

**WELLSPRING UNIVERSITY JOURNAL OF SOCIAL AND  
MANAGEMENT SCIENCES  
(WUJSMS)**

**VOL. 2 NO. 2**

**ISSN: 2616-1296**

**JUNE 2023**

**A COMPARATIVE STUDY OF THE LOCAL GOVERNMENT SYSTEMS OF  
NIGERIA AND CANADA**

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**Abstract**

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*The paper examined a comparative analysis of local government system in Canada and Nigeria with a view to advising on the evolution and providing an effective and functional local government system in both countries. The designation of local government as the closest government to the people in practical terms means that it has the responsibility of making the presence of government real in the locality through providing socio economic and political development of the rural areas. Albeit, this has not been the case given the evidence available which clearly reveal otherwise. Relying on secondary data from journals, newspapers and online materials the paper utilizes the Democratic-Participatory Theory for comparative analysis of the legal basis, structure/election; sources of revenue, responsibility and intergovernmental relations of the local governments of the two countries. The paper discovered among other things that local governments in both Nigeria and Canada do not have financial autonomy. Based on the findings, the paper recommends that the local governments should be given financial autonomy, focus more on extracting revenue internally and that the state government hegemony over local government especially in Nigeria whereby they could dissolve elected councils should be constitutionally reversed.*

**Keywords:** Comparative, legal, intergovernmental relations, Local government, structures/elections  
*JEL CODE 06-SJ*

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**Introduction**

Government exists primarily to protect lives, property and as well ensure the freedom of the citizens (Clark, 2015). The creation of local government in every nations of world begins with the need to foster equal development at the local level, reduce the burden and bulk of responsibility on the central government; guarantee the existence of democratic values and opinion, increase political education and participation, establish and strength relationship on a two-way communication between government and the people, maintain laws and order as well as fight abuse of over-concentration of power on one level of government (Ntiwunka 2011).

Local government is the government that facilitates development at the grassroots (Agba et al., in Nweneka 2018). It is the government that represents the interest of the citizens within its local territorial demarcation. The often usage of the term “grass-root” amplifies its closeness and nearness to the people. Each unit of local government in any system of government is believed to manifest such characteristics as a defined territory, population, institutional structure (for legislative, executive and administrative purposes), legal identity, a range of powers and functions authorized by delegation from the appropriate

central or intermediate legislature and within the confines of that delegation, autonomy is always subject to the limitations of law (Whalen, 1970, p.312).

The legal aspect of the local government concerns the scope of actions which are available to the local authority, as itemized in formal rules and statutes. That is, the local government legal status involves the functions and the responsibility of the local government as well as the discretion for actionable matters available to it. On the other hand, the political factor, involves the extent to which local matters and interests are represented at the central government level which include their access to central decision making (Ola & Tonwe, 2018: 5).

The local governments under any system of government all over the world have different structures, functions, legal status, scope, relationships etc. that are peculiar to a particular nation. These features give credence to the importance of comparative analysis. According to Munro cited in Osakede & Ijimakinwa, (2014) comparative study expands our understanding of local government and gives us fresh light distinct to our home nation, improves our analysis of the political processes, allows us to test hypotheses and also provides us with the instruments for prediction and control. From the above point it can be deduced that the main reason for a comparative study is to explore the major political similarities and differences existing between countries. This process allows for the possibilities of understanding the nature of constraints and unpredictability which represent the other nation's government without losing sight of the national and international context in which they operate (King et al, cited in Nweneka, 2018). In the light of this factor, this paper seeks to examine Nigeria local government system and the local government system of Canada. The main point of analysis shall be a comparative study of their legal basis, structures/electoral system, functions/service delivery, intergovernmental relations and their challenges.

### **Statement of the Problem**

As established above, the tendency to promote good governance and deliver dividends of democracy as universal trend fosters the need to decentralize powers. By decentralization, autonomy is granted to other levels of government to bring about sound, efficient and effective public administration. Autonomy is generally preferred because it helps to promote rapid and continuous development of nations as any reason for the establishment of local governments (Kupoluyi, 2013).

Facts have shown that local government is the closet tier of government to the people it is not in any way autonomous in comparison to other levels of government. There have been concerted and sustained arguments that the 774 local government areas in Nigeria are not contributing enough to the development of the nation. Overtime, many of our local councils seem not to bother about their statutory responsibilities as contained in the fourth schedule of the 1999 constitution (Osakede & Ijimakinwa, 2014). It is obviously not a global phenomenon that local councils are incapacitated and inactive because some countries have local governments that have been very instrumental in the development of their localities. For instance in Canada, local governments build and maintain roads, create jobs and are seen to be bringing government closer to the citizens.

The Nigerian local government systems is fraught with fraud and have changed its mandate of bringing government closer to the people into becoming the state government messengers. This problem exist owing to the fact that section 7 (4) of the 1999 constitution of the Federal Republic of Nigeria subjected the conduct of election to the local government councils to the authority of the state government. This has led to a serious problem which has constantly hindered development at the local level. This factor necessitates the urgent need to resolve this situation and allow the local governments fulfill the purpose for which it was founded. This paper therefore seeks to examine the legal basis, structures/electoral system,

functions/service delivery and intergovernmental relations of Nigeria and Canada local government system.

### **Objectives of the Study**

The main objective of the study is to make a comparative analysis of the Nigeria and Canada local government system. The specific objectives are:

1. To examine the legal status of the Nigeria and Canada local government system.
2. To ascertain the level of intergovernmental relationships existing between the federal-state-local government of Nigeria and Canada.
3. To examine the various structures of the local government of the two countries.
4. To ascertain the functions/responsibility of the two local governments.

### **Methodology**

The study depends on qualitative data sourced from secondary sources such as scholarly peer-reviewed journals, newspapers and online materials. The data were analyzed using content analysis method and presented thematically by a way of sub-headings to reflect the key conceptual areas, and the issues were organized based on the objectives of the research.

