

Local Government Finance and Performance in Nigeria: A Critical Assessment

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Abstract

The issue of local government finance performance has become a critical aspect of intergovernmental concerns. The Constitution of the Federal Republic of Nigeria has placed local government as the third-tier level of government which seemingly exists as an autonomous entity, possessing some degree of freedom and independence. Yet, the ability to perform its constitutionally required functions is deserted by the problem of insufficient revenue. In Nigeria, several factors have contributed to the financial setback encountered by most local governments and these include overdependence on the shares of allocations from the state and federal governments which is hitherto withheld by the same federal and state governments; lack of financial autonomy; the inability of the local governments to explore or generate the required internal revenue, among others. The purpose of this study is to examine the local government finance and performance in Nigeria, lack of financial autonomy in the functions of local government in Nigeria.

Keywords: *Local government, financial Autonomy, performance, revenue, administration*

Introduction

In a federal system of government, the responsibilities of governance among the various levels that form the federation are shared among the tiers of government. The need for remodelling the performance of local governments in a governmental system has, over the years, been one of the most discussed issues in public administration. In most countries of the world, the dominant strategy of governance at the grass root is the local government (Abiodun and Ibrahim 2022). Indeed, all forms of government or administration appear to have found the practice and performance of local government as an effective strategy for ensuring development at the local level (Ani, et al 2013). In a federal system of government, local government is the third-tier of government. In a unitary system, like Britain, it exists as the second tier of government. However, what the government at the grass root have in common, either in federal or unitary systems of

government, is responsibility for the most immediate needs of their citizens without any other body between them and the individual (Abiodun and Ibrahim 2022).

The problem of lack of autonomy and transparency in the discharge of governance at the local government level, the study set out to scrutinize the performance of local governments in Nigeria through financial autonomy and accountability with particular reference to Kogi State.

Statement of problem

The relationship between federal, state and local governments in Nigeria is characterized by the supremacy of the federal over the regional and local governments (Dibie 2014). Aluko (2006) in Agwor & Akanni 2017) argues that the 1999 Nigerian constitution made the local governments more vulnerable by the virtue of section 7 sub section 1 of the constitution. This provision in the 1999 Nigerian Constitution that was approved by the military administration virtually put the local government at the bottom of the system of government. The nature of the relationship that exists between state and local governments has been described by scholars like Aluko (2006); Olowu & Ayo (1985) as the military chain of command approach to governance. This has seriously affected the level of performance of local government.

Local government's performance in terms of provision of social goods and encouraging political participation at the grass root level has not been favourable (Uche, 2014). Instead of carrying out their functions as a grassroots development centre, they have been seen as the centre of opportunity for corruption, fiscal indiscipline and irresponsibility. The lack of integrity, and accountability at this level of governance constitutes a downtrodden on the well-being of ordinary citizen (Agbo, 2010). The high level of corruption at the national level constitutes the low performance at the local government level. It has been a significant factor leading to the general failure at the grassroot (Humes & Ola, 1994 in Amal 2013). Corrupt practices have been deteriorating not only because they syphoned funds from public purses but also, they undermine the important of local government. The transparency and accountability in Local Governments administration is one of the reasons of the general policy of decentralization and its main focus is to improve public goods. However, this has been bastardized by the problem surrounding financial accountability which have jeopardize the objective of improving service delivery (Amal, 2013). Some of these problems include; weak budget control, weak legal process on fraud, individual selfish interest and so on.

From the foregoing, most of the scholars have linked inability of the local government to perform it functions to the problem of local government autonomy.

LITERATURE REVIEW

Local Government

Local government has been defined by several scholars and writers. According to Ogunna (1988), local government is a political authority, purposely created by the government under a law by which local communities within a definite area are organized to manage their own affairs within the limit of the law under which the authority is created. To Okoli (1983), it is a process of devolution of power to the local authority to provide services of local nature. Alao (1986), see it as a government of grassroots which is designed to serve as "instrument of rural transformation. The establishment of Local Government in Nigeria as a third-tier administrative structure of government was to decentralize governance, bring government closer to the people at the local level, and make social services vital to national development. They are strategically positioned and in charge of almost 80% of Nigeria's estimated 160 million population. As a result, they hold an important position to gather and voice the demands of the majority of Nigerians, as well as to support rural development by deploying the necessary financial and human resources in their operations (Agba, Ocheni & Nnamani, 2014).

