

## **Structural Similarities and Differences between the Local Government System in Nigeria and the United States of America: A Comparative Analysis**

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### **Abstract**

*The local government system as a tier of government in Nigeria have been enmeshed in intense debate and analyses with the view to not only identify the reasons behind the continuous failure of local governments in Nigeria, in the aspect of service delivery but also its structural situation in comparism with local governments system in other climes of the world. This modest paper adopts a comparative analysis approach to examine the structural similarities and differences between the local government systems in Nigeria and United States' Georgia. The paper adopted the Efficiency Service Delivery Theory as it's analytical framework. Data for the paper were sourced mainly from secondary sources, as such the paper was operationalized via the documentary qualitative method. Collected data were analyzed via the qualitative content analysis method. The paper revealed fundamental differences in structural organizations between the two systems of local government which indicates that the local governments in Georgia with it's greater complexity and dual systems of counties and municipalities perform better service delivery than Nigeria's unified system. The paper thus concludes that fundamental differences in structural organization, financial autonomy and administrative approach is significantly responsible for the poor service delivery of local government in Nigeria. Accordingly, the paper recommends amongst others; that the Federal Ministry of Finance and Economic Planning should review the funding patterns of local governments for more cash flow. This should include the reform of the state joint account system and development of alternative revenue generation methods via the push for constitutional amendments.*

**Keywords: Local Government, Comparism, Georgia, Nigeria**

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## **Introduction**

Generally, local government system is classified implicitly on the relation of local to national government within a country (Wolman, 2018). Thus, in the case of Nigeria, the 1999 Constitution clearly specified the relationship between the local governments (LGs) of a State and other tier of government. Basically, it is made noticeably clear that LGs are under the control of the SGs in virtually every ramification. Section 7 (1-6) provides for a system of local government by democratically elected Local Government Councils, and accordingly, the Government of every State shall ensure their existence under a law which provides for their establishment, structure, composition, finance, and functions. Further to this, the LGs are mandated to participate in the economic planning and development in the State. Thus, they shall participate in the Government of the State as respects to the provision and maintenance of primary, adult and vocational education, the development of agriculture and natural resources, provision and maintenance of health services, and such other functions as may be conferred by the House of Assembly (CFRN, 1999). Thus, to a significant degree, responsibilities of SGs and LGs are overlapping towards providing services and to virtually single group of beneficiaries. Therefore, these provisions alluded to the fact that LGs are an annexure to the SGs. They are under the strict supervision of the SGs in terms of fiscal management; it is the business of the SGs to organize, supervise and to monitor their finances, and to an extent staffing.

Accordingly, Uwais (2015) affirmed that a close examination of the relevant provisions of the 1999 Constitution, shows that the supervision of LGs is the responsibility of the SGs. In the same way, section 162 (6) of the 1999 Constitution provides that each State shall maintain a special account to be called 'State Joint Local Government Account' (SJLGA) into which shall be paid all allocations to the LGs of the State from the FA and from the Government of the State. Although, there have been controversies as to whether the SGs are trustees of the SJLGA or channels for transmitting the funds to their respective local governments. However, just as Olowu (2016) opined local governments are in worse position of dependency, but this is more pronounced and pathetic since the return to civil rule in 1999 (because the 1999 Constitution share similar provisions with the 1979 Constitution). Local government system since the return to civil rule in 1999 had become a subject of national debate among scholars and practitioners. Hence, several studies by World Bank (2022), Wilson (2013), and Abdulhamid and Chima (2015) observed the dwindling performance of local governments in Nigeria as democratic institutions and grassroots institutions for service delivery. Perhaps, this explains why the National Assembly in all the efforts to amend the 1999 Constitution, focused (although unsuccessful) on granting local government autonomy.

The constitution assigns service delivery responsibilities to the three tiers of government with the states and local governments playing the most significant role in the delivery of basic services such as education, health, housing, water, and waste disposal services. Given the Millennium Development Goals and the huge resources that have accrued to the various levels of government, it is pertinent to review the performance of service delivery since the country's return to democratic rule in 1999.

