
Funding in the Local Government System as a Strategy for Sustainable Rural Development in Nigeria

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Abstract

The essence of reforming local government system in Nigeria was to bring about stable increases in the income, productivity, diversification of economy and general quality of lives in the rural areas. But the ability of the local governments to accomplish these tasks will depend extensively on their financial positions. It is in the light of this belief that this paper focuses on finding out the extent to which funding in the local government system has impacted on rural development in Nigeria. During the course of the paper, it was discovered that inadequate funding has been the bane of rural development in Nigeria. This is attributable to a lot of draw-backs arising from untold interruptions and controls by the higher tiers of government in Nigeria. To bring about a more realistic rural development in Nigeria, the local governments should minimize their total dependence on the federal allocation, and increase their efforts towards generating more revenue through the diversification of their internal revenue sources.

Introduction

The issue of rural development has been creating a lot of concern in most third world countries. There has been growing recognition of the importance of rural development as an instrument in the overall development of the contemporary developing world. This is because of the glaring gap between the rural and urban areas in terms of infrastructure, resource distribution, human resources development and employment, which has made rural development imperative (Ogbazi, 1998:2), This imbalance has subjected the rural areas to more disadvantaged economic position. It has induced rural-urban migration, thereby, increasing unemployment situation in the urban

areas, while, simultaneously depriving the rural areas of their agricultural workforce. This situation does not seem to improve remarkably in most developing countries.

In Nigeria for instance, about 80 percent of the entire population reside in rural areas (Ogbazi, 1998:20). These rural dwellers are mainly peasant farmers who find it difficult to feed and to provide most basic necessities of livelihood to their immediate families. The level of poverty among rural dwellers in Nigeria, is an eloquent testimony to the need for development of the rural environment. This situation was incident to identified problems, which include infrastructure, peasant and subsistence agriculture, poor network of roads, low commercial activities, lack of food preservation facilities, and erosion menace (Anambra State Government, 1986:9).

The recognition of the above problems, instigated the federal military government in 1976, to take a bold initiative to reform the local government system in Nigeria. In the words of Okafor (1994:2), the provision of the unified system of local government, which operate throughout the country include, the establishment of local governments of comparable size with identical statutory powers and equal access to statutory funding from the higher tiers of government. The essence of the reform was to bring about stable increase in rural productivity and income, diversification of rural economy and general enhancement of the quality of life in the areas (Federal Republic of Nigeria, 1980:12). In the same vein, the Nigerian Constitution (1999:6) provides that every local government in the country shall participate in the economic planning and development of its own area of jurisdiction. To strengthen this great task bestowed on the local governments, General Ibrahim Babangida, reminded Nigerians that local governments were not created to pay salaries only, but to ensure collective participation in governance, motivate physical and economic development, create the conditions for development opportunities and provide social services which can improve the well-being of the rural people (Oyorbaire and Olagunju, 1998:49).

It is pertinent to believe that, the ability of any local government to accomplish such expected tasks will depend on the availability of funds. That is to say that, the survival and effectiveness of this grassroot tier, depend on its financial viability. Hence, Adedeji's (1969:96) assertion that the success or failure of any local government will depend on the financial resources available to it. Furthermore, Adedeji (1972:110), opined that local governments in Nigeria are enmeshed in a vicious cycle of poverty. The

elements of that viciousness include inadequate functions and power, inadequate finance, low caliber and poorly paid staff, poor performance, transfer of functions to state and federal governments and cumbersome structure. Adedeji stated that finance represents the point at which the vicious cycle may be broken or possibly reversed. In other words, local governments should not relent in their pursuit for financial buoyancy so as to break the vicious cycle of poverty of the rural populace.

It is believed also in some quarters, that inadequate funding of local governments has been the bane of rural development in Nigeria. For instance, Rowland (1979:138) believed that complete absence of funds for capital development is the major problem of financing local governments in Nigeria today, and has been so for some years past. The importance of this belief cannot be overemphasized since in most local governments in Nigeria, their observed performances are obviously far below expectations. It is unfortunate to observe that most local governments, with long years of existence, do not have good feeder roads while pipeborne water is grossly inadequate. The available ones were either provided through self-help efforts of the rural communities or by Non-governmental organizations. In the health sector, the management of the existing health centres built by the state government is so poor that patients are rarely seen in these places.

