

LEGAL PERSPECTIVES APPURTENANT TO LOCAL GOVERNMENT REFORMS IN NIGERIA AND SWITZERLAND

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ABSTRACT

In Nigeria, local government is considered as a third-tier government. Local government management is provided for in section 7 of the 1999 constitution (as amended), which pigeonholes local government under the supervision of state government, limiting reform initiatives. Section 8 outlines the formation of new local government as well as the procedures that must be followed. Nigeria's reform initiatives have progressed under both the previous and current government. A local government reform in Switzerland is also investigated for the objective of idea and reform cross-fertilization. The paper concludes that sections 7 and 8 of the 1999 constitution should be amended so that local government can become fully autonomous.

Keywords: Legal Perspectives, Local Government Reforms, Autonomy, Third Tier Arm of Government, Nigeria, Switzerland.

INTRODUCTION

To say those local governments in Nigeria require reforms while yet denying that they have implemented certain changes is to stretch the truth. Local government is the most important level of government for generating momentum for long-term national growth (Bello-Imam, 1996). This can be accomplished by amending section 7 of the 1999 Constitution as amended.

As a result, local government falls under the umbrella of state government and is thus governed by them. The tune is dictated by the person who blows the piper. Local government have limited autonomy, it is difficult to implement reforms due to state government's extensive power and influence.

Various Nigerian governments, including President Buhari's have attempted to implement various reforms in local government. The multiple government systems in Nigeria have also played a part in the efforts to restructure local government.

This study examines legal considerations related to local government reforms in Nigeria and Switzerland through thirteen interconnected segments. It starts with the introduction. It examines the occurrences and history of Nigerian local government reforms. It discusses the benefits and drawbacks of local government changes; for example, one of the benefits is that it puts government closer to the people. It discusses local government autonomy as a complement to reforms and local government reform in Nigeria, from the 1976 local government reform to the 1984-1989 Dasuki reform, as well as its highlights and recommendations. There was also the General Ibrahim Babangida-led reform in 1991, followed by the reforms of Abacha and

Abdusalami Abubakar, Chief Obasanjo, Yar'Adua/Jonathan, Jonathan, and Buhari. It examines the organization and restructuring of municipal government in Switzerland and municipal governance in Switzerland and Nigeria, as well as the lessons that can be applied to Nigeria. It discusses the general challenges that local government reforms face, Covid-19 and local government reforms. It further highlights some local government recommendations before concluding that sections 7 and 8 of the Nigerian constitution which deal with local government need to be amended.

Definitions

In this work, the following terms are defined. Local governance, autonomy and reforms.

Local Government

Local government is the most important level of government for generating momentum for long-term national growth. This is due to the fact that it is a grassroots government that is getting closer and closer to the people. A local government is the only semblance of power known outside of the traditional institution. This claim is correct, and it is bolstered by the fact that citizens have greater direct access to it than other levels of government.

Local government is defined as a city, county, or other governmental entity that is smaller than a state, according to Black's Law Dictionary (Garner, 1999). Local government is defined in the case of *Hazel v. Hammersmith and Fulham LBC*. As governance administered on a local level by elected committees, as part of an administrative system based on a pattern of elected bodies for defined areas with responsibility for the provision of services within those regions (Curzon & Richards, 2007).

Local government is also defined by the United Nations division of public administration as a political subdivision of a nation, or, in a federal system, a state that is created by law and has extensive control over local matters, such as taxing or existing authorities with set goals (Orewa, 1991).

Local government is defined as follows by the 1976 local government reform:

"Local government is exercised through representative councils, which are constituted by law to exercise powers within designated areas and have great sway over local affairs."

Appadorai (2000) defines local government as "governance by popularly elected bodies tasked with administrative and executive duties in matters affecting the residents of a certain place or territory." Local government, according to Awa (1976), is a local authority established by a nation or state, subservient to a central authority, and responsible for assigned services. Awa's concept is similar to Orewa's (1991) in that it is the government of a corporate body that operates within the framework of federal or state laws. The entire process of decision-making at the local government level or by selected personnel by the national or state government to carry out particular functions for the benefit of the local residents is referred to as local government administration (Hill, 1974).

Local governments are so appropriate since they encourage economic growth, such as infrastructure, political integration, and nation building, as well as the promotion of local freedom of action/autonomy and enhanced grass-root democracy (Bello-Imam, 1996).

According to Ogunna (1999), it is a political authority established by legislation for the aim of managing local public affairs within the confines of the law/constitution.