Local governments in Nigeria face significant challenges in service delivery. In Rivers State, Nigeria, studies by Chukwuemeka, Okeke and Onwuchekwa (2018) and Dike and Onyekwelu (2018) have documented declining service delivery performance and infrastructural development in local government areas. This contrasts sharply with local government systems in developed nations like the United States, where states like Georgia demonstrate more effective service delivery mechanisms through decentralized authority and local autonomy.

This stark contrast in service delivery effectiveness between these two regions operating within the principles federalism systems necessitates a comparative analysis to understand the underlying factors and potential solutions for improving local government performance in the aspect of service delivery. Accordingly this modest piece raises the question, what is the structural similarities and differences between the local government system in Nigeria and the United States of America? This paper focused on comparing the local government systems and service delivery mechanisms between Nigeria and Georgia, United States of America from 2014 to 2024. The paper is segmented into four interrelated parts beginning with the introduction which we just concluded. The second part is the analysis framework and the review of some concepts to the paper. Part three is the method, while part four covers the data presentations, analysis and the conclusion/recommendations of the paper.

### **Analytical Framework**

The study was also anchored on the Efficiency Service Delivery Theory, which was propounded by Frederick W. Taylor in 1911 and later developed by Henri Fayol and Luther Gulick in their contributions to administrative management theory. Taylor's scientific management principles laid the foundation for understanding efficient service delivery in public administration, emphasizing systematic organization and professional management for optimal service provision. This theoretical perspective emphasizes the importance of efficient and effective delivery of public services as the primary purpose of local government institutions. The theory focuses on how organizational structures, processes, and resources can be optimally arranged to achieve maximum service delivery outcomes. It emphasizes the need for professional management, clear performance metrics, and systematic evaluation of service delivery mechanisms. The theory has evolved to incorporate modern management principles and technological innovations in public service delivery, particularly at the local government level. This theoretical framework provides essential insights into how local governments can optimize their resources and structures for effective service provision.

### **Conceptual Review**

#### **Concept of Local Government**

There is the need to explore what exactly is meant by local government. It is difficult to find a single and comprehensive conceptualisation of local government acceptable to both the developing and developed countries of the world. Local government is a government at the grassroots level. According to Ojofeitimi (2020), the word “local” connotes that councils are meant for small communities and the word “government” means that they have certain attributes of government.

The concept of Local Government may be seen as a segment of a constituent state or region of a nation state, established by law to provide public services and regulate public affairs within its area of jurisdiction (Ikelegbe, 2015). As King (2018) observes, the local government is universally found in modern politics, although it goes by various appellations. Its legitimacy lies in its official tasks to represent the interests or wishes of the local inhabitants and to administer to their needs. Founded on democratic ideals, it is required that they be given an opportunity to control their affairs at this level, especially since this is the point at which their interests and welfare are most likely to be directly affected.

Emezi (2019) on the other hand perceived local government as a “system of local administration under local communities that are organized to maintain law and order, provide some limited range of social amenities, and encourage cooperation and participation of inhabitants towards the improvement of their conditions of living. It provides the community with a formal organizational framework that enables them to conduct their affairs effectively for the general good. There is a need to explore what exactly is meant by local government. It is difficult to find a single and comprehensive conceptualization of local government acceptable to both the developing and developed countries of the world. Local government is a government at the grassroots level. According to Ojofeitimi (2020), the word “local” connotes that councils are meant for small communities and the word “government” means that they have certain attributes of government. The concept of Local Government may be seen as a segment of a constituent state or region of a nation- state, established by law to provide public services and regulate public affairs within its area of jurisdiction (Ikelegbe, 2015). As Alexander (2019) observes, the local government is universally found in modern politics, although it goes by various appellations. Its legitimacy lies in its official tasks to represent the interests or wishes of the local inhabitants and to administer to their needs. Founded on democratic ideals, it is required that they be allowed to control their affairs at this level, especially since this is the point at which their interests and welfare are most likely to be directly affected.

