

Local Government and the Attainment of Sustainable Development Goals (SDGs, 2030) in Nigeria: Challenges, Prospects, and Policy Pathways

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Abstract

This study investigated the role of local government in achieving the Sustainable Development Goals (SDGs) in Nigeria, focusing on the challenges, prospects, and policy reforms needed for effective grassroots development. Anchored in a qualitative-descriptive research design, the study relied on secondary data from government reports, journal articles, and development agency publications to examine how local governments contribute to selected SDGs, particularly poverty reduction, quality education, healthcare, clean water, and strong institutions. For in-depth explanations, it adopted decentralisation and participatory development theories. The findings indicated that while local governments are strategically positioned as the closest tier of governance to the people, their performance has been significantly constrained by inadequate funding, weak institutional capacity, corruption, political interference, and poor citizen participation. Nonetheless, the study highlighted important opportunities for reform, including fiscal decentralisation, improved accountability mechanisms, capacity building, and enhanced participatory governance at the grassroots level. It concluded that strengthening local governance is crucial to accelerating Nigeria's progress toward the 2030 Agenda and recommended a multi-stakeholder approach involving federal, state, and local governments, civil society, and international partners to address systemic constraints.

Keywords: Local government, sustainable development goals (SDGs), grassroots development, decentralisation, development and governance.

Introduction

Nigeria's engagement with the Sustainable Development Goals (SDGs) remains central to its national development agenda, particularly in the context of persistent socio-economic challenges such as poverty, unemployment, inequality, infrastructural deficits, and environmental degradation. Adopted in 2015 as part of the United Nations' 2030 Agenda for Sustainable Development, the SDGs provide a comprehensive framework for addressing these multidimensional challenges through inclusive, integrated, and sustainable development strategies. Recognising the importance of this global framework, Nigeria has continued to demonstrate commitment to the SDGs through policy alignment, institutional reforms, and periodic reporting mechanisms.

In 2025, Nigeria presented its Third Voluntary National Review (VNR) at the United Nations High-Level Political Forum, reaffirming its commitment to inclusive, evidence-based implementation of the SDGs across all levels of governance (Federal Government of Nigeria [FGN], 2025). This review highlighted efforts by the federal government to mainstream the SDGs into national and sub-national development plans, as well as initiatives at strengthening

coordination among stakeholders. In addition, national and sub-national frameworks are reported to have been enhanced through multi-stakeholder consultations conducted across the six geopolitical zones of the country, involving government agencies, civil society organizations, the private sector, and development partners (Sun Newspapers, 2025). These consultations were intended to promote participatory governance, improve accountability, and ensure that SDG implementation reflects diverse regional and local realities.

Despite these efforts, progress across key SDG indicators in Nigeria remains uncertain and uneven. Several targets related to poverty reduction, quality education, healthcare access, sanitation, and environmental sustainability continue to show slow progress or stagnation, raising concerns about the effectiveness of implementation strategies. This uneven performance underscores the complexity of translating national commitments into tangible development outcomes, particularly in a federal system where responsibilities are shared across different tiers of government.

At the grassroots level, local governments are constitutionally recognized as the tier of government closest to the people and are entrusted with responsibilities that directly align with several SDGs, including primary healthcare, basic education, rural infrastructure, environmental sanitation, and community development. Their proximity to local communities theoretically positions them as critical drivers of SDG implementation and inclusive development. However, empirical studies indicate that while local governments, such as the Ibadan South-East Local Government Area, demonstrate awareness of SDG priorities, they continue to face significant financial, infrastructural, and administrative challenges that hinder effective implementation (PM News Nigeria, 2025).

These challenges are further compounded by broader systemic issues, including limited fiscal autonomy, inadequate funding, bureaucratic inefficiencies, weak institutional capacity, and political interference from higher levels of government. Evidence from empirical research suggests that these constraints have significantly limited the ability of local governments to plan, implement, and sustain SDG-related programmes, thereby constraining their potential contribution to sustainable development outcomes at the grassroots level (University of Lagos/Lead City University Repository, 2023).

The persistence of these challenges highlights a critical gap between Nigeria's national SDG commitments and the realities of implementation at the local government level. It raises fundamental questions about the effectiveness of existing governance structures, policy frameworks, and intergovernmental relations in supporting SDG attainment. Consequently, a focused examination of the roles, challenges, prospects, and policy pathways associated with local government involvement in SDG implementation is both timely and necessary. Such an inquiry is essential for identifying evidence-based strategies that can strengthen local government capacity, enhance policy coherence, and accelerate progress toward the attainment of the Sustainable Development Goals in Nigeria.