These definitions explain the four fundamental aspects of municipal governance. Local government officials must be elected; second, they must have a legal identity distinct from the other tiers; third, they must have specific authorities to conduct a variety of responsibilities; and fourth, they must have sufficient autonomy.

Reforms

It means to re-form or re-arrange things in the same or different ways (Garner, 1999). Reformation also refers to a re-arrangement or reconstruction that results in a better order of things, as well as a transformation from bad to better, to introduce, improve in, eliminate or abolish for something better.

The Legal Status of Local Government

The federal republic of Nigeria's 1999 constitution establishes a local government structure as follows:

This constitution guarantees the system of local administration by democratically elected local government councils, and as a result, the government of each state must maintain the composition, finances, and powers of such councils, according to section 8 of the constitution. The person who is allowed by law to define the boundaries of a local government council's power must:

“Ensure that, to the degree that it is reasonable, consideration is given to the community's common interest in the area, as well as the community's customary associations and administrative convenience, while defining such area.”

A local government council within the state has the responsibility to participate in the economic planning and development and an economic planning board shall be constituted for that aim by a legislation approved by the state's house of assembly. Every person who is eligible to vote or be voted for in a house of assembly election must also be eligible to vote or be voted for in a local government council election, according to state law.

The functions that local government councils will be granted by law include those listed in the fourth schedule to this constitution. It says, pursuant to the constitution's provisions: The national parliament must provide for the statutory allocation of public money to local government councils across the federation, and each state's house of assembly must provide for the statutory allocation of public revenue to local government councils within the state (Adebayo, 2016).

As a result, section 8, which is alluded to in section 7 above, is concerned with the construction of a new local government area. Every local government must have a democratically elected council, as stated in section 7 (1) above; otherwise, it is unlawful and

void. In cases of emergency or during a military dictatorship, appointed agents in the name of caretakers, sole administrators, or management boards are only permissible temporarily.

It is also obvious that the assertion that the local government council's jurisdiction is only drawn from the constitution is incorrect. This is because, as indicated in section 7 (1) above, "*the establishment, structure, composition, finance, and function*" of local governments must be provided for by a state law in each state. Local government becomes a subordinate government as a result of this.

Every local government council is a corporation corporate with eternal succession and a common seal under the aforesaid constitutional provision (section 7 generally). To put it another way, each has the authority to sue, and can be sued in its corporate name, as well as to possess land. It is well established that if the proper parties are not present in court, the court lacks jurisdiction to hear the case. That was the basis of the decision in *Cotecna Int'l Ltd. v. Churchgate Nig. Ltd* and the *General Manager Agbonmagbe Bank Ltd.v. General Manager G.B. Olivant Ltd.*

What is Reform?

To reform something, especially an institution or practice, means to make changes in order to improve it. It is the act or process of modifying or examining a system or practice. It is the correcting or amending of what is incorrect, ineffective, or unsatisfactory. It means to improve or amend by changing the form or removing flaws or abuse.

Local Government Reforms

Reforms refers (Pei, 1971) to a re-arrangement or reconstruction that brings a better order of things, a reformation, to form again, anew, to change from bad to better, to introduce improvement in, to bring from bad to a good state, to remove or abolish for something better, to bring from bad to a good state, to bring from bad to a good state, to remove or abolish for something better, to bring from bad to a good state, to remove or abolish for something better.

Reform as defined above is always viewed positively as a beneficial shift, an innovation or improvement and a lasting legacy and landmark. As a result, local government reform entails modifications.

Brief History of Reform

Local governments have enjoyed several reforms in Nigeria with a view to repositioning them for effective grass root democracy and political participation of the state. The reform can be traced to the colonial period. Although the pre-colonial period witnessed different administrative arrangements, as autonomous political units existed at different communities and ethnic groups in Nigeria, the traditional system was discouraged. This necessitated the first reform of the traditional administration to the national administration in the northern Nigeria, and the chief-in-council in southern Nigeria, which established the British merchants' native administration (Igbuzor, 2003). In modern Nigerian local administration, the 1950s were the era of pupilage for councils.

The memorandum from the British to all African governors in 1947 to establish efficient democracy in their colonies spurred the educated elites to ask for national administration improvements to local government in the region in the northern regions. The agitation gave rise to the native authority law of 1954 which provided administrative structures at the village district and central levels, the local governments were the responsibility of primary education, policy and security at the village, judiciary, and health care etcetera. The administration was reduced to simple agents of the regional government after independence in 1960 and throughout the first republic (1960-1977).