The condition of the few health posts built by the local government councils are mere illusions of reality, as there is no form of government presence in this all important facility, which is meant to bring relief to the numerous health problems of the rural populace. In this circumstance, the following question becomes pertinent. Is insufficiency of funds in the local government system, responsible for the slow rate of rural development in Nigeria?

Conceptual Clarifications:

Local Government

It has been defined in various forms by different writers. Sharma and Sadana (2008:833) defined local government as a statutory authority in a specified local area, having the power to raise revenue through taxes for the performance of local services such as sanitation, education, water supply, etc. Precisely, they see local government as authority constituted by the elected representatives of the local people, which enjoys autonomy from state or central control sufficient to enable it to perform its services adequately. This

view is in consonant with the definition given by the United Nations Office for Public Administration. According to Ezeani (2004:25), UNO saw local government as a political sub-division of a nation, which is constituted by law and has powers to impose taxes or to exert labour for prescribed purposes. The governing body of a local government is elected or otherwise locally selected.

From the above definitions, local government is understood to mean a government constituted by law at local level through representative council which is either elected or selected to exercise some specific powers within a defined area. An indepth analysis of the definitions reveals some common features which include: Local government as a political sub-division of a nation, which has some legal basis that is constitutional and has substantial control of local affairs. Its governing body can be elected or selected (Ikeanyibe, 2008:24). Defining local government in a very simple form, Obi (2009:304), asserts that it is the government nearest to the local people and is the third tier of government, set up to meet the needs and aspirations of the rural dwellers. In their own words, Olisa, Okoli and Nwabufu (1990:93) saw local government as a unit of government below the central, regional or state government, established to exercise political authority through a representative council within a defined area.

In a nutshell, local government is seen as a government which operates at the lowest level of the society, within areas established by law. It is equally a government that is closer to the rural dwellers, which major function is to satisfy the needs and aspirations of the people. Local government is expected to be autonomous in exercising its constitutional powers and allows the local inhabitants to be associated with the government's functioning, thereby being accountable to the people.

Rural Development

According to Lele (1975:20), rural development means improving the living standards of the masses of low income residing in rural areas, and making the process of their development self-sustaining. It can also be defined as the articulation, provision and stimulation of economic activities, health and educational advancement facilities, and utilities for rural dwellers (Ugwu, 2009:130). Furthermore, Ugwu claimed that, rural development is a venture towards urbanizing the rural environment by way of encouraging rural dwellers to participate in activities that will promote economic and social development and enhance their living standards.

On its own part, the World Bank (1973:3), defined rural development as a strategy designed to improve the economic and social lives of a specific group of people. According to the financial body, it involves extending the benefit of development to the poorest among those who seek a livelihood in the rural areas (Ujo, 1994:111). But Basu (2006:470), in a contrary opinion, stated that the essence of rural development is the all round development of the rural areas or villages with the efforts of the people. He contended that the need for citizen participation in plan formulation and implementation processes has been repeatedly stated as the gateway to bringing about social, economic and political development in the rural areas.

From the foregoing, the above definitions have salient points which are common to most of them. The writers are interested in the welfare of the rural populace. They are worried on how to improve their living standards from their low per capita income and their participation in the policy formulation and implementation of their own areas. With these, rural development can be comprehensively defined as a strategy for improving the living standards of the rural people from their low per capita income, through the active participation of these rural dwellers themselves in the formulation and implementation of all rural developmental programmes.

Sources of Local Governments' Funding

Funding of local governments in Nigeria consists of two main sources, which include internal and external sources. Internal sources are those through which local governments derive their funds internally. According to Magaji (1994:15), they are the sources through which local governments generate their revenues through their own efforts. In other words, local governments generate revenues from these sources during the course of discharging their constitutional responsibilities.

In section 2.2 of the Model Financial Memoranda (1998: 18), the internal sources of revenue generation are classified according to the following heads:

Head 1001: Taxes which include community, Development, Cattle and other Special Services (Electricity, Water, Night Guard, etc).

Head 1002: Rates consist of Tenement Rate, Ground Rent, Federal and State Government Grants in Lieu of Tenement Rates.

Head 1003: Local Licences, Fees and fines are generated from Bicycles, Wheel Barrows, Marriage registration, General Contractors Registration, Approval of Building Plans, and a host of others.

Head 1004: Earnings from Commercial Undertakings. These sources generate revenue from Markets, Motor Parks, Shops, Abattoir/Slaughter Houses, Transport Services, etc.

Head 1005: Rents on Local Government Property include Local Government Quarters, Buildings and Landed Property.