Statement of the Problem

Although local governments are strategically positioned to accelerate development and serve as engines for achieving the SDGs in Nigeria, they have consistently fallen short of expectations. Weak institutional frameworks, lack of fiscal autonomy, and overbearing control by state governments have limited their developmental impact. Moreover, mismanagement of resources, lack of accountability, and inadequate citizen participation undermine their credibility and effectiveness. Consequently, many local communities continue to grapple with poverty, infrastructural decay, poor healthcare, and low educational outcomes, despite the substantial

national and international efforts directed toward development. This gap raised critical questions, which are the core objectives of this study.

Research Objectives

- i. To examine the role of local governments in the implementation of SDGs in Nigeria.
- ii. To identify the key challenges hindering effective engagement of local governments in achieving the SDGs.
- iii. To assess the prospects and opportunities available for enhancing local government involvement in SDG attainment.
- iv. To evaluate existing policies and frameworks guiding local government participation in SDG implementation.
- v. To propose viable policy pathways and strategic recommendations that can strengthen local government contributions to sustainable development at the grassroots level.

Research Questions

- i. What roles do local governments play in advancing the implementation of the SDGs in Nigeria?
- ii. What are the major challenges faced by local governments in facilitating the attainment of SDGs?
- iii. What potential prospects exist for improving local government involvement in SDG delivery?
- iv. How effective are current policies and frameworks in guiding local government actions toward achieving the SDGs?
- v. What policy pathways can be recommended to enhance the capacity and performance of local governments in SDG implementation?

Significance of the Study

a. Theoretical Significance

- i. Advances knowledge on decentralisation and sustainable development by critically linking the functions of local governments with SDG outcomes.
- ii. Enhances academic debate on grassroots participation in national development agendas and fills gaps in the literature regarding Nigeria's SDG implementation inefficiencies.

b. Practical Significance

- i. **Policy formulation:** Provides evidence-based insights that help policymakers refine or redesign strategies that empower local governments to deliver SDG targets effectively.
- ii. **Local government capacity building:** Offers guidance to local administrators and development practitioners on overcoming operational challenges and enhancing development planning.
- iii. **Government and civil society partnership:** Encourages stronger collaboration between local governments, NGOs, and community stakeholders for shared ownership of SDG initiatives.

c. Societal Significance

- i. **Community development:** By identifying pathways for improved implementation, the study ultimately supports better service delivery, poverty reduction, social inclusion, and environmental sustainability at the grassroots level.

- ii. **Accountability and transparency:** Promotes awareness among citizens about local government responsibilities in pursuing the SDGs, fostering greater civic engagement and accountability.

Conceptual Clarification

Local Government

Local government refers to the third tier of governance in Nigeria, constitutionally established to provide grassroots administration and development. It is defined as government at the local level exercised through elected representatives, with statutory powers to manage local affairs within a given area (Ola & Tonwe, 2009). The 1976 Local Government Reform gave local governments their modern structure, aimed at ensuring political participation, efficient service delivery, and socio-economic development at the community level. For this study, local government is understood as both a political and administrative unit charged with implementing development initiatives closest to the people.

Development

Development is a multidimensional concept that goes beyond economic growth to include improvements in social welfare, education, healthcare, infrastructure, governance, and quality of life (Todaro & Smith, 2015). In this study, development is examined at the grassroots level, with emphasis on reducing poverty, enhancing social services, and fostering inclusive participation.

Sustainable Development Goals (SDGs)

The Sustainable Development Goals (SDGs) are a set of 17 global goals adopted by the United Nations in 2015 to address poverty, inequality, climate change, and promote peace and justice by 2030 (UNDP, 2016). They include targets such as poverty eradication, quality education, clean water and sanitation, good health, and strong institutions. Within this study, focus is placed on how local governments in Nigeria can facilitate the attainment of specific SDGs most relevant to grassroots development.

Grassroots Development

Grassroots development refers to people-centred development that emphasises local participation, empowerment, and ownership of initiatives that directly improve livelihoods. It involves projects and programs that respond to community needs in areas like healthcare, rural infrastructure, water supply, and primary education (Agba et al., 2013). In the Nigerian context, grassroots development is a key responsibility of local governments, as they are positioned closest to the communities.