### **Concept of Local Government**

Apart from the national capital of a nation such as Abuja is the national capital of Nigeria, London and Moscow being equally the national capital of Britain and Russia respectively other levels of capital may exist in a state based on the type of political arrangement of that country. In a federal state, there exist the regional or state capitals. Abuja is the capital of Nigeria, but there are also other thirty-six (36) capitals within the nation. Mainly, the largeness and adoption of a federal system of government is informed and necessitated by the nation's vast national diversities. A country's largeness is defined by its geographical spread, cultural diversities, and religious differences, etc. which off-course called for a lower level of government so as to make governance easy and faster. In modern times, governments decentralize authority and power to lower levels in order to facilitate efficiency and administrative conveniences. Government at the lower level is usually referred to as the local government (Course Guide, National Open University).

Local government according to the United Nations document on public administration is a political sub-division of a nation or state which is constituted by law and has substantial control of local affairs, including the power to impose taxes or to enact prescribed bye-laws" (Ajayi, 2000:1).

The 1976 reforms guidelines on Local government define it as "government at the local level exercised through the representative council established by law to exercise specific powers within defined areas". It is a government elected by a popular body charged with the administrative and executive functions in matters relating to the inhabitant of a particular district (Appadorai, 2004). In corroboration, Tonwe & Allen (2009) sees local government from a philosophical commitment to the ideas of democratic participation in the governing process at the level closest to the common man.

Some of the major features of local government include a sub-unit of federal or state government with the constitutional powers to perform legislative, administrative, and quasi-judicial functions (Chukwuemeka, Ugwuanyi, Okolo, & Onuoha, 2014). In spite of all this, the unique importance of local government is centered on availing the grass-root people a sense of belonging and participation in the nation's governing process so that the provision of their basic infrastructures are provided (Ezeani, 2006). The importance of local government was further indicated when Alicia infers that we live, raise our families and walk the streets

at local level. Governments at local level touch our lives far more openly and directly than other levels of government (Alicia, 2011).

According to Clarke (Aijaz, 2007) local government is part of a government of a country which deals mainly with problems or issues related to a given population within a given territory. It is a system of local communities and towns organized to maintain laws and order, provide some range of services and co-operation of the inhabitants in joint endeavors towards the improvement of their conditions of living (Orewa & Adewumi, 1992)

Oyediran made a distinction between local government and local administration. While local administration is the coordination of local communities through local agents, local government is the government that promotes the participation of the local people in deciding who should make decisions for them as well as in the actual decisions making process and also recognize the supreme authority of the central government.

The various definitions above alludes to the fact that local government is the lowest level of government and is legally distinct and vested with the powers to raise revenue, spent money, assigned responsibilities and is answerable to the local population.

## **Theoretical Framework**

### **Democratic-Participatory Theory**

This theory has been embraced by several scholars as a way to address the problem of Elitist Theory. Elitist Theory is premised on the assumption that no society is governed by majority of the people, all societies, including societies called democratic, are ruled by a minority (Burnham 1943, p. 184). The Proponents of the theory were motivated by their determination to reject the anti-democratic tendencies and citizens passive attitude towards governance, low voters turnout, distrust on politicians, democratic process and the declining citizens involvement in vital decision making process in public matters (Nylen 2003). The point here is that democracy thrives on the participation of the citizens in the political process.

Public participation, in this context is the inclusion of the public in the activities of a polity. Avritzer (cited in Nylen, 2003) uses the phrase participatory public to infer that it mainly occurs at the local or grassroots level where politics can be seen to be more relevant to the people's daily life. This school of thought is of the view that local government exists mainly for the purpose of bringing democracy to the public locally and creating opportunities for the community to participate in decision making process, educate and socialize them politically (Adamolekun, Olowu and Laleye, 1988). In this regard, local governments exist to promote a representative and inclusive democracy at the local level. This fact lends credence to Mills assertion that local government is the primary arm of democracy and manifests intrinsic values of democracy by offering its service at the local level since it is the nearest thing to wide consultation and participation (Mills, 1964).

Keith Lucas study which shows a large number of British parliamentarians that had previously served at the local level has revealed the significance of local government as a recruiting ground for the British parliament. Also, Davis Butler 1964 general election that was analyzed showed that 53% of labour parliamentarians with 45% of those defeated were candidates of labour parliament that had previously served as a Government Councillor (Noun. 2010). To support this position, Mackenzie, (1954) produced a data that showed a larger number of Deputies and Senators in Italy who had political education in local government. Democratic participation is important to the extent that it provides room for political inclusivity, promotes real political activity and social interaction of which a forum of such build ones consciousness of election of a local committees, boards, local debates, pressure and interest group activities (Afegbua, 2011). This theory is suitable for this study because democracy itself promotes good governance and as such, local government is crucial in delivering dividends of democracy at the grassroots.

### Local Government Administration

Local administration has been in existence in Nigeria from time immemorial and its operations predated the coming and activities of the colonial masters (Awofeso, 2004). The coming of the colonial master facilitated the amalgamation of Nigeria and impacted on the history of Nigeria local government system by transforming it from the traditional way to a modern local government system (Fatile, 2011). In the area known today as Nigeria, the existing tribes that make up the different geographical areas had already had one form of local administration or the other (Agbakoba and Ogbonna, 2004).

The various regions had an administrative system that was peculiar to them. The Hausa emirates established an organized fiscal system, a definite code of land tenure, a regular plan of local rule through the appointed district and village heads and a trained judiciary administered the Islamic laws (Ola and Tonwe 2003). In the South West of Nigeria where the Yoruba ethnic group is dominant, the chiefs administered the communities. The structure of the political system was that the Oba with his senior Chiefs made decisions for the administration of the empire (Oyeweso, 2004). The Igbos occupied the eastern part of Nigeria and during the pre-colonial era had no central government. What existed was a diffusion of political authority in different groups. They were republican, Acephalous, segmented and fragmented (Anyaele, 2003). Though fragmented but there existed different groups of people like the age-grade, elders council, the Ohaneze, etc. who were important players in the administration of the community. The administration was at the village and family levels.