Head 1006: Interest and Dividend payments are realized from vehicle and Bicycle/Motor cycle Advances, loans to other Local Governments, Staff Housing and Capital Market respectively.

Head 1008: Miscellaneous consists of Mortuary Hearse and Cementry, Recovery of losses, Unclaimed Deposits, and Overpayment in lieu of Registration Notices.

The above sources notwithstanding, there are other internal arrangements made by some local governments to generate more revenue. They include poultry farm, agricultural farm operation, Guest houses, mass transit and others.

External sources constitute a major source of revenue to local governments in Nigeria. The sources comprise statutory allocations from the federation account and state governments. In the words of Orewa (1978:20), statutory allocation from the federal government takes the lead and has increased from 10 percent to 15 percent and to 20 percent within the last few years. In addition, the state governments shall allocate 10 percent of their internally generated revenue to local governments under their jurisdictions as empowered by Section 162.7 of 1999 constitution of Nigeria (Oyelakin, 2004:11). But, unfortunately most state governments have defaulted in this regard, and refused bluntly to remit such to the local governments under them.

The Role of Local Government in Rural Development

The functions which are constitutionally assigned to local governments in Nigeria, have focused on concern for rural communities (Chike, 1998:2). These functions, according to Nnabuko (1998:4), were itemized under the following three headings:

Protection Roles: These roles seek to make for an ordered, peaceful and secured life for the people living in the rural communities. They include maintenance of law and order, fire services, control of traffic and parking of vehicles, food inspection and control of abattoirs, registration of birth, death and marriage, land allocation and others.

Convenience Roles: These are generally regarded as those extra amenities which make for improvement of lives in the rural communities. These roles consist of provision of feeder roads and water transport, electricity and gas supply, markets, libraries, motor parks, wheelbarrows, parks and open spaces development, recreation facilities, naming of streets and numbering of buildings.

Welfare Roles: These are primarily concerned with the control of diseases in order to keep the people healthy. They include also sanitary inspection, control of sewage systems, slaughter houses and slabs, baking, eating houses, health centres, clinics, ambulances, provision and control of public conveniences.

Above are the exclusive roles exercised by local governments. In addition, there are other roles which are exercised concurrently with the state governments. According to the Nigerian constitution (1999:151) and Chima (1991:26), these concurrent roles include the provision and maintenance of primary, adult and vocational education institutions, the development of agricultural and natural resources other than exploitation of minerals, provision and maintenance of health services and others. In the words of Nzelibe (1991:206), local governments should ensure that these basic facilities and services are provided adequately for the benefit of the local communities, and equally involve the inhabitants in the management of these facilities. But the local governments cannot succeed without strong financial base, and that is why Nzelibe stated clearly that they (local governments) need substantial, stable and predictable finance from both federal and state governments, if they are to carry out these functions effectively and efficiently.

Problems of Funding of Rural Development in Nigeria

According to Lele (1975:20), rural development means improving the living standards of the low income population residing in rural areas, while Lasis (1995:123-124) contends that it involves the mobilization and allocation of resources so as to reach a desirable balance overtime between welfare and productive services available to the rural populace.

From the above assertions, one is constrained to ask if all the resources available to the local governments are being effectively mobilized and utilized for the improvement and development of lives in rural communities in Nigeria. The importance of this question cannot be overemphasized since most Nigerians are worried over the huge federal allocations that are pumped

into the local councils throughout Nigeria, yet the rural communities seem to remain the same overtime. In other words, the decline in the provision of basic amenities for the upliftment of the rural communities, is a clear testimony that such huge amount of money allocated to local governments were never mobilized and utilized as expected. The table below depicts the federal allocation to local governments in Nigeria between 1993 and 2008.

Table I:
Total Federal Allocation to Local Governments in Nigeria (1993 - 2008)
(₦bn)

1993	1994	1995	1996	1997	1998	1999
19.316	19.223	24.413	23.790	31.254	44.948	60.801
2000	2001	2002	2003	2004	2005	2006
151.877	171.523	172.151	370.171	468.295	597.219	674.256
2007		2008				
832.300		1,387.871				

Source: Central Bank of Nigeria: Statistical Bulletin, 50 years Special Anniversary Edition, December 2008.

It was observed from the above table that the revenue allocations from the federal government to local government councils were increasing astronomically, year by year. For instance, there was increase in 1996 from ₦23.790billion to over ₦31billion in 1997. In the same vein, the allocation increased from ₦172.151billion in 2002 to ₦370.171billion in 2003. The increase continued to the extent that it went up from ₦832.300billion in 2007 to over ₦1.3 trillion in 2008.