Decentralisation

Decentralisation is the transfer of authority, responsibility, and resources from the central government to lower tiers of government, including states and local councils (Rondinelli, 1981). In Nigeria, decentralisation underpins the federal structure, with local governments expected to enjoy some autonomy in planning and executing development initiatives. However, excessive interference by state governments has weakened this autonomy, limiting the effectiveness of local councils.

Governance

Governance refers to the processes, structures, and mechanisms by which public affairs are managed and resources are allocated. Good governance is characterised by transparency,

accountability, participation, and responsiveness to citizen needs (World Bank, 1994). In this study, governance is assessed in terms of how local government institutions manage resources, deliver services, and involve citizens in decision-making processes for achieving development goals, as “the greatest problem confronting Nigeria’s post-independence era is that of good governance” (Ita and Titus, 2018:55).

Millennium Development Goals (MDGs) and their Successor, Sustainable Development Goals (SDGs), by the 2030 Target Year

The MDGs programme was launched by the United Nations at its Millennium Summit in New York in 2000. One hundred and eighty-nine (189) Heads of State and government, including Nigeria, signed the Millennium Declaration, promising to:

- (i) Eradicate extreme poverty and hunger - reduce by half on or before 2015 the proportion of people whose income is less than one dollar and the proportion of people who suffer from hunger.
- (ii) Achieve Universal Primary Education – by ensuring that by 2015, children (boys and girls alike) everywhere will be able to complete a full course of primary schoolings
- (iii) Promote gender equity and empower women, eliminating gender disparity in primary and secondary education and at all levels of education, not later than 2015
- (iv) Reduce child mortality – reducing to two-thirds the under-five mortality rate by 2015
- (v) Improve maternal health- reducing by three quarters the maternal mortality rate by 2015
- (vi) Combat HIV/AIDs, malaria and other Diseases – ensuring that by 2015, their spread must have been reduced and reversed.
- (vii) Ensure Environmental Sustainability – integrating the principles of sustainable development into a country’s policies and programmes and reverse the loss of environmental resources. Also, to reduce by half the proportion of people without sustainable access to safe drinking water by 2015, and to achieve a significant improvement in the lives of at least one hundred (100) million slum dwellers by 2020.
- (i) Develop a Global Partnership Development – developing further an open, rule-based, predictable, non-discriminatory trading and financial system which includes commitment to good governance, development and poverty reduction both nationally and internationally, *et certera* (Udoh, 2013:60-61, Egwuogu, 2013:146).

Twenty-five (25) years later, significant progress has been made worldwide, with Nigeria still lagging due to poor resource management, incessant strikes by workers, Boko Haram insurgency in Northern Nigeria and kidnappings in the South. Therefore, Nigeria is expected to make a conscious effort toward finding solutions to those problems to be relevant in the new development agenda called Sustainable Development Goals (SDGs) by the 2030 target deadline.

Pointedly, the Sustainable Development Goals declaration, which took place in the UNO headquarters, New York, from 25-27 September 2015, presented as follows:- “All countries and all stakeholders, acting in collaborative partnership, will implement this plan. The 17 sustainable development goals and 169 targets, which we are announcing today, demonstrate the scale and ambition of this new universal agenda. They seek to build on the Millennium Development Goals and complete what these did not achieve. Below are the seventeen (17) SDGs in a nutshell:

Goal 1: No poverty

Goal 2: Zero hunger

Goal 3: Good health and well-being

Goal 4: Quality education

- Goal 5: Gender equality
- Goal 6: Clean water and sanitation
- Goal 7: Affordable and clean energy
- Goal 8: Decent work and economic growth
- Goal 9: Industry, innovation and infrastructure
- Goal 10: Reduced inequality
- Goal 11: Sustainable cities and communities
- Goal 12: Responsible consumption and production
- Goal 13: Climate action
- Goal 14: Life below water
- Goal 15: Life on land
- Goal 16: Peace, Justice and Strong Institutions
- Goal 17: Partnership for the goals (<http://unstats.un.org/sugs/.23> September,2016)

Ideological Literature on Economic and Infrastructural Development

The two outstanding ideologies in the world are capitalism and socialism. The concept, “ideology”, according to Macridis (1978) in Ikpe (2010:395), is:

A set of ideas held by a number of people; it spells out what is valued and what is not; what must be maintained and what must be changed; it shapes accordingly the attitudes of those who share it. An ideology...does not have to be rational. Even more, ideologies are generally immune to empirical argument or evidence.