Local government is a politico-administrative arrangement that entails the devolution of authority to plan, make decisions and manage public functions from the central government to subordinate organizations, agencies, or units of government, either geographically or structurally. From the above definitions, the following basic characteristics of local government can be identified; it is a tier of government that is subordinate to the central or regional government. It involves both the administrative and political processes of governmental power. Its area of authority is delimited by the statut establishing it. It has constitutional or statutorily mandated power to perform certain legislative, administrative, and judicial functions. Its council is made up of elected representatives who are responsible to the electorate in the discharge of the functions assigned to them. Within the limit of its power, it has legal autonomy to make policies, prepare its budget, hire its staff, and execute its policies; and it has a corporate personality.

Local government is a government at the grassroots level of administration, meant for meeting peculiar grassroots need of the people (Agagu, 2017). Lawal (2020) defines local government as that tier of

government closest to the people, which is vested with certain powers to exercise control over the affairs of the people in its domain. Local government as a system of public administration at a local level, charged with the responsibility of bringing the people at the grassroots closer to the government. He however, regretted that a critical survey of local governments in Nigeria today shows almost the same scene; that is, they are living in the shadow of the federal government that have resulted to the abysmal failure of the system (Usman, 2020).

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It is the unique way in which it combines the political and the administrative roles, or the democratic and service agency functions, that characterizes local government. A local government is a legal entity that allows residents of a defined geographic area to provide services of a common interest. But it is also a democratic institution, governed by an elected council accountable to the residents and to which they can address their collective concerns. It is an instrument that residents can potentially use to influence positive change and development in their local community. Ola (2014) identifies three schools of thought in the functional conceptualization of the local government as a governmental unit. These include democratic-participatory school, developmental school, and efficient service delivery school.

The advocates of efficiency services believe that the crux of this theory is that the main purpose of local government is to provide services to the local people. The efficiency services theory also stipulates that the smallness of the population allows for efficient provision of the basic social amenities. It also allows for flexibility in decision-making and implementation. In addition, the theory stipulates that local government exist to articulate and aggregate the interests and aspirations of the people for better and more efficient services. However, from the perspective of the efficiency-services school, the appropriate functional focus of local government should be the provision of services, and its success or failure has to be judged by this yardstick (Ola, 2014). The theory argues that what is central and important to the



people is the knowledge and articulation of the problem confronting the people and finding appropriate solutions to the problems. The theory further argues that since the officials of the local government councils are indigenes of the areas, they are in a better position to understand the needs of the people and provide efficient services for their welfare. The proximity of the local government to the grassroots makes it especially suited to provide certain functions far more efficiently and in a more cost effective manner than the much more remote government at the higher level. Such functions should be allocated to the local governments with powers, resources and the necessary autonomy to handle them. This then is not a mere decentralization of central governmental authority, for if it is, it will require a degree of routine supervision by the central or state government that will not be conducive to efficient service delivery, the *raison d'être* of the local government as a unit of government.

### **Perspective of Local Government System in Nigeria**

Local government is one of man's oldest institutions. The earliest form of local government existed in the form of clan and village meetings. Democracy itself originated and developed along the lines of local government initiatives in the ancient Greek city-states (Agbakoba & Ogbonna, 2014). In pre-colonial times, the antecedent of local government was the native administration established by the colonial administration. It was meant to adapt to the purposes of local government structures already present in the institutions of the various ethnic groups. The idea was for these existing structures to develop into effective tools of government ready for use (after pertinent modifications) by the colonialists. The Native Administration was charged with the collection of taxes, maintenance of law and order, road construction and maintenance, and sanitary inspection, especially in township areas (Diejomaoh & Eboh, 2020). The local government system has been a major feature of the Nigerian government and politics since colonial rule; though over the years, there have been changes in name, structure, and composition, while the system was operated differently all over the country (Agagu, 2014).

