

**Local Government Fiscal Autonomy and Rural Development;  
Empirical Evidences from Yewa  
South and IFO Local Governments of Ogun State**

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**Abstract:** The study focuses on the link between local government fiscal autonomy and rural development, the effect of local government fiscal autonomy on rural development and to investigate the extent at which poor capital funding has affected the rate of rural development; empirical evidences from Yewa South and IFO local government areas of Ogun State. The research utilized both primary and secondary data. The primary data were collected through questionnaire from a sample of 130 staff out of the total population of the staff of the 2 local governments. The respondents were selected using stratified random sampling technique in which the total number of staff in each local government was put into consideration before final selection using simple random sampling. The paper employed descriptive statistics using ordinary least square in SPSS to analyze the hypotheses in order to achieve the objectives of the study. The study finds out that there is a negative effect of poor capital funding on the lives of the local people with the P-values <5% significant level. Hence, the study concludes that local governments need financial autonomy to perform their civic responsibilities of improving the standard of living and rural development of the people at the grassroots. Therefore, the study recommended that federal and state government should stop undue interference in the finances of local government councils so that yearly statutory allocations to them can be used for developmental projects.

**Keywords:** Fiscal; rural development; autonomy; local government

## Introduction

In Nigeria, Local government represents the third tier of governmental organization and provides the foundation upon which other structures of governance (state and federal) are created. It is therefore a veritable agent of development and grassroots

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participation in the democratic process (Ezeani, 2006). However, local governments are closer than other levels of government to the vast majority of people who inhabit the rural areas. They are thus, in a better position than the state and federal governments to appreciate the real problems of the people and serve as the most effective agents for mobilizing the people for positive socio-economic and political development of the country (Adeyemo, 2005). Constitutionally, local governments have been assigned some functions under the law. One of the major functions of local government is to bring about meaningful development in the rural areas (Federal Republic of Nigeria, 1999). Other reasons for the creation of local government includes; to make appropriate services and development activities responsive to local wishes and initiatives by devolving or delegating them to local representatives bodies, to sensitize and mobilize the various communities in their areas of authority in order to get involved in the overall development of their areas (Ezeani, 2006 in Ibietan, 2010).

To achieve the constitutional objectives of local government, Nigeria local Government system has witnessed more reforms and re-organizations when compared with other public service (Obikeze & Nwade, 2010). For instance, the 1976 reform guideline was quite explicit in its recognition of local governments as third-tier of government in Nigeria federalism, with all the necessary equipment of office, most especially a grant of autonomy.

Fiscal Autonomy refers to a state of making local governance to have distinct territorial boundary, legal powers to do or achieve specific goal and most importantly, enjoy substantial autonomy in financial matters without excessive but complementary control by higher authority. These include, owning of treasury, separate budgets, and accounts based on effective reliable income generation from within and outside its domain (Duru, 2001). However, fiscal autonomy in local governments is generally believed to be the best tool for effective and efficient service delivery in rural areas of federated countries like Nigeria (Imhanlahimi, 2011). The provisions for the autonomy, as they were, are essentially and apparently aimed at protecting the local government from superfluous interference from other tiers of government and to enable it play significant roles in the national development process. With adequate funding, due process and accountability, local governments stand to propel rural development in terms of provision of basic social amenities like portable water, electricity, education, health-care service, recreational facilities to their respective communities. By so doing, the system could have inter-alia prevented rural-urban migration and its attendant socio-

economic, political and environmental ills. The broad objective of the study is to examine the link between local government fiscal autonomy and rural development while the specific objectives are; to examine the effect of local government fiscal autonomy on rural development, investigate the extent to which poor capital funding has affected the rate of rural development and determine the factors influencing fiscal autonomy in the selected local governments areas of Ogun State.

### **Research Questions**

Three major research questions were designed in order to achieve the research objectives.

1. What are the effects of local government fiscal autonomy on rural development in the selected local government areas of Ogun State?
2. To what extent does poor capital funding affects the rate of rural development in the selected local government areas of Ogun State?
3. What are the factors influencing fiscal autonomy in the selected local government areas of Ogun State?

### **Conceptual Review**

#### **Conceptualization of Local Government**

Local government has been conceived and constituted in different ways by various scholars. For instance, Awa (1991) sees local government as “a political authority set up by a nation or state as a subordinate authority for the purpose of dispersing or decentralizing political power”. Similarly, Wraith (1984) also defines local government as the act of decentralizing power, which may take the form of de-concentration or devolution. De-concentration involves delegation of authority to field units of the same department and devolution on the other hand refers to a transfer of authority to local government units or special statutory bodies such as school boards for instance. From this perceptive, one can see local government as a lesser power in the national polity. It is an administrative agency through which control and authority relates to the people at the grassroots or periphery.

