

Politics of Financial Independence of Local Government under Bola Ahmed Tinubu Administration: Prospects and Challenges for Borno State

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Abstract

The quest for financial autonomy of local governments in Nigeria has remained a persistent issue within the country's federal structure, largely due to prolonged state interference in local fiscal administration. The administration of President Bola Ahmed Tinubu has renewed policy attention on this issue, particularly following the 2024 Supreme Court judgment mandating direct allocation of funds to local governments. This study examines the political economy of financial autonomy, with a specific focus on Borno State, a region uniquely affected by insecurity and institutional fragility. Adopting a qualitative research approach based on recent scholarly literature and policy documents, the study argues that financial autonomy has the potential to significantly improve service delivery, enhance grassroots development, and deepen democratic governance. However, these prospects are constrained by entrenched political resistance, weak institutional capacity, corruption, and persistent insecurity. The study concludes that financial autonomy, while necessary, is insufficient as a standalone reform and must be complemented by institutional strengthening, accountability mechanisms, and security stabilization to achieve meaningful development outcomes.

Keywords: *Financial autonomy, Local government, Fiscal federalism, Borno State, Decentralization, Governance, Nigeria*

Introduction

Local governments represent the most immediate level of governance within Nigeria's federal system, functioning as the primary institutional link between public authority and local communities. Constitutionally recognized as the third tier of government, they are entrusted with responsibilities that directly impact the daily lives of citizens, including primary healthcare delivery, basic education, rural infrastructure, sanitation, and community development initiatives. A major factor limiting the effectiveness of local governments in Nigeria is their persistent fiscal dependence on state authorities, which constrains independent planning and weakens administrative autonomy. Although local governments are constitutionally entitled to statutory allocations from the Federation Account, the operation of the State Joint Local Government Account (SJLGA), as provided for in the 1999 Constitution, has effectively placed control of these funds in the hands of state authorities Bello (2018). While the SJLGA was originally conceived as a mechanism to ensure equitable distribution of resources and coordinated fiscal management across local councils, its practical implementation has been widely criticized. Empirical evidence suggests that state governments often exercise excessive discretion over these funds, leading to diversion, under-remittance, and delays in disbursement (Olowu, 2022; Adebayo, 2024). This has significantly weakened the financial autonomy of local governments, reduced their planning capacity, and constrained their ability to execute development projects in a timely and accountable manner.

This pattern reflects a broader trend across African decentralization systems, where higher levels of government retain substantial control over local resources, thereby weakening the effectiveness of fiscal autonomy (Olowu, 2022).

The implications of this fiscal arrangement have been far-reaching. In many instances, local governments have become administrative appendages of state governments rather than independent entities, thereby undermining the principles of decentralization and democratic governance. This has also contributed to poor service delivery, low public trust, and limited citizen engagement at the grassroots level (Suberu, R. T. (2001). Without adequate financial control, local authorities often struggle to prioritize projects based on community needs, resulting in misaligned development outcomes and persistent socio-economic challenges in rural and semi-urban areas.

Recent developments under the administration of President Bola Ahmed Tinubu, particularly the landmark 2024 Supreme Court ruling affirming the direct disbursement of federal allocations to local governments, represent a significant shift in Nigeria's fiscal federalism. This ruling is widely regarded as a major step toward restoring local government autonomy, as it seeks to eliminate the intermediary role of state governments in the disbursement process. By granting local governments direct access to their statutory funds, the reform holds the potential to enhance transparency, improve financial management, and strengthen accountability mechanisms at the grassroots level. It also creates an opportunity for local councils to independently plan and implement development projects that are more responsive to the needs of their communities.

In the context of Borno State, these challenges are even more pronounced due to the lingering effects of insurgency, particularly from the Boko Haram conflict, which has led to widespread destruction of infrastructure, displacement of populations, and disruption of governance structures. Many local government areas in the state continue to operate under constrained conditions, with limited human and material resources. The fragile security situation and dependence on humanitarian interventions further complicate the effective functioning of local councils. As such, the introduction of financial autonomy raises critical questions about institutional readiness, absorptive capacity, and the ability of local governments to translate increased financial resources into tangible development outcomes.