For instance, as averred by Shively (2005:23), “the Roman Catholic Church maintained a stern control over ‘proper’ belief when, in 1616, the church forced a great astronomer, Galileo, to state contrary to his true convictions that he did not believe the earth orbited around the sun”. Similarly, in the mid-1950s, popular idea of “per capita income” and “Gross National Product (GNP) came as appropriate measures of assessing a developed or developing economy or society (Eminue, 2001:308). In fact, not until recently, economies with five (5) to seven (7) per cent in Gross National Product (GNP) were considered as those on the part of growth. In our contemporary times, scholars have discovered that in corrupt societies like Nigeria, an economy can attain high degrees of per capita income and even a Gross National Product (GNP) of N700 without development, particularly when it is not accompanied by sustainability and devoid of dependency (Ake, 2005:83).

On the other hand, socialism, as initiated by Karl Marx (1818-1883), a German citizen who lived in Britain (Eminue, 2001:312), fathered by a liberal Jew who later joined protestant movement in 1816 appears influenced by the early church practice “and all that believed were together and had all things common, and sold their possessions and goods, and parted them to all men, as everyman had need....did eat their meat with gladness and singleness of heart” (Acts of the Apostles 2:44-46 King James version (KJV) of the Holy Bible. Notably, while capitalism emphasises service delivery via capital investment or expenditure, socialism focuses on the amount of direct labour and its degree of human satisfaction in poverty alleviation, and prevention of exploitation or usurpation and dependency (Okoro, 1999: 28-29; Oko, 1999:205).

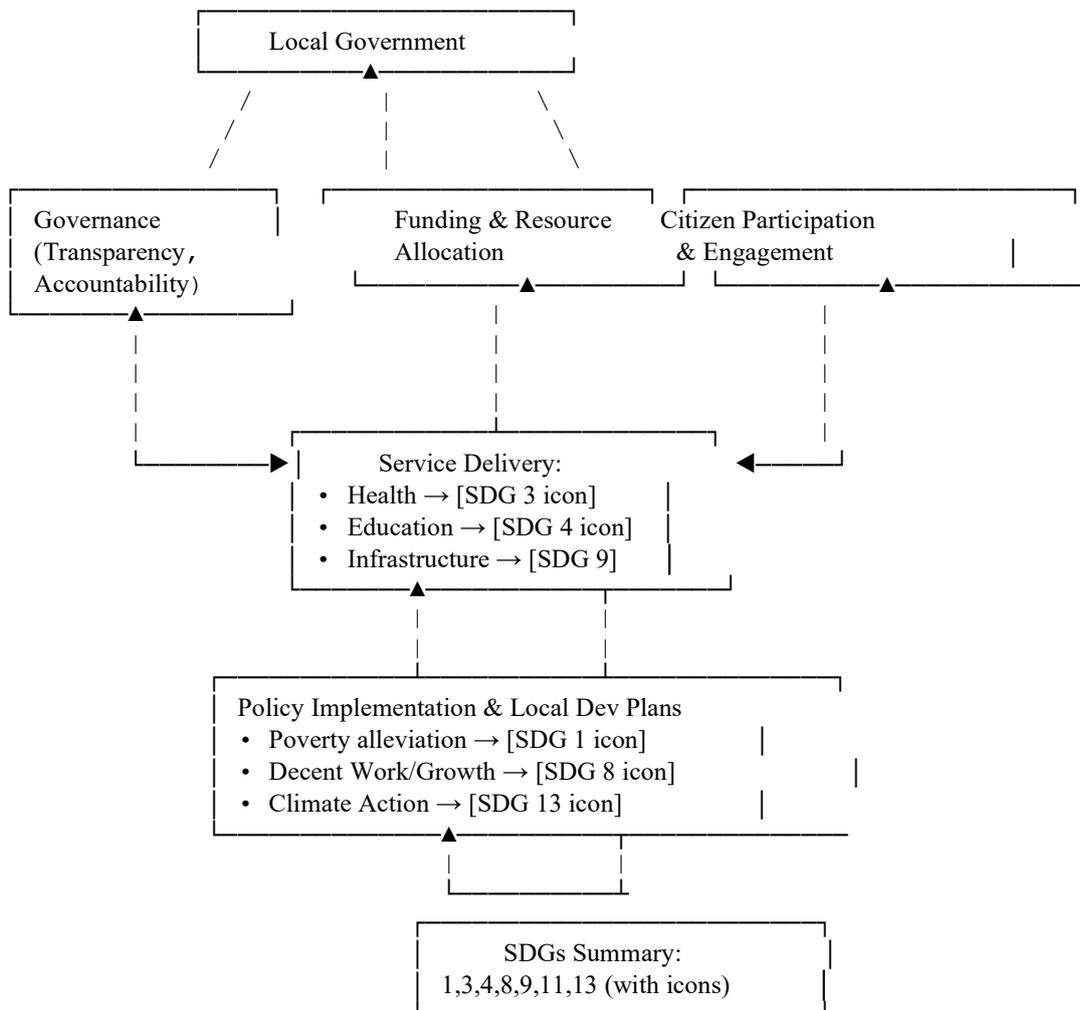
Critiques of capitalism and socialism centre around the profit consciousness of the capitalists, who sometimes sacrifice social justice and equity (as in the state-local government conflicts in Nigeria) on the altar of elitism (Ikpe, 2000:77-78). In the same vein, the socialists may be guilty of excessive control of human beings without recourse to their fundamental human rights