On his part, Emezi (1984) perceives local government as “system of local administration under local communities that are organized to maintain law and order, provide some limited range of social amenities, and encourage cooperation and participation of inhabitants towards the improvement of their conditions of

living. It provides the community with formal organizational framework which enables them to conduct their affairs effectively for the general good”.

According to Akpan and Ekanem (2013), local government is the breaking down of the country into smaller units or localities for the purpose of administration in which the inhabitants of the different units or localities concerned play a direct and full part through their elected representatives who exercise powers and undertake functions under the general authority of the state or National Government.

In the opinion of Whallen (1976) local government refers to a given territory and population, an institutional structure for legislative, executive or administrative purposes; a separate legal identity, a range of powers and functions authorized by delegation from the appropriate central or intermediate legislative and within the ambit of such delegation, autonomy including fiscal autonomy.

The National Guidelines for Reform of local Government (1976) defines local Government as “Government at the local level exercised through representative councils established by law to exercise specific powers within defined areas. These powers should give the councils substantial control over local affairs as well the staff and institutional and financial powers to initiate and direct the provision of services and to determine and implement projects so as to complement the activities of the state and federal governments in their areas and to ensure through active participation of the people and their traditional institutions that local initiatives and responses to local needs and conditions are maximized”.

According to the United Nations Division of Public Administration cited by (Ola, 1988), ‘local government is a political division of a nation (or in a federal system, a state) which is constituted by law and has substantial control of local affairs, including the powers to impose taxes or exact labour for prescribed purposes. The governing body of such an entity is elected or otherwise locally selected.

Deriving from the above definitions, the conceptual view of local government is basically characterized by territory, population, an institutional structure for maintenance of law and order as well as provision of limited range of social services to the rural populace. However, local government is considered as a veritable agent of development and grassroots participation in the democratic process.

### **The Concept of Financial Autonomy**

Adeyemo (2005) defines financial autonomy under a federal system of government that “each government enjoys a separate existence and financial independence from the control of the other governments” it is an autonomy which requires not just the legal and physical existence of an apparatus of government such as financial autonomy enjoy by legislative assembly, Governor, Court etc.

In the opinion of Agunya, Ebiri and Odeyemi (2013), local government financial autonomy refers to “the relative financial discretion which Local Government enjoys in regulating and managing their own affairs”. The extent to which Local Government are free from the control of the State and Federal Governments encroachment in the financial management of local affairs. In his contribution on the literature of autonomy, Davey (1991) opines that “Local autonomy is primary concerned with the question of responsibilities, resources and discretion conferred on the local authorities. As such discretion and responsibility are at the core of local government”. It presumes that local government must possess the power to take decisions independent of external control within the limits laid down by the law. It must garner efficient resources particularly of finance to meet their responsibilities, put differently; local autonomy is the freedom of independence in clearly defined issue, areas, as well as separate legal identity from other levels of government.

According to Tukur (2007), fiscal federalism is all about fiscal equity and financial independence among the federating units. That is the extents to which local governments are free from the control of the state and federal government in the management of their local affairs.

Local government autonomy can also be defined as “the freedom of the local government to recruit and manage its own staff, raise and manage its own finances, make bye-laws and policies, and discharge its functions as provided by law without interference from the higher governments (Ogunna, 1991 quoted in Okafor, 2010). This includes the political, financial and administrative autonomy. Financial autonomy of local government entails the “freedom to impose local taxation, generate revenue within its assigned sources, allocate its financial and material resources, determine and authorize its annual budgets without external interference” (Okafor, 2010), fiscal autonomy is therefore the bedrock and most important aspect of local government autonomy.

Synthesizing the various definitions of local government autonomy given by the various scholars, it is evident that all the scholars laid emphasis on the fact that Local government must exist as a separate entity and have financial autonomy in the sense of being able to receive its own allocation directly from the federal government and manage its internal revenue without interferences from state government. However, it is germane that financial autonomy would only be meaningful in a situation whereby each level of government is not constitutionally bound to accept dictation or directive from the state government.

### **Concept of Rural Development**

The whole phenomenon of Rural Development revolves around attempts by governments and people to address the basic factual problems bedeviling the rural areas in respect of basic needs such as safe and hygienic drinking water, the provision of primary health care, feeder road, electricity, schools and so forth. Any area that is without such things is backward and life in it, is certainly miserable and frustrating (Lapalomebra, 1987). Mabogunje (1980) cited in Ibietan (2010) opined that rural development is concerned with the improvement of the living rural standards of the low-income people living in the rural area on a self-sustaining basis through transforming the socio-spatial structures of their productive activities.