Wilson (2013) claims that in the northern area, a party led by Tafawa Balewa saw native authority control as oppressive and undemocratic, and urged for reform to meet people's views on local government. The despotic and exclusive beneficiaries of the native authority, the emirs, were hostile to reform. The enactment of the native authority statute in 1954 stemmed from the conflict of interest, resulting in local administration reform. The first effect of the reform was that it allowed for democratic governance and popular engagement in local government. Second, it developed a clear governing framework at the village, district, and central levels (Obi, 2010). Third, it established the chief-in-council system, which is a watershed moment in terms of governance, as evidenced by earlier reforms. The reform did really reduce the emir's power and promote democratic government at the local level (Eguribe, 1991). The introduction of the chief-in-council stifled the excesses of traditional rulers, such as the emirs, who had unlimited control over local governments before the chief-in-council was established. With the cooperation of the emirs, who ensured that their people comply, the chief-in-council was now given the authority to maintain law and order as well as collect taxes and rates. As a result of no longer being in command, their early overt abilities were diluted.

The 1950s, according to Igbuzor (2003), were the era of pupilage for councils in modern local government throughout Nigeria, since they had a considerable deal of autonomy in financial, personnel, and general administrative concerns. Councils in the West, for example, could no longer collect education and other rates between 1960 and 1966, due to changes in local authority roles and importance. It appeared in Lagos, and the scenario was similar in the eastern region as well.

The 1976 Local Government Reforms

These reforms are, without a doubt, watershed moments in the history of local government. From the various types of local administration established by the federal system of government, the reforms saw the formation of a consistent framework of local government. The reforms aimed to eliminate all of the flaws in Nigeria's prior local administration structure, which included:

1. Poor staffing hampered the efficiency and viability of municipal administration.
2. Insufficient funding and the refusal of authorized institutions to generate sufficient revenues.
3. undue political intrusion, resulting in the demobilization of local governments
4. The ongoing dilution of local government power, particularly as a result of state invasion and takeover of local government authorities and responsibilities.
5. A schism between citizens and government institutions necessitates the establishment of organized ties, harmony, and understanding between citizens and their local governments.

Desirable principles that informed the 1976 Reforms. The following are the guiding principles:

1. Consideration of value, with the goal of making the concept and practice of local government more useful and meaningful to the vast majority of Nigerians who live in rural areas.
2. The importance of focusing on grassroots government development.
3. The need for significant legal and beneficial reforms in the lives of Nigerian residents, especially the rural population.
4. The reform aimed to give the council definite and precise functions aimed at promoting local governance, assuring them of adequate financial support to carry out their programs, and ensuring that local governments were staffed with qualified personnel and operating under conditions that would attract and retain qualified personnel in the service (Okoli, 2005).

Main Features of the 1976 Reform

These include the following:

1. Nigeria has implemented 299 single-tier uniform local government systems.
2. Regional administration was abolished, particularly in the eastern states and Bendel state.
3. The establishment of a representative local government system, as well as a fundamental shift in the way local government is conceived and organized.
4. The federal government's ability to strengthen local authority through the states by entrusting them with a realistic set of responsibilities.
5. Local governments' administrative capacity by introducing a new management structure. States were required to create service boards (commissions) with similar responsibilities to the civil service commission.
6. Provision of a common guideline for the recruitment, promotion, training, and discipline of employees in the unified local government service, as well as re-grading of positions to attract more qualified workers.
7. The ministries of local government's functions are being redefined.
8. The structure, functions, finance, and democracy of local government were all heavily influenced by the 1976 changes, which were incorporated in the 1979 and 1999 constitutions, (Dabin, 2005) respectively.
9. 301 local governments with populations ranging from 150,000 to 800,000 people were established, and each one received funding.
10. Full-time local government chairmen and supervisory councilors were instituted as part of the reform, with no sitting allowances or stipends.
11. Local government was officially recognized as the third layer of government by the Constitution.
12. Traditional rulers across the federation lost their positions as a result of the Democratization of local administration (Maduabum, 2006).
13. participation of councils in federation account sharing
14. The gradual spread of property rates to all of them, as well as the retention of the entire yield of the aforementioned property rate (Abbah, 2007).

Challenges in the Reform

First, while the reform was a watershed moment in Nigerian history, it did not go far enough to fix the system's flaws. Local government was still ruled by the state in terms of politics, administration, and finances. In other words, they would still be unable to perform successfully due to a lack of independence.