Revenue

Government revenue refers to the income earned by a government through various sources, including taxes, fees, fines, and other forms of income. Governments at all levels (federal, state, and local) collect revenue to fund public services, infrastructure, and programs.

According to Aborisade (1988) revenue is the entire income earned by the federal, state, and municipal governments. He further stated that the revenue sharing perspectives are what makes local governance a constitutional issue. Revenue, according to Hepworth (1976), is "an income or funds raised to meet the expenditure." He goes on to say that revenue is a way of increasing the resources available to give government services. He also claims that finance has two aspects: income and expenditure. To put it another way, finance includes both the sources of funds and how they are used. Fayemi (1991) defines revenue as all sources of revenue for the government, including taxes, rates, fees, fines, duties, penalties, rents, dues, profits, and any government receipts over which it has a constitutional backing.

Sources of Local Government Revenue

There are basically two sources of local government revenue: External and internal sources of revenue

External Sources of Local Government Revenue

1. **Statutory Allocation:** The constitution of Nigeria stipulates that the revenue of the federal shall be shared between the three tiers of government i.e. the federal state and local governments. Consequently, local governments receive a percentage of the federally generated revenue annually. This percentage changes with time, according to acts and decrees. According to Nwali (2018), the statutory allocation from the federal account remains the most important external source of revenue for local governments in Nigeria. Nwali further states that Nigeria's three tier governments has financial responsibilities, and as a result, there is a fiscal relationship between the tiers in which the states and local governments rely heavily on to meet their financial obligations.
2. **Donations and grants from private organizations:** Local governments can also receive donations and grants from private organizations, such as foundations or corporations, to support specific programs or initiatives.
3. **Borrowing:** Local governments can borrow funds from banks or other financial institutions to finance capital projects, such as building new infrastructure or renovating existing facilities. However, local governments need to have a solid plan to repay these loans with interest. In the words of Onwe (2004), the local government in Nigeria has the right to borrow money and secure such borrowing upon the property and authority. However, the borrowing limit of local government areas is statutorily restricted to a certain percentage of their total annual turnover.
4. **Public-private partnerships:** Local governments can enter into partnerships with private businesses or organizations to finance and operate public infrastructure or services.
5. **User charges:** In addition to user fees, local governments can also charge users of public services based on the level of use or consumption. For example, water utilities can charge higher rates for users who consume more water.
6. **Asset sales:** Local governments can sell or lease public assets, such as land or buildings, to generate revenue. However, local governments need to weigh the benefits of asset sales against the potential loss of public assets and services.

Internal source of local government Revenue

Existing literatures review depict that internal sources of revenue for local governments are generated within the jurisdiction and typically come from taxes and fees paid by residents, businesses, and property owners. Here are some common examples:

1. **Property taxes:** This is a major source of revenue for local governments. Property taxes are levied on real estate, including land, buildings, and other structures, based on their assessed value.
2. **Sales taxes:** Local governments often impose sales taxes on goods and services sold within their jurisdiction. The rate of sales tax can vary depending on the local government.
3. **Income taxes:** Some local governments may impose income taxes on residents and/or businesses within their jurisdiction, although this is less common than property and sales taxes.
4. **User fees:** Local governments can charge fees for various services, such as garbage collection, water and sewer service, and building permits.
5. **Licenses and permits:** Local governments can charge fees for licenses and permits for businesses, construction projects, and other activities.
6. **Fines and penalties:** Local governments can collect fines and penalties for various offenses, such as parking violations or code violations.
7. **Interest and investment income:** Local governments can earn interest and investment income on funds that they hold in reserves or invest in various financial instruments.

LOCAL GOVERNMENT AUTONOMY IN NIGERIA

The major problem of Nigeria's federalism is the incessant failure to grant financial autonomy to local government as the third tier of government. Under a true federalism, the autonomy of local government is satisfactorily secured. The questions of local government efficacy and joint account have been in the front burner for a long time. Many people and institutions such as ALGON (2012) and Momoh (2013) in Omolaye (2015) are of the view that anything short of granting administrative and fiscal autonomy to the local government will not be allowed. Under the 1999 constitution of Nigeria, allocations from federation account are directed to the local government through the state government. This method created a dependency condition than independent one between the local and state governments (Tella, Doho & Bapeto, 2014).

