FINANCIAL AUTONOMY AND RURAL DEVELOPMENT IN OGUN STATE, NIGERIA: A STAKEHOLDER'S PERSPECTIVE

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Abstract

The issue of financial autonomy has always generated a lot of interest amongst stakeholders and it continues to do so. However, opinions on the association between financial autonomy and rural development are diverse. Hence, this study is fixated on investigating the perspectives of stakeholders regarding the nexus between Financial Autonomy and Rural Development inselected local governments in Ogun State. The study adopted a cross-sectional survey research design method. Data were obtained through the administration of 400 copies of a 5-point Likert scale questionnaire in three-selected local councils in Ogun State, Nigeria. Descriptive statistics as well as the Kruskal-Wallis H test were the analytical techniques adopted. The study reveals a consensus in the different occupation/workgroups, i.e. that financial autonomy accelerates rural development in Ogun State Local Governments. The result suggests that local councils will be better positioned to contribute to the national economy if their resources are managed with little or no interference from the state government. The paper recommends the enactment of legislation that will give autonomy to local governments to generate and manage their financial resources without undue meddling by other tiers of government, and hence, engender better service delivery and rural development.

Keywords: Financial Autonomy; Budget Discipline; Rural Development; Local Government Areas; Nigeria.

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Introduction

Development is a necessary aspect of every society and hence is the desire of every nation, state and community of people, whether living in urban or rural areas. Rural development can be viewed as the increase in social amenities and economic activities of rural areas, leading to a reduction in poverty, increased employment, low inequality, increase in health standards, low infant mortality rates and the overall upgrading in the eminence of life of rural inhabitants (Kamar, Lawal, Babangida & Jahun 2014). In Nigeria, rural development constitutes a fundamental problem (Eteng, 2005). It has been observed that the emphasis and priority given to rural development by successive governments since independence in 1960 have been mostly rhetoric and lip service, henceit has not yielded the desired dividends, thus creating a dangerous gap between urban development and rural development in almost all development indices – economic, political, social and infrastructural (Ibenegbu, 2018).

Among the factors identified as contributory to the rustic progress misery in Nigeria is the lack or absence of financial/fiscal self-government of local government areas. A symbol of which is the third-tier system, and the level of governments that is closest to the over 70 percent of the country's inhabitants that live in the rustic areas. They are thus, in a better position than any other governments to appreciate the real problems of the people and serve as the most effective agents for mobilizing the people for the positive socio-economic and political development of the country (Adeyemo, 2005; Ezeani, 2006; Egbe, 2014).

The very essence of the third tier was to facilitate fitting performance receptive to local requirements by assigning them to local representative bodies (Ibietan, 2010).Constitutionally, local governments have the central function of bringing about meaningful development in rural areas (Federal Republic of Nigeria, 1999).

Unfortunately, lack of financial autonomy at the local government level has strangulated these objectives and has made the third tier a ceremonial government in Nigeria, leaving rural development at the clemency of the federal and state government. Financial autonomy permits the third tier to spawn revenue within its ambits, determine the use of its funds and approve its budgets without undue influence from any other tier (Okafor, 2010). It aims essentially at shielding the local government from superfluous intrusion from any other tier of control, thereby allowing it to contribute effectively to the national development process. The place of financial autonomy was recognized in the local government reforms of 1976, which granted autonomy to local government as the third-tier of Nigerian federalism (Obikeze & Nwade, 2010, Imhanlahimi, 2011).

However, despite all the local government reforms in 1976, 1979, 1989 and 1999, and their attempts to achieve the robust local government of rural development and the injection of huge resources into the Local Government administration over the years, the infrastructural development on the ground appeared unfulfilled, from the north to the south (Emeh, Eluwa & Ukah, 2012). There is a disconnection between resources and efficient rural development. A closer look at the operations of Nigerian Local Government administration reveals deep-rooted constraints arising from, amongst other factors, the inability of the Local Government functionaries to implement the internal financial control mechanisms, and the overbearing interference and financial influence by other tiers. The state administration has hijacked local government allocation and this has resulted in a lack of practical advancement in all 774 LGAs in Nigeria. Currently, there is no proof of the third tier in Nigeria.