Second, the principle of democratically elected councils was diluted in the sense that only about seventy-five percent (75%) of their members were elected by secret ballot under the direct

or indirect system, with the remaining twenty-five percent (25%) being members nominated by state government, giving state government a lot of power and influence.

Third, elections were never held in local government during the military administration. Instead, state governor's hand-picked chairmen and councilors. Local governments were under the supervision of the ministries of local government at the time. In violation of the 1979 constitution, state governors created extra local government in their states.

In addition, the reform's constitutional provisions were insufficient to cover other sensitive areas of ensuring the council's autonomy in the country, such as the adoption of indirect elections rather than direct elections in the selection of local government council chairmen from among elected councilors. In addition, the governor has stronger removal power than the councilors.

The establishment of the local government service commission under section 178 of the 1979 constitution opposed the reformers' vision and goal for local government autonomy, as it created duplication of control, which is incompatible with the commission for local government. Many of the characteristics of the 1976 reform were violated during the 2nd republic (1979-1983) due to party politics' pressure. The elected local governments that were already in place when the state governments were formed were suspended. They replaced them with their own nominees and established new local administrations without going through the legal process. As a result, the number of local government grew from 301 to 900. Many state government have encroached on local government' revenue and taken over levies that were originally intended for them. As a result of these irregularities, the Alhaji Ibrahim Dasuki committee, a 20-man panel was appointed to review the system.

Alhaji Dasuki Committee's Reform

The Dasuki committee's work was guided by the following terms of reference:

1. To figure out the best way for the military administration to manage local governments.
2. To investigate the structure and duties of the councils already in place.
3. To look into the finances and management (staff).
4. Traditional authority must find a position in local administrations.
5. To make recommendations on how to best manage relationships between various government arms, commissions, and so on, and so forth.
6. Identify manpower career paths for all employees of local governments.
7. To discuss and provide recommendations on any other issues the committee deems important for the advancement of the country's administration.

To implement the civil service reforms, a technical committee was formed in 1988. Some of the committee's recommendations were incorporated into the functions of local government in the 1999 constitution in order to build on the reforms' achievements.

The 1991 Reforms

The 1991 changes brought the presidential system to local government, as it had been at the federal level, and this development was seen as a test bed for the country's grassroots democracy. Other highlights included:

1. The council's executive chairman was no longer a member.
2. The legislature was to be made up of councilors.
3. The chairman had the authority to select supervisors from within and outside the council (but if within such a councilor immediately loses his seat).
4. Councillors will choose a leader who will serve as the speaker of the council.
5. The personnel management division is now led by the council clerk.
6. The chairman, vice chairman, secretary, and supervisors will make up the council's executive arm.
7. Council secretaries will now serve as the executive arm's chief executive officers and advisers. The local government council, which serves as the legislative branch, was given the following task:
8. Local government legislation is drafted, debated, and passed.
9. Debating, approving, and changing the budget of the local government the implementation of local government budgets and programs reviewing and debating stipends and allowances on a monthly basis
10. Council chairs should be impeached. Counseling, consulting with, and coordinating with the chairman carrying out any additional duties that the assembly has allocated to them.

Akande (2014) have summarized some of the changes and innovations that have taken place since the 1976 reforms to date as follows:

1. Local government services are becoming more professionalized.
2. The use of the presidential governance system.
3. The creation of a system of required departments.
4. Supervisory councillors, secretary, and treasurer positions are advertised, and the post of auditor general is created.

The financial spending restriction was abolished as part of the reform. The committee now had sufficient funds to begin its tasks. In addition, rather than the state department of local government, the council approved the yearly estimate or budget; this allowed local government's limited independence and autonomy "*strictu sensu*".

The Structure of Local Government in Nigeria under General Babangida, 1985

The replacement of the sole-administrator system with a five-person committee, one of whom must be a woman, was mandated by an administration. The federal government took steps to change local government' structure, finances, and administration in order to make them more viable and successful development hubs. The direct provision of funds to the council was intended to prevent states from appropriating resources intended for local administration.

Local government expenditure constraints were repealed as part of the reform, and local government were no longer required to seek approval from state government before commencing on any project as long as it was included in the estimate approved by the local government. The local government was in charge of approving the annual estimate or budget, which now avoids unnecessary delays. Local government then utilized their initiative to nominate personnel from levels 01 through 06, with the chairman of councils having the authority to do so. This provided leverage to the chairman, who, unless he did differently, will aid the councils in growing if competent people are recruited.

