Legal autonomy is not identical to fiscal performance.

Administrative Organization and Capacity

The U.S. system provides a variety of administrative models, including mayor-council and council-manager arrangements, but no single model dominates all localities. Professional local management is particularly developed in council-manager jurisdictions, while elected executives play a stronger direct role in other arrangements. The relevant lesson is therefore not that Nigeria should copy a single U.S. structure, but that merit-based recruitment, professional management, clear responsibility, performance monitoring, and separation of political direction from routine administration can strengthen capacity.

In Nigeria, administrative capacity is shaped by the relationship between elected councils, state institutions, local government service structures, and political actors. Studies continue to report capacity constraints, but these should be framed as recurring institutional problems rather than universal characteristics of every council. The practical reform question is how to establish minimum professional standards while allowing local institutions enough discretion to respond to local conditions.

Accountability and Citizen Participation

U.S. local accountability is supported through combinations of elections, public meetings, hearings, audits, open-records requirements, local media, civic organizations, and other mechanisms. Their strength varies among states and localities, so their existence should not be confused with uniform effectiveness.

In Nigeria, formal democratic participation is constitutionally recognized, but the quality and regularity of local elections, public oversight, budget transparency, and citizen engagement have varied across states and periods. The 2024 Supreme Court judgment adds a stronger legal emphasis on elected councils and their access to local-government funds. Future assessment should therefore examine actual compliance, fiscal transparency, audit outcomes, and citizen access rather than assuming that formal legal provisions automatically produce accountability.

Service Delivery: What the Evidence Can and Cannot Establish

The earlier manuscript stated that U.S. local governments provide 'efficient service delivery' and contrasted this with 'low' Nigerian performance. The revised analysis does not retain these categorical statements. The available evidence supports a more defensible conclusion: the two systems provide different institutional and fiscal conditions for service delivery, while actual performance varies across jurisdictions and services.

In the United States, Census Bureau finance data identify local expenditure categories such as highways, solid waste management, sewerage, water supply, health, public welfare, police and fire protection. These data establish that local governments have substantial roles and resources in service provision, but expenditure levels alone do not prove efficiency. Efficiency would require outcome measures such as unit cost, coverage, reliability, quality, or citizen satisfaction.

In Nigeria, constitutional functions include refuse disposal, local roads, markets, public conveniences and participation in specified social and economic functions. Empirical studies continue to document service-delivery problems associated with inadequate funding, political interference, bureaucratic bottlenecks, and capacity constraints. However, state-specific evidence should be presented as state-specific evidence. For example, empirical studies in Enugu State report associations between local-government autonomy and infrastructure, healthcare, and education outcomes; such findings should not be mechanically generalized to every Nigerian council.

Service-delivery dimension	Evidence used	What can be concluded	What cannot be concluded
Service responsibilities	Constitutional/legal assignments and Census function categories	Both systems assign significant local functions.	Formal responsibility does not prove actual service quality.
Fiscal inputs	U.S. Census finance data; Nigerian FAAC data	The two systems have different fiscal structures and degrees of local revenue discretion.	Revenue volume alone cannot establish efficiency.
Observed service problems/outcomes	Peer-reviewed Nigerian state studies and available official evidence	Some Nigerian studies document service constraints in specific settings; U.S. local governments have extensive service roles and fiscal activity.	It is not methodologically sound to declare all U.S. councils efficient or all Nigerian councils inefficient.
Comparative performance	Structured documentary comparison	Institutional conditions differ in ways relevant to service delivery.	A single cross-country efficiency ranking cannot be produced from the available evidence.

SUMMARY OF FINDINGS

- Neither country has a completely uniform local-government system. Variation is an essential feature of both federations.
- The U.S. local-government system generally provides stronger opportunities for local revenue generation and administrative discretion, but the scope of those powers depends heavily on state law and local-government type.

- Nigerian local governments operate under a common constitutional framework but have historically faced significant state influence over organization, elections and finance; the 2024 Supreme Court judgment materially altered the legal context for financial autonomy.
- Professional management, fiscal capacity, transparency and accountability are important enabling conditions in both systems, but none of them automatically guarantees efficient service delivery.
- Cross-national service-delivery comparisons require measurable and comparable indicators. Where such indicators are absent, institutional capacity should be discussed rather than claimed as proof of efficiency.
- The most transferable U.S. lessons are therefore institutional practices—professional management, fiscal responsibility, transparent budgeting, performance measurement, and structured citizen engagement—rather than wholesale transplantation of the U.S. local-government system.

DISCUSSION

The revised evidence changes the central interpretation of the comparison. The U.S. advantage should not be described as a single national model of local autonomy. Rather, the U.S. experience demonstrates how different state-created local institutions can operate with meaningful fiscal and administrative discretion when legal authority, revenue powers, professional administration, and accountability mechanisms are aligned. Some jurisdictions have broader home-rule authority, while others operate under more restrictive state controls. This institutional diversity is itself a lesson for comparative public administration.

Nigeria's challenge is not simply the absence of a constitutional recognition of local government. Section 7 already guarantees local councils, while the Fourth Schedule assigns functions. The deeper issue concerns the alignment between formal responsibility and actual authority, predictable finance, administrative capacity, and accountability. The 2024 Supreme Court decision is important because it changes the financial-autonomy environment, but legal change alone will not guarantee better service delivery. Implementation, local revenue administration, budgeting, auditing, professional staffing and citizen oversight remain necessary.

