Local Government and the Attainment of Sustainable Development Goals in Nigeria: Lessons from the Millennium Development Goals

ADESIYAN, EMMANUEL AYOBAMI The Polytechnic of Ibadan, Nigeria Email: ayo.adesiyan@gmail.com

Abstract

Local government is regarded as a veritable tool in the implementation of any poverty alleviation programme, given its proximity to people at the grassroots and its potential for prompt and efficient service delivery. Sustainable Development Goals (SDGs) are a collection of 17 global goals set by the United Nations to end poverty and guarantee a secured future for the world by the year 2030. The global agenda was a follow-up to Millennium Development Goals (MDGs) which were also aimed at addressing the pervading poverty ravaging the African Continent. This paper undertakes an overview of MDGs and which SDGs had come to succeed with a view to discovering the inherent weaknesses in their implementation, which should be avoided if SDGs are to make an impact. A documentary data from secondary sources such as the U.N. working papers and other relevant materials or sources on the activities of both the MDGs and SDGs were subjected to content analysis. An assessment of the MDGs globally presents a varying degree of success. Specifically, a scorecard of MDGs in Nigeria records very low performance. Out of the eight targeted goals, the country succeeded in managing to meet two, namely, improved maternal health and global partnership, while major critical goals of poverty reduction, education and environmental sustainability that have direct bearing on the people are still in need of serious attention. This paper identified a critical gap of absence of active involvement of local government in the implementation of the MDGs. For SDGs to make intended impact, increased participation and partnering with local government becomes a necessity.

Keywords: Millennium Development Goals, Development, Sustainable Development Goals, Local Government.

Introduction

Local government plays a pivotal role in the realization of any form of development. This is so, given the fact of its proximity and potentials for quick and efficient service delivery at the grassroots where poverty is most ravaging, especially inNigeria and in Sub-Saharan Africa (Aransi, 2017; Oyewo, 2003). The issue of development has occupied a prime position that Nations of the world always yearn and work towards. As such, it has continued to attract global attention, more especially, after the end of World War II, which resulted in the colossal loss of human and material resources. The devastation necessitated the popular development agenda tagged "Marshal plan" initiated in 1948 by the United States of America and its allies for economic reconstruction of the European States that were casualties of the systemic war. Since then, there have been concerted efforts towards global development championed by United Nations Development Programmes (UNDP), United Nations Children Education Fund (UNICEF) and Health for all by year 2000, a global target led by World Health Organization (WHO) with 1975 as its base year (Olowu, 2006).

Given the rate at which poverty is on alarming increase, in the midst of plenty, United Nations' member states initiated yet another strategy in 2000 tagged "Millennium Development Goals" (MDGs) to combat poverty, especially in Sub-Saharan Africa which had the lowest levels of Human Development Index (HDI). The terminal year was 2015, when it was expected to have effected global desired changes in the living conditions of people. In 2015, a post-assessment of the MDGs culminated in the launching of another strategic programme, tagged "SDGs". This paper attempts an assessment of MDGs operation and performance with a view to teasing out some lessons that can be learnt by the successor, SDGs, in the quest to fulfilling global agenda on Development is undertaken with the aim of establishing a nexus between the two concepts. The concluding remarks emphasize the need for Nigeria to consciously ensure active engagement of Local Government in the implementation of SDGs, given its pedigree of prompt and efficient service delivery and the closest unit of government to the grassroots, where SDGs should have enduring impact.

Understanding Development, and Sustainable Development The Concept of Development

This is an important concept relevant to this paper. Essentially, development signifies a level of progress in various forms of human endeavours. Some view the concept from the window of economy, others perceive it from a sociopolitical angle, while a combination of social and political factors as determinants of development become the interest of some others.