Modern administration system began with the introduction of indirect rule in Nigeria. It was introduced so as to retain the authority of the local rulers, local institutions, traditions and habits without imposing totally new and unfamiliar ideas from outside. The Local Government enactment of 1950 democratized local Administration in a manner that about eight percent (8%) of the Councillors in the Eastern Region were elected. In 1952 the Local Council law was in force in the Western Region. The patterns of Local Government assume a divers dimension both in western and Eastern regions. Each of the regions had a three tier local government system which was the County (divisional council), District council and Local council fashioned after the British local government system (the County Council which was abolished in 1958), Divisional-office, District council and Local council in the West. Both regions neglected the idea of local authority. In the North, the Native Authority Law of 1954 only consolidated the local authority but the native and emirate councils were already in place (Ugwu, 2000, Ola and Tonwe 2003, Abba, 2008; Lasisi, 1997, Ekeukwu, & Umah, 2021).

The military local government administration was influenced by their orientation and socialization and this formed the hierarchical order and centralization of authority (Awofeso, 2004). Under the military, all local government Councils were abolished and a sole administrator was appointed. There were several local government reforms between 1966 and 1976 both at the regional and state levels. The 1976 reform was the major reform in the nation and it introduced the single-tier local government system all through the country and also established 301 local governments that were based on a population range of 150,000-800,000 with all having equal status and powers (Lasisi, 1997; Igbuzor, 2007; Abba, 2008).

Canada is a federation with a bicameral parliamentary democracy and a constitutional monarchy with a highly different local government system. Each province and territory has its own unique and various forms of legislation. The constitution shares powers between the federal government and the ten provincial governments. The municipalities are not recognized as a distinct form of government. The provinces and territories have other legislative Acts that govern the operations of local government within their various

jurisdictions. Three provinces have a multi-tiered local government system with a regional tier, while the other provinces and territories have a single-tier system.

### **Local Government Legal Basis in Nigeria and Canada**

Section 7(1) of the 1999 constitution of the Federal Republic of Nigeria provides that “the system of local government by democratically elected local government council is under the constitution guaranteed and accordingly, ensures their existence under the law which provides for the establishment, structure, composition, finance and functions, of such councils.” Section (4) further stated that “the government of a state shall ensure that every person who is entitled to vote or be voted for at an election to the house of assembly shall have the right to vote or be voted for at an election to a local government council” (Ola and Tonwe, 2018:209). By this provision, it means that the local government is subsumed under the state government.

The legal bases of the Canadian local government operations are both the constitutional enactment and the various Legislative Acts from the different provinces/territories. First, the constitution of Canada does not recognize the municipalities as a separate tier of government. It divides the powers between the federal government and the ten provincial governments. Section 92(8) of the Constitution Act 1867 only gives the provinces exclusive powers to make laws in relation to “municipal institutions in the province” (Constitution Act 1867).

Secondly is the Legislative Acts which Canada as a nation has undergone important changes in local government legislation over the last decade. These changes include giving councils greater autonomy to enable them respond to prevailing circumstances. Most of the provinces and territories have enacted new laws or in some cases, substantially amended previous legislation since the past ten years. The essence of these legislations has been to give local authorities powers to perform optimally by deciding the best way to provide services that would satisfy the needs of the specified localities. The ten provinces and the three territories have its own peculiar Acts, which serve both the general local government and the specific conurbations.

Some of the Legislative Acts are: Municipal Government Act in the province of Alberta which consolidate the municipal and planning legislation, the British Columbia Local Government Act (applies to the regional districts and local governments, except Vancouver), Community Charter (applies to all local government except Vancouver) and Vancouver Charter which applies to the City of Vancouver. In Manitoba, The Municipal Act (applies to Urban and rural municipalities), The City of Winnipeg Charter, (applies to City of Winnipeg) and the Planning Act which is planning legislation. In Yukon, the Municipal Act and Municipal Finance and Municipal Grants Act regulates the Cities and Towns etc. (Data from Commonwealth Local Government Forum (GLGF) by the Federation of Canadian Municipalities from the 2011 Census as cited by Ola and Tonwe, 2018: 55-58)

### **Nigeria and Canada Local Government Structures**

Local government structure in Nigeria is distinguished by the following features:

- a. **Fairly demographic base:** The 1976 reform was the major reform in the nation and it provided that each local government councils should serve a population range of 150,000-800,000 with all having equal status and powers. No city or town is to be divided into two or more local government councils no matter how large their population might be. In some special cases, local government councils might be less than 150,000 so as to accommodate low ethnic and linguistic groups that is not conducive to be merged together (Lasisi, 1997, Igbuzor, 2007; Abba, 2008, Ola and Tonwe, 2018: 212).

- b. Single-tier and Multi-tier Structures:** A single tier system does not share responsibilities and there is no clear distinction between urban and rural local government. It carries out all the functions and powers assigned to the local government alone. This structure exist all though the country apart from few large cities. The multi-tier structure is arranged in layers of tiers which could be two or more strata or layers with each tiers assigned specific functions and power. Specifically, these functions consist of two categories which are the exclusive functions of the local government and the second categories consist of the maintenance and provisions of healthcare facilities, etc. The local government areas in Nigeria are all-purpose because it has complete responsibility for all local government functions in their area of authority (Ola and Tonwe, 2018, Princewill). There are basically two (2) structures of local government system which include the Political structures and the Administrative structures.