Literature Review and Theoretical Framework

The discourse on local government financial autonomy in Nigeria has attracted significant scholarly attention, particularly within the broader framework of fiscal decentralization and democratic governance. Existing studies consistently identify financial autonomy as a key factor influencing the effectiveness of local governance, particularly in improving administrative efficiency, accountability, and responsiveness to community needs. (Bello, 2023; Okeke & Eze, 2022). Fiscal decentralization, which involves the transfer of financial authority from central to sub-national governments, is widely regarded as a mechanism for bringing governance closer to the people, thereby fostering participatory development and improved service delivery outcomes. At the global level, empirical evidence suggests that fiscal decentralization produces better governance outcomes when supported by strong institutional and accountability frameworks (Shah, 2023). This perspective aligns with Ezeani (2023), who emphasizes that effective local government administration plays a crucial role in promoting sustainable rural development in Nigeria.

Bello (2023) notes that direct control over financial resources enables local governments to prioritize expenditures based on immediate community needs rather than relying on centralized directives. This autonomy reduces bureaucratic delays often associated with fund disbursement

from higher tiers of government and enables timely execution of projects. Okeke and Eze (2022) further contend that financial independence strengthens institutional capacity at the local level by encouraging prudent financial management practices and fostering a sense of ownership among local administrators.

Theoretical Framework

The theoretical framework for this study is anchored on Fiscal Federalism Theory, Political Economy Theory, and Institutional Theory, each of which provides a distinct yet complementary lens for understanding the dynamics of local government financial autonomy in Nigeria. These theories collectively offer a comprehensive basis for analyzing not only how financial resources are allocated across different tiers of government, but also how power relations, institutional capacity, and governance structures influence the outcomes of such allocations.

Fiscal Federalism Theory provides an analytical basis for understanding how financial powers and responsibilities are distributed among different levels of government, with particular emphasis on efficiency in resource utilization and responsiveness to local needs. The theory is grounded in the principles of efficiency, equity, and responsiveness, suggesting that public services are better delivered when responsibilities are assigned to the level of government closest to the people. (Oates, 2022). In the context of local governance, this implies that local governments, being closest to the people, are better positioned to understand and respond to the specific needs and preferences of their communities.

Political Economy Theory highlights how power relations and political interests shape fiscal decisions and influence the implementation of decentralization policies. Rather than viewing financial autonomy as a purely administrative or technical reform, this theory highlights how political actors-particularly at the state level-may resist or manipulate decentralization policies to maintain control over resources and influence. In the Nigerian context, state governments have historically exercised significant dominance over local governments, often using fiscal mechanisms to consolidate political authority. This has implications for policy implementation, as reforms such as direct allocation of funds to local governments may face subtle resistance, elite capture, or strategic compliance. Political Economy Theory therefore helps to explain why well-designed fiscal policies do not always translate into expected outcomes, as the behavior of political actors is driven by self-interest, patronage networks, and power preservation. It underscores the reality that financial autonomy reforms must contend with entrenched political structures that may either enable or constrain their success.

Institutional Theory further enriches the framework by focusing on the role of formal and informal rules, organizational capacity, and governance systems in shaping policy effectiveness. According to this theory, the mere existence of financial autonomy does not automatically result in improved performance; rather, the quality of institutions determines how resources are managed and utilized. Strong institutions are characterized by transparency, accountability, rule of law, and administrative efficiency, all of which are essential for translating financial resources into tangible development outcomes. In contrast, weak institutional structures-marked by corruption, poor financial management practices, and limited technical expertise-can undermine the benefits of autonomy. In many local governments in Nigeria, institutional deficiencies remain a major concern, raising questions about their readiness to effectively manage increased financial resources. This is particularly relevant in fragile contexts such as Borno State, where governance systems have been disrupted by conflict and require significant rebuilding.

Methodology

This study employs a qualitative research approach to examine Local government financial autonomy in Nigeria remains highly constrained despite constitutional provisions guaranteeing fiscal independence. The operation of centralized mechanisms such as the State Joint Local Government Account has limited the direct control of funds by local authorities, thereby weakening their capacity to plan and implement development projects. This lack of financial autonomy is further compounded by governance challenges, including poor accountability, political interference, and weak institutional capacity. As a result, many local governments struggle to deliver basic services effectively, leading to poor development outcomes, low public trust, and limited citizen participation at the grassroots level. This raises critical questions about how financial autonomy and governance structures influence the developmental performance of local governments. The choice of a qualitative method is informed by the need to gain deeper insight into institutional, political, and economic processes that shape policy implementation at the grassroots level. Rather than relying on numerical data, this approach allows for a detailed exploration of patterns, relationships, and contextual realities influencing local governance.