(as in the defunct USSR or the Nigerian State’s excessive control of local governments). However, if this thesis title is accorded due prescriptions of both capitalism and socialism as their goals find common grounds in poverty eradication, employment generation and improved standard of living for rural dwellers through adequate and sustainable service delivery, Nigeria may soon stand to be counted among its developed counterparts.

Sample SDGs icons from the UN

- i. SDG 1 — No Poverty
- ii. SDG 4 — Quality Education
- iii. SDG 8 — Decent Work & Economic Growth
- iv. SDG 11 — Sustainable Cities & Communities
- v. SDG 13 — Climate Action

Enhanced Framework Layout (with SDG Icons)



Governance and Accountability in Local Government and the Sustainable Development Goals in Nigeria

Theoretical Perspectives on Governance and Accountability

The concept of governance is often understood in terms of the processes and structures by which authority is exercised and decisions made. Accountability, in turn, refers to the obligation of public officials to explain and justify their actions to citizens and oversight bodies (Bovens, 2007). Within development studies, good governance encompasses transparency, responsiveness, participation, and the rule of law (World Bank, 1994). In the Nigerian context, several scholars argue that governance quality mediates the effectiveness of decentralisation, since local autonomy alone does not guarantee improved service delivery unless it is coupled with accountability mechanisms (Akindele & Olaopa, 2012; Agagu, 2008).

Governance Challenges in Nigerian Local Governments

Literature consistently points to weaknesses in local governance as a barrier to achieving SDGs. Majekodunmi (2012) argues that political interference from state governments undermines local autonomy, resulting in councils that are “administratively dependent” rather than “developmentally independent.” Similarly, Ogunkan (2022) highlights the problem of corruption, noting that opaque financial practices and weak internal controls erode public trust and compromise service delivery. The prevalence of caretaker committees in place of elected councils in many states has also been identified as a distortion of democratic accountability (Adeyemi, 2013; Olaiya, 2016). These patterns weaken the institutional legitimacy of local governments and reduce their effectiveness in delivering on SDG-linked services such as healthcare, education, and water supply.

Transparency and Financial Accountability

Fiscal transparency is a recurring concern in Nigerian local government studies. It emphasises that revenue allocations from the Federation Account are often diverted or mismanaged due to poor oversight. This fiscal opacity makes it difficult for citizens to track whether funds earmarked for SDG-related interventions (e.g., primary health, waste management, rural electrification) are spent as intended. The literature shows that participatory budgeting and open contracting are emerging as potential solutions. For instance, Adeoye, Oyeleke & Akanbi (2024) document cases where participatory approaches improved the alignment of spending priorities with community needs, thereby enhancing both accountability and impact. However, these practices are not yet widespread and often face resistance from entrenched interests.