### **I. The Political Strictures**

Under the Political Strictures, the Chairman is the chief executive officer of the local government. He chooses his vice-chairman before the election and is elected through an electioneering process in all the wards in the Local Government. According to Ntiwunka (2011), the political structures of local government in Nigeria include all elected officials in the local government which are the elected Councillors, the Chairman, the Committee and Supervisory Councillors. The compositions comprised of the Legislature, Executive, Committee, and the Secretary to the local government. The secretary is usually appointed by the chairman. Next to the chairman is the Vice chairman, the secretary to the council whose post is political; the supervisors and the head of personnel department (HPM), (Princewill no date).

On the other hand, the Councilors constitute the legislative arm of the local government and are elected for a period of two to four years in office following the 'Local Government Administration (Amendment) Law' signed into law in 2016 by the former Governor Akinwunmi Ambode which now provides that the chairman and other elected officials now have four years tenure in office and the resolution passed by the State Assembly of Adamawa State reducing the tenure of Chairmen from Two and half years to Two years (Businessday, Lagos State House of Assembly, Nigeria Politics Online, 2016 cited in Mu'azu, Ibrahim, Kabir & Haruna, 2017).

Section 283 (1) of the 1979 constitution of Nigeria provides that membership of the councils should vary between 10-20 (Ola and Tonwe, 2018). The Clerk of the council is also the head of personnel management and is appointed by the local government service commission. Majority and minority leader with the chief whip are appointed by the councilors. Other councilors that represent the different wards in the local government make up the legislative council (Adejobi, 2011).

### **II. The Administrative Strictures**

The secretary of the local government is the head of the Administrative Council of local government. The secretary answers to the chairman. Under the Secretary are departments which are headed by the Head of Departments. The number of departments in a local government is determined by the law that created the local government. The service departments are saddled with the responsibility of personnel management and finance to support service delivery. The operational departments carry out all the field services with the assistance of a field or extension workers (technical, professional, and administrative in nature) structure that answers to the head of department (Course Guide, National Open University). The points of communication and interaction between executive and legislative arm are:

- a. During chairman's request for approval of appointment of senior staff.

- b. When the annual budget is being presented by the chairman.
- c. When major contracts are to be approved.
- d. Chairman seeking for appointment of junior staff with final approval from local government services commission.
- e. The chairmen also meet with the councilors when there is urgent need for it (Adejobi 2011).

Albeit in Canada, local government structures are complex and operate in line with the several constitutional provisions of the province/territory. The various structures as identified by Ola & Tonwe 2018 are:

- a. **State Local Government:** The operation of Local Government in Canada varies across the provinces and territories with each depending on legislation for specific powers and areas of responsibility. Their names: city, village; town, urban or rural reflects the jurisdictional type and not necessarily the powers and functions that are assigned to the provinces/territory. This is the main factor that account for the difficulty and impossibility of directly comparing local government across the nation of Canada. A multi-tiered local government system exists in three provinces (British Columbia, Ontario and Québec) with a regional tier and has some authority over local authorities. Other provinces and territories have a single-tier system. Provincial and territorial ministers with local government responsibility supervise local government legislation. Both the ten provincial and three territorial governments have two supra-regional authorities (in Quebec) and 143 regional authorities with over 3,600 local governments. Table 1 shows example of the number of local governments in the various Provinces/Territories in Canada.

**Table 1:** Distribution of councils and population (Census 2011)

Province/Territory	Local	Regional	Supra-Regional	Population (2011)	% Rural
Alberta	338	-	-	3, 645, 257	17
British Columbia	186	27	-	4, 400, 057	14
Manitoba	137	-	-	1, 208, 268	28
New Brunswick	105	-	-	751, 171	48
Newfoundland & Labrador	276	-	-	514, 536	41
Northwest Territories	30	-	-	41, 462	46
Nova Scotia	55	-	-	921, 727	43
Nunavut	25	-	-	31, 906	52
Ontario	444	30	-	12, 851, 821	14
Prince Edward Island	74	-	-	140, 204	53
Quebec	1,133	86	2	7, 903, 001	19
Saskatchewan	782	-	-	1, 003, 381	33
Yukon territory	13	-	-	33, 897	39
<b>Total</b>	<b>3,598</b>	<b>143</b>	<b>2</b>	<b>33, 476, 688</b>	<b>19</b>

**Source:** Data from Commonwealth Local Government Forum (GLGF) by the Federation of Canadian Municipalities from the 2011 Census as cited by Ola and Tonwe, 2018: 59

**Note:** The concept “Rural” refers to persons that are living outside the center of 1000 persons and is outside the areas of persons with 400 people per square km.

- b. **Ministerial Oversight:** Provincial and territorial ministers have jurisdictions for local government and are responsible for local government legislation and other local plans and programmes, the amalgamation and restructuring of councils and the annexation of unincorporated land. The provincial and territorial ministers have the powers to mediate



when a council is not serving in the interest of populace and can by the permission of the lieutenant governor, dissolve the council. The Local government ministers are also empowered to appoint a municipal administrator in the event that the council is not fulfilling its duties. Furthermore, they can suggest for a municipality to render more services.