Suffice to say that the joint account system empowered the governors to influence local government funds and through this means strangulated local government development agendas. Yet, only scant studies had explored the functional relationship between financial autonomy and rural development in Nigeria. This study is conceptualised in order to fill this lacuna in regards to selected LGAs in Ogun State. The proposition of this paper, therefore, is to investigate whether there is a significant difference in the perception of stakeholders regarding the central query of this study, which is that "financial autonomy does not accelerate rural development."

The paper is organized into five sections namely: introduction, review of extant literature, methodology, data analysis/discussion, and conclusion.

Literature Review

Roles and Functions of Local Government in Rural Development

Local government councils have been recognised as the third tier of governmental organization in Nigeria since 1976. Consequently, their functions and roles in economic management are well defined and stated in the 1999 constitution of the Federal Republic of Nigeria. These roles and functions include the construction and maintenance of roads, streets, etc., as may be prescribed from time to time by the house of assembly of the state (Constitution of the Federal Republic of Nigeria, 1999). Besides this, it is the role of LGAs to establish slaughterhouses, slaughter slabs, market, motor parks and public convenience.

Given the above responsibilities and functions, it is only natural to be given commensurate authority and enhanced financial capacity to operate, and it is common knowledge in the corporate world that 'authority should be commensurate with the responsibility'. Before delving into the contextual and theoretical nexus of financial autonomy and rural development, it is worth discussing briefly the sources of revenue for the local government.

Sources of Local Government Finance in Nigeria

The major sources of revenue available to local governments in Nigeria are internal and external revenues (Alo, 2012 (cited in Agba), Stephen & Nnamani, 2014).

Internally generated revenue is revenue that the local government accrues from within its environs, such as community and poll taxes or tenement rates. They also build stores and shopping malls, renting LG properties such as reception halls, chairs, canopies, tables etc. Ajayi (2000). Suffice to say that this type of revenue is the major avenue for financing local government projects, though the quantity of it is a function of revenue will and size of the LGA and of course the nature of operations in such LGA (Agba et. al, 2014; Atakpa, Ocheni & Nwankwo, 2012; Olaoye, 2008).

External sources of revenue for LGAs include funds obtained not within the LGAs. To be precise, Section 7 (6a-b) of the 1999 Constitution of the Federal Government of Nigeria permits allocation to the LGAs and currently this serves as a major avenue to LGAs in Nigeria. Based on the 1979 allocation, the formula specifically stated 10%, whereas 1991 was 15%, 1992 was 20%, and since 2004 it has been 20.6% (Onuigbo & Eme, 2015).

Although it has been argued that the revenue allocations to LGAs in Nigeria are grossly inadequate, even the meagre amounts are in most cases hijacked by the states, thus crippling the development endeavours of the local councils.

The Concept of Local Financial Autonomy

Local government, by the principles of its creation, is expected to exercise both political and financial autonomy. Local Government financial autonomy implies financial freedom, void of the slightest interference from any other tier of government in the management of the affairs of the local council (Osakwe, 1999; Agunyai, Ebiri & Odeyemi, 2013; Davey, 1991; Tukur, 2007; Ogunna, 1996 as cited in Ebiziem et al., 2015).

Why local Government Financial Autonomy is a necessity in Nigeria

As identified in the previous sections, financial autonomy includes the power to generate financial resources, manage them, and allocate them to the major needs of the local council.