The study is based on secondary sources of data, including peer-reviewed journal articles, government publications, policy reports, and documents from recognized research institutions. To ensure relevance and timeliness, emphasis is placed on materials published between 2022 and 2025, reflecting recent developments and policy shifts in Nigeria's fiscal federalism, particularly in relation to local government autonomy.

Data were analyzed using content analysis, which involves systematically reviewing and interpreting textual information to identify recurring themes and patterns. Through this process, key issues such as the extent of fiscal independence, institutional and political constraints, and the implications of financial autonomy for service delivery and development were examined. This analytical approach enables the study to synthesize insights from diverse sources into a coherent understanding of the subject.

Prospects of Financial Autonomy of Local Governments

Financial autonomy serves as a transformative mechanism for enhancing governance, development, and accountability at the local level. Beyond the immediate administrative benefits, it provides a strategic opportunity to align local governments' fiscal capacity with the aspirations of the communities they serve. At its core, financial autonomy is about empowering local authorities to make independent decisions regarding resource mobilization, allocation, and expenditure, thereby reducing dependency on higher tiers of government and promoting responsive governance.

A key advantage of financial autonomy is its potential to improve service delivery through direct access to financial resources. Direct access to financial resources allows local governments to tailor interventions to local needs and respond to community demands with greater speed and precision. This is particularly important in sectors that have direct human development impacts, including healthcare, education, infrastructure, sanitation, and social welfare programs. By eliminating delays associated with state or federal intermediaries, financial autonomy ensures that budgetary allocations are more efficiently deployed, reducing waste and enhancing the quality of public services. Globally, studies in decentralized governance contexts, such as in India, Brazil, and South Africa, demonstrate that municipalities with higher fiscal independence often achieve superior outcomes in public service provision compared to those that remain heavily centralized (Bello, 2023).

In addition, financial autonomy promotes grassroots and community-driven development by enabling locally tailored planning. Fiscal autonomy enables local governments to identify and implement development projects that are context-specific, culturally relevant, and economically viable. This bottom-up approach to development strengthens local ownership of projects, enhances community participation, and ensures that interventions are sustainable over the long term. In post-conflict areas like Borno State, where reconstruction and rehabilitation are critical, financial autonomy allows local authorities to prioritize immediate humanitarian needs alongside long-term infrastructure and economic recovery projects. Such locally-driven planning is consistent with the principles of participatory development, which posit that development is more effective when it emerges from local priorities rather than externally imposed agendas (Adebayo, 2024).

Financial autonomy also deepens democratic governance by promoting transparency, accountability, and citizen engagement. When local governments control their own resources, mechanisms for public oversight become more meaningful, as communities can monitor expenditure, demand accountability, and influence decision-making processes. This engagement fosters trust in governance structures and enhances political legitimacy. In broader comparative studies, municipalities in Europe and Latin America that enjoy high degrees of fiscal autonomy report stronger citizen engagement and more effective anti-corruption measures, suggesting that financial independence is closely linked with democratic consolidation (Yusuf, 2024).

Table 1: Prospects of Financial Autonomy

Prospect	Explanation	Implication for Borno State	Source
Improved Service Delivery	Direct funding enhances efficiency	Faster reconstruction of public services	Bello (2023)
Grassroots Development	Localized planning improves outcomes	Targeted community interventions	Adebayo (2024)
Democratic Accountability	Increased transparency and participation	Strengthened public trust	Yusuf (2024)
Economic Growth	Local spending stimulates economy	Job creation and poverty reduction	Garba & Mohammed (2025)
Institutional Development	Better financial management systems	Improved governance capacity	Okeke & Eze (2022)

Discussion

The findings presented in Table 1 illustrate the multifaceted prospects of financial autonomy and their potential implications for local governance and development, particularly in Borno State. These findings are consistent with existing literature which links fiscal decentralization with improved governance efficiency and responsiveness at the local level (Shah, 2023; Bello, 2023). The table highlights five key areas—improved service delivery, grassroots development, democratic accountability, economic growth, and institutional development—each of which plays a crucial role in strengthening local government capacity and fostering sustainable community development.