From the table, a lot of allocations got into the treasuries of local government councils. This was in addition to other revenues generated from other sources, yet the rural dwellers are yet to feel the impact. But, how could the needs of the rural populace be provided for, when these local governments have been suffering from lots of draw-backs arising from arbitrary control by the higher tiers of government. According to Adamolekun (1985:45), what happens in practice throughout the federation is that the actions of state governments contradict the objectives set for local governments in the constitution. These actions include among others, the

appointment of caretaker committees solely on partisan basis, proliferation of local governments, hijacking of local governments' funds and failure to allow them to participate in all aspects of work specified in the constitution. The irony of it all is that, the monies that actually got into the coffers of local governments were not spent on the needs of the people. Cases abound where people's money were wasted by the local government councils in building stadia in very remote areas. This is, when rural dwellers do not have sufficient drinking water and good roads to, at least evacuate their farm produce. This is true because if such monies were spent accordingly, for the purposes attached to them, surely, it would not be difficult to know. The truth of the matter is that concrete projects are easily noticeable and equally, constitute evidence for accountability. That was the more reason why Sanyaolu (2003:17) did not mince words when he stated that, the transformation of the polity would be hundred times better than what was obtainable if at least a reasonable fraction of money allocated in budgets were spent on their allocation sectors. That is to say, that, the needs of the rural populace would have been fully provided for if the local governments were allowed to spend all monies allocated to them.

Olamilekan (2006:13), was not equally comfortable with the interventions over the local governments' financial operations by the higher levels of government. According to him, the control of the revenue accruing to local governments by both federal and state governments was not indicative of a genuine desire to strengthen the local governments and to meet the high expectations of the people. Rather, they actually funded the local government system but in disguise collected back a chunk of the allocation meant for the development of rural areas. For instance, local governments are often directed to pay huge amount of money to state governments' coffers without any official papers acknowledging the receipt of such money. This is evident in the directive by former Governor Oserheimen Osunbor of Edo State that, all councils should pay one million naira to the state government account (Otabor, 2010:13). This is in addition to the attitude of most state Governors who, without consultations, dip into the local government monthly allocations and give whatever is left to the councils for their operations. Even the federal government is not helping matters as some of the federal government agencies located in the local governments' premises are directed to collect funds from their host councils for their up-keep and conduct of state and national programmes. This is evident in the recent general elections, census exercise and a host of other

state and federal programmes, which were partly sponsored by the local government councils.

The unfortunate thing about the spending of the money allocated legally to the local government councils in Nigeria, is that it is the same money meant for the development of rural areas, that the higher tiers of government take back in disguise. It is unfortunate also to observe that these local government authorities have no power whatsoever, to protest against these interventions, unlike the state governors that can confront the federal government through the association of all Governors in Nigeria, (Governors' Forum) at the slightest provocation. The Association of Local governments of Nigeria (ALGON), which is an umbrella body of all local governments in Nigeria, is just a toothless bulldog that cannot even bark or protest against such undue interventions. That is the more reason why even an individual can unrestrictedly penetrate any local government council and get away with a reasonable amount of money after merely intimidating the Chief Executive.

There is the problem of overloading of responsibilities on local government councils in Nigeria. In 1991, the National Revenue Mobilization, Allocation and Fiscal Commission recommended that five percent from the federation account should be set aside specifically for funding of primary education in Nigeria (Danjuma, 1993:21). The recommendation entailed that all the three tiers of government would make contributions to make up the five percent Primary Education Fund. In the same year (1991), the National Primary Education Commission (NPEC) which was established by the Federal Government to manage primary education in Nigeria was dissolved and decree 3 of the same year transferred both the management and total funding of primary education in the country to local governments. This increased the responsibilities of the councils, and virtually affected the operations of the councils since not much balance was left after deducting primary school teachers' salaries. Today, it is believed among many Nigerians that the entire allocation, which includes teachers' salaries, gets into the local government purse. The truth of the matter is that the net allocation that gets to the local government councils, is the total federal allocation to the councils minus teachers' salaries (Net Allocation = Total Allocation – Teachers' Salaries). The net allocation is the actual amount of money that gets to the councils but, unfortunately, the total allocation appears on the pages of newspapers as the amount actually received by them (councils).