– Avoidance of unelected leaders: If a local council is granted financial autonomy, the use of caretaker committee members who are more or less ceremonial leaders will be eliminated and this will promote accountability (Agunyai, Ebirim & Odeyemi, 2013).
– Rural transformation: Suffice to say that local council is a grass-roots government and if its allocation from the federal government is released without the interference of the state, it will lead to the rapid transformation of the rural community since they are closest to rural dwellers (Oates, 1999). Another major reason for overwhelming support for local autonomy was put forward by the classical theory of fiscal federalism under the label "advantages of local autonomy" (Oates, 1999; King, 1984 & Broadway, 2001; Agnieszka, 2017). They maintained that local autonomy should be adopted on the following basis:
  1) Local autonomy caters to varying needs and preferences: In the real sense of it, local governments are closer to the citizens and this closeness allows them to identify their needs. However, if they are permitted to act autonomously, they are likely to provide goods and services whose qual-

ity and quantity vary across the local government areas following the varying needs of the citizens.

2) Local autonomy brings responsibility and cost–efficiency: This implies that careful consideration of the costs and benefits of local programmes are inevitable whenever local expenditure programmes are financed from own-source revenue. The local politicians have a self–evident interest in managing the funds properly. Thus, goods and services whose production costs are borne by the local constituency are more likely to be provided cost-efficiently.
3) Local autonomy improves citizens' participation and democratic control: Local government is a means through which citizens can influence and control the decisions that affect them collectively. However, effective citizen participation and democratic control are conditional upon the genuine interest of citizens in local affairs. This encourages the expression of individual preferences in critical issues such as local tax and budgeting.
4) Local autonomy promotes experimentation and innovation: Experimentation and innovation on a small scale allow policymakers to try out new policy strategies and instruments without imposing undue risk on society. Consequently, the federal government will not have to bear the cost of the failure of a local government.

Reviewing the four benefits of local autonomy discussed above, local autonomy appears to lead to enhancing allocation, productivity and efficiency. Since decision-makers are closer to the electorate, they are better informed about their needs and preferences, thus they are likely to offer exactly those public services that citizens need, at the lowest possible cost.

Theoretical Framework

The Development school

The development school is the underpinning theory of this study. The development school argues that Local Government in developing nations can and should have the function of helping to reduce the congestion at the centre. This can be achieved by being involved in implementing socio-economic programmes that attempt to reconstruct the infrastructure necessary for an improved way of life such as achieving a reasonable level of economic development and political integration in culturally plural societies; in many cases, cultural diffusion is one of the major interests of developing nations.

Specifically, the development functions of the local government include nation-building plus social, economic and manpower resource development. For one thing, the local government transforms centrally generated revenue allocated to them into infrastructural development. Such infrastructures will, in turn, assist in the mobilization of the local people to do more themselves and for their communities. Thus, local governments serve as veritable partners with the states and national government in national development issues as units of development by which national development efforts, resources and benefits percolate to the grassroots (Olowu et al., 1991 as cited in Chukwuemeka, ugwuanyi, Ndubuisi-okolo and Onuoha, 2014).

Empirical Review on Local Government Autonomy and Rural Development

Osakede, Ijimakinwa and Adesanya (2016) found that the lack of an efficient and effective service delivery to rural dwellers is a manifestation of the influence of the state government at local councils which has also introduced corruption among the officials of the local governments. Hence, it is agitated that full autonomy should be granted to the local councils for effective governance.

Ishola, et.al. (2014) found that inefficiencies and under-development experiences in the local government are primarily a function of godfatherism necessitated by the excess influence of the state government.

Awofeso (2004) quoting Nwabueze asserts that each government enjoys a separate existence and independence from the control of other governments. It is autonomy which requires not just the legal and physical existence of an apparatus of government like a legislative assembly, governor, courts, etc., but that each government must exist, not as an appendage of another government, but an autonomous entity in the sense of being able to exercise its own will in the conduct of its affairs, free from direction of another government (Osakeke, Ijimakinwa & Adesanya, 2016; Olowu, 1988; Adeyeye, 2005, Fatile & Adejuwon, 2014; Adeyeye, 2005).

Asani (2011) discovered that improved service delivery can be attained only through local government autonomy; the paper also presents problems of sustaining local government autonomy in Nigeria and concluded that the development of Nigeria as a country depends on the effective and functional local government system.

Imhanlahimi (2001) found that inadequate handling of autonomy issues limited the developmental efforts of LGAs. The paper suggested that full autonomy should be given to LGAs as it will encourage hard work amongst them and bring about even development.

