ABSTRACT
The phenomenon of local government system, in Nigeria, even as a third tier of government has got some challenges. These challenges stem from the fact that the 774 local governments in Nigeria were not allowed to conduct their own affairs as they lack autonomy. This intractable problem of lack of autonomy therefore necessitates the need/call for drastically reformation in the local government system in Nigeria as a third tier of government. The thrust of this research is to underscore and prefer a reformist approach towards the realization of efficient and effective local government system in Nigeria, framework of analysis serve as a guide, a sort of prismatic focus which helps to streamline of thought and presentation of relevant facts for purpose of arriving at desired objective. In effect, my theoretical framework is drawn from, the popular David Easton's system of approach. The research method adopted was a secondary materials such as newspaper, magazines, journal etc. This research design used was practical experience and observations. Conclusion, my suggestion is that there should be a comprehensive report on achievement of local government councils of each state especially after each tenure of office.
Keywords: Survey, local, government, third, tier, government, challenges.

INTRODUCTION
The concept of local government can be intertwined with local administrations to some extent in Nigeria political history. This because at a stage in Nigeria developmental political history, what used to be local administration by some forces metamorphosed to local government for example, at the beginning of 19th century, Nigeria was an adjunct of British empire and administrated as a British extension of local administration. This was the period of colonial occupation and consequently decision were taken on behalf of, if not in interest of the geographical enclave that later became the Federal Republic of Nigeria. At that time, it was the phenomenon of local administration. And with the passage of time and events, especially with nationalism that struggle for political in dependence and the eventual realization of it led to the extension of the statue of the state hood to Nigeria in 1960. By 1946, following the provisions of Richard's constitution, Nigeria had started to operate regionalism which was given further constitutional strength in 1954 in Littleton constitution. The implication of these is that the regions took over local administration on behalf of the national and federal government in Nigeria [1]. At independence in 1960, the federal structure was retained and in each region, there was several structures enshrined in regional constitutions for the management of men and affairs of the local areas. In the North, they operate the native authority system which emphasized the primacy of the traditional institutions in the administration of the local people. The cephalous and egalitarian Igbo speaking tribe of the South-East, more or less operated a republican structure. There were provincial or divisional councils which integrated urban cities other than communities. In the latter, it was placed under municipal councils [2].
In these regions, emphasis was placed on representative system often chosen by appointments by the regional government, and which later became elective system. The South-West and Mid-West regions were equally, partially republican and partially monarchical and made use of municipal and city councils system [3]. The important development at this stage in West. Mid-West and East is the severance of traditional institutions from the political organization or leadership of local administration as against the colonial arrangement. The warrant chief system in the East was abolished in local government. However, they retain and remained more or less an advisory body which could be consulted from time to time while their advice could be ignored by the provincial administration [4]. Incidentally, in 1976, the federal military government undertook the responsibility of ensuring uniform pattern of local government system throughout the country, "source" guideline for local government reform in 1976, [Lagos and Kaduna government printer]. This was achieved and henceforth, local government was given a fillip and designated with the status of third-tier government after the federal and state, the first and second tier of government respectively [5].

This research project is set to examine or re-examine the phenomenon behind the ineffectiveness of local government, as a third tier of government in Nigeria, in spite of the many decades, it has existed and a series of political and administrative reforms it has pass through.

Statement of Problem

The topic under-research is titled "local government as a third tier of government in Nigeria and the challenges ahead. At first view, the topic look like a mere adventure into the obvious as a result of various literatures that have addressed either the same topic or either related topics. The researcher does not hope to break new grounds but rather to adduce a reformist approach towards the realization of an efficient and effective local government system in Nigeria [6]. This is because, a good number of researcher that has written on the challenges of local government may have been compelled in their suggestions by circumstances which today may no more be relevant or mere disciplinary exercise. Many problem and issues have been attached to the non-functioning of local government in Nigeria [7]. These issues stem from corruption, insensitivity of the leadership at the local level and lack of awareness on the part of the governed. Even though these are recurring issues in some sorts, which have proved near impossible to countermand, there are some more heart-breaking problems facing the local government in Nigeria. My observation that informed my choice of this topic is premised on the relevance of local government as agents of development in new world order. This is because, increasingly, the world is generally developing into a global village where the challenge of one person is a disturbance to other and a task to all. Nowadays, there may be no more need to stress the "Nigeria style" especially at the level of governance [8]. Thus, as a third tier of government has today grown to constitutional recognition and should no more see as a sucking child in the apron string of its mother state. The realities of any government ought to be a macrocosm of the conditions of the people upon whom it presides It is on this premise that we can pose the following question thus.

i. To what extent shall the fortune of the state translate to better condition of local government?

ii. What are the identifiable problems especially in the local government of the new millennium that have resisted effective functioning of local government as a third tier of government?

iii. In view of the prevailing political climate in Nigeria, what are the solutions for the effective operation of local government system in Nigeria?