Firstly, improved service delivery emerges as a primary benefit of financial autonomy. This supports earlier studies which argue that fiscal independence enhances the ability of local governments to deliver essential public services effectively (Okeke & Eze, 2022). The direct allocation of funds to local governments allows for quicker and more efficient mobilization of resources, reducing delays often associated with state-level intermediaries. In the context of Borno State, where post-conflict reconstruction and rehabilitation of public services remain urgent priorities, this prospect is particularly significant. Financial autonomy enables local governments to respond promptly to the restoration of healthcare facilities, schools, roads, and other critical infrastructure, ensuring that community needs are met effectively. Bello (2023) emphasizes that efficient service delivery is a direct consequence of fiscal independence, as local authorities have the discretion to allocate resources according to priority areas, thereby enhancing the responsiveness and effectiveness of governance.

Secondly, grassroots development is highlighted as a key prospect. Similar observations have been made by Ezeani (2023), who links decentralized governance structures with improved rural development outcomes. By allowing local governments to plan and implement projects that reflect the specific needs of their communities, financial autonomy fosters context-specific interventions that are more relevant and sustainable. In Borno State, where communities have been disproportionately affected by insurgency and displacement, localized planning ensures that reconstruction and development projects directly address the priorities of affected populations. For example, resources can be channeled to initiatives such as community-based education programs, local health campaigns, and livelihood support schemes, which have immediate and tangible impacts on social well-being. Adebayo (2024) notes that grassroots-focused fiscal planning enhances local ownership of projects, increases community participation, and ensures that interventions are aligned with local realities rather than generic or externally imposed strategies.

Thirdly, democratic accountability is a critical prospect of financial autonomy. When local governments exercise control over their finances, transparency in resource allocation and expenditure is improved, and citizens are empowered to monitor and engage with governance processes. This aligns with broader findings that financial autonomy strengthens citizen participation and enhances transparency in governance systems (Yusuf, 2024). In Borno State, promoting transparency and participatory governance is essential for rebuilding trust in public institutions following years of conflict and disruption. Yusuf (2024) underscores that fiscal autonomy strengthens democratic practices by enabling local populations to hold elected officials accountable, participate in budgetary decisions, and demand equitable distribution of resources. This, in turn, enhances public confidence in governance structures and reduces the likelihood of corruption or mismanagement.

Fourthly, economic growth is identified as a tangible benefit of financial autonomy. Evidence from similar contexts suggests that localized fiscal control can stimulate economic activities and improve livelihood opportunities (Garba & Mohammed, 2025). By providing local governments with the capacity to invest directly in community-level projects, fiscal independence can stimulate local economies through job creation, entrepreneurship, and increased public spending. In Borno State, economic development is a critical component of post-conflict recovery, as communities struggle with unemployment, poverty, and disrupted livelihoods. Garba and Mohammed (2025) argue that when local governments actively deploy financial resources to support small and medium-sized enterprises, infrastructure projects, and social programs, they not only generate immediate economic opportunities but also create long-term resilience and self-sufficiency. This demonstrates that financial autonomy has the potential to catalyze both social and economic transformation at the local level.

Finally, institutional development is another key prospect identified in Table 1. Financial autonomy encourages local governments to adopt better financial management systems, implement accountability frameworks, and develop administrative capacity. This reinforces the argument that strong institutional frameworks are essential for translating fiscal autonomy into effective governance outcomes (Oates, 2022). In practice, this translates to stronger internal controls, effective budgeting and auditing procedures, and professionalization of local government staff. Okeke and Eze (2022) emphasize that over time, such institutional strengthening fosters more efficient governance, reduces bureaucratic bottlenecks, and ensures that resources are allocated and managed in alignment with policy objectives. In the context of Borno State, where governance institutions have been weakened by conflict and instability, financial autonomy provides an avenue for building resilient, capable, and responsive local government structures that can sustain long-term development initiatives.

Challenges of Financial Autonomy of Local Governments

Despite its potential advantages, the implementation of financial autonomy is constrained by several structural and political challenges that limit its effectiveness. One of the foremost obstacles is political resistance from state governments. In many cases, decentralization of fiscal powers reduces the influence of state authorities over financial resources, prompting reluctance to fully implement reforms. This resistance often manifests through delays in releasing funds, imposition of conditionalities, or partial implementation of decentralization policies. Such political interference undermines the principle of local fiscal independence and limits the ability of local governments to respond efficiently to community needs. Globally, similar patterns have been observed in countries where decentralization reforms encounter resistance from higher tiers of government, highlighting the inherently political nature of financial autonomy (Yusuf, 2024).