- c. **Council Types:** Three provinces have a multi-tiered local government system in addition to a regional tier which has certain authority over the local authorities. The provinces are British Columbia, Ontario and Québec. The other ten provinces and territories have a single-tier system with each municipality having different powers and responsibilities.
- d. **Supra-Regional Bodies and Regional Authorities:** Supra-Regional authorities exist for both Montréal and Québec metropolitan areas, each with their respective metropolitan communities. There are three provinces that have regional authorities. The British Columbia has a two-tier system which is made up of regional districts and municipalities. Ontario has a single-tier and two-tier municipalities, made up of both upper and lower tiers. Québec has a two-tier system which is composed of both regional county municipalities and local municipalities. British Columbia has a unique local government system in Canada because, apart from the 160 municipal governments, it still has other 27 regional districts. Each of the regional districts is divided into smaller units known as electoral areas. Regional districts are patterned as a federation which is made up of municipalities and electoral units with each having a representation on the regional board. Regional districts provide governance and services for the region, political and a viable administrative structure for inter-municipal or sub-regional service partnerships and also, in situations where municipality is not available, the regional districts serve as the 'local' government for the rural areas.
- e. **Single-Tier Authorities:** Apart from Waterloo, Niagara, Halton, Peel, York, Durham, and urban areas in Ontario, Single-tier authorities are governed by a single tier of municipal government. Since 2002, Quebec, Montreal and Quebec-city regions, have been covered by municipal institutions called 'metropolitan communities' even though they have a very limited authority to function. Municipalities are supported by several local agencies, boards and commissions. Examples of such groups are schools, social services, health boards, transit corporations, and water and wastewater boards. These agencies and commissions are governed by elected officials though not seen as local governments.
- f. **Disorganized Territories:** These territories or unincorporated units are large areas with few populations and has no local government. Example can be drawn using British Columbia and New Brunswick. While the former has a local municipality that covers just 1.5% of the total provincial territory and account for 87% of the entire population, the regional district covers the province. In New Brunswick, 269 local service districts only provide services to 37% of the total population. Some of the services provided in the unincorporated areas are provided by the province or territory while the regional body provides the others.
- g. **Committees:** In most provinces and territories, Councils could appoint committees and assign responsibilities to them. In some areas, the laws determine which area can be delegated while some others only permit the establishment of an advisory committee. In Quebec, the local councils are subject to the Cities and Towns Acts and could adopt a by-law to create an executive committee. The newly amalgamated cities and other charter cities are also mandated to do that. City of Winnipeg in Manitoba is to set up an executive policy committee that is made up of the mayor, the chairman of any standing committee created by the council, and any other member that is designated by the mayor.

Basically, the councils usually establish a committee for finance, land use planning, recreation, culture and public security.

- h. Traditional leadership:** Section 35 of the 1982 Constitution admits and certifies the right of the Indian, Inuit and Metis people of Canada. Canada's Inherent Right Policy 1995 was based on the affirmation and recognition of the aboriginal right (or inherent right) to self-government. This was based on the assumption that the aboriginal people of Canada have the right to govern themselves in regards to the internal issues peculiar to their cultures, identities, traditions, languages, and institutions and with regards to their unique relationship to the land and resources. Although, under the Inherent Right Policy; negotiations did not define the scope and content of the inherent right. The policy only focuses on the negotiation of practical self-government agreement which is aimed at meeting the specific needs of the various aboriginal communities or groups.

At the moment, an aboriginal group is to use the court to determine the scope and the provisions inherent in the right to self-government. Of note is the fact that the self-government agreement is not considered as a local government. The present federal policy is that the qualified aboriginal groups can bargain for self-government arrangement that will recognize their jurisdiction, authority, other issues, government structure, land management, healthcare, child welfare, education, housing and economic development. Negotiations are between the aboriginal groups, the federal government, and in areas affecting its interest and jurisdiction, the important provincial or territorial government.

#### **Local Government Elections in Nigeria and Canada**

Section 7 (1) infer that "The system of local government by democratically elected local government councils is under this Constitution guaranteed". Section 7 (4), reads, "The Government of a State shall ensure that every person who is entitled to vote or be voted for at an election to a House of Assembly shall have the right to vote and be voted for at an election to a local government council."

Thus by this provision, Nigeria has more than one election management bodies. To be specific, the country has the Independent National Electoral Commission (INEC) and the State Independent Electoral Commission (SIEC) which are both created by the Nigerian Constitution. INEC was created by Section 153 (f) as one of the 14 federal executive bodies while SIEC was established by Section 197 as one of the three state executive bodies. While INEC conducts elections into the office of the president, governors, Senate, House of Representatives, state Houses of Assembly, SIECs conduct elections into the positions of chairman and councilors of the 768 Local Government Areas. Each of the 36 states in Nigeria is expected to have its own SIEC. Therefore, technically speaking, Nigeria have not two, but 37 electoral management bodies.

This is because each of the 36 SIECs is independent of one another and they conduct election into the Local Governments of their states at different times. Indeed, each state House of Assembly makes laws for the procedure, form and structure of their local governments. For example, Lagos and Ogun states, on Saturday, July 24, 2021, held their local government elections. While the elected chairmen and councilors in Lagos have four years tenure, their counterparts in Ogun State have three years tenure in office.

In place of conducting election, the State Governors when they come to power appoint loyalists to serve as Caretaker Chairmen and thereby dissolve elected councils were it existed before. According to Ahmad, (2016) cited in Mu'azu, Ibrahim, Kabir & Haruna, (2017) some state Governors may rule for 8 years but they will only allow election once or at most twice for the whole period of their tenure, they end up appointing cronies as Caretakers. For instance, on 2nd March, 2016 Governor Ibrahim Hassan Dan Kwambo of Gombe State appointed Caretaker Chairmen. Some other state governor operate the local government

through the Heads of Personnel Managements, (Gbande, 2015), others uses caretakers chairman (Cyboknews, 2016). On November 2015, Governor Nyesom Ezenwo Wike appointed caretaker (Scan news, 2015), Bayelsa State appointed on 18th April, 2016 (Sundiata Post, 2016), and the Governor of Akwa Ibom appointed on the 4th of July, 2016 (Premium Times, 2016). Thus to simply state, the conducted of election to local government councils only exist in theory in Nigeria constitution.

Elections in Canada are based on wards in some provinces, while in others it is based on general vote. Those eligible to vote are usually from 18 years and above across board. The Candidates seeking for election can either stand as independent candidates or could stand on the basis of a local political party which is independent of a provincial or federal party.