Socio-economic and Political Factors

From an economic point of view, Development is measured in terms of economic growth with increase in the Gross Domestic Product of a country. This means an increase in the total output

of a country over a period of time. However, Oghator & Okubo (2000) contend with this narrow view of economic determinism. As they argue, development goes beyond the increase in per capita income or economic growth, but involves sustainable improvements in the living standard of the people, which is guaranteed through the provision of gainful employment, coupled with the presence and availability of social and economic infrastructures. Todaro (1985), from a broader point of view, explains development as "a multi-dimensional process involving the reorganization and reorientation of the entire economic and social system. In addition to improvement in income and output, it typically involves radical changes in institutional, social and administrative structures as well as, in particular, attitude and in many cases even customs and beliefs".

For a deeper understanding of the subject matter, Dudley Seers (1979) offers three philosophical questions to be answered for a country to claim development. They are: What has been happening to unemployment? What has been happening to inequality? What has been happening to poverty? If all these have declined from high levels, then, no doubt, this has been a period of development for the country in question. If one or two of these central problems have been growing worse, especially if the three have, it would be strange to call the result development, even if per capita income doubled (Seers, 1979). Development for a long term is conceived as a process of economic and social changes with the aim of achieving better life. It is thus seen from a positive point of view as, first and foremost, the escape of people out of the conditions of exploitation, poverty and oppression, which also involves changes in the basic institution and structures of society. Indeed, the very meaning of development has been altered from almost exclusive pre-occupation of national income to a broader interpretation that encompasses the guestion of poverty, inequality and unemployment (Otoghile, and Edigun, 2011). United Nations Development Programme (2001) explains Development from the perspective of human values. It emphasizes that the basic objective of development is to create an enabling environment for people to live long, healthy and creative lives. Human Development is also not only concerned with basic needs satisfaction but with human development as a participatory and dynamic process. It thus encompasses good governance as part of its constituted elements. This concept of development in terms of eradicating poverty and general improvement in the living conditions of the citizenry globally is the main thrust of both United Nations' MDGs and SDGs.

What is Sustainable Development?

In recent times, another vocabulary has been added to the concept of development which needs to be clarified as it also relates to our study here. This is called Sustainable Development. It is simply defined as development now without jeopardizing development in successive generations. It was made popular as a result of great concerns for the pollution of environment, following the 1972 Stockholm conference on the Human Environment, which led to the establishment of the United Nations Environmental Programme (UNEP) (cited in Adedipe, 2009). The World Rio Declaration on Environment and Development (1992) defines Sustainable Development as;

long term continuous development of the society aimed at satisfaction of human need at present and in future via rational usage and replenishment of natural resources preserving the air for future generations.

Sustainable development entails maintenance of a delicate balance between the human need to improve lifestyle and feeling of well-being, on the one hand, and preserving natural resources and ecosystems, on the other hand, so that the needs of the future generations are not put in jeopardy. It can be defined as a form of development that ensures meeting the aspirations or needs of the present and also ensuring that future generations are secured, by preserving those natural resources and the ecosystem needed for further development. It implies economic growth together with the protection of environmental quality, each reinforcing the other. The objective or focus of Sustainable Development, therefore, is a stable relationship between human activities and the natural world, which does not diminish the prospects for future generations to enjoy a quality life like the present generation. The United Nations' Sustainable Development Goals are in tandem with the vision and aspiration of Sustainable development as shown later in this paper.

Conceptualising Local Government

Local government as a concept has different meanings and interpretations depending on who is involved. Eneanya (2010) explains that Local government can be viewed collectively as administrative authorities covering areas that are subordinate to a central authority, which only acts within powers delegated to it by legislation or directives of higher level of government. He observes that institutions of Local government vary greatly between countries, and even where similar arrangements exist, the terminology often varies. These forms of Local government are determined by a variety of factors which are very complex in nature. These include historical, geographical, sociological, political and economic factors. Oyewo (2003) views Local government from a development point of view. Local government thus, should be understood or defined in terms of the development it generates, the social amenities it provides and the extent that it has catered satisfactorily for the general well-being of the communities it has been established to serve.