Citizen Participation and Social Accountability

Accountability is not limited to vertical relationships between higher government tiers and local councils but also involves horizontal relationships between local authorities and their citizens. Studies reveal that where citizens are empowered to monitor projects, demand information, and provide feedback, service outcomes improve significantly (World Bank, 2017; Abubakar, 2019). Town hall meetings, ward committees, and community-based monitoring are highlighted as important tools. Yet, as Moriyole & Adesopo (2013) note, citizen participation in Nigeria often remains tokenistic, with little influence on actual decision-making. This suggests that strengthening mechanisms of social accountability, including civil society engagement, media oversight, and digital platforms, is crucial for localising SDGs.

Governance and the SDG Nexus

Literature increasingly frames governance not only as a stand-alone objective (SDG 16) but also as a cross-cutting enabler of other goals. For example, studies on SDG 3 (health) in Nigeria demonstrate that primary healthcare outcomes are significantly better in councils with transparent budgeting and community monitoring systems (Onah & Ike, 2021). Similarly, SDG 4 (education) programs, such as universal basic education, perform more effectively where councils engage school-based management committees and disclose expenditure (Olawuyi, 2018). Abubakar (2019) links poor governance in urban planning to the failures of SDG 11 (sustainable cities and communities), where weak enforcement of zoning and land-use regulations has led to sprawling informal settlements. Collectively, these findings underscore that without governance reforms, progress on sectoral SDGs is constrained.

Emerging Opportunities and Innovations

Although challenges are profound, literature points to opportunities for strengthening local governance. Digital technologies are being explored for e-governance, enabling citizens to access information, report corruption, and track SDG progress (Adepoju, 2022). International development partners have also supported capacity-building programmes targeting local officials on financial management and participatory planning. These innovations, while nascent, represent pathways through which governance reforms can accelerate SDG localisation in Nigeria.

In summary, the literature on governance and accountability in Nigerian local governments highlights systemic challenges, including political interference, corruption, fiscal opacity, and weak citizen participation. Yet it also identifies opportunities in participatory governance, transparency reforms, and digital innovations that can improve local government performance on SDGs. There is limited empirical evidence linking specific governance reforms to measurable SDG indicators, and little longitudinal research tracking whether accountability initiatives produce sustained improvements. Future studies should adopt mixed methods approaches to rigorously test these relationships and provide actionable insights for policymakers. Ultimately, strengthening governance is not merely desirable but essential for ensuring that Nigerian local governments can effectively deliver on the promises of the SDGs.

Theoretical Framework

Decentralisation Theory

Decentralisation Theory posits that devolving authority, responsibilities, and resources from central governments to local governments improves efficiency, accountability, and responsiveness in service delivery (Rondinelli, 1981; Manor, 1999). According to the theory, governance is more effective when decisions are made closer to the people because local authorities are more familiar with community needs and conditions.

In Nigeria, decentralisation is embedded in the 1976 Local Government Reform and the 1999 Constitution, which mandate local councils to provide primary health care, education, sanitation, and infrastructure, all directly linked to SDGs (Majekodunmi, 2012). However, the theory also highlights risks: without adequate autonomy and resources, decentralisation may fail to yield expected results. Thus, decentralisation theory frames the study's interest in how local government autonomy, governance structures, and fiscal transfers affect SDG implementation.

Participatory Development Theory

Participatory Development Theory stresses that sustainable development cannot be achieved without the active involvement of beneficiaries in planning, decision-making, and implementation (Chambers, 1997). It argues that when citizens participate, projects are more relevant, sustainable, and legitimate.

This theory is especially relevant to Nigeria, where top-down development planning has often failed due to poor community buy-in. Literature shows that citizen participation in town hall meetings, ward committees, and participatory budgeting improves project alignment with SDGs such as SDG 3 (health), SDG 4 (education), and SDG 11 (sustainable communities) (Moriyole & Adesopo, 2013; Abubakar, 2019). This framework, therefore, supports the study's focus on citizen engagement as a key pathway for local governments to advance the SDGs.

By integrating these perspectives, the study is theoretically grounded to examine how governance, funding, citizen participation, and service delivery interact in enabling or hindering Nigeria's progress toward the SDGs.

Empirical Reviews

Wale-Odunaiya et al. (2024) used a survey research design to assess how local government performance relates to SDG-3 outcomes (good health and well-being). Primary data collected through questionnaires were analysed to examine the level of local government contributions to health service delivery. Findings indicated that where local governments perform basic functions, such as health programmes support, resource allocation, and outreach services, there is positive evidence of contribution to SDG3, though performance was noted as below average overall. The authors argued that enhanced functional capacity at the local government level improves foundational service delivery linked to SDG attainment (Wale-Odunaiya et al., 2024). This empirical work underscores the practical link between local government functions and specific SDG outcomes, showing that functional performance correlates with implementation success at the grassroots.