Local elections are mainly held at the local government level for a period of three or four year term in office across the provinces and territories in Canada. For instance, in Alberta, British Columbia, North Territories, Nunavut, Saskatchewan & Yukon territories the term of office is three (3) years. While in Manitoba, New Brunswick, Newfoundland & Labrador, Nova Scotia, Ontario, Prince Edward Island & Quebec term in office is four (4) years (Federation of Canadian Municipalities Communication with CLGF, 2010 as cited by Ola and Tonwe, 2018: 59). Elections in Canada are regular and held in accordance with the stipulated time and tenure in office. The last election dates and upcoming ones are shown in Table 2 below.

**Table 2: Elections/Term of office and last and upcoming Elections across Jurisdiction in Canada**

<b>Jurisdiction</b>	<b>Last Election</b>	<b>Upcoming Election</b>	<b>Tenure</b>	<b>Election date/formula</b>
Alberta	16 <sup>th</sup> Oct 2017	18 <sup>th</sup> October 2021	4 years	Third Monday of October
British Columbia	15 <sup>th</sup> Nov 2014	20 <sup>th</sup> October 2018	4 years	Third Saturday of November
Manitoba	24 <sup>th</sup> Oct 2018	26 <sup>th</sup> October 2022	4 years	Fourth Wednesday of October
New Brunswick	09 <sup>th</sup> May 2016	11 <sup>th</sup> May 2020	4 years	Second Monday of May
Newfoundland and Labrador	26 <sup>th</sup> Sept 2017	28 <sup>th</sup> Sep 2021	4 years	Last Tuesday of September
Northwest Territories	19 Oct 2018	15 <sup>th</sup> October 2021	3 years	Third Friday of October
Nova Scotia	15 <sup>th</sup> Oct 2016	17 <sup>th</sup> October 2020	4 years	Third Saturday of October.
Nunavut	19 <sup>th</sup> Oct 2018	15 <sup>th</sup> October 2021	3 years	Third Friday of October
Ontario	22 <sup>nd</sup> Oct 2018	24 <sup>th</sup> October 2022	4 years	Fourth Monday of October
Prince Edward Island	05 <sup>th</sup> Nov 2018	01 <sup>st</sup> November 2022	4 years	First Monday of November
Québec	05 <sup>th</sup> Nov 2017	07 <sup>th</sup> November 2021	4 years	First Sunday of November
Saskatchewan	31 <sup>st</sup> Oct 2018	27 <sup>th</sup> October 2021	3 years	Fifth Wednesday of October
Yukon	15 <sup>th</sup> Oct 2015	04 <sup>th</sup> October 2018	3 years	Third Thursday of October

**Source:** Source: FCM communication with CLGF, 2014.

### Sources of Revenue in Nigeria and Canada Local Government

Nigeria local governments gets their revenues from several sources (Nchuchuwe, 2011, Ola and Tonwe, 2018:219). These sources have been categorized into two groups which are the internal and external sources (Nchuchuwe, 2011). The internal sources include taxes, licenses, fees, fines, rates, service charges, etc. while the external sources include allocation from the federal and state government account, ecology fund, income from value added tax, income from privatizations/Global System Mobile proceeds, grants from federal and state governments, donations, loans, foreign grants, aids and assistance, derivation funds etc. (Osakede et al., 2014). The total revenue from the federation account to the Nigeria local government constitutes 20% (Ola and Tonwe, 2018:222). According to Ekeukwu and Umah, (2021) most of all the local governments in Nigeria generate less than 10% internal revenue. The problems of low percentage of internally generated revenue (IGR) at the local government level have been attributed to local government over dependency on federal account (Ekweremadu in Osakede et al., 2014).

On the other hand, Canada's locally generated revenue is the most significant single generated tax and it is mainly property tax. Each of the municipalities determine the rate of their property tax which would cover the cost of services whose cost are not covered by the provincial/territorial and federal government allocations. In 2008, the total revenue generated from property tax in Newfoundland & Labrador was (28%), Manitoba and Alberta (30%), Saskatchewan (37%), Prince Edward Island and Ontario (39%), British Columbia (42%), Nova Scotia (51%), New Brunswick (52%), and Quebec (54%) (FCM Communication with CLGF, 2009).

Gas Tax Fund (GTF) was made permanent in 2008 and 2011 legislations respectively. The 2009 budget provides about 15 billion Canadian dollar as infrastructure stimulus expenditures to revamp the economy after the economic crisis of 2008. The 2013 budget renewed the affordable housing programmes that was about to expire and explicitly state the role of the Federation of Canadian Municipalities in designing the housing and infrastructural programmes (Ola and Tonwe, 2018).

Another source of revenue in Canada is transfers. In this case, the Provinces make a financial transfer to municipal governments which cover up to 80% for specific-purpose and 20% for general-purpose. Federal transfers to local governments are usually divided equally between the specific-purpose and the general-purpose transfers. The differences existing across the country varies. The local governments in the territories (Northwest Territories, Nunavut and Yukon) depend mainly on transfers which accounted for 41.5%-59% of their total local government revenues in 2004. Manitoba, New Brunswick Prince Edward Island and Saskatchewan provinces receive a general- purpose transfer that is more significant than the specific-purpose transfers. In other provinces, the reverse is the case. Most of the areas are taking advantages of new revenue sources for their local governments. The recent executed initiatives were the transfers of some of the provincial gas or PMS tax, sharing video lottery or casino revenue, transfer of a portion of personal and corporate income tax, and sharing traffic or other provincial dues. Some of the jurisdictions permit local governments charge fees, issue licenses, and collect money for developmental permits (Ola and Tonwe, 2018).

Majorly, federal transfers to the municipals go through the provinces and territories before it can be distributed to the local governments. The Gas Tax Fund (GTF) speaks volume in this regard which the federal government transfers to the municipalities. The aim is to assist in building Canada's community by providing a predictable and future term financial aid to municipal capital project which supports the cleaner air, clean water and reduced greenhouse gas emissions.