In a generic form, Local government is perceived to exist in all parts of the world, though its operations in terms of structure may differ with certain identifiable responsibilities attached to it. Abubakar (cited in Aransi, 2017), describes Local government along this line of thought when he said,

Some forms of Local government exist in each country, the World-over, even though they may differ in such distinguishing features as constitutions, status, historical experiences, structure and organization as well as in the scope of their statutory, delegated or devolved responsibilities and functions among others. Local governments are consensually regarded as government or administrative units closest to the people in more general parlance, the grassroots. Invariably, therefore, they act as veritable agents of local service delivery,

mobilizers of community based, human and material resources, organizers of local initiative in responding to a wide variety of local needs and aspirations. Importantly also, Local governments provide the basic structure and conditions for grassroot participation in the democratic process.

The foregoing view of local government emphasizes its functional responsibility, which lay more emphasis on issue of wholistic development in which it plays pivotal role. It further itemises the general role and responsibilities of Local government in any form of political system, be it unitary or federal. These responsibilities are so crucial to the extent that the absence of Local government or failure in its responsibility portends low level of development.

Indeed, Local government by nature and responsibilities is strategically placed in effecting any meaningful, people-oriented programme, such as MDGs and SDGs, as we shall point out later in this paper.

Theoretical Discourse on Local Government

An examination of the philosophical justification of local government is in order. This will further deepen our understanding of its critical responsibilities in the promotion and facilitation of multidimensional development of a nation. Scholars are of the opinion that local government exist to serve as enablers and implementers of the political, social and economic development of any polity. Three major schools of thought are often identified:

- (i) Democratic school: justifies the existence of local government on the basis of its relevance to democracy and its essential credentials of administrative responsiveness, accountability and control. The major proponent of this school, J.S. Mill (cited in Gboyega, 2003), justifies the existence of local government on three premises. These are:
 - (a) That there are certain concerns or interests that are mainly and peculiarly local, which makes it convenient and advisable that only those who share this community of interest should be left to execute them.
 - (b) That Local government remains one of the free institutions that make available and promote political education.
 - (c) That Local government ensures public accountability. The proximity of local government promotes ease of citizens demanding accountable performance, which invariably promotes responsiveness.
- (ii) The Efficiency Services School: holds the belief that the existence of Local government is mainly to provide certain services. Therefore, its relevance should be evaluated on the basis of how it is able to provide services to a standard measured by a national inspectorate. Jim Sharp (cited in Adeyemo, 2005) further argues that the efficient performance of these services is so compelling that if Local government does not exist, something else would be created in

its place. The proximity of Local government is considered advantageous in the provision of certain services in an efficient and effective manner more than any higher level of government.

(iii) Development School of Thought: the third set of theory justifying the relevance of local government sees it as a verifiable agent for a better life and improved means of living, socially and economically and a means to a better share of national wealth. Local government is thus considered to be in a better position to effect long desired political integration of developing countries divided along ethno-religious fault lines.

The foregoing justifications are in line with the objectives of creating Local government in Nigeria. This is stressed both in the Guidelines of the 1976 Local Government Reforms and its subsequent entrenchment in the country's 1979, 1989 and 1999 constitutions. According to the guideline, the principal aims and objectives of the third tier of government in Nigeria are to:

- a) make appropriate services and development activities responsive to local wishes and initiatives by devolving or delegating them to Local representative bodies;
- b) facilitate the existence of democratic self-government close to the local levels of our society and to encourage initiative and leadership potential;
- c) mobilize human and material resources through involvement of member of the public in their local development;
- d) provide a two-way channel of communication between local communities and government (both state and federal) (FGN, 1976).

With the foregoing justifications of Local government, there is no doubt that Local government is placed in a vantage position to effect development programmes as encapsulated in both MDGs and SDGs. Local government is strategically placed in ensuring good governance and sustainable development in any country. It is a unit of government that facilitates even development of social services, including primary health care services, infrastructure maternity centers, clinics and community policing, provision of markets, portable waste refuse disposal, agricultural extension services; all of which are pre-requisites of any meaningful development. More importantly, Local government promotes good governance and makes more impact at the grassroots level. It is this good governance that forms the focus of countries of the world, and also ensures Sustainable development and welfare of the people (Aransi, 2017).