Nkume & Oli investigated institutional and operational barriers inhibiting local government effectiveness in SDG implementation across Nigeria. Using a qualitative approach grounded in the efficiency-services theory, they identified key challenges such as poor financial base, limited autonomy, unsteady administrative structures, unqualified staff, and corruption. These structural constraints restrict the ability of local governments to deliver the services required for meaningful SDG progress. The study illustrated that despite recognised roles for local governments in development planning, systemic hurdles significantly limit their implementation capacities (Nkume & Oli, 2024). This review provides empirical evidence of the operational constraints hindering local government involvement, aligning closely with your objective of identifying challenges to SDG implementation at the grassroots.

Failaman & Velez (2025) conducted a systematic review of 42 empirical studies to identify governance approaches that improve the inclusion of SDGs at the local level. The authors highlighted priority strategies such as systematic SDG prioritisation, stakeholder engagement, and resource-based planning that enhance local government roles. Empirical patterns showed that multi-criteria strategic planning and participatory governance frameworks were significant opportunities to advance SDG localisation. The review also pointed to the need for robust monitoring systems and cross-sector partnerships as opportunities for strengthening local government performance relative to SDG goals (Failaman & Velez, 2025). This source provided evidence on prospects and opportunities—including strategic planning, governance innovation, and local engagement—that can enhance local governments' SDG roles.

Findings of the Study

Based on the reviewed literature, theoretical perspectives, and empirical evidence, the following findings emerge:

1. Local Governments Play a Strategic but Underutilised Role in SDG Implementation

The study finds that local governments occupy a strategic position in the attainment of the Sustainable Development Goals due to their constitutional responsibilities in areas such as primary healthcare, basic education, rural infrastructure, sanitation, and community development. These functions directly align with several SDGs, particularly SDGs 1, 3, 4, 6, and 11. However, empirical evidence indicates that while local governments are central to grassroots development, their roles in SDG implementation remain largely underutilised and weakly institutionalised, limiting their overall impact.

2. Inadequate Funding and Weak Fiscal Autonomy Significantly Undermine Local SDG Performance

The study finds that inadequate funding and lack of fiscal autonomy constitute the most critical challenges facing local governments in SDG implementation. The operation of the State Joint Local Government Account has significantly constrained financial independence, leading to poor planning, delayed project execution, and abandonment of SDG-related initiatives. Empirical studies consistently show that local governments with limited access to predictable and autonomous funding struggle to translate SDG targets into concrete development outcomes.

3. Institutional and Human Capacity Constraints Limit Effective SDG Implementation

Findings reveal that weak institutional capacity, characterised by inadequate skilled manpower, poor technical expertise, and weak administrative structures, negatively affects local governments' ability to plan, implement, monitor, and evaluate SDG-related programmes. The absence of robust data systems, monitoring frameworks, and SDG-specific training further constrains effective localisation of the SDGs at the grassroots level.

4. Political Interference and Weak Governance Structures Affect Local Government Effectiveness

The study finds that political interference by state governments, leadership instability, and poor accountability mechanisms significantly affect local government effectiveness in SDG delivery. Empirical evidence suggests that excessive state control over local government administration undermines decentralisation principles, weakens democratic governance at the local level, and limits community-responsive development initiatives.

5. Policy Frameworks on SDGs Exist but Are Weakly Localised

The study finds that although Nigeria has established national SDG frameworks and policies, these frameworks lack clear operational guidelines for local governments. Most SDG policies adopt a top-down approach, with limited localisation, inadequate integration into local development plans, and weak coordination between federal, state, and local governments. This policy gap reduces local ownership and weakens implementation effectiveness.

6. Community Participation Enhances SDG Outcomes but Remains Limited

The findings show that community participation positively influences SDG implementation, particularly in areas of project sustainability, ownership, and accountability.

However, empirical evidence indicates that community engagement in local government planning and SDG programmes remains low and largely informal, reducing the long-term sustainability of development interventions.