Rural Development, according to the World Bank (1975), is a strategy designed to improve the economic and social life of a specific group of people, the rural poor. It involves extending the benefits of development to the poorest among those who seek a livelihood in the rural area. The group includes small-scale farmers, tenants and the landless. The World Bank placed emphasis on increasing production, raising productivity, increasing employment and mobilizing whatever land, labour and capital factors of production were available. At the same time, rural poverty and inequalities had to be reduced by development involving values and quality of life issues and the participation of the poor people in development activities and in decision-making.

The Asbridge Conference on Social Development emphasized that rural development should be designed to promote better living for all in the whole community with the active participation and initiative of the community. According to Mishra and Sharma (1979), rural development is not merely development of rural areas but also the development of quality of life of the rural masses into self-reliant and self-sustaining modern communities, so that each

component of rural lives changes in a desired direction. Sharma and Chambers (1983) mentioned that the target group in rural development should include poor men, women and children, poorest of the poor amongst the small-scale farmers, tenants and the landless labours. He further stated that the poorest should be first put in order to narrow down the gap between the rich and the poor.

According to Sigh (1986), rural development is not only an increase in income and infrastructure facilities but it also brings about changes in the attitude of the people. That is, development is not only implementing government package programmes but it means to develop and to obtain a desirable change of the rural people. All the above statements, opinions and comments about rural development are focused on the development of rural masses that targets the poor, social development and economic development in the rural areas.

### **Local Government Autonomy and Rural Development in Nigeria**

Osakede, Ijimakinwa and Adesanya (2016) carried out an empirical analysis on the local government financial autonomy in Nigeria. The study revealed among others that lack a financial autonomy in Nigeria local government hindering effective and efficient service delivery at the grassroots. Also, with the use of in-depth interviewed, it has been observed that undue interference of state government in local affair, corruption among local government official etc. adversely affected the delivery of effective services to the rural dwellers. The study recommended that full financial autonomy should be granted to local councils on matter of statutorily assigned to them, the state/local government joint account system should be abrogated and honest and transparent officials should be put at the helm of local council affair in Nigeria.

Ishola, et.al. (2014) on eroding the autonomy of Nigerian local governments: The bane of grass root developments. They discovered that the main reason for the poor performance of the local government which led to under-development of the grass roots was the non-autonomy of the local governments; since they were tied to the apron spring of the state government (who often times are their political god-fathers). Asani (2011) examined the nexus between local government reforms and autonomy in Nigeria. They suggest that the sustainability of local government autonomy should anchor on improved revenue base adherence to constitutional provisions, political stability accountability and transparency in governance. Also the paper presents problems of sustaining local government autonomy in Nigeria. It

was concluded that development of Nigeria as a country depends on effective and functional local government system.

Imhanlahimi (2001) examined local government autonomy and development of localities in Nigeria: issues, problems and suggestions. The study found that inadequate handling of autonomy issues (representative LGs, the size of LGs, revenue, and personnel) have posed some challenges for LGs' developmental efforts in the localities. Inadequate autonomy has been found to be the independent variable in the challenges. Other challenges include inadequate finances, weak intergovernmental relations, fledgling democracy and grand corruption. These must be adequately tackled for LGs to make more positive impact in the localities. Some pertinent recommendations are as follows. LGs need adequate autonomy, hard work rather than verbal institutionalization, democratic consolidation, reduced corruption, increased discipline and application of the rule of law.

Adeyemo (2005) in his study on local government autonomy in Nigeria: A historical perspective suggests that the sustainability of local government autonomy should anchor unimproved revenue base adherence to constitutional provisions, political stability, accountability and transparency in governance.

In a study by Ibietan (2010) on the roles of local government in rural development issues, it was concluded that local governments have not been able to play their constitutional roles, let alone making attempts at rural development due to the fact that they have been feeble by other tiers of government.

## **Methodology**

This study adopts both primary and secondary method of data collection. Primary sources data were gathered from the questionnaire, while secondary sources of data used in this paper include materials from Books, Journals, Newspapers and relevant Internet materials. The population for this research is the local government staff of these selected local government areas. A cross sectional survey using a self-administered questionnaire was conducted to collect the data on the target population which is the staff of the two local governments under study. A sample of 130 staff of the two local governments were selected in which only 115 of the respondents returned their questionnaires fully filled and suitable for further analysis which gives 88% return rate. The respondents were selected through stratified random sampling in which the total number of staff in each local

government was put into consideration before final selection using simple random sampling. Questionnaire was used to collect data and responses were all measured at a five-point Likert scale (5 for strongly disagree to 1 for strongly disagree). The survey was conducted in June, 2019.