Millennium Development Goals and its Assessment

Millennium Development Goals programme was a reaction to the growing poverty that has enveloped Third World Countries even in the midst of plenty. Thus, in September 2000, 189 countries under the banner of the United Nations came together to address the issues of famine, droughts, plagues, poverty and adopted the programme tagged "Millennium Development Goals" (MDGs). The programme set the year 2015 as a deadline before which they will overcome the identified challenges. MDGs, therefore, were considered the first holistic strategy designed to meet the development goals of the World with measurable targets and defined indicators. They are, therefore, global targets to be achieved and pursued by individual states, and based on their national interests. This places obligations on the respective states to achieve a better world. It also implies that those who had achieved these goals are obliged to render assistance to those behind in the attainment of the goals (U.N, 2008).

A general assessment of this programme presents a mixture of success and failure. It has been described as the most successful anti-poverty movement in history. The Millennium Development Goals, after fifteen years of implementation, revealed that extreme poverty and hunger can be reduced within a definite period (Akinroye 2016).

However, UN's 2012 summary report on MDGs indicates varying degrees of success. While it may be true that extreme poverty has fallen in every region and even reduced to half globally, with at least 80% of the people lifted out of poverty, extreme poverty remains widespread in Sub-Saharan Africa, where despite rapid economic growth, since 2000, many countries lag far behind. About one child in five in low and middle-income countries is seriously or moderately underweight - a reality that affects every area of their development. While access to primary school has substantially increased globally, Sub-Saharan Africa lag far behind in this achievement. It is estimated that over a quarter of a million kids remain out of school, and there are over 120 million young people who cannot read or write, majorly in Africa (U.N, 2012).

The U.N report identifies the following challenges that limited the performance of MDGs, which, in most cases, are connected to low level involvement or under-recognition of Local government as partners in progress.

- Limited consultation and ownership: it is noted that MDGs were not products of broad-based and consensus around development priorities. This agenda was summarily prepared by a limited group of experts rather than involving a broader preparation and debate among member countries. It noted that if Local government had been involved, there might have been more careful attention in the framing of targets to population dynamics and issues around rapid urban growth and the budget to address it. As UCLG (2012) contends "Localizing the MDGs, from the perspective of Local Government means more than adapting global goals to national action plans"
- Leaving the poorest behind: This is also seen as a generally recognized weakness of the MDG agenda. It is noted that widening disparities worldwide, even where there has been economic growth, has stimulated far greater attention to inequality in recent years. It is thus argued that the focus on partial target and the intentions on achieving them had made it easier to ignore the needs of those who are hardest to reach.
- Problem with data gathering: This is due to the fact that most information on MDGs are from the urban setting, thereby, neglecting the most vital source of information, the rural area that should be handled by the local government.

It therefore concluded that the varying success stories of MDGs reported could easily be linked

to active engagement of Local government. This is because most of the MDGs depend directly or indirectly on the provision of infrastructure and services, which is mostly the responsibility of Local Government (UCLG, 2012). The case of Bangladesh and Brazil are good examples where Local Government involvement made the difference. In Bangladesh, participatory citizens monitoring initiative have contributed to effective local planning of projects, better use of funds for MDGs priority areas that matter to the community, and increasing transparency and accountability. Some of the success factors identified in Bangladesh include independent management by Local government institutions of the available financial resource and their consultations with local communities on budget allocations and planning decisions (U.N, 2010). In Brazil, the country's decentralization policy gave local communities a voice in determining priorities for at least some portion of the city's budget. This has necessitated transparency, thereby, reducing clientism and corruption. It has helped to link municipal investments to local priorities, with more funding going to the poorest areas of a city and an increase in social provisions such as education, healthcare and other basic social services. Additionally, in Brazil, 'Bolsa familia", a highly successful poverty alleviation programme that provides low income households with a small monthly payment is a federal design but mostly implemented through the local government (Cabannes, 2004).