General Sani Abacha's Administration

In 1993 general Abacha instituted a constitutional conference, to draft a new constitution for the country. The draft was ready in 1995. However, Abacha's regime followed the same policies as past regimes. He did, however, enable local government elections in 1996 and 1997, both of which were based on political party. Six months later, 183 more local governments were added, bringing the total number of local governments to 774. This is reformist enough, except that the majority of the newly formed municipal governments were insolvent.

General Abubakar Abdusalami's Regime

General Abdusalami Abubakar ruled from 1998 to 1999, after succeeding late Abacha in 1998. He disbanded elected councils and ordered state military administrators to create caretaker committees to administer local government activities. In December 1998, his government successfully transitioned from a legislative to a presidential system, and council elections were held. This is a watershed moment in American history. For the second time in the Nigerian constitution in 1999, the Abubakar regime acknowledged and included local government in section 7. The presidential system and successful elections provided the local people with the opportunity to elect their leaders in the councils, which had a democratic impact in the council. The election stipulated a three-year term, which was set to finish in 2002. It's worth noting that this clause was fought for in the national assembly and eventually became law. The highest court, on the other hand, ruled that no measure passed by the national assembly can extend or shorten the term of elected officials in local governments (Igbuzor, 2003).

The states interfered with the council's administration in the field of money on a regular basis. This is unquestionably a reform initiative that will benefit local government management.

Chief Olusegun Obasanjo's Government

The government of Chief Olusegun Obasanjo took many steps to address the issues, allowing the councils to operate with acceptable autonomy and financial independence.

Unfortunately, no clear-cut accomplishments were made, only attempts, which are not accomplishments. The constitution, for example, was not changed to make local government a different tier, autonomy, and a set tenure. Rather than creating reforms, the government ended up fighting with state government over issues such as the creation of development authorities in Lagos and local government administration, and even went so far as to willfully seize funds from some state government that should have gone to their local government, resulting in a slew of court cases that left local government impoverished, impoverished, and beggarly.

Yar'Adua/Good Luck Jonathan's government

This administration aimed to create an enabling climate for local government, allowing them financial autonomy. The 7th National Assembly discussed extensively before voting to approve and approve Nigeria's autonomy. The federal government attempted to ensure that funds allocated to local government by the federal government were disbursed, and criticized states that misappropriated funds from their local government through joint state/local government

accounts. The national assembly attempted to alter the 1999 constitution to grant them some autonomy, but the state government and assemblies crushed the notion *via* their state houses of assembly since they couldn't reach the constitutional quorum required.

A constitutional conference was called and organized by the federal government in 2014. The conference deliberated and recommended, among other things, that local government be removed from the constitution and that state government and their local government be in charge of overseeing local government in various states and their house assemblies, a suggestion that was strongly opposed by the Nigerian Union of Local Government Employers and other well-meaning Nigerians and groups. The conference might be described as a game-changing event.

Local Government's Reforms in Dr. Jonathan's Administration

In terms of local government reform, President Jonathan's administration did not accomplish nearly as much as Yar'Adua/ Jonathan's. This is because Jonathan perceived his government as being similar to Yar'Adua's. Despite all efforts to bring reforms to the councils in order to help them get their heads above water, including cosmetic palliatives such as giving the impression that the local government are not in charge of primary education but are indirectly involved, the vices of the past continue to rear their ugly heads, such as tenure elongation, tenure reduction, state stripping of local government funds, and caretaker committees replacing democratically elected officials. All of this did not augur well for reform, as corruption was rampant, as was the delay in paying local government employees' salaries, as well as the degradation of her autonomy and outright takeover of her tasks, including some aspects of her tax regime.

However, the constitutional conference in 2014, which deliberated on various aspects of government, including their recommendations on local government, can be considered a watershed moment; also, the national assembly's unwavering effort in the 4th Republic of Jonathan's administration to amend the constitution and give local government their rightful place is a remarkable achievement, even if it never materialized.

President Jonathan proposed abolishing the state-local council joint accounts and granting financial sovereignty to Nigeria's 774 local governments; nonetheless, the said joint account has been particularly vulnerable to abuse. However, under Fashola's administration, several state local governments, such as Lagos, prudently managed their local government accounts.