The available record shows that the first local administration ordinance N° 4 of 1916 was designed to evolve from Nigeria's old institutions and best-suited form of rule based on the people's habits of thought, prestige, and custom (Bello-Imam, 2019). Ayo (2019) observes that the Nigerian local government system had undergone a series of metamorphoses. He noted that the system has been restructured, reorganized, and revitalized depending on the regime in power as well as the nature and level of interest of such regime in local government administration. Administration systems at the grassroots level in Nigeria had always been in operation since time immemorial among the various people now christened Nigeria, even before the colonial masters set their feet on the soil of Nigeria (Awofeso, 2014). Put differently, it is not debatable that the history of the local government system in Nigeria is older than the advent of the erstwhile colonial masters. Colonialism, however, helped to widen the course of the history of Nigerian administration systems as it contributed significantly to the evolution of local government in the country. This explains why many scholars are of the view that the local government in Nigeria emerged from the British colonial administration in the country. The 1976 local government reform, carried out by the military administration of General Obasanjo, brought about uniformity in the administrative structure of the system. The reform introduced a multi-purpose, single-tier local

government system for the whole country (Ajayi, 2020).

The local government is essentially created as a viable political and administrative organ for the transformation of all communities and the delivery of essential services to the citizens. The primary purpose of the local government and the basis for its existence is to create a mass development impetus for grassroots transformation (Adeyemo, 2019). The current platform for local government practice in Nigeria came into existence in 1976. It created a uniform structure of an elected council with specific functions and a financial base that drew directly from the federation account. The new platform represented a departure from the myriad of practices, often with regional flavors, which had evolved under colonial rule from the Native Authority system.

The Local Governments underwent their first major reform in 1976 during the military administration of General Olusegun Obasanjo. These reforms formed the foundation of the present- day local government system and were attempts to restructure the Local Government administration to a form fitting for modern society. The fundamental result of the 1976 reforms was to introduce a uniform system of local government administration throughout the country. It was based on a conviction that a strong local authority with clearly defined roles and responsibilities in a power- sharing relationship with the states is an institutional imperative. Based on the 1976 reforms, local government became recognized as a tier of government entitled to a share of national revenue consequent on its constitutionally allocated functions (Imuetinyan, 2022).

Since these reforms, successive governments have tinkered with the local government structure with a view of enhancing its capacity for good governance. Fundamentally, the local government is created to serve rural communities. The local government is expected to mobilize and harness local resources and ensure their effective utilization, with the support of the state and federal governments.

The history of local government system in Nigeria could be traced back to the pre-colonial period when powerful empires and kingdoms existed in Nigeria, such as, Oyo Empire, Borno Empire, Sokoto Emirate, Jukun Kingdom, Nupe Kingdom, and Igala Kingdoms, among others. These empires and kingdoms had other smaller districts, wards, towns and villages which were subjected to their authorities. The subordinate governments operated their own unique administration suitable for their cultural and religious needs and aspirations. The bulk of the administrative activities of these kingdoms and empires took place at these levels. This form of administration could aptly be referred to as Local government.

### **Concept of Service Delivery**

Several scholars have provided varying definitions and perspectives on service delivery in local government administration. According to Nash and Nash (2004), effective service delivery is the provision of services to a buyer in such a way that buyer's expectations can be met or exceeded while maintaining business viability. This definition emphasizes both meeting citizen needs and

ensuring sustainable service provision. Fagbemi (2006) defines service delivery as the systematic arrangement of activities in service-providing organizations aimed at delivering services to the public effectively and efficiently. This definition highlights the organizational aspects of service provision. Building on this understanding, Amoke (2020) characterizes service delivery as a key function of local government that involves the systematic and efficient distribution of public goods and services to meet community needs. These early definitions lay the groundwork for understanding service delivery as both a process and an outcome in local governance. The emphasis on efficiency and effectiveness in these definitions reflects the dual nature of service delivery as both a technical and social process.

Batho (2006) approaches service delivery from an access perspective, explaining that all citizens should have equal access to the services to which they are entitled. The scholar emphasizes that openness and transparency are fundamental principles where citizens should be informed about how government departments are run, their costs, and leadership. Similarly, Aluko (2021) views service delivery as the creation of an appropriate and conducive environment in which all sectors of the economy can perform optimally. This perspective emphasizes the enabling role of service delivery in community development. These scholars highlight the importance of equity and accessibility in service delivery, noting that effective service provision must consider both the quality of services and their accessibility to all community members. The focus on transparency and accountability in these perspectives reflects a growing emphasis on good governance principles in service delivery. These definitions also acknowledge the role of service delivery in broader economic and social development.