Nigeria's Score Card on MDGs

We need to emphasize that of the eight targeted goals, Nigeria met only two: improved maternal health and global partnership for development. The major critical goals of poverty reduction, education, child mortality rate and environmental sustainability are still in need of serious attention. In its 2015 End point Report; the Presidential Committee on the Assessment and monitoring of MDGs, observed that a lot needs to be done for future achievement. As the report indicates, the country is still faced with critical challenges in tackling poverty, hunger and malnutrition, achieving gender parity in education, wage, employment and political leadership, reducing maternal deaths and improving access to sanitation and ensuring environmental sustainability (FGN, 2015). In summary, Nigeria has a mixed bag of performance records. In its recommendations for post-2015 MDGs, the committee reiterates the need to overcome the many challenges. We need to elaborate more on Nigeria's score card as pointed out in this Endpoint Report. This is with a view to pointing out the inherent challenges that should serve as useful lessons for Post-2015 Development goal agenda, officially known as SDGs. Interestingly, most of these challenges fall within the objectives and responsibilities of Local government administration in Nigeria as we shall see in the report.

Evaluation of the eight MDGs in Nigeria

MDG 1: Eradicating extreme poverty: Nigeria made a notable progress in the fight against hunger but failed to meet the targets of most of the indicators. The impressive growth rate in the 2000s was not entirely inclusive and neither did it reduce poverty or generate employment. Moreover, the prevalence of hunger was more endemic in rural than urban areas (FGN, 2015, UN 2015)

MDG 2: Achieve universal primary education: the net involvement in basic education recorded an upward trend to the mid-point assessment year. This was attributed to the menace of the Boko Haram Insurgency. Consequently, the net enrolment of 60% in 1995 declined to the end-point net enrolment of 54% in 2013. Nigeria could not meet the target (Nigeria MDG, 2015).

MDG 3: Promote gender equality and Empower women: strong progress made in gender parity, but weak progress in Women Empowerment. In summary, goal not met. The major challenge being the prevailing patriarchal culture and practice against women's access to elective positions.

MDG 4: Reduce child mortality: the under-five mortality rate (U5MR) improved from 191 deaths per 1000 live births in 2000 to 89 deaths per 1000 lives in 2014 as the endpoint states. However, Nigeria failed to meet the 2015 target of 64 deaths per 1000 live births by 28%. (MDGs 2015; UN, 2015).

MDG 5: Improve maternal health: this is a goal met by Nigeria. With a baseline figure of 1000 deaths per 100,000 live births, in 1990, there was a consistent downward trend to 350 deaths per 100,000 live birth in 2012 and subsequently to its end-point status of 243 per 100,000 live birth in 2014. The feat was attributed to many policy drivers, one being midwives schemes and collaborative efforts made between donors and the Federal Ministry of Health and its parastatals.

MDG 6: Combat HIV/AIDS, malaria and other diseases: the country recorded failure, especially with regards to the incidence of Tuberculosis per 100,000, in which efforts have not produced appreciable result. The end-point status of the incidences of tuberculosis in Nigeria was still a staggering 338 as of 2013. This is seen to be unacceptable and calls for renewed efforts, more resources and interventions (World Bank, 2016).

MDG 7: Ensure Environmental Sustainability: strong progress made but goals not met. While strong progress was made in the provision of safe drinking water., it is only restricted to the urban population. Moreover, the number of persons living in slums is still very alarming. (UN, 2015).

MDG 8: Develop a global partnership for Development: this is the only goal on which Nigeria scored highest. There was a rising trend in per capita Official Development Assistance with potential impact felt in Infrastructure and Human Development (MDG, 2015).

As adverted, Nigeria managed to meet the two goal targets of Maternal Health (MDG 5) and MDG 8: Develop a global partnership for Development.

From the foregoing evaluations, certain lessons can be drawn, which have implications for the success of SDGs.

Local Government Administration and SDGs: Lessons from MDGs

Sustainable Development Goals are products of the 2015 post-assessment of MDGs adopted in 2000 to address global poverty in the areas of education, health, hunger and environment. The convergence of the U.N member states in September 2015 in New York led to the adoption of new global goals to replace the MDGs tagged "Sustainable Development Goals". They are seen as a follow up to MDGs, and with 17 universal and transformative goals, which are expected to be achieved within the space of 15 years like its predecessor, the MDGs. The goals of the two programmes, in comparative terms, are listed in the table below.