The result in table 1 indicates that most of the respondents were males (80.9%) whereas 19.1% of the sample respondents were in the age group of 31 – 35 years followed by those respondents that were above 35 years. However, majority of these respondents were married (90.4%). In addition, majority of these respondents were first degree holders, hence, a signal to the quality of the information supply in the questionnaire.

The political office holders represent the highest number of the respondents that filled the questionnaire as noticed in table 1. Furthermore, 73.9% of the respondents were from IFO local government area of the state while the remaining respondents were from Yewa south local government area. However, 93% of the respondents were members of their various community development associations and remaining respondents were secretary to their respective community development associations.

## Data Presentation and Analyses

**Table 1. Demographic Characteristics of the Sample**

<i>Variable</i>	<i>Category</i>	<i>Percentage %</i>
Gender	Male	80.9
	Female	19.1
Age	20 – 25 Years	6.1
	26 – 30 Years	17.4
	31 – 35 Years	40.9
	Above 35 Years	35.7
Marital Status	Single	3.5
	Married	90.4
	Divorced	6.1
Academic Qualifications	BSc./HND	55.7
	OND	33.9
	Professional Qualification	10.4
Occupation	Civil                    Servant/Local Government Staff	32.2
	Political Office Holders	67.8
Local Government Area	Yewa South LGA	26.1

	Ifo LGA	73.9
Position in the C.D.A.	Secretary of CDA	7
	Member of CDA	93

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**Table 2. Descriptive Statistics of the Percent Responses of the Respondents**

S/N	Statement	SA	A	U	D	SD	Mean	Std Dev.	p-value
9	State Government interference in the administration of the Local Government in Ogun State deprived them of allocated budgets from the federal government	33.9%	60%	4.3%	1.7%	-	4.26	0.622	0.000
10	The absence of financial and economic autonomy as result of local government and state government joint accounts is an impediment of rural development	60%	29.6%	7%	0.9%	2.6%	4.43	0.870	0.000

<b>11</b>	Are the financial resources available to the local government enough for embarking on rural development projects and programmes	40.9%	50.4%	5.2%	0.9%	2.6%	4.26	0.817	0.000
<b>12</b>	The fourth schedule of the Constitution of the Federal Republic of Nigeria, 1999, enshrines the functions of the Local Governments, but State Governments are taking over some of the functions.	46.1%	48.7%	3.5%	0.9%	0.9%	4.38	0.683	0.000
<b>13</b>	Absolute control of local government allocations by the state government affects the developmental programs of local governments in Ogun State.	33.9%	53%	8.7%	4.3%	-	4.17	0.760	0.000
<b>14</b>	Lack of fiscal autonomy is an impediment to rural infrastructural development in Ogun state.	49.5%	39.1%	7%	2.6%	1.7%	4.32	0.854	0.000
<b>15</b>	Poor capital funding of local governments affects the rate of rural development the Ogun State	80%	13.9%	6.1%	-	-	4.74	0.563	0.000
<b>16</b>	Local government financial autonomy will make local councils to have direct access to their finance	53%	38.3%	5.2%	3.5%	-	4.41	0.748	0.000

<b>17</b>	Local autonomy will improve citizens' participation and democratic control	51.3%	38.3%	6.1%	0.9%	3.5%	4.33	0.905	0.000
<b>18</b>	Local governments need adequate autonomy, hard work rather than verbal institutionalization, democratic consolidation and application of the rule of law.	69.6%	21.7%	4.3%	2.6%	1.7%	4.55	0.840	0.000
<b>19</b>	The political autonomy of the local government sought to guarantee grassroots democracy aimed at bringing governance closer to the rural and grassroots populace.	33%	52.2%	10.4%	2.6%	1.7%	4.12	0.829	0.000
<b>20</b>	Without local government as an interventionist mechanism, rural development would suffer a setback due to its inadequate funding.	33%	58.3%	7%	1.7%	-	4.23	0.650	0.000
<b>21</b>	Federal and State Statutory Allocation should be disbursed directly to local government to enhance service delivery in the rural areas.	60.9%	32.2%	3.5%	1.7%	0.9%	4.52	0.731	0.000
<b>22</b>	The Legislative Arm of the local government should be made to perform the function of Public	33.9%	57.4%	6.1%	1.7%	0.9%	4.22	0.711	0.000