In sampling 645 newspapers, Imahanlahimi and Ikeanyibe (2009) found that local governments have been criticized for unacceptable development efforts in their areas/localities due to domineering relationships between the local governments and the higher level of government, financial and personnel interest, godfatherism etc., which has brought about dimmed autonomy and unconstitutional abrogation of local government from time to time.

Materials and Method

Data for this study were garnered from a structured five-point Likert scale questionnaire, administered to a cross-section of 400 respondents in three selected Local Government councils in Ogun State. Based on the projected population estimate in 2016, the three selected local government areas have a population of 1,358,100 distributed as thus: Abeokuta North 276,500; Abeokuta South 348,200; and Ado-Odo/Ota 733,400 (City Population, 2017). With the total population of the whole state estimated at 5,217,700 the three LGAs constitute around 26% of the state population. Consequently, a sample of 400 respondents was drawn from the population of the three LGAs applying the Slovin's sampling estimation formula given as $n = N / (1 + N e^2)$ with an error-tolerant of 5% (Deviant, 2018).

The data collected were analysed using a combination of descriptive statistics and inferential statistics. We first describe the attributes of the data by determining their Minimum, Maximum, Mean, and Standard Deviation. We tested the data for reliability, normality, and outliers as precursors for conducting inferential statistics. The Kolmogorov-Smirnov Test and the histogram were utilised in testing the normality while the box-plot was adopted for testing for outliers.

The questionnaires used contained 14 questions divided into two sections. Section A consisted of 4 questions relating to the bio-data of the respondents. Section B contained 10 questions relating to the attributes of the two constructs under consideration – Financial Autonomy and Rural Development – which were transformed into one variable to address the question of whether or not *financial autonomy accelerates rural development.* Before the transformation, the test of reliability was conducted to ensure that the questions "hung together" and were all measuring the construct intended. The Cronbach Alpha Coefficient was utilised in gauging the internal consistency of the questions since it is the most commonly used indicator of consistency (Pollant, 2011). Table 1 shows the Cronbach Alpha Coefficient of 0.695 which is approximately 0.7, indicating that our scale meets the reliability benchmark.

Table 1

Reliability Statistics

Cronbach's Alpha	N of Items
.695	10

Source: Authors' computation from SPSS result, 2020 (- hereafter, unless otherwise stated).

The Kruskal Wallis H Test was the inferential statistic used to determine the difference in the opinions/perceptions of stakeholders. Stakeholders in this paper were proxied by the occupational affiliation of the respondents, divided into Civil/public servants, Farmers, Students, Self Employed and Others. The Kruskal Wallis test was preferred since the data collection method was through a survey, hence, may not pass the stringent test for parametric analysis. The Kruskal Wallis test compares the mean rank of three or more groups (Factor variable) on one continuous variable.

Data Presentation and Analysis

Descriptive Statistics for Bio-data of the Respondents

Table 2 shows the descriptive Statistics for the bio-data of the respondents. As contained in the table, 96 of the total respondents are male and this represents about 52.5% of the total responses received, while 87 of the respondents representing 47.5% are females. A total number of 64 of the respondents are civil/public servants. This represents about 35% of the entire respondents. Farmers numbered 29, representing 15.8% of the responses received. The total number of Students was 32 and this represents 17.5%, Self-employed numbered 41 representing 22.4%, and Others numbered 17 representing about 9.3% of the responses received. Based on the educational qualification of the respondents, OND holders numbered 21 which represents about 11.5%, BSC/HND numbered 87 representing 47.5%, MSC/MBA numbered 30 representing 16.4%, PhD numbered 19 and this represents 10.4%, while Others numbered 26 which represents about 14.2% of the responses received. Abeokuta North is shown to have 51 respondents which represents 27.9% of the responses, Ado-odo/Ota local Government is shown to have 59 representing 32.2%, while Abeokuta South has 73 accounting for 39.9% of the total responses in the study.