Comparing MDGs and SDGs

The SDGs, like its predecessor, aimed at halting poverty in all its forms and promoting healthy lives, well-being, and end hunger for all. This is no doubt a reflection of a coherent, holistic, comprehensive and balanced framework incorporating the three dimensions of sustainable development- social, economic and environmental– with the recognition of direct linkages between, human well-being, economic development and a healthy environment (World Bank, 2016). It is important to state that most of the goals and targets of the MDGs & SDGs are in line with the vision and responsibilities of the Local government. Indeed, issues relating to poverty, hunger, education, gender parity, reduction in the spread of HIV/AIDS and agriculture are critical objectives and reasons for the existence of Local government.

Lessons to Learn from MDGs

The critical observation of Akinroye (2016), concerning the implementation of SDGs is apt: There will definitely be challenges at the global, regional and national levels which will therefore call for concerted collaborations between government national, state and local levels.

There are certain lessons, especially from the challenges MDGs were confronted with, that limited its achievement, which the SDGs should take care of. These include the following:

- Data generation and monitoring: one of the inherent challenges that confronted Nigeria in meeting the MDGs is the lack of adequate data. A World Bank report shows that half of the 155 countries lack adequate data to monitor poverty. In Sub-Sahara Africa where poverty is most severe, 61% of the countries including Nigeria, have no adequate data to monitor poverty trends (UN, 2015). Data, as the basis for evidence-based decision-making and accountability, are essential for the realisation of SDGs.
- 2) The need for local ownership: another lesson to be gleaned from the report is the need for the government to ensure a participatory approach in its formulation and implementation. Nigerian governments need to realise that MDGs and SDGs are people-oriented programmes. As such, potential beneficiaries and other stakeholders, including local communities, citizens

organisations, youth, and civil societies organisation should be actively involved in the planning and execution of SDGs.

- 3) Strong collaboration and healthy intergovernmental relations among the tiers of government. The success or otherwise of SDGs is a function of how each level of government are involved in the formulation and implementation of SDGs. As it was pointed out, one of the weaknesses in the implementation of the MDGs was lower involvement of Local Government. Moreover, we have identified that most areas where the impact of MDGs were not felt globally was in the rural areas. It will be wiser of the Federal Government and other Development partners to ensure effective and sincere collaborations with local agencies and units of government.
- 4) Funding will be another area of interest for the success of SDGs. While it is true that the debt relief gains eased the financial burden for the implementation of MDGs programmes, financing the financial resources were not adequate (FGN, 2015,12). The lessons, therefore, is that funding SDGs will require the government to explore different sources, including private sectors.

Most profoundly, effective implementation of SDGs is much dependent on how local government, by virtue of its strategic roles and responsibilities as a unit of government, is involved. The critical observation of Akinroye (2016) in this direction is instructive.

Conclusion

This paper attempted an assessment of the MDGs programme and the lessons learned in terms of progress and the inherent weaknesses that limited the full realization of the goals of alleviating poverty globally, and especially in Nigeria. This was done with a view to provide information that should serve as policy guideline for the operation and implementation of the Sustainable Development Goals. There is no doubt that MDGs have changed the fortune of the world globally, in addressing the issue of poverty, hunger, HIV/AIDS, health and other related issues. They have also galvanized political commitment, influenced debate, provided a focused advocacy and improved the monitoring of development projects. In Nigeria, there have been concerted efforts in the implementation of the goals and progress was recorded in the areas of poverty reduction and health issues.

However, there have been significant challenges that have limited the success story of the MDGs globally and in Nigeria, in terms of the focus, limited ownership and narrow view of development. One important fact that came very strongly in the implementation of the MDGs, identified by international observers both globally and in Nigeria, was the failure of officials and multi-lateral partners to recognize the pivotal roles of Local government. The implementation of the MDGs, as it is noted, focused on national level actions and not the vital relationship between the citizens and their Local administration. As was also demonstrated, in this paper, many of the achievements related to MDGs have been a product of Local governments' action and the many instances of limited progress, as in Nigeria, were due to the low-level involvement of Local governments to fulfil

their developmental responsibilities. For SDGs to have meaningful impact, globally and especially in Nigeria, active and effective collaboration at the National and Sub-national levels, and especially the Local government, becomes imperative. Nigeria cannot clap with one hand to succeed in realizing the SDGs, which is enlarged in scope than the MDGs and, therefore, more daunting in attainment.