Apart from that, community's benefits from GTF through provision of funds to increase the ability of communities to be able to engage in long term planning, municipal can pool, etc. that guarantee them greater financial freedom. To promote accountability to the Canadian citizens, there is usually annual report on how funds were used. The transfer of funds to province differs from one province to the other. In Prince Edward Island for instance, the municipalities received financial assistance through the municipal support grant and the comprehensive urban services agreement. In Manitoba, the municipalities receive their share from the provincial fuel tax and income tax revenues which they use to support important services like public safety, roads and transit.

### **Functions/Service Delivery in Nigeria and Canada**

Functions specifically assigned to the local government in Nigeria are contained in the fourth Schedule of the 1999 constitution of Nigeria as amended. They consist of the mandatory functions and the concurrent functions.

#### **a. The Mandatory Functions**

The mandatory functions are similar to those on the residual list and it is the core responsibility of the local governments with some of them carrying financial implication with it. The mandatory functions have direct financial implication with it. The concurrent functions place emphasis on the provisions of services that are of a social or welfare nature. They include services that do not increase the local government revenue directly but rather are investment in the human capital and they are:

- a. Economic planning of the local government.
- b. Collect rates, radio and T.V. licenses
- c. Establish and maintain cemeteries, burial grounds and homes for the destitute or the infirm
- d. Licensing of bicycles, trucks, canoes, wheel barrows and carts
- e. Build markets, motor parks and public conveniences
- f. Construct roads, streets, drains, public highways, parks, open spaces
- g. Name roads and streets
- h. Provide and maintain public conveniences and refuse disposal.
- i. Registration of births, death and marriage.
- j. Collect tenement rates or property tax.
- k. Direct and regulate:
  - i. Out-door advertising and boarding.
  - ii. Movement and keeping of pets of all types.
  - iii. Shops and kiosks usage.
  - iv. Restaurants and other places for sale of food to the public and
  - v. Laundries services (Mu'azu, Ibrahim, Kabir & Haruna, 2017, Ola & Tonwe, 2018:210).

#### **b. The Concurrent Functions**

The concurrent functions are those functions and responsibility which the local government and other tiers of government have jurisdiction over. That is, such functions can be performed by other tiers especially the state government together with the local government. The following constitute the concurrent functions.

- a. The responsibility of provisions and maintenance of primary education.
- b. Development of agriculture and natural resources. (Except exploitations of minerals).
- c. Engage in the provision and maintenance of health services.
- d. Other functions may be conferred on a local government council by the state house of assembly (Course Guide: National Open University, Ola and Tonwe, 2018:210).

In Canada, various legislations have been passed by the different provinces and territories which permit local governments to exercise discretion on what services they are to

provide. Because of the high demand on public services and the high performance ratio, the usual service has changed and allocation of responsibility is now between governments especially at the local and provincial levels. On a general note, local governments in most of the provinces and territories are directly responsible for managing the treatment of drinking water and wastewater, the construction and maintenance of local roads, collections and disposal of waste, protection of persons and property, (police, fire protection) recreational and cultural facilities. However, the specific functions are: agricultural services, airport, ambulance services, animal and business control, bye-law enforcement, Cemeteries, community or convention centers or halls, cultural facilities (museums, libraries), emergency and disaster services, family and community support services, fire services, municipal land use planning, parks and pathways, police services, public lighting, public transportation and tourism (Ola & Tonwe, 2018).

### **Inter-Governmental Relations in Nigeria and Canada**

There are three key elements that account or justify relationship existing between the local, state and federal government of Nigeria. These three spheres of relations are constitutional, political and administrative. The three aspects of relationships shall be discussed as follows:

#### **i. Constitutional Relationship**

The adoption of 1979, 1989 and 1999 constitutions established a tripartite relationship in various ways. First it recognizes the three levels of government. Specifically, it spells out the jurisdiction of the federal government in the exclusive list in Part 1 of the second schedule. Part 11 of the second schedule contains the Concurrent list which the federal and the state government can both legislate on and where there is conflict, the federal government's provision supersedes. The Fourth schedule outlined the functions and sphere of the local government.

Secondly, the 1979, 1989, and the 1999 constitutions also guaranteed a democratically elected council of local government system and mandated the state house of assembly to enact the relevant laws to guide the structure, composition, revenue, expenditure, personnel and other important matters concerning local government in the state.

Thirdly, on the issues of elections at the local government level, the 1979 constitution provides that the National Assembly would make laws for the federation in regards to the registration of voters and procedures relating to election to local government councils. State house of Assembly can also make laws on matters concerning elections to local government councils in addition to law made by the National Assembly. Under the 1999 constitution, the state government is empowered to set up State Independent Electoral Commissions for the purpose of conduct of local government elections. This however does not override the Independent National Electoral Commission's sole right to register qualified persons to vote and maintain the register of voters for the purpose of conducting election in the country.

#### **ii. Political Relationship**

This relationship hinges on the political arrangement in the nation which involves the transcendence of political parties across the three levels of government. All major political parties in the country have their branches both at the federal, state and local level and are qualified to contest elections at the three levels of government.

At independence, the connection between the local councilors, and the National Assembly members were the political parties whereby at the helm of affairs the federal, State, and Local levels of government were the same party (Ola and Tonwe, 2018:226). Thus, there was continuous political interaction between local councilors, and the National Assembly on party basis.

### iii. **Administrative Relationship**

The power relationship existing between the three level of government, state governments are vested with the powers to “enact through the state House of Assembly a law providing for the structure, composition, revenue. Expenditure and other financial matters, staff meeting and other relevant matters for the local governments in the states” subject to the provisions of the constitution. The state government established a Joint Planning Board through a law enacted by the State Assembly. (Okoli & Onah 2002). In this case, there exist a minimal and an indirect administrative relationship between the federal-local governments. It exists through the formulations of guidelines that the state government uses as a guide to establish their administrative relationship with the local government. The actual administrative relationship’ existing in this regard is between the state and local government though predicated upon the role played by the federal government. One of such guidelines was the Model Financial Memoranda that govern the activities of each state Ministry of Local Government (Now Department of Local Government) to set up budget guidelines for their local government. With the acceptance of the committee’s recommendations on the review of local government administration in Nigeria, the jurisdiction of the federal government management Audit for example, state governments are expected to set up three to five management Audit Panels which include:

- a. The local government inspector as the leader
- b. A representative of the Accountant general of the state and
- c. The Ministry of Works personnel like the civil engineer or a senior technical officer (Ola & Tonwe, 2018: 228).