The eighth national assembly passed the fourth amendment bill, No. 6, 2007, with the goal of enhancing local government administration in Nigeria by ensuring its democratic existence, funding, and tenure. This move was the result of a failure to follow the principle of separation of powers between the states and local government, which can be attributed to the constitution's failure to streamline it, as it gave the states overbearing and supervisory powers to intervene in the affairs of local government through oversight and supervisory powers (Constitution of the Federal Republic of Nigeria, 1999a). Local government will leave up to its tasks as stipulated in the modified 1999 constitution and undertake modifications after the bill is signed into law and efficiently implemented.

President Buhari's Government Reform

He became President in 2015 and has made it clear that local government under his administration will have political and financial autonomy, as well as the ability to control the excesses of state government who play with local government budgets. This is a reform move, but the plan will be more meaningful if the constitution, notably sections 7 and 8 is amended.

Local government also has access to the judiciary as a source of reform. The court barred the Rivers state governor from dismissing the chairmen of 23 local government at the start of the 4th republic. A new court sacked the former chairman of the previous administration as the night followed the day. The removal of councils in Kano and Plateau states raised questions about local government autonomy.

In 2015, Mr. Ifeanyi Ugwuanyi, the governor of Enugu state set up a staff audit committee to audit the employees of Enugu state local government. He stated that the committee's report will assist his government in enacting far-reaching reforms that will restore sanity to this third-tier local government and put an end to the endless complaints, disputes, confusion, impunity, and uncertainty that have long plagued personnel administration in local government (Amaoke, 2016).

The Buhari administration has set in motion the process for amending the constitution to address the joint account issue between local governments and states, as well as other flaws. Senate Obarisi Omo-Agege, the vice president of the senate, chairs the constitutional amendment committee. The administration believes that money appropriated for local government should go directly to them. It also expects local government chairmen to be accountable. That is an attempt at reform. The proposal to replace state electoral bodies with a national electoral commission, such as the Independent National Electoral Commission (INEC), to conduct elections in the country, including local government is reformative because it will eliminate the godfather syndrome of governors who appoint their cronies to support them and their parties to favour them, a sham development because they will no longer appoint their stooges and puppets to local government.

According to the Nigeria income sharing formula, the federal government receives 52.689% of the federal account. The 36 states are responsible for 26.72%, while municipal governments are responsible for 20.60%. The 20.66% share is taken away from local government by state government. The constitution, on the other hand, permits the governors to receive funds from the central government on behalf of the local government and to select how those funds are distributed to the local government. Local government have complained, but the NFIU claims that cash withdrawals and transactions of the state joint local government account are the most prone to corruption, thus the decision. The NFIU Act also specifies that no cash withdrawals from any local government for a cumulative amount exceeding #500,000:00 (five hundred thousand naira) be made, and that all transactions are made *via* valid cheque or electronic funds transfer.

It is important to highlight, however, that despite the fact that the policy has been adopted and local government can now freely use their funds, there has been a lot of opposition from some individuals and groups. Furthermore, many local government chairmen remain tethered to their governors' apron strings, paying homage to them and allowing them to keep a portion of the revenues (largesse) under the pretense of political patronage or godfatherism. The above issue

has been opposed by state governors, who have petitioned President Muhammadu Buhari, requesting the NFIU to stay out of state and local government affairs. They accused NFIU implementers of intentionally sowing discontent, turmoil, and overheating the political system. That the NFIU instruction was not only unconstitutional, but also an attempt by the NFIU to disrespect the constitution of 1999. They argued that the constitution's sections 7 (6) (9) and (b) gave the national parliament and state legislatures the authority to enact provisions for state allocation of public money to local governments and that section 162 (b) established the state joint local government account (SJLGA). While section 162 (7) gives the national parliament the authority to specify the terms and manner in which funds from the SJLG can be released, section 8 gives state houses of assembly the authority to prescribe the money in which the amount is disbursed. They also claimed that the NFIU Act 2018 implementers should have interacted with all stakeholders thoroughly.

It's worth noting, though, that the NFIU's decision was intended to eliminate the vulnerabilities generated by cash withdrawals from local government finances, and it apparently came as a result of international financial watchdog criticism for financial misuse against the local government administration. The fundamental question is whether the NFIU Act can be effectively implemented without modifying the 1999 (Constitution of the Federal Republic of Nigeria, 1999b) constitution to address issues of funding allocation to local government councils. That is the conundrum, for any act or law that is incompatible with the constitution is void to the extent of its incompatibility, because the constitution is the highest law. In the case of *A.G. Abia State v. A.G. Federation*, this was reinstated (Constitution of the Federal Republic of Nigeria, 1999c).