The persistence of corruption within local government systems undermines the effective utilization of financial resources. In the absence of strong accountability frameworks, funds intended for development projects can be misappropriated, diverted, or poorly managed. This not only erodes public trust but also compromises the developmental impact of local government initiatives. In regions where oversight mechanisms are weak or poorly enforced, financial autonomy may exist in theory but fail in practice, as resources are not deployed for their intended purposes. Comparative studies in Africa and Asia suggest that without complementary anti-corruption measures, decentralization alone is insufficient to achieve meaningful improvements in governance outcomes (Garba & Mohammed, 2025).

Weak institutional capacity further constrains the effective exercise of financial autonomy. Many local government structures lack the technical expertise, human capital, and administrative infrastructure necessary for sound financial management. This often leads to inefficiencies in project planning, budgeting, and execution, reducing the overall impact of autonomous fiscal policies. Local governments may struggle to implement complex financial processes, such as revenue mobilization, auditing, and strategic investment, which are crucial for maximizing the benefits of autonomy (Bello, 2023).

In Borno State, insecurity presents a unique and significant challenge to financial autonomy. The ongoing insurgency and sporadic conflicts disrupt governance activities, limit access to affected communities, and increase the operational costs of development projects. Insecurity not only hampers the physical implementation of projects but also affects the confidence of investors, NGOs, and other development partners in supporting local government initiatives. This context-specific challenge highlights the interplay between security and governance, emphasizing that fiscal autonomy cannot function effectively in isolation from broader socio-political stability (Ibrahim, 2023).

Table 2: Challenges of Financial Autonomy

Challenge	Explanation	Impact in Borno State	Source
Political Resistance	State opposition to decentralization	Delayed implementation	Yusuf (2024)
Corruption	Mismanagement of funds	Poor development outcomes	Garba & Mohammed (2025)
Weak Capacity	Limited administrative skills	Inefficiency	Bello (2023)
Insecurity	Conflict disrupts governance	Limited service delivery	Ibrahim (2023)
Poor Monitoring	Weak accountability systems	Lack of transparency	Okeke & Eze (2022)

Discussion

The findings of this study indicate that financial autonomy possesses substantial potential to transform local governance in Nigeria by enhancing service delivery, promoting grassroots development, and strengthening democratic accountability. Direct control over financial resources enables local governments to respond more efficiently to the specific needs of their communities, implement context-specific development projects, and foster citizen engagement in governance processes. These prospects align with the principles of fiscal federalism and institutional theory, which emphasize the importance of decentralization and robust governance structures for achieving efficient and responsive administration.

However, the effectiveness of financial autonomy is contingent upon addressing a range of interrelated political, institutional, and security challenges. Political resistance from state governments continues to impede the full implementation of fiscal decentralization, as higher tiers of government may be reluctant to relinquish control over local resources. This resistance often manifests in delayed fund disbursement, conditional allocations, and partial implementation of autonomy policies, which undermine the intended benefits of fiscal independence. Such findings are consistent with observations in other decentralized governance systems, where political dynamics at higher levels often constrain local government effectiveness (Yusuf, 2024).

Institutional weaknesses represent another critical barrier. Many local governments lack the technical capacity, skilled personnel, and administrative systems necessary to manage autonomous financial resources effectively. Deficiencies in budgeting, auditing, and project management lead to inefficiencies and reduce the developmental impact of available funds. Strengthening institutional capacity is therefore essential to ensuring that financial autonomy translates into tangible improvements in service delivery and local development outcomes (Bello, 2023).

In Borno State, the complex interplay between insecurity and weak institutional structures further complicates the implementation of financial autonomy. The ongoing insurgency disrupts governance activities, limits access to affected communities, and significantly increases the cost of development projects. In such contexts, financial resources alone are insufficient; they must be complemented by security measures, conflict-sensitive planning, and adaptive strategies to ensure that projects are delivered safely and effectively. This highlights the need for a multidimensional approach that integrates fiscal reforms with broader socio-political and security interventions (Ibrahim, 2023).