Nyamukachi (2019) provides a critical perspective by describing three ways in which government failure to deliver services can be interpreted: inability to achieve planned goals, failure to deliver on unplanned goals, and inability to render quality service. This framework helps in understanding the multi-dimensional nature of service delivery failures. Sharma (2018) emphasizes that effective service delivery must be tailored to local circumstances, requiring credible evidence-based measures and sound economic reasoning. Adelana (2020) further expands this understanding by highlighting the role of technology and innovation in modern service delivery, arguing that digital transformation has become crucial for improving service efficiency and accessibility. These scholars collectively emphasize the importance of measuring and evaluating service delivery effectiveness through multiple lenses. Their perspectives highlight the need for both quantitative and qualitative approaches to assessing service delivery outcomes, recognizing that success in service delivery cannot be measured through a single metric.

Olusola (2021) contributes to the understanding of service delivery by emphasizing its role in building citizen trust in government institutions. The scholar notes that service delivery effectiveness directly influences citizens' willingness to participate in governance processes, including tax compliance and civic engagement. This perspective is supported by Wilson (2013), who argues that effective service delivery creates a positive feedback loop where improved services lead to increased citizen participation and support for local government initiatives.



Chukwuemeka et al. (2018) further expand this understanding by highlighting the relationship between service delivery and local government legitimacy. These scholars emphasize that service delivery is not merely a technical process but a fundamental aspect of the social contract between government and citizens. Their work highlights how effective service delivery contributes to building trust, enhancing civic participation, and strengthening democratic governance at the local level.

The most recent scholarly contributions to service delivery concepts come from contemporary authors like Dike and Onyekwelu (2018), who emphasize the need for integrated approaches to service delivery that combine traditional methods with modern technological solutions. Their work is complemented by Ukwuoma et al. (2022), who highlight the importance of resilience and adaptability in service delivery systems, particularly in response to global challenges like the COVID-19 pandemic. Asiligwa (2016) contributes to this modern understanding by emphasizing the role of stakeholder engagement and participatory approaches in service delivery. These contemporary perspectives reflect an evolution in thinking about service delivery, moving from purely administrative approaches to more holistic, citizen-centered models. Their work emphasizes the need for flexible, responsive service delivery systems that can adapt to changing circumstances while maintaining efficiency and effectiveness.

Lawan *et al.* (2020) provide a comprehensive framework for understanding service delivery challenges in developing nations, emphasizing the role of institutional capacity and resource management. Their research identifies key factors affecting service delivery effectiveness, including infrastructure deficits, technical capacity, and governance structures. This perspective is supported by Mohammad (2017), who argues that successful service delivery requires a balance between technical efficiency and social responsiveness. Dinoroy (2017) builds on these ideas by highlighting the importance of local context in service delivery systems, noting that solutions must be adapted to specific community needs and capabilities. These scholars collectively emphasize the need for context-specific approaches to service delivery improvement. Their work highlights how cultural, social, and economic factors influence service delivery effectiveness, suggesting that successful approaches must consider local conditions and constraints.

### **Local Government and Service Delivery in Nigeria**

The local government is essentially created as a viable political and administrative organ for the transformation of all communities and for delivery of essential services to the citizens. Local government plays a central role in enabling the achievement of development at the grassroots level. Governments should therefore continuously seek new and better ways to build service institutions that have the capacity to champion and advance the course of development. Local government must create an appropriate and conducive environment for the people at the local level through efficient and effective service delivery. It is responsible for the creation of an appropriate and conducive environment in which all sectors of the economy can perform optimally, and it is this catalytic role of local government that propelled governments all over the world to search continuously for better ways to deliver their services (Aluko, 2021).

By law, local governments are mandated to provide the following public goods and services: establishment and maintenance of roads within the towns of the district, including sidewalks, street lights, and street drainage system, construction of water reservoirs in towns and villages, construction and management of primary schools. Other essential functions include the construction and management of centres for the care of the mother and the child, physical planning of the settlements of the districts and registration of the immovable property, solid waste collection and disposal, food and livestock markets, slaughterhouses, management of self help projects, registration and maintenance of civil register, and issuing business licenses, among others.