Local Government's Structure and Reforms in Switzerland

A study of local government administration in Switzerland finds several traits that are similar to those seen in some nations such as Nigeria, as well as other shared and dissimilar features, with lessons for both jurisdictions to learn.

Local governments are Switzerland's smallest level of government. The municipalities are diverse. Local government services such as education, medical, and social services, public transit, and tax collection are among them. The Swiss confederation is organized into twenty-six cantons (including six decimations, or *halbkantones*), (Ladner, 2007), each of which functions and meets once a year and is the canton's primary decision-making body.

The communes, not the counties, grant Swiss citizenship in the Swiss Confederation Zurich (Wolf-Linder, 1994). Swiss cantons have their own constitutions and are largely autonomous. This is a watershed moment for reforms. The following criteria favour robust local governance in Switzerland:

1. There is a long history of citizen engagement in village or cantonal assemblies.
2. At the local level, elected officials are identified with their constituents.
3. A strong sense of belonging to a commune or canton among the citizens. Many Swiss individuals connect with their rural areas first and foremost, not with Switzerland, but with the hamlet from where they originate.
4. A strong sense of belonging to a commune or canton among the citizens. Many Swiss individuals connect with their rural areas first and foremost, not with Switzerland, but with the hamlet from where they originate. Local governments in Switzerland have a high degree of autonomy, whereas local governments

in Nigeria do not. Furthermore, local governments in Nigeria do not delve into items on the exclusive legislative list, such as customs and excise, security, monetary policies, communication, seaports, and airports, among other things.

Why Reform?

It is time for Switzerland's local governance to be reformed. First and foremost, because of its ecological significance. Second, the political system has been faced with new quantitative challenges. Third, there is considerably more at stake today in terms of money, which necessitates municipal change. Interdependence and complexity of policies, which have become increasingly significant, are also factors. Add to that the fact that, among other things, the relationship between local governments appears to be becoming increasingly difficult.

Municipal reforms include collaboration with other municipalities, amalgamation, and revenue transfers to the highest levels of government (centralization). In general, such changes are conducted to improve the particular local government's power to act, deal with more demanded taxes, and raise policy output efficiency, as opposed to Nigerian local governments which have limited capacity. The federal government's three-tiered structure is very fragmented. Municipal changes have been unpopular in Switzerland since the 1950s, compared to large-scale territorial reforms in northern and western European countries, and have had a limited impact on discussions, public preferences, and policy decisions (Ladner, 2007).

The right and capability of local government to choose the kind and size of overall public expenditure is referred to as local financial autonomy expenditure authority. This spending discretion allows them to choose which products and services will be funded from the local public budget, as well as how much money will be spent on each (Beer-Toth, 2009).

Apart from stating that municipal authorities have constitutional rights, the federal constitution is silent on what constitutes municipal autonomy. As a result, municipal autonomy varies from canton to canton, but most cantons grant their municipalities a high degree of autonomy commensurate with their historical and emotional significance (Fleiner et al., 2005).

In contrast to Nigeria, Swiss municipalities enforce domestic independence in their political and administrative frameworks. Unlike Nigeria, Switzerland's autonomy is adequate and institutionally solid. It has a high degree of decentralization, with the average covering 87 percent of local spending obligations (Bulliard, 2005). Municipalities have the authority to levy taxes, the most common of which are income, wealth, and property taxes. Another component of the reform is the subsidiary principle, which states that all activities not explicitly delegated to higher political levels remain within the jurisdiction of municipal governments. In addition, towns choose their local leaders independently of cantonal leadership. The right to judicial protection of municipal autonomy is also guaranteed under the federal constitution. Municipalities in Switzerland can appeal to the Swiss Federal Tribunal if their autonomy is breached, despite the fact that they lack judicial powers at the local level (Schmitt, 2012).

Comparative Analysis and Lessons for Nigeria

In a nutshell, local government reforms in Nigeria and Switzerland have revealed certain similarities and contrasts.