Purpose of Study
Many issues have been raised against the failure of local government in Nigeria. Many of these problems were rather given mere surface treatment thereby, failing to exhume the fundamentals behinds their repeated occurrences. The purpose of this research includes:

1. Studying the institutions of the state like the executive, legislature and judiciary. And also strategizing plans on how to make their effectiveness towards bettering the condition of local government.
2. To identify the relevant problem areas that has continually hampered the good functioning of local government in Nigeria.
3. To suggest measures thereof that would appropriately ensure efficiency, accountability and hitch-free local government operations in Nigeria, and to present a lucid examples on how and why local government cannot function in Nigeria if the issues suggested in three above are neglected.

Significance of the Study
The work hopes to have the following significance;
1. To present a basic reference material for both professionals and student of the local government system and the entire field of public administration.
2. To serve as a reform idea towards the institution of efficient and administrative accountability and responsibility in governance, especially at the levels.
3. To present a new framework of academic research in the field of public administration where most identified sociopolitical problems have often been repeated in one form or the other without taking a critical look at the dimensions at which such problems are periodically twisted.

LITERATURE REVIEW
In will begin my review of relevant literature in the fields by re-examining the meaning of local government as a third tier of government in Nigeria. Various scholars have defined the concept of local government in several ways [9] [10]. The ambiguity created by the variations of points of view by past authors and scholars might be sometimes a product of experience and circumstance. For example, local government as a concept tends to present contentions when compared to local administration. However, my subject or study does not encompass this comparative study. I will proceed by presenting provides us with relevant framework of study and hereby adopted.

DATA COLLECTION
The acknowledged system of data collection is basically through proven and reliable secondary materials or otherwise known as documentary research such as articles, magazines, journals [national] archival materials, lecture materials which though may be unpublished but from resource experience lecturer in the field. This methodology approach which will primarily be based on review of relevant literature will nonetheless bring into shaper perspective views expressed by other commentators, analyst and scholars with respect to the introduction and implementation of local government and the challenges ahead [12].

Method of Data Analysis
In analysis the data collected which is the secondary data the researcher chooses content analysis which would be best suited for this analysis work. In resorting to content analysis, it is hoped that views expressed by many scholars with regards to the imperatives of local government and the challenges ahead would brought into sharper focus. While employing the use of content analysis we hope to properly investigated how realistic local government as a third tier of government.

Hypothesis
The following hypothetical statements will be applied in the research study.

1. Local government autonomy is the hallmark for efficient functioning of local government as a third tier of government in Nigeria.
2. The overbearing influence of the state over the local government tends to undermine its status as third tier of government.
3. Local government in Nigeria today more geographical enactment as they are appendages of state government in a sub and supra relationship respectively.

FINDINGS OF THE STUDY

The researcher finally concluded that this is the findings of this project work:

1. Denying local government autonomy has contributed to the hallmark of efficient functioning as a third tier of government.
2. State government control over local government has been the main spate for local government policy implementation in Nigeria.
3. The state can be the main aim of misfortune to acquire a reliable and viable achievement of the local government.

SUMMARY

In spite of these, we observed that the local government in Nigeria even at the new millennium is treated as a child of no circumstances; each history tied on the apron spring, incapable of private initiative or perhaps whose initiative is feared is feared by its mother state, and therefore, suppressed willy-nilly to kill such initiative [13]. This may be why in spite of the numerous reforms viable and far reaching solution to socio-political and socio-economic problems of local government in Nigeria by great intellectuals in the academic, and in spite of the agonizing state of the people in the local government areas; the local government are still a rubber stamp of federal and state government.