It is an obvious fact that, the internally generated revenues of most local government councils are too insignificant, and therefore, contribute

little or nothing to their financial requirements, hence, their total dependence on the federal allocation. The level of exploitation of available sources of revenue in these local governments these days, is far below expectation, and they are not even encouraged to improve on this since all their financial needs must get to them from the federal government at the end of every month.

The Way Forward

It was observed that more realistic rural development can only be achieved in Nigeria through the provision of good education, health services, good feeder roads, adequate supply of potable water, large markets, loans extended to the rural farmers for the improvement of agricultural production, among others. But, all these facilities will be difficult to achieve, without the availability of sufficient funds. Local governments cannot achieve these tasks, if they continue to rely wholly on the federal allocation, which the federal government controls at will. It is an obvious fact that, the responsibilities of local governments in Nigeria increase sometimes without corresponding increases in the availability of funds. This is because, no matter the changes in the roles of local governments, the revenue from the federal government cannot be immediately adjusted correspondingly, since revenue allocation in Nigeria is a constitutional matter. In this circumstance, it behoves the local governments to minimize their total dependence on the federal revenue, and then gear their efforts towards generating more revenue through diversification of the internal sources. This will not doubt, provide an enabling environment for them to discharge their statutory functions with minimum stress (Ovaga, 2009:79).

In addition to the main sources of revenue empowered by the constitution, local governments in Nigeria can possibly diversify their internal revenue base through sourcing of funds from commercial banks and capital markets. Interests and dividends can be realized by investing part of their available funds in these financial institutions. Also, more revenue can equally be realized by embarking on other revenue yielding ventures, such as building standard hotels, canteens, super markets, staff quarters, establishment of tourist centres and a host of others.

The internal revenue base can also be enhanced, if the rural inhabitants are properly educated on their civic responsibilities to support their local governments financially, by paying their taxes and rates promptly. The importance of this exercise cannot be overemphasized since the consciousness of civic obligations is still very weak and discouraging among the rural dwellers. With an increased level of understanding and awareness

from them, tax and rate evasion will be virtually reduced to the barest minimum, thereby, making it easier for the local governments to generate more revenues from the more willing tax and rate payers.

Contract financing is another encouraging source of revenue to local government councils in Nigeria. Under this arrangement, Chike (1998:13), explained that a private company can finance any development project and recovers its money on completion of the project when funds become available in the council. This financing approach is worth adopting in the local government system in Nigeria, since it is now possible for some development projects to be executed without the local government shouldering the financial burden at the time such projects were carried out. The issue of financial constraints to rural development will become a thing of the past, if this measure is wholly adopted by the local government councils in Nigeria.

The undue interruptions of local governments' financial operations by the higher tiers of government should be minimized in order to allow the councils some freedom to exercise the constitutional roles expected of them. The imposition of federal and state responsibilities on the local governments because of the fact that they (councils) have no muscle to resist such, should be stopped. The state governments on their own part, should ensure that the monthly federal allocations and grants due to the councils, which are quite often delayed, get to them as and when due to enable them tackle the needs of the rural communities effectively.

The payment of primary school teachers' salaries was initially the joint responsibility of the entire three tiers of government in Nigeria. But, today, the federal and state governments have abandoned it, to the utter dismay of the local government councils, without any corresponding increase in the general funding of these councils. This has been one of the major causes of financial shortfalls in the councils. To reduce such great burden on the local governments in Nigeria, all the tiers should contribute proportionally from their shares of the federation account to make up the agreed five percent for the funding of primary education in the country. Precisely, the actual percentage specified for this issue, should be set aside on monthly basis, before the sharing of revenue from the federation account is done among the three tiers of government. In this way, the local governments will be relieved of the great burden of shouldering the funding of primary education alone.

There is need for active participation of the rural populace in the plan formulation and implementation of rural developmental programmes. The

need cannot be overemphasized, since these rural inhabitants know those programmes that occupy priority positions in their respective communities, which will no doubt affect the lives of the individuals living within the communities, based on their felt needs.

Conclusion

In Nigeria, the rural population who are peasant farmers, are generally poor and can hardly feed their immediate families adequately. The rural character of poverty in Nigeria is an eloquent testimony to the need for rural development. It is therefore, pertinent that local governments in Nigeria should achieve financial viability, so as to break the vicious cycle of poverty of the rural populace, and equally discharge their constitutional responsibilities for rural development. To get at these tasks, vigorous revenue generation system should be strongly articulated with utmost seriousness.

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