A key purpose of local government is to promote the well-being and quality of life of citizens and communities through effective and accountable representation and efficient performance of functions and delivery of services. Local authorities have certain advantages over more centralised organisations. The constitution assigns service delivery responsibilities to the three tiers of government with the states and local governments playing the most significant role in the delivery of basic services such as education, health, housing, water, and waste disposal services. Local government's commitment to the principles of quality customer service have been illustrated in recent years through a variety of practical developments, such as extending opening hours of operation, improving facilities, providing more accessible services, e-government initiatives, and published service standards, in many cases through public customer charters and customer service actions plans.

In Nigeria, government's services are described as inefficient, ineffective, and never meeting clients' demand on time. When the present government came into power, it had vowed to change the lives of the citizens of the country for the better. It became necessary to change the methods of delivering services to the people. For the government to be able to bring this ideal to reality, it was then urgent to move away from the conventional approaches to public service delivery where government was the sole provider of services to the public and seek alternative, cost effective and efficient ways of delivering services to the public in a manner prescribed by the Constitution.

Nyamukachi (2019) describes three ways in which government failure to deliver services through local government can be interpreted: inability to achieve the goals that government has planned and budgeted for; failure to deliver on unplanned and unbudgeted goals; this becomes difficult to achieve as government's plans are linked to the budget. If not planned for, it means it is not budgeted for and therefore it will not be realised during that time. This, however, reflects on the government's planning process and the level of community involvement. The inability to render quality service is evident by the number of poor quality of services, the number of clinics that are not properly equipped and the quality of roads that are constructed.

Poor service delivery and governance remains an overwhelming challenge in most local government in Nigeria. Of major concern is the degree of corruption, institutional capacity constraints relating to appropriate skills and staff, lack of transparency, dysfunctional of ward committees, lack of accountability by councillors and municipal officials, lack of public participation in issues of

governance, failure to comply with municipal legislation and other by-laws, failure to prioritize community needs and budgeting processes not aligned, tensions between the political and administrative sections of the municipalities and weak financial viability of local governments.

The present 1999 Nigeria Constitution recognises the local Government as the third tier system of government. However, nearly all the local governments in Nigeria are either crippled by the force of the state or wilfully not performing to people's expectation in the country. One then asks these among many questions: what is the role of the local government and what is the role of the state and how can it improve the frame work within which local government operates in line with the new public-private-partnership of the Federal Government?

Describing the requirements of the access principle for effective public service delivery, Batho (2006) explains that all citizens should have equal access to the services to which they are entitled. The openness and transparency principle has it that citizens should be told how national and provincial (states, local governments) departments are run, how much they cost, and who is in charge.

### **System of Local Government Administration in USA**

The system of Local Government as found today in the United States of America (USA) has evolved from great antiquities. In the ancient times, the communities in the United State were known as Civic Republic. The government of the community in a Civic Republic was consensual or predicated on majority opinion. The citizens in a Civic Republic took part in public affairs and had common traditional belief. (Ohiolo and Ojo, 2014). In the course of history, a community corporate enterprise promoted or motivated by economic interest arose. Finally, a consumer market community emerged. In the consumer market community, citizens are the consumers of public goods and services while the Government are the providers (Ohiolo and Ojo, 2014).

The United States of America is a federalism of 54 States and operates both multi-tier and single-tier Local Government system. The USA is a population of diverse settlers on a vast territory. The adoption of federal system of government made it possible for USA to accommodate the divergent interests and competing rights existing within the vast province. The units of Local Governments in USA can be classified into multi-tier and single-tier. The spirit of Local Government as a tier of government in the USA federalism is to step down government at the local level and afford people at the grass-root to have a voice and participate in the affairs of government (Noun, 2020). The multi-tier are those Local Governments that exercise a wide range of governmental functions. The multi-tier includes three types of Local Governments namely: the counties, which are the main units of Local Government, municipalities which include cities, boroughs, villages and incorporated towns. Urban and rural municipalities are multi-tier Local Government units. The single-tier governments are the school districts and the special districts. The USA therefore has five types of Local Government namely: the counties, the municipalities, towns and townships, school districts and special districts (Ohiolo and Ojo, 2014). The counties are territories created by the State to function as the administrative agencies of the State. The nature and functions of the counties vary from State to State. Generally, the primary duties of the

counties include the assessment and collection of taxes, maintenance of law and order, road maintenance, appropriation of money, issuance of bonds. Counties also maintain hospitals and carry out health care services, pollution control, mass transit, industrial development, social and welfare services. It can also carry out certain optional functions that may, from time to time be assigned to it by the State.