References

- Adedipe, N.O. (2009). Post graduate training and research for Sustainable Development. In P. L. O. Olorunisola and O. Ademowo (eds.). *Contemporary Issues in Sustainable Development:* Lessons and Challenges for Nigeria, Ibadan: The Postgraduate School, University of Ibadan.
- Adeyemo, D.O. (2005). Local Government Autonomy in Nigeria: A Historical Perspective: *Journal of social sciences*. 10 (2), 78.
- Akinroye, K.K. (2016). Health and Sustainable Development Goals in Nigeria, Road to 2030. In *Ife Social Science Review* (Special Issue) on Environmental and Sustainable Development in 21st century, Ile Ife: The Faculty of Social Sciences, Obafemi Awolowo University. 15.
- Aransi I.O. (2017). Local Government, the people and challenges of Development in Nigeria. Inaugural lecture presented at the Faculty of Administration, Obafemi Awolowo University. Pp. 14 & 16.
- Cabannes, Y. (2004): Participatory Budgeting: A Significant Contribution to Participatory Democracy. *Environment and Urbanization* 16(1), 27-28.
- Eneanya A. N. (2010). *Local Government Administration in Nigeria:* A Comparative Perspective. Lagos: University of Lagos Press.
- Federal Government of Nigeria. (1976). *Guidelines for Local Government Reforms in Nigeria*. Kaduna Government Printer, pp. 1-8.
- Federal Government of Nigeria. (2015): *Nigeria 2015: Millennium Development Goals: End Point Report* (pp. 11-12). Abuja: Government Printer.
- Gboyega, A. (2003): Democracy and Development: The imperative of Local Good Governance. An Inaugural Lecture delivered at the University of Ibadan, Ibadan, October 2, 2003, pp. 6, 154.
- Hickey, T.J.O. (1996). In O. Oyediran (ed.). *Essays on Local Government Administration in Nigeria*. Lagos: Project Publication, p. 7.
- Oghator E. & Okoobo R. (2000). Towards Sustainable Development in less developed countries: Foreign assistance revisited. *The Nigerian Journal of Administrative Science*, 5(10), 202.
- Olowu, D. (2006) Paper presented at the Workshop on Local Governance and Poverty Reduction in Africa. Tunis Tunisia. African Development Bank.
- Otoghile, A. & Edigin, L.U. (2009). Local Government Administration and Development: A survey of Oredo Local Government Area of Edo State, Nigeria. *African Research Review*, 5(3) 149.
- Oyewo. T.A (2003).: The A to Z of Local Government in Nigeria, Ibadan: Jator Publishing Company.
- Seers, D. (1969). The meaning of Development. Institute of Development Studies, IDS Communication 44.
- Todaro, M.P. (1982). Economic Development in the Third World. New York: Longman.

- UCLG, (2012). The role of Local and Regional authorities in the UN Development Agenda. retrieved 10/05/17 from www.uclg.org.
- United Nations. (2015). Millennium Development Goals Report. New York: United Nations.
- Rio Declaratuon on Environment and Development (1992). *Report of the United Nations Conference on Environment and Development*, United Nations General Assemnly.
- United Nations Development Programme. (2001). The Oxford Poverty and Human Development Initiatives (OPHI) Working paper 36. P. 10
- United Nations General Assembly, (1987). *Report of the World Commission on Environment and Development: Our Common Future.* Oslo: United Nations General Assembly, Development and International Cooperation Development.
- UN Millennium Campaign, (2010). *MDGs Success Stories from Asia and Pacific*; Assessing achievement of MDGs. United Nations Information Services.
- World Bank Development Statistics, Sustainable Development Knowledge platform. retrieved 18/08/2017 from https://www.tubrainschweig.de