Conclusion

Financial autonomy represents a pivotal reform in the quest to strengthen local governance and promote sustainable grassroots development in Nigeria. By granting local governments greater control over their financial resources, it creates the conditions for more responsive, accountable, and effective service delivery. The prospects of financial autonomy are wide-ranging, including improved public service provision, enhanced citizen participation, stimulation of local economic activities, and the promotion of context-specific development projects that directly address the needs of communities. When effectively implemented, financial autonomy can transform local governments from passive administrative entities into proactive institutions capable of driving social and economic development.

However, financial autonomy in isolation is insufficient to achieve its full potential. Its effectiveness is contingent upon the presence of complementary measures that address the political, institutional, and socio-economic constraints identified in this study. Strong institutional capacity is essential to ensure sound financial management, efficient project execution, and adherence to budgeting principles. Anti-corruption mechanisms and robust accountability frameworks are equally critical to prevent the misappropriation of funds and build public trust in local governance. Furthermore, in regions affected by insecurity, such as Borno State, ensuring safety and access to communities is a precondition for the successful implementation of autonomous financial policies.

In summary, financial autonomy holds immense potential as a tool for promoting effective governance and local development in Nigeria. Yet, realizing this potential requires a holistic approach that combines fiscal independence with institutional capacity building, transparent governance, anti-corruption measures, and responsive security and policy environments. Only when these conditions are met can local governments fully leverage financial autonomy to achieve sustainable development outcomes, improve the quality of life for citizens, and strengthen the foundations of democracy at the grassroots level.

Recommendations

To fully realize the benefits of financial autonomy and address the challenges identified in this study, several strategic measures are recommended for policymakers, local government authorities, and relevant stakeholders.

Strengthen Financial Oversight Mechanisms; Effective financial autonomy requires robust oversight to ensure that public funds are utilized for their intended purposes. Local governments should establish independent audit committees, enforce strict internal controls, and regularly conduct financial audits in line with national and international standards. Strengthening oversight mechanisms will minimize corruption, reduce mismanagement of funds, and improve accountability, thereby enhancing public trust in local governance institutions. Additionally, collaboration with anti-corruption agencies can ensure that irregularities are swiftly detected and addressed.

Enhance Capacity Building for Local Government Officials; Many local governments face challenges due to weak institutional and technical capacity. It is imperative to invest in capacity-building initiatives that equip officials with the necessary skills for financial planning, budgeting, project management, and policy implementation. Training programs, workshops, and professional development opportunities should be regularly provided to local government staff to improve their competence in managing autonomous fiscal responsibilities. Strengthened capacity will not only improve efficiency in service delivery but also promote innovative approaches to local development.

Improve Security Infrastructure in Conflict-Affected Areas; Insecurity, particularly in regions such as Borno State, significantly hampers the effective implementation of financial autonomy. The government and security agencies should prioritize enhancing security infrastructure, deploying adequate personnel, and establishing safe access corridors for development projects. In addition, local governments should develop contingency strategies to maintain service delivery in insecure areas. Strengthening security is essential to ensuring that financial resources can be utilized efficiently and that development initiatives reach the intended beneficiaries.

Promote Transparency through Digital Financial Systems; The adoption of digital financial management systems can significantly enhance transparency and accountability in local government finances. By leveraging technology, such as e-payment platforms, digital accounting systems, and online reporting portals, local authorities can reduce opportunities for mismanagement, ensure timely reporting of expenditures, and facilitate real-time monitoring of budgetary allocations. Digital systems also make it easier for citizens and oversight bodies to access financial information, thereby promoting greater transparency and public confidence in local governance.

Encourage Citizen Participation in Governance; Active citizen engagement is crucial for the success of financial autonomy. Local governments should create structured platforms for community involvement in decision-making, budgeting, and monitoring of development projects. Participatory governance mechanisms, such as town hall meetings, citizen advisory boards, and public consultations, allow communities to voice their needs, priorities, and concerns. This not only strengthens accountability but also ensures that development initiatives are aligned with local needs, improving the relevance and sustainability of interventions.

Develop Legal and Policy Frameworks to Support Autonomy; To consolidate financial autonomy, it is important to establish clear legal and policy frameworks that define the scope, limits, and responsibilities of local governments. Laws and regulations should protect local governments' fiscal rights, ensure equitable resource allocation, and provide guidance on revenue mobilization, budgeting, and expenditure management. A strong legal foundation reduces political interference, clarifies accountability mechanisms, and provides a stable environment for local authorities to operate effectively.

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