7. Significant Prospects Exist for Strengthening Local Government Contributions to SDGs

Despite existing challenges, the study finds strong prospects for enhancing local government involvement in SDG attainment. These include:

- i. Strengthening fiscal autonomy and intergovernmental coordination
- ii. Capacity building and professionalisation of local government staff
- iii. Adoption of participatory and bottom-up development planning
- iv. Improved policy integration and SDG monitoring mechanisms

Discussion of Findings

The study reveals that local governments play a strategic but underutilised role in the implementation of SDGs in Nigeria. This finding supports decentralisation theory, which posits that governance functions are more effective when devolved to lower levels of government closer to the people. Local governments' constitutional responsibilities in primary healthcare, basic education, sanitation, and rural infrastructure place them at the centre of SDG delivery.

However, the limited impact observed in practice suggests a disconnect between assigned roles and actual performance. This aligns with the findings of Adeniran & Sadiq (2021) and Nwafor & Onya (2022), that although local governments are central to grassroots development, their involvement in SDG implementation remains weak due to systemic constraints. The finding also corroborates Olowu's (2010) argument that Nigerian local governments are often treated as administrative extensions of state governments rather than autonomous development actors.

Conclusion

This study examined the role of local governments in the attainment of Sustainable Development Goals (SDGs) in Nigeria, with particular attention to the challenges, prospects, and policy pathways for effective implementation. Drawing on reviewed literature, theoretical perspectives, and empirical evidence, the study concludes that local governments are indispensable actors in achieving sustainable development at the grassroots level due to their constitutional responsibilities and proximity to local communities.

However, despite their strategic importance, the study finds that the capacity of local governments to effectively implement SDG-related programmes remains significantly constrained. Key challenges include inadequate funding, weak fiscal autonomy, limited institutional and human capacity, political interference from higher tiers of government, and weak localisation of national SDG policies. These challenges have collectively undermined service delivery, community participation, and the sustainability of development initiatives at the local level.

The study further concludes that while Nigeria has established national frameworks for SDG implementation, the absence of clear operational guidelines and coordination mechanisms for local governments has resulted in a top-down implementation approach with limited local ownership. Nevertheless, the study identifies strong prospects for improving local government performance through targeted reforms, including enhanced fiscal autonomy, capacity building, participatory governance, and improved intergovernmental collaboration.

Overall, the study concludes that strengthening local government systems and aligning policy frameworks with grassroots realities are critical for accelerating progress toward the attainment of the SDGs in Nigeria.

Recommendations

Based on the findings and conclusions of the study, the following recommendations are proposed:

1. Strengthen the Fiscal Autonomy of Local Governments

The federal and state governments should reform the State Joint Local Government Account to ensure greater financial autonomy and predictable funding for local governments. Direct allocation of funds to local governments will enhance planning, accountability, and effective implementation of SDG-related projects.

2. Enhance Institutional and Human Capacity

Targeted capacity-building programmes should be implemented to improve the technical, administrative, and managerial skills of local government officials. Regular training on SDG planning, monitoring, and evaluation should be institutionalised to strengthen local governments' ability to localise and track SDG progress.

3. Improve Policy Localisation and Integration

National and state SDG frameworks should be translated into clear, operational guidelines that align with local government development plans. SDG targets and indicators should be integrated into local planning, budgeting, and performance evaluation systems to ensure effective localisation and implementation.

4. Reduce Political Interference and Strengthen Local Governance

Legal and institutional reforms should be pursued to limit undue political interference by state governments in local government administration. Strengthening democratic governance structures, accountability mechanisms, and transparency at the local level will enhance effective SDG delivery.

5. Promote Community Participation and Inclusive Governance

Local governments should institutionalise participatory development mechanisms, including community consultations, town hall meetings, and stakeholder forums, to ensure that SDG initiatives reflect local needs and priorities. Enhanced citizen engagement will improve ownership, accountability, and sustainability of development projects.

6. Strengthen Intergovernmental Coordination and Partnerships

Effective collaboration among federal, state, and local governments should be strengthened to improve policy coherence and resource sharing. Partnerships with civil society organisations, private sector actors, and development partners should also be encouraged to support local SDG implementation.

7. Establish Robust Monitoring and Evaluation Systems

Local governments should develop data-driven monitoring and evaluation frameworks to track SDG progress at the grassroots level. Strengthening local data collection and reporting systems will enhance evidence-based decision-making and accountability.

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