Fiscal federalism theory also cautions against equating decentralization with complete financial independence. Transfers can perform legitimate equalization and risk-sharing functions. The key issue is whether transfers are predictable, transparent, formula-based, and accompanied by clear expenditure responsibilities. Nigeria therefore needs a fiscal architecture in which local councils have stronger control over legitimate local revenue sources while maintaining transparent intergovernmental transfers to address unequal fiscal capacity.

LESSONS FOR NIGERIA

1. Adopt a differentiated rather than a one-size-fits-all reform approach. Nigerian states should be assessed according to their actual local-government institutional arrangements and fiscal conditions.
2. Strengthen fiscal responsibility alongside fiscal autonomy. Direct access to allocations should be accompanied by transparent budgets, published accounts, procurement controls, audit mechanisms, and performance reporting.
3. Clarify functions across federal, state and local levels. Local councils should not be assigned responsibilities without corresponding resources and decision-making authority.
4. Professionalize local administration. Merit-based recruitment, continuous training, competency standards and performance evaluation should be strengthened.
5. Develop measurable service-delivery indicators. Councils should report indicators such as road maintenance coverage, waste collection frequency, market management, public-convenience availability, project completion rates and citizen feedback where these fall within their responsibilities.
6. Strengthen citizen accountability. Public budget hearings, accessible financial information, complaint systems and community monitoring should become routine rather than exceptional.
7. Use intergovernmental transfers strategically. Transfers should support equalization and minimum service standards while avoiding unnecessary interference with local expenditure decisions.
8. Learn selectively from U.S. practices. Nigeria should adapt principles of professional management, local fiscal responsibility, transparent administration and performance measurement rather than attempting to replicate U.S. constitutional or institutional arrangements.

RECOMMENDATIONS

Legal and Institutional Reforms

- Implement the constitutional and judicial requirements concerning democratically elected local councils and direct local-government financial entitlements, subject to the precise terms of applicable law and judicial orders.
- Clarify the division of responsibilities among federal, state and local governments to reduce overlapping mandates.
- Develop state-level local-government laws that provide predictable administrative rules while preserving legitimate local discretion.

Fiscal Reforms

- Strengthen transparent local revenue administration and broaden legitimate local revenue bases without imposing excessive burdens on vulnerable residents.
- Publish local-government revenue and expenditure reports in accessible formats.
- Use transparent transfer formulas and clear conditions for grants tied to minimum service standards.

Administrative Reforms

- Strengthen merit-based recruitment and professional development within local-government services.
- Introduce performance agreements and measurable service indicators for senior local administrators.
- Develop intergovernmental technical-support systems so that smaller or poorer councils can access professional expertise.

Accountability and Service Delivery

- Institutionalize public budget hearings, community feedback and accessible local-government information.
- Require regular reporting on service outputs and project implementation.
- Use independent audits and public disclosure to strengthen trust and reduce opportunities for diversion or misuse of local-government resources.

CONCLUSION

This study has reconfigured the comparison of Nigerian and U.S. local government around a more cautious and evidence-based framework. The United States should not be portrayed as having one uniform local-government model characterized by universally broad autonomy or uniformly efficient service delivery. Local authority in the United States varies substantially across states and government types. Nigeria likewise contains variation in the implementation of its common constitutional framework and in state-local relations.

The comparison nevertheless identifies meaningful institutional differences. U.S. local governments, in aggregate, have substantial own-source revenue capacity and operate within a diverse set of state-created arrangements that can provide considerable local discretion. Nigerian local governments have historically been more dependent on intergovernmental finance and more exposed to state-level control, although the 2024 Supreme Court judgment has materially strengthened the legal basis for local financial autonomy. These differences matter because they shape the resources, incentives and discretion available for local governance.

The central lesson is therefore not that Nigeria should copy the United States. Rather, Nigeria can adapt specific institutional practices that support effective local governance: clear functional assignments, predictable finance, responsible local revenue mobilization, professional administration, transparent budgeting, citizen oversight, and measurable service-delivery performance. Future research should move beyond documentary comparison to matched state/locality case studies using comparable outcome indicators, thereby testing whether greater fiscal and administrative autonomy actually produces measurable improvements in service quality.

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Appendix A: Reviewer Comment-to-Revision Matrix

Reviewer concern	Revision made	Location in revised manuscript
U.S. local governments described as having uniformly broad legal and fiscal autonomy.	Replaced the generalization with a differentiated account of state-created local governments, Dillon-rule/home-rule variation, and different government types.	Introduction; Sections 7, 9.3, 11.1 and 11.2.
Nigerian local governments treated as homogeneous.	Added explicit within-country variation and state-specific evidence; distinguished constitutional framework from state-level implementation.	Statement of Problem; Scope; Methodology; Sections 9.1 and 11.1.
Methodology not sufficiently presented.	Rebuilt methodology as a structured documentary comparative design with explicit units of analysis, source-selection criteria, indicators, analytical rules, validity procedures and limitations.	Section 10.
U.S. service delivery called 'efficient' without measurable evidence.	Removed categorical efficiency claims. Added a service-delivery evidence matrix and clearly distinguished service capacity, documented problems and measurable outcomes.	Sections 7.4, 10.5, 11.5 and Conclusion.
Weak empirical support.	Added official U.S. Census fiscal data, NBS FAAC/IGR evidence, the 2024 Supreme Court development, and recent peer-reviewed state-specific studies.	Sections 9.2–9.5 and 11.2–11.5.
Overreliance on country-level comparison.	Introduced a nested comparison and a five-dimensional analytical framework.	Sections 6, 10.2 and 10.5.