Table 2

Descriptive statistics Bio-data of respondents

Bio Data			Frequency	Percentage
Number (N)			183	100
Gender		Male	96	52.5
		Female	87	47.5
Occupation		Civil/Public servants	64	35
		Farmers	29	15.8
		Students	32	17.5
		Self-employed	41	22.4
		Others	17	9.3
Educational qualification		OND	21	11.5
		BSC/HND	87	47.5
		MSC/MBA	30	16.4
		PHD	19	10.4
		OTHERS	26	14.2
LOCAL GOVT.		Abeokuta North Local Govt.	51	27.9
		Ado-odo/Ota local Govt.	59	32.2
		Abeokuta South Local Govt.	73	39.9

Descriptive Statistics for Responses

Evidence from Table 3 shows a minimum and maximum value of 1 and 5 respectively for all the questionnaires distributed. This is based on the five-point Likert scale used with a minimum value of 1 and maximum value of 5. The State-Local Government joint account impeding rural development indicated a mean value of 3.44 indicating that the majority of the respondents agree that a joint account impedes rural development in Nigeria. The standard deviation of 1.361 was also shown.

Again, a mean value of 3.39 implies that a greater number of the total respondents agreed that the state government is taking over the work of the local government as enshrined in the 1999 constitution of Nigeria. The standard deviation value of 1.059 was also recorded for the same questionnaire.

The mean value of 3.39 implies that a greater number of the total respondents agreed that financial autonomy will make local governments have direct access to their fiancés, and a standard deviation of 1.346 was also recorded.

As per Table 3, a mean of 3.33 was indicated implying that the preponderance number of the total respondents agreed that Federal and State Government allocation should be directly disbursed to the Local Governments and the standard deviation value is 1.434.

Table 3 showed a mean value of 3.60. This means that the best number of respondents agreed that there is a relationship between fiscal autonomy and rural development. This is with a standard deviation of 1.162.

Evidence from Table 2 indicated a mean value of 3.63, meaning that the best number of total respondents also agreed that provision of the road will lead to the provision of agricultural produce. The standard deviation of 1.163 was also indicated for this.

As contained in Table 3, the mean value of 3.64 was indicated, meaning that the mainstream number of total respondents also agreed that financial autonomy will bring about electrification in the local government with a standard deviation of 1.254.

A mean of 3.60 validated that a good number of the total respondents in our study agreed that the provision of portable water can be made possible through financial autonomy and this was also with a standard deviation of 1.196.

Table 3 also indicated a mean value of 3.79, implying that the majority of our respondents in this study agreed that electricity will lead to rural development in Ogun state. The standard deviation of 1.0096 and 1.126 was recorded for questionnaire Numbers 8 and 9.

Table 2 also indicated a mean value of 3.71, meaning that the majority of the total respondents agreed that financial autonomy will lead to the provision of adequate health facilities and this was with a standard deviation of 1.176.

All the attributes have been transformed into one composite variable (FAARURDEV) which showed a mean value of 3.5647. This means that the majority of respondents agreed that financial autonomy will accelerate rural development. This is with a standard deviation of 0.70455.

Table 3

Descriptive statistics for attributes of financial autonomy

Variable		Minimum	Maximum	Mean	Standard deviation
JARD		1	5	3.44	1.361
FINADAT		1	5	3.39	1.346
DIRALSD		1	5	3.33	1.434
REFARD		1	5	3.60	1.162
ACTAUT		1	5	3.67	1.192
FARD		1	5	3.63	1.163
FAREL		1	5	3.64	1.254
FAWAT		1	5	3.60	1.196
FAGINFR		1	5	3.79	1.182
FAHEALT		1	5	3.71	1.176
FAARURDEV				3.5647	0.70455

Test of Normality

A normality test was conducted using the Kolmogorov-Smirnov test and histogram. As shown inTable 4, the test statistic showed a p-value of 0.200, which is higher than the 0.05 indicating that the data is normally distributed. This is corroborated by the histogram which is relatively belled shaped indicating that the data is relatively normally distributed (see Fig. 1)