The introduction and the subsequent execution of the state joint Local Government account system in Nigeria after the restoration of civil rule in 1999 had greatly constituted and generated a lot of disputes in the polity such as the allegation of indiscriminate deductions from the statutory allocation of the Local Government by the State Government and its accompanying consequence on Local Councils productivity (Ojugbeli & James, 2014). Accordingly, the provision for "Joint Account" between the state and local government councils is a huge impediment on financial autonomy of local government councils.

According to Kushlak (2015), financial management is among the considerable roles of the local government as a means of implementing financial policies and ensures adequate use of public financial resource. Tommasi (2010) in Kushlak (2015) asserted that a substantial and effective internal controls in local government define financial responsibility since they guarantee autonomous task execution, factual assurance and consulting activity created to add and improve operations. Similarly, it enables an organization to perform its objectives by bringing a systematic, disciplined approach to assess, and enhance the efficacy of risk administration, control, and governance techniques.

According to Schedler & Andreas (2010) in Kushlak (2015), financial responsibility is a relationship based on commitments to ascertain, review, and take responsibility for performance,

both the results achieved in light of agreed anticipations and the means used. Nalband (2010) in Kushlak (2015) claimed that, the function of local government administrators are to anticipate a future in which citizens are fully engaged in local governance through engaging them (citizens) at implementation level, following the set priorities to determine financial accountability and service delivery. Langlois, Beschel & Stapenhurst (1998) argue that strong financial management systems are very efficient instruments for preventing, finding and facilitating the penalty for misusing public resources and corruption.

Generally, in order to enable local governments to work efficiently and effectively, there should be a proper financial management and accountability for all available resources (Asuquo, 2014). Also, it should be noted that control mechanisms have positive meaningful influence on the effectiveness of financial management (Wikiriba, Ngahu & Wagoki, 2014). Boquist (2010) hypothesized that selfish individual interests on allocation of funds in public sector like local governments in developing countries adversely affect the financial accountability. Selfish interests lead to greed and scramble for resources amongst officers in charge. Millan (2011) claimed that corruption among local government officials is primarily the beginning of financial greed which leads to selfish interests on allocation and mishandling of funds. This has hindered financial accountability in local government. Again, Welhet (2009) claimed that fraudulent process in the appointment of Accounting Officers in local government led to poor financial management.

Problem facing Financial Accountability of Local Government Performance in Nigeria

Local Governments as the third tier of government in Nigeria, is to facilitate the democratic standards of the society and to co-ordinate other socio-economic development programs at the local level in line with the overall national development plan (Onah & Amujiri, 2011). Certainly, the reconstitution of Nigeria into 301 in 1984, 449 in 1989, 589 in 1991 and 774 local government areas in 1996 was seemingly meant to bring government closer to the people and speed up grassroots development (Ezeani, 2004).

Local government has been perceived as a nostrum for the multifarious problems of the diverse people with diverse culture. As important as this tier of government has been, there seems to be some obstacles that have been infringing on its performance and roles in recent time. Over the years, however, most studies and research findings like Ezeani (2004), Ugwu (2010), Ade (2012), Ani et al (2013) have showed that local government in Nigeria have not been significantly performing the development roles that underline their institutionalization in Nigeria.

Factors Influencing the Poor Performance of the Local Government

There can be many factors that contribute to the poor performance of a local government. Some of the common factors that have been identified are:

1. **Lack of resources:** Local governments may not have enough financial, human, or technical resources to effectively carry out their responsibilities. Okolie & Eze (2006), Ofoeze (2002) observed that the internally generated revenue by the local governments is due partly to lack of creativity by the local governments to identify and explore new and reliable sources of revenue and partly to high incidence of tax evasion and avoidance by the citizens.
2. **Poor leadership:** The leadership of the local government may be ineffective or lack vision, resulting in poor decision-making and implementation.
3. **Corruption:** Corruption can be a major factor in poor performance, as it diverts resources away from public service and undermines trust in government.
4. **Inefficient bureaucratic systems:** Bureaucratic inefficiencies can lead to delays and red tape, making it difficult for the local government to carry out its functions efficiently.

5. **Lack of public participation:** Local governments may not actively engage with the public and involve them in decision-making, resulting in a lack of accountability and responsiveness.
6. **Political instability:** Political instability can disrupt the functioning of local governments, making it difficult to plan and implement policies and programs.
7. **External factors:** External factors such as natural disasters, economic downturns, or global pandemics can also affect the performance of local governments.

Identifying and addressing these factors can be crucial in improving the performance of local governments and ensuring effective service delivery to the public.