Every fair minded citizen of this country would have reasoned that the recommendations of the 1976 local government reforms committee was to be structure that would throw local government to greatness [14]. Again, when the recommendation were imbedded by the 1976 constitution of the federal Republic of With the eventual manipulation of political powers by the ruling people democratic party governments, a member of the 199 constitutional provisions were interfered with such provision as tenure of the local government councils and conditions for change or handover for successive local government councils were now repaired by the state government using the caretaker transition committee system appointed by them and therefore, answerable to them only. Every spirited effort by the transition elected councils were suppressed many of them forcefully ejected out of office without regards to the constitution. This was a emergence of a new form of civil militarism and nurtured by greed from the political class, the fate for a virile local government system was thrown into the dust-bin.

Added to this as I observed in my research is the handing over of electoral rights for constituting the local government councils in the hands of state governments. Having earlier reconstituted themselves by the two-term syndrome by the state, with formal assistance of the federal government, it was no wonder why the victories of local polls has been determined prior to the issuance of party nomination forms [15].

In all states, the government parties declare the result of individual local government councils, whether or not the elections were conducted in such state. Consequently, those declare as winners can not avoid to loose sight of their godfather, and therefore saw their existence as that of master or servant affairs. The local people upon whom they preside have consequently been relegated to the background, making local government to has nothing short of an extension of state government to the local areas. In most of the local government therefore, all viable internal sources of revenue generation have been removed from them and placed in the authority of the state government. These include taxes [poll and company]
arid rates; licensing of vehicles/motorcycle, issuance of markets stores, levies on local product etc. What is the local government when has no decision over who and who should constitute it’s political authority? What is local government councils when it is shared from the federation account is not used? What is local government when it’s political or executives and career administrative staff are placed under monthly payroll thereby having no independence fund for capital projects and other social welfare activities which are constitutionally ought to perform? The local government is therefore, nothing more than shadow government occupied by hungry, greedy and choice less charlatan’s political booth-kickers and social rejects of society. It was the former president of the Federal Republic of Nigeria, Chief Oluesgun Obasanjo who was quoted by the newswatch magazine and other news media for mass communication as saying in October 2002 that the entire 774 local government of the federation are 774 drainage pipes used by the chairman to suck the blood of the nation. He ended up dismissing the entire chairmen of the transition wise like in his as cheats, corrupt and miscreants.

CONCLUSION

As human beings, we are individually aware that the rule of working avoiding to directive" kills the personal initiative of the workers especially when and where such directive come from a superior authority that reserve the right to terminate (often with false reason) the job of the worker. This is where the relative autonomy of the local government in Nigeria is a truck. Furthermore, no structure can ever effectively work on itself without reasonable freedom in this situation of "guided democracy syndrome"; the local governments are now the worse off. Therefore, since the state government can reserve the rights to control their funds, make policies according to their available resources, and ensure their achievement as a third tier of government can only be properly so called, and only if it is allowed it’s constitutional powers to supervise its internal affairs. The continued interference of state government in both the internal and external affairs of the local governments especially as still obtains in the present dispensation, is a dangerous ominous development for the enthronement of democratic ideas and administrative initiative by the local government councils.

RECOMMENDATION

We have seen the challenges of local government as a third tier of government in Nigeria, so therefore here by recommended that improved accountability and achievement by the local government councils in Nigeria, it is my observation that; The office of the internal and external Audit of the local government shall be with the federal revenue and allocation officer. The
internal Audit of each local government council shall have it as a duty to compile and publish in every successive three months and yearly report of revenues and expenditures of their local government councils, which shall be made public.

The local government of each state shall through the local government state Audit office or any other independent officer, other than that of the state government, have a representative in the federation allocation committee. This body or officer shall receive and transmit directly all federation allocation or grants to individual local government councils of the state.

There shall be a body of inter-community organization selected from among the communities that constitute each local government area. This body shall have the duty of:

i. Assembling and Channeling the priorities of individual communities to the local government councils and;

ii. Forwarding a copy of their recommendations to the office of Audit-General of local governments of the state for communication of the same to the federation Allocation committee for consideration is disbursing funds to local government councils.

There shall be a comprehensive report on achievements of local government councils of each state especially after each tenure of office especially prior to subsequent electoral exercise.

There should be compulsory removal of care-taker committee Administration ship in the local government system unless in period of emergency, and in the case of the latter, effort should be made to ensure that such emergency arrangement for administering the local government concerned should not last more than three (3) months.

REFERENCES