Intergovernmental relations occur bilaterally among the central and the provincial or territorial governments, as well as between the provincial/territorial and the municipal governments. The link in the relationships covers a wide range of ministerial portfolios which include finance, power, environment, housing, transportation, culture and heritage. While the central and provincial/territorial ministers meet once a year, the provincial and territorial leaders meet at the council of the federation yearly. In December 2003, it was established that the Council should provide and play a leadership role that will help in building a constructive and cooperative federal system. Some exceptional interactions that bring about direct contact between the federal and the municipal government is a wide array of activities that include transportation and infrastructure service (Ola & Tonwe, 2018).

The standing provision in Québec for instance is that, municipal authorities must obtain authorization from provincial government before it can sign any agreement with whether Canada government, its departments/agencies, or any of the public federal agency. There are Individual provinces and territories which have legislation that guarantee a continuous communication and consultation between the province and the local governments. For instance, Nova Scotia ministers are legally mandated to seek and consult the municipal association on any matters concerning proposed amendment to the Municipal Government Act, and shall also inform the association a year before the due date of any legislation, regulation or administrative action that is aimed at reducing revenues or increase expenditures of the local governments. Also, in 2005 Nova Scotia signed a memorandum of understanding (MOU) with the Union of Nova Scotia Municipalities which is to guide the provincial–municipal relationship (Canada Country Profile, 2017).

#### **i. State-Local Relations**

Canada provincial governments have wide power of supervision in connection to the local governments which are exercised whenever the province desires. The provinces determine through the municipal Act, rules of incorporations, criteria for financing and conducting election, the kinds of by-law to be enacted for municipals, rules regulating taxation, debt

management and auditing, registration and control, acquiring and disposal of property, management of the different local services, community planning and others. The fundamental responsibilities of the province to the local government according to Ola & Tonwe, (2018) are:

- a. Providing a legislative platform for the type of local government which balances power, authority, resources, and public accountability.
- b. Allowing for the system to adapt over a period of time to make sure that the needs of the citizens and the goals of both the local government and the province are met continually.
- c. Maintaining constructive and cordial relationship between local governments and the province, among local governments, and between local government and the central government.
- d. The ministry of Municipal Affairs is saddled with the responsibility of overseeing changes to local government system to synergize the structures of local government with the needs of the people in addition to the objectives of the local and provincial realized. The scope of the programme includes changes to:
  1. Local government boundaries;
  2. The jurisdiction for and mobilization of local services and
  3. Local government mechanisms.

The provision regulating both the province and territory insist that the various local governments should appoint a chief administrative officer, financial officer, and an auditor. Also, most of the provinces have municipal boards/commissions appointed by provincial government to review some aspect of the municipal government actions including capital expenditures, public borrowing, community planning and specific by-laws.

### **Conclusion**

Nigeria and Canada local government systems are both similar in several ways and differ in some ways. First, Nigeria Local government is recognized by the constitution as the third tier of government whereas in Canada, what the constitution recognizes as the levels of government is the federal and state governments. The functions of the local government of Canada are more enhanced and developmental in nature. There is more openness in Canada's system and that means that they are more accountable to the people than the Nigeria local government. There is also a great difference in their revenue capacity. First, Canada internally generated revenue ranges between 28%-54% across the various municipalities while in Nigeria, internally generated revenue is less than 10%. Federal transfer to local government in Nigeria is 20%. In Canada; the Federal transfer which covers both the specific purpose (80%) and the general purpose (20%) is 41.5% in Northwest Territories, Nunavut and Yukon. This shows that Canada internally generated revenue is higher than the federal allocation.

Canada adopts a modern system of administration and service delivery through the use of technology. Nigeria is yet to embrace this technological change. This factor account for Canada's prompt, effective and accountability in service delivery because their system is open and it allows for mass participation in decision making. Unlike Nigeria were technology still remains alien and high rate of secrecy predominate the entire system.

Similarly, Section 4 of the 1999 constitution of the Federal Republic of Nigeria allows the state government to coordinates and plans election to a local government council. In Canada, Section 92(8) of the Constitution Act of 1867 gives the provinces powers to make laws in relation to 'municipal institutions in the province' (Constitution Act 1867). This shows that both the Canada municipalities and the Nigeria local government are in the constitution subsume under the state government. Elections in Canada are regular and



conducted according to the stipulated dates. In Nigeria, elections are not conducted and in many cases, state government dissolve elected councils and set up caretaker committees.

While Canada local government officials have three and four year's tenure in office, Nigeria has two to four years tenure. The two countries however share the same historical experiences being ex-British colonies. In both Canada and Nigeria, Federal transfers go through the provinces/territories and state government to the local government. This means that the local governments do not have financial autonomy. In summary, Nigeria and Canada even though are from different continent, there seems to be similar features among the two nations.

### **Recommendations**

Distill from the above discourse, below are some recommendations necessary to promote and ensure effective local government administration in both Nigeria and Canada.

- i. Local government should be given financial autonomy and be allocated funds directly from federal account without going through state and or provincial governments.
- ii. The arbitrary exercise of state government power to dissolve elected council especially in Nigeria should be withdrawn.
- iii. More tax field should be assigned to local government to enable them generate more revenue.
- iv. The local governments, Nigeria in particular should devote themselves to extract revenue internally rather than waiting for transfers from federal and state governments.
- v. Technology has come to stay thus; Nigeria should adopt it in rendering services in the local governments.

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