Repositioning Local Government for Enhanced Service Delivery/Performance

The proximity of local governments to the people places them in a situation where they can easily express and aggregate the needs of the people. A government operating at the grassroots level is certainly, more likely to be tied to the needs of the people. More significantly, the state governments' involvement in local government affairs should be acknowledged and appropriate institutional arrangements made to regularize this involvement. Based on this, a National local government commission should be established among other things to coordinate the Inter-governmental facets of local government affairs on a continuous and permanent basis. Osuebi et.al (2019) asserts that there is need for the abolition of the state independent electoral commission, their function and power should be moved to the independent national electoral commission because they remain an appendage to every incumbent governor and perceived as the root cause of the problem of local government.

There is need for constitutional reforms to provide that the local government has direct and unfettered access to the statutory allocations from the Federation account and their share of the internally generated revenue. The 1999 constitution of the Federal Republic of Nigeria needs to be amended so as to give financial autonomy to states. That the provision for the State Local Government Joint Account is deleted from the constitution. To ensure the financial accountability of the local government, an independent and adequate internal control system must be put in place in all local governments in Nigeria as this will strongly enhance the task of the director of local government audits in the state. Strong internal control measures should be created in all local governments on the following principles-segregation of duties, authorization procedure, documentation procedure, accounting records, physical control, and independent internal verification; for proper control and monitoring of local government finances, while strict punishment should be put in place to punish any officer of the local government who fails to demonstrate transparency and integrity in the discharge of his or her duties. Campo (2010) asserted that maintaining the internal controls system, processes and infrastructure for public financial administrative system in local government cause financial accountability through inaction of other effective accountability laws. A reasonable accountability framework would direct the government to put in place guidelines for preparing and approving work schedules, methods of monitoring, reporting performance, accumulation of portfolio of evidence on performance reporting, systems of validation and oversight of performance reports, establishing and resourcing public accountability institutions, training public administrators and guidelines for dealing with political institutions by public managers.

CRITIQUE OF THE LOCAL GOVERNMENT PERFORMANCE

The non-observable construct that can be quantified if the nature of the performance being measured is adequately determined, the term performance has suffered strongly from a lack of sufficient standards for measurement. Its importance, however, is mostly defined by the scholar's or author's perspective of performance almost impossible to quantify performance without resorting to efficiency and effectiveness, both in theory and in reality (Mikhelovba, 2011). These

two concepts are critical to figuring out and assessing the success of any organization or individual. Balogun (1972) splits efficiency into three types: technological, economic, and operational efficiency. It's worth noting that local government in a socialist-oriented state, and even to some extent in a mixed economy state like Nigeria, can function without necessarily having a profit margin, because the goals of such states are, in most circumstances, to offer welfare services to its citizens. In these conditions, it's more important to be effective than efficient. A local government can assume to be performing in most developing worlds if and only if the projects and services delivered match the local expectations of its citizens (Salahu, 2012). In essence, local government success could be measured in terms of specific development projects such as the number of kilometres of rural roads built or rebuilt, the number of boreholes provided, and adequacy of its provision. It could also be expressed in terms of the citizens' improved quality of life, as exemplified by the primary health care programs provided, the procurement and distribution of subsidized fertilizers to farmers, effective primary education management, and the quality of public enlightenment programs provided and enjoyed by the citizens. The Nigerian Local Government system, like those of most African countries, are illustrated by political instability, scarcity of resources, lack of accountability, poor planning, lack of political leadership, and poor grassroots participation (Adebayo 2004; Wunsch & Olowu 1996). After 63 years and billions of dollars in oil revenue, vast majority of Nigerians still live on less than a dollar per day. Nigerian political institutions have not changed, as they continue to reflect the "colonial administration model" which "has prevented the emergence of strong civil societies (Young 1994). In addition, emphasis on central control from national ministries weakens the local service area (Olowu 1990; Olowu, Soremekun & William 1995).

In the Nigeria constitution, a local government is a political sub-division of the state, which is constituted by law and has substantial control of local affairs, including the powers to impose taxes or to exact labour for prescribed goals. The governing body of such an entity is elected, or otherwise locally selected (UNO, 1961). Many scholars have markedly defined what a local government system ought to be. Whalen (1960) provides a more detailed explanation by listing the characteristics of a local government: a given territory and population, an institutional structure for legislative, executive and administrative purposes with a separate legal identity, a range of powers and functions authorized by delegation from the appropriate central or intermediate legislature, and with certain autonomy within the limitations of common law (Whalen, 1960:377). According to Ojofeitimi, (2000) the word "local" connotes that councils are meant for small communities and the word "government" means that they have certain characteristics of government.