Table 4

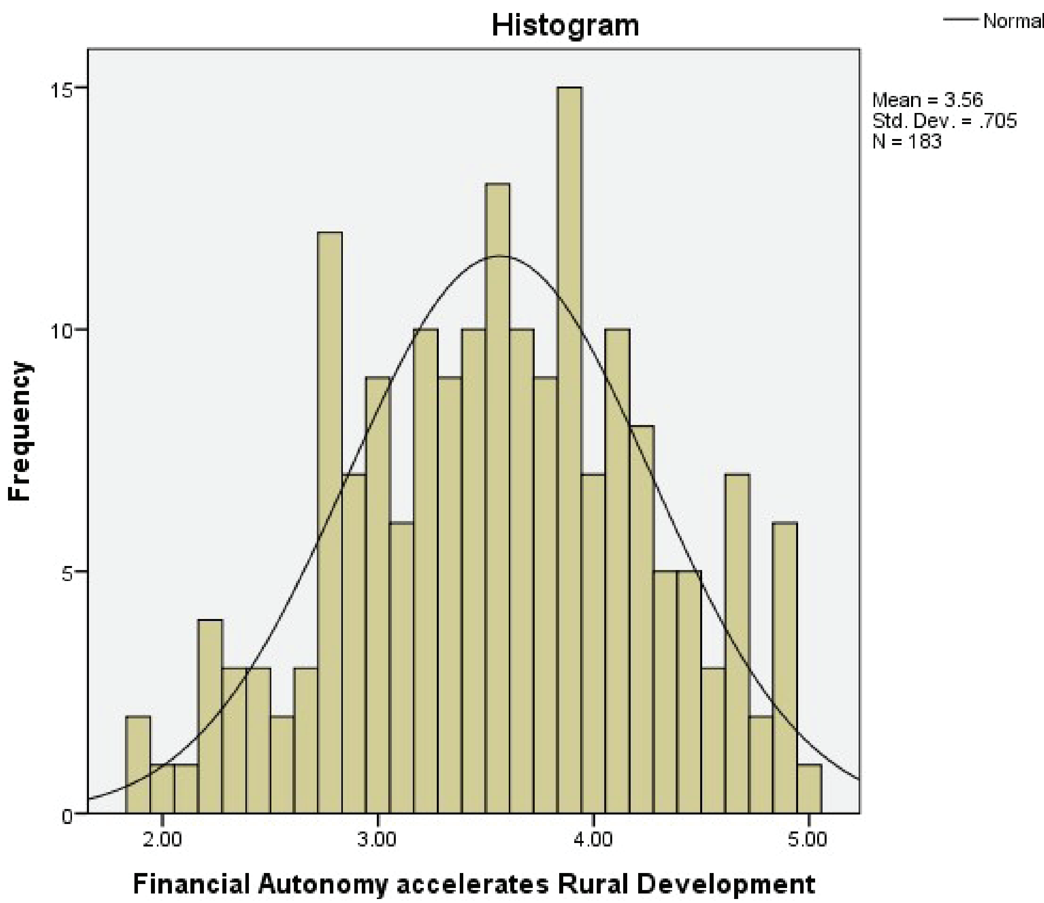
Kolmogorov-Smirnov Test

	Kolmogorov-Smirnov[a]		
	Statistic	**df**	**Sig.**
Financial Autonomy accelerates Rural Development	.054	183	.200*

Notes: [a] Lilliefors Significance Correction.

* This is a lower bound of the true significance.