	Account Committee (PAC) to enhance autonomy.								
<b>23</b>	Local governments have been showing varying concerns of development efforts to make positive impact on the lives of the local people	61.7%	29.6%	4.3%	4.3%	-	4.49	0.776	0.000

The result of the analysis as presented in table 2 shows the responses of the respondents to the questions contained in the questionnaire with the mean, standard deviation and the p-values of the respective questions. From the result, it was observed that 33.9% and 60% of the respondents strongly agreed and agreed with the statement that the state government interference in the administration of the local government in Ogun State deprived budgets from the federal government and the average response was 4.26 with standard deviation of 0.622 which is an indication that there is no variation in the responses of the respondents to the statement. Furthermore, 60% and 29.6% of the respondents were of the opinion that absence of financial and economic autonomy as a result of local government and state government joint accounts is an impediment of rural development. The descriptive measures (mean = 4.43, standard deviation of 0.870) is an indication that majority of the respondents were in favour of the statement that absence of financial and economic autonomy is an impediment to rural development. On the opinion of the respondents on whether financial resources are available to the local government enough for embarking on rural development projects and programmes; the result revealed that 40.9% and 50.4% of the respondents strongly agreed and agreed with the statement with average response of 4.26 which suggests that the resources are available, also there is no variations in the responses of the respondents concerning the statement.

Furthermore, on whether the fourth schedule of the constitution of the federal republic of Nigeria, 1999, enshrines the functions of the local governments, but state governments are taking some of the functions; the result revealed that 46.1% of the respondents strongly agreed with the statement and 48.7% of the respondents agreed with the statement with the average response of 4.38. In addition, 33.9% and 53% of the respondents strongly agreed and agreed with the statement that absolute control of local government allocations by the state government affects

the developmental programs of local governments in Ogun State with average response of 4.17 and standard deviation of 0.760. In addition, 49.5% of the respondents strongly agreed that lack of fiscal autonomy is an impediment to rural infrastructural development in Ogun State. Similarly, 39.1% of the respondents agreed with the statement. The average response is 4.32 with standard deviation of 0.854. 93.9% of the respondents were of the opinion that poor capital funding of local governments affects the rate of rural development in Ogun State, with the average response of 4.74.

Also, 53% of the respondents strongly agreed with the statement that local government financial autonomy will make local councils to have direct access to their finance and 38.3% of the respondents agreed with the statement with average response of 4.41 which was in favour of the statement. In addition, the majority of the respondents were of the opinion that local government autonomy will improve citizens' participation and democratic control. 69.6% and 21.7% of the respondents affirmed that local government need adequate autonomy, hard work rather than verbal institutionalization, democratic consolidation and application of the rule of law which will direct improve the well being of the immediate society. 85.2% of the respondents agreed that the political autonomy of the local government sought to guarantee grassroots democracy aimed at bringing governance closer to the rural and grassroots populace. In the same vein, 91.3% of the respondents were of the opinion that without local government as an interventionist mechanism, rural development would suffer a set-back due to its inadequate funding. With the average response of 4.52 on the statement that federal and state statutory allocation should be disbursed directly to local government to enhance service delivery in the rural areas which is an indication that the majority of the respondents were in favour of the statement with over 93.1% of the respondents showing support for the statement. 33.9% of the respondent strongly agreed with the statement that the legislative arm of the local government should be made to perform the function of public account committee to enhance autonomy and 57.4% of the respondents agreed with the statement with average response of 4.22 having standard deviation of 0.711. Lastly, 61.7% of the respondents strongly agreed with the statement that local governments have been showing varying concerns of development efforts to make positive impact on the lives of the local people and 29.6% of the respondents agreed with the statement with average response showing that their respective responses were in favour of the statement.

In general, the result revealed that all the statements were significant with p-values < 5% significant level. Hence, it shows that all the statement raised in the questionnaire were significant.

### **Conclusion and Recommendations**

The study examines the link between local government fiscal autonomy and rural development; empirical evidences from Yewa South and IFO local government areas of Ogun State and from the result of the study; it was revealed that poor capital funding of local government has a negative significant effect of 0.05 level.

In view of the above findings, the study therefore makes the following recommendations that:

1. Federal and state government should discontinue undue interference in the finances of the local government councils;
2. Government should allow the rule of law to come into place within the third tiers of governments;
3. The state government should be checked from controlling local government councils on the way they spend their money;
4. Federal government should assist by adjusting the statutory allocations to favour the local government to enhance developmental projects at the grassroots;
5. Local government on their own should stand to their responsibilities by working hard so that the rural dwellers can feel government existence in their areas;
6. Periodic review on the local government accounts by the external auditors should be emphasized for proper accountability.

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