The local government reform of 1988 lessened the responsibility of local governments to only four key areas, taking away their jurisdiction on matters like water supply and prisons precipitated a decline in confidence on the abilities of the local government says Dibie (2003). Though the military governments that initiated these changes said the purpose of reducing the role performed by the local authorities was to help them concentrate their entire resources on four key areas assigned to them; works, education, agriculture and health. But it became problematic for local administrators to generate community interest and support (Dibie, 2003).

Administrators Quality: In the public management literature, scholars have emphasized the role of managerial quality on organizational performance (Avellaneda 2009; O'Toole & Meier, 2003; Boyne 2003). The "management-quality" theory suggests that qualified management facilitates program success, thus contributing to overall organizational performance. The manager or administrator is the one who selects the methods that best fit the activities, the material, and the human resources of the governmental agency. In addition, although government outputs are usually the product of collective action, it is safe to say that some public policies are implemented through the actions of a single player.

In the Nigerian local context, the identifiable individual who occupies responsible position is the chairperson. Therefore, the qualifications of the Chairperson should matter for local performance. Nevertheless, literature on Nigerian local personnel highlights the lack of skills and leadership, which in turn results in poor planning, poor implementation and poor performance. For instance, in his study of Nigerian local public servants, Dibia (2003) asserts that the problem of local governments in Nigeria is one of personnel. Dibia further stated that as more states were created in 1980s and 1990s, many of the staff at the local level moved up to work for the state and the federal governments, leaving localities without skilled labour to work at the public service (Dibia, 2003). Nevertheless, as local government incomes and expenditures took a downward spiral, many local government employees were also out of work. Thus, the inability of local governments to attract professional staff is the reason for their poor performance (Dibia 2003). Omar (2009) and Khemani (2006) also emphasize the poor performance of administrators at local government level by proposing some reasons for this setback. For Omar (2009), for instance, the migrations of people from rural to urban areas in search of jobs and a better life has taken a toll on the current infrastructure (medical, educational and commercial), leaving localities without the necessary channels for public goods. This lack of infrastructure, according to Omar (2009), is the effects of poor planning and poor execution of projects on the part of local administrators. Local administrators' poor performance continues due to the lack of accountability and monitoring mechanisms, ineffective relationship between local officials and residents, and mainly by the inadequacy of local skilled labour (Omar 2009).

Handed the lack of skilled labour, having a qualified chairperson in terms of education and experience should compensate in part for personnel shortcomings. In addition, a qualified chairperson is expected to select more qualified manpower in order to fulfil his/her political goals. A qualified chairperson is also expected to make allocations of money based on the high priorities of the locality. In this study, we believe that primary education funding should be an area of high priority for every Chairperson, and that how well they fund education signifies their commitment to citizen participation and development

Conclusion

The reason for the creation of local government in a governmental system anywhere in the world arises from the need to facilitate grassroots or local development and by extension national development. The basic justification for the creation of local government is to meet the peculiar needs of the people at the grassroots level (Nwankwo, 2001). However, it is unfortunate to note that the governments at the grassroots have demonstrated incompetence regarding revenue utilization. The local government as the third tier of government in Nigeria and as contained in the constitution is ostensibly meant to serve as an institutional framework for effective service delivery to the grassroots and the overall national development. Nonetheless, local governments in Nigeria have been performing poorly in provision of essential services like roads, primary health care clinic, water, education etc. to the people due to absence of autonomy. Instead, function as a tier of government, local government has been operating as an appendage of the state government in Nigeria. The State Joint Local Government Account has positioned the local government councils in a political bondage. The local governments in Nigeria need to be rescued from the grips of the state authorities. The running of joint accounts between state governments and local councils has messed up the much-needed speed of development which it was expected to hasten at the rural level. The study considered important contribution of financial accountability in facilitating smooth provision of public social services in local governments. Transforming them to perform the development roles optimally and thus contribute more meaningfully to local and national development requires putting in place the recommended standards for controlling corruption and improving both the financial and political autonomy of the local governments. It has been noted that transparency and integrity in financial accountability of local governments have a significant relationship with local government

performance. In most developing countries, local governments can only be considered to be performing if projects and services delivered meets the local needs of its citizens. This study shows that transparency and integrity improve the effective performance of local government in Kogi State.

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