The counties are governed by a body known as and called “board of commissioners or supervisors” and the body is democratically elected. The body is a central policy instrument in a county. The pattern of settlement in an area recognised by law is called a municipality or city. The people residing in a particular area of the county may apply to the State for the area to be recognized as a municipality or city. The area in view must satisfy certain essential standards or requirement such as population or density minimum (Noun, 2020). The required standard populations for the incorporation of a municipality vary from State to State. In most cases, a referendum is required. Once a city is incorporated, the State concerned grants them a charter which confers a legal personality to the city with the powers to elect officials, levy taxes and provide services to its residents.

Cities are general purpose units of Local Government like counties. Cities, however, essentially have greater decision-making powers and discretion than counties. Again, Cities offer a wider range of services to their residents or citizens than many counties. Municipalities/cities may operate any of these structures of government namely: A Mayor-council form, a Council-manager form, or a City-commission form. A common trend running through these three structures of city government is the existence of an elected governing body called a City Council. The City-Council has a policy making power or authority. The mark or line of division running through the three types of city structures is the manner in which the executive branch is organized (Ohiole and Ojo, 2014).

Towns/townships, like municipalities/cities are also general-purpose units of Local Governments but different from county and city government. In USA, many new towns practise direct democracy. This is a form of government exercised through town meetings. Every year, a town meeting or assembly is held in which residents or citizens of the city participate in policy decision making on matters affecting the community. The residents elect town officials, pass local ordinances, levy taxes and adopt budgets. The residents present at the town meeting exercise legislative functions and the town meeting functions as a legislative body (Ohiole and Ojo, 2014);

## **Method**

This study adopted a qualitative research design using documentary survey approach to examine local government systems and service delivery mechanisms in Nigeria, and Georgia, United States of America, from 2014 to 2024. The qualitative design was appropriate as it allowed for in-depth examination and interpretation of the local government systems through analysis of existing documents, government publications, and policy frameworks. This approach enabled the paper to gather rich, descriptive data about the structural similarities and differences, functional

characteristics, funding patterns, and challenges faced by local governments in both regions. The documentary survey design was particularly suitable for this comparative analysis as it facilitated systematic review and analysis of historical and contemporary documents spanning the study period.

The paper relied exclusively on secondary data sources for its analysis. These sources encompassed a wide range of materials including academic journals, research papers, government publications, official documents, constitutional documents, legislative acts, policy papers, reform documents, statistical reports, books, monographs, conference proceedings, and official websites of local government associations.

The study employed qualitative content analysis as the method for analyzing collected data. This analytical approach involved systematic categorization and interpretation of document contents. The analysis followed a thematic framework that organized information into key areas of structural similarities and differences in both countries.

### Data Presentation and Analysis

**Table 1: Structural Comparison of Local Government Systems in Georgia (USA) and Nigeria, 2014-2024**

S/N	CHARACTERISTICS	GEORGIA USA	NIGERIA
1.	System Type	County and Municipal governments	Unified local government system
2.	Number of Units	159 counties and 535 municipalities	774 local government areas
3.	State Control	Limited state control with significant local autonomy	Strong state control
4.	Organizational Structure	Mayor-council or council-manager systems	Standardized chairmanship system
5.	Basic Unit Size	Based on one-day horse-and-buggy travel time to the county seat	Based on administrative convenience



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6. Constitutional Status	Created by state law with home rule	Recognized in federal and state constitutions
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**Source:** Computed Based by the Researcher, (2024).