1. Nigeria is governed by a federal system, whereas Switzerland is governed by a confederation.

2. Despite the fact that section 7 of the 1999 constitution places local governance under the state government, this is not the case in Switzerland.
3. Despite the fact that both local governments are not totally autonomous, Switzerland's municipal local government system operates with greater discretion, flexibility, and liberty.
4. Nigeria's local government is less capable of performing due to a lack of fiscal autonomy, as well as meddling from the states, which dip their hands into the local government's monthly budget; Swiss municipalities, on the other hand, have more financial options.
5. In contrast to Nigeria, which has no financial autonomy, Switzerland has spending discretion, with products and services financed by the local public budget.
6. In contrast to Nigeria, Switzerland's autonomy is adequate and secure on a global scale.
7. Both countries have a history of taxation; however, the Nigerian local government's ability to levy taxes is limited, with some things being taken by the state and even the federal government.
8. In contrast to Nigeria's local government, which has been hijacked by state governments, and caretaker committees are frequently formed in place of elected councils, Switzerland municipalities choose their local leaders without compulsion from the central or federal government.
9. In contrast to Nigerian local governments, which have no autonomy and are governed by the state government as guaranteed by the constitution, Swiss municipal autonomy can be challenged before the Swiss federal tribunal.

General Challenges in Local Government Reforms

A local government is a governmental entity having its own specified territory, administrative authority, power, and autonomy. Regrettably, the Nigerian local government is under the umbrella and supervision of the state government, thanks to the 1999 constitution. As a result, the aforementioned autonomy appears to be a phantom.

The most serious issues facing local governments include financial difficulties, insufficient executive ability, oppressive state and federal constraints, and occasionally inconsistent directions from higher levels of government. There's also the issue of sporadic participatory democracy at the local level, as well as a lack of political will on the side of elected councilors and chairmen to see their mandate through.

Covid-19 and Local Government Reforms in Nigeria

Local government is a form of governance that is close to its constituents. The covid-19 epidemic broke out in Nigeria in 2019 and was traced to Wuhan, China. It is described as a respiratory or airborne illness with symptoms such as headache, fever, coughing, and sneezing. It can be asymptomatic and show no symptoms at times. Corona virus is the name given to it.

Many people have died as a result of the epidemic, including around 56 million infections in Nigeria as of September 2020. The World Health Organization (WHO) and the National Centre for Disease Control (NCDC) have issued procedures to be followed in order to combat the pandemic, including hand washing, social distancing, the use of face masks, and home sanitizers, among other things.

Many countries have enacted legislation to combat the pandemic, such as curfews and lockdowns imposed by various states and the federal government through emergency measures, proclamations to combat contagious diseases, and so on. Local government in Nigeria have played a crucial role in enforcing federal and state-level regulations. They helped ensure that the protocols were followed to the letter, such as when it came to social separation of up to two metres. They helped ensure that medical health support was administered through their health

personnel. They helped people get tested and used their jingles and public address system to educate, enlighten, and alert the public about the importance of adhering to the Covid-19 guidelines. Local government carried out campaigns to marketplaces and other public locations to ensure adherence to the protocol, and local government played a vital role in the provision of primary health care. People in their councils were also given palliatives.

RECOMMENDATION

1. There is a need to create a new three-tier model, backed up by clear legislation to ensure non-interference, because cooperation and collaboration will help local governance regain its footing. Local government can accelerate growth across the country if they have proper access to resources.
2. The state government's constitutional authority to unilaterally dissolve elected councils and dismiss officials, transfer council revenues, and/or unjustly take funds allocated for local government councils must be removed.
3. The 1999 constitution has to be amended to remove the state government's strong grasp and kleptomaniac hands on the councils, allowing them to enjoy fiscal and political autonomy, both of which are necessary ingredients for reform.
4. More subject heads could be assigned to local governments as a result of constitutional amendments and the increase of their powers, allowing them to broaden their jurisdiction and revenue base to include capital-intensive industries such as maritime, shipping, and real estate.
5. To implement realistic improvements, the municipalities must restructure their own funding sources.
6. More money is needed to equip local government clinics and upgrade some of them to hospitals so that they can complement other state-owned health-care facilities.
7. If reforms are required, councils must address issues such as planning, budgeting, corruption, revenue and expenditure creation, employee training, and data, among others. For example, effective biometrics would place local government on a more solid foundation and focus.
8. Local government councils should have a four-year term, as stipulated by the constitution.
9. Municipal reforms in Switzerland should be more autonomous and proactive in order to spur more improvements.

CONCLUSION

The focus of this article was on the legal implications of local government changes in Nigeria and Switzerland. Important ideas such as local government and reforms as well as the goal and objectives of the local government legal framework were explained. Local government changes throughout Nigeria's various regimes have been examined up to this point. Reforms in another jurisdiction, such as Switzerland, from which Nigeria can learn, such as local autonomy and increased reform ability, as well as expenditure discretion in both countries. It is hoped that the 1999 constitution amendment will provide more incentive for change in Nigeria's local government, allowing it to fulfill its enviable duties in national development.

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