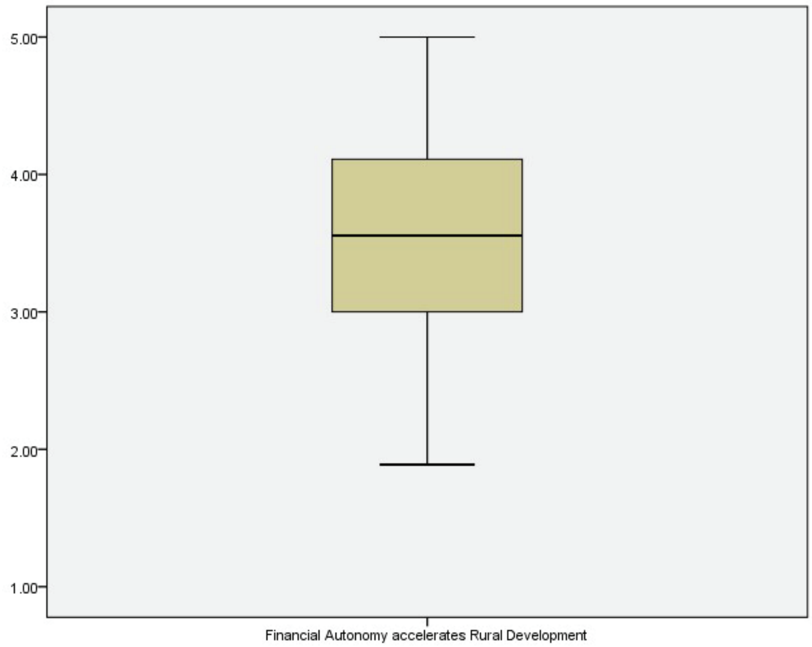
Figure 1: **Normality test for financial autonomy accelerates rural development**



Test for Outliers

The test for outliers was also conducted by using a box-plot and Figure 2 showed that the box-plot has no data outside the box indicating an absence of outliers in the data.

Figure 2: **Box-plot for outliers test**



Kruskal-Wallis Test

This study employed the Kruskal-Wallis Test, since it allows us to compare the mean rank between the perceptions of more than two groups. In this study, the perceptions of different occupations of the respondents were gauged.

Table 5

Kruskal-Wallis Test

Rank					
Financial autonomy accelerates rural development	**Occupation of respondents**	**N**	**Mean Rank**	**Test Statistics**	
	Civil/Public servants	64	92.38	Chi-square	8.271
	Farmers	29	89.29		
	Students	32	80.36	df	4
	Self-employed	41	88.85		
	Others	17	124.71	Asymp.sig	0.082
	Total	183			

Discussion of Result

The Kruskal-Wallis test showed a chi-square of 8.271 with a degree of freedom (df) of 4 and an asymptotic significance of 0.082. This implies that there is a consensus agreement of the stakeholders (civil/public servants, farmer, students, self-employed and others) for the relationship between financial autonomy and rural development.

In other words, the stakeholders' responses are in the affirmative on the issue that financial autonomy engenders rural development in Nigeria. The mean score of 3.5647 from Table 2 supports this position. From the mean rank, respondents under the Others occupation category reported the highest mean rank of 124.71. However, their number may have influenced the mean rank of Others since they have the least number of 17.

From the above result, it was not safe to retain the null hypothesis; it was therefore rejected in favour of the alternative. We, therefore, conclude that it is a dominant opinion of stakeholders that granting financial *autonomy will engender rural development in Nigeria*. Our finding is in tandem with prior studies including the study of Ibietan (2010).

Conclusion

This paper set out to investigate financial autonomy as an accelerator of rural development in selected Local Government councils in Ogun State, Nigeria. We used the stakeholders' approach in carrying out this study. We adopted the survey method to elicit the perspective of the different occupational groups as a factor variable.

Based on the findings of this study, it is a dominant opinion of stakeholders that granting financial autonomy to local government areas will engender rural development. Hence, the study recommends that:

a. Governments should, as a matter of urgency, grant financial autonomy to local Government as this will encourage rural development in Nigeria since they are closest to the people and understand their needs better than the central and state governments and can easily modify these needs.
b. That joint account should be discouraged and the Local Government should have autonomy for their financial operations and full responsibility to initiate and execute programmes and projects that satisfy the yearnings of the people at the grassroots level. However, a control mechanism should be put in place to ensure budget discipline and avoid financial wrongdoing. Future research may expand the scope and methodology of the study.
c. Political parties could also enshrine the agenda of financial autonomy in their party manifestos when seeking election.

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