Table 1 revealed significant structural differences between the local government systems of Georgia, USA, and Nigeria. The key findings are:

First, the system types show a marked contrast, with Georgia operating a dual system of county and municipal governments while Nigeria maintains a unified local government system. Georgia's approach allows for greater administrative diversity, with counties serving as the primary administrative units and municipalities handling urban governance. This dual structure enables more specialized governance approaches tailored to different community needs. Nigeria's unified system, however, applies a standardized approach across all local government areas, potentially limiting flexibility in addressing diverse local needs.

Second, the number of administrative units differs significantly between the two regions. Georgia maintains 159 counties and 535 municipalities, totaling 694 local government units, compared to Nigeria's 774 Local Government Areas. This disparity reflects different approaches to administrative reach and community representation. Georgia's higher number of units suggests a more granular approach to local governance, potentially allowing for closer attention to community needs, while Nigeria's fewer units indicate a more consolidated approach to local administration.

Third, the degree of state control presents a fundamental difference in governance approach. Georgia's local governments operate with significant autonomy under limited state oversight, allowing them greater discretion in local decision-making and resource allocation. In contrast, Nigeria through the state governments exercises strong control over its local governments through direct oversight and financial controls via the State Joint Local Government Account (SJLGA), substantially limiting local government independence in both administrative and fiscal matters.

Fourth, the organizational structures differ considerably, with Georgia employing either mayor-council or council-manager systems, providing flexibility in governance models. Nigeria maintains a standardized chairmanship system across all local governments, reflecting a more uniform approach to local administration. This difference in organizational structure influences how decisions are made and services are delivered at the local level.

Fifth, the basic unit size determination reveals distinct historical and practical considerations. Georgia's county sizes were established based on the practical measure of one-day horse-and-buggy travel time to the county seat, emphasizing accessibility to government services. Nigeria's local government areas were determined primarily by administrative convenience, suggesting a more bureaucratic approach to territorial division.

Lastly, the constitutional status of local governments in both regions reflects different legal frameworks. Georgia's local governments are created by state law with home rule provisions, granting them significant autonomy in local affairs. While Nigeria's local governments are recognized in both federal and state constitutions, they operate within a more restrictive legal framework that limits their independence in decision-making and resource control.

These structural differences reflect distinct historical, political, and administrative traditions in both regions, significantly influencing their approach to local governance and service delivery effectiveness during the study period of 2014-2024.

The paper revealed fundamental differences in structural organization between the two systems. Georgia's local government system demonstrates greater complexity and flexibility with its dual system of counties and municipalities (159 counties and 535 municipalities), compared to Nigeria's unified system of 774 local government areas. This structural difference significantly affects service delivery effectiveness. Georgia's approach allows for more localized governance and better response to community needs, while Nigeria's more centralized structure may create distance between government and citizens. The finding aligns with Wolman's (2018) assertion that local government classification implicitly reflects the relationship between local and national government within a country.

### **Conclusion/Recommendations**

Based on the comprehensive analysis of local government systems in Georgia, USA, and Nigeria, during the period 2014-2024, this study concludes that fundamental differences in structural organization, financial autonomy, and administrative approach significantly affect service delivery effectiveness. Georgia's local government system, characterized by greater autonomy, professional management, and diverse revenue sources, demonstrates more effective service delivery compared to Nigeria's more centralized and state-dependent system. This shows that while both systems operate within federal frameworks, Georgia's approach to local governance, featuring multiple administrative units, professional management, and advanced technological integration, results in more efficient and responsive service delivery. Nigeria's local government system, though constitutionally recognized, faces significant challenges in service delivery due to limited autonomy, restricted financial independence, and reduced capacity for professional management.

Based on the findings of the study, the following recommendations are hereby put forward;

1. The Federal government should organize awareness programmes for the citizens on the structural similarities and differences between the local government system in Nigeria and Georgia, United States of America for knowledge purpose. This will foster understanding of administrative structures and their effectiveness, explain the benefits and challenges of each system, demonstrate how different structural approaches affect service delivery, and create understanding of potential areas for system improvement.
2. The Ministry of Finance and Economic Planning should review the funding patterns of the local government systems for more cash flow. This should include reform of the State Joint Local Government Account system, development of alternative revenue generation

methods, implementation of transparent financial management systems, and creation of mechanisms for financial autonomy in local governments.

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