



ADMINISTRATION OF FISCAL FEDERALISM AND LOCAL GOVERNMENT AUTONOMY IN BORNO STATE; A STUDY OF ASKIRA/UBA LOCAL GOVERNMENT AREA

ABSTRACT

The study investigates into administration of fiscal federalism and local government autonomy using Askira/Uba local government, Borno State as a unit of analysis. The study has extensively reviewed related literature conceptually and empirically as well as adopting the Principal Agent Theory and Fiscal Federalism Theory for the purpose of theorization. In terms of methodology, the study adopts both qualitative and quantitative research design, sourced data through administration of questionnaires as well as secondarily. The study utilizes tables and simple percentages for presentation and interpretation of data generated. The study in terms of findings establishes the relationship between administration of fiscal federalism and local government autonomy, as well as identifying factors such as inadequate technology and information system, inadequacies on the part of legal framework, and regulations, centralized control and discretionary powers of the federal and state governments respectively, lack of public awareness and participation in politics and the historical influence of centralization of power most especially since the pre-colonial administration of the northern region responsible for difficulty in granting autonomy to local government in Nigeria. The study concluded that there is need for financial independence and autonomy for local government, revenue generation and allocation, budgeting and expenditure, accountability and transparency as ethics of governance, and efficiency and effectiveness are factors that established and showcases the close relationship between administration of fiscal federation and local government autonomy in Askira/Uba. The study went further to recommend that inadequate technology and information system, inadequacies on the part of legal framework, and regulations, centralized control and discretionary powers of the federal and state governments respectively.

Keywords; *Fiscal Federalism, Local Government, Local Government Autonomy, and Askira/Uba*

INTRODUCTION

Nigeria as a country is made to set the foundation for federalism since Sir Arthur Richard's colonial constitution of 1946. From there, colonial constitutions up to the 1954 Lyttleton's constitution including the Lagos and London Conferences of 1958/59 have all at one point or the other stresses or adopts principles of federalism in order to structure Nigeria as a political system that would not only acknowledge its diversity but to also ensure peace, progress and advancement as products of unity in diversity.

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It is in this spirit and at the same time the regional and ethnic sentiments which were natural, that Nigeria after regaining her political independence on October 1, 1960, continued to sustain the federalist's principles through all its constitutions ranging from the independence constitution of 1960 to the 1999 constitution as amended. In most of these constitutions, particularly from the 1979 constitution there are provisions acknowledging the existence of the three level tiers of government namely, the federal, the state and the local government. For example, Section 2 (two) of the 1999 constitution as amended, establishes Nigeria as a Federal Republic and declares that Nigeria shall consist of 36 states and the Federal Capital Territory. Section 7(1) establishes Local Government Areas as the third tier of government in Nigeria and also states that, the system of local government should be manned by democratically elected councils. Nigeria therefore, is a federation where there is the national government which is the federal government, the state governments and the local governments where powers and responsibilities are constitutionally shared based on devolution and decentralization of powers through the exclusive lists specifying the powers and responsibilities of the federal government, the concurrent lists specifying the powers and responsibilities that are concurrently enjoyed and performed by both federal and state governments as well as the residual lists specifying the powers and responsibilities enjoyed and performed by only the state and the local governments. According to the 1999 constitution as amended, the Fourth Schedule states the functions of the local government councils including primary education, primary healthcare, and other basic amenities such as markets, roads, public toilets among others. The Second Schedule, Part I of the 1999 constitution as amended specify for the federal government where the federal government has exclusive jurisdiction over defense, foreign affairs, monetary policy and immigration and states government have jurisdiction over matters such as education, agriculture, health and land use (Uadiale, Uwaigbe & Abolodu, 2021).

Fiscal federalism therefore, is as an important aspect of every government which involves the management of financial resources of a country by a government. It covers revenue generation, allocation and expenditure as well as sharing between the levels of government. Thus, fiscal federalism in Nigeria refers to the financial relations between the levels and institutions of government within the context of revenue generations jurisdictions, allocation/sharing of revenues and expenditure (Olalere, Ogunjo & Adeyeye, 2018).

Hence, for the objectives and justifications for the adoption of federalism and creation of local government to be achieved including gaining trust and supports from the people by the government, people's problems, yearnings and aspirations must be adequately addressed by the government which can only be carried out by the use of resources. Thus, trickling down of resources through the levels, from the federal to state and to local government must be taken seriously, and transparency and accountability be a core value for those objectives to be achieved.

It is based on these facts that local government autonomy has become a national issue of concern to Nigerians across the world. Thus, the study therefore, seeks to investigate into the administration of fiscal federalism and local government autonomy in Askira/Uba Local Government of Borno State as a case for the study.

LITERATURE REVIEW AND THEORETICAL FRAMEWORK

The Concept of Federalism

Federalism is a system of governance in which a country is divided into multiple subnational entities such as states, provinces, or regions with their own governments while still being part of a larger, central government (Riker, 1964, Peterson & Shah, 2008). These subnational entities possess a degree of autonomy and have the authority to make decisions and enact laws within their defined areas of jurisdiction (Burgess, 2006). Simultaneously, there exists a national or central government that has authority over matters concerning the entire country. The division of powers and responsibilities is usually outlined in a constitution or a similar legal framework (Elazer, 1987). Wheare, (1963) sees federalism as the method of dividing powers so that the general and regional governments are each within a sphere co-ordinate and independent. To Bomhoff, (2015) federalism is a system of government in which power is divided and shared between a central or federal authority and regional or state authorities, each of which has the ability to make decisions and enact laws. Watts, (1999) from his own point of view defined federalism as a system of governance in which two levels of administration possess jurisdiction over the same land and people.

Therefore, federalism is an ideas that adopts as principles devolution and decentralization of governmental powers and responsibilities between the central government and the component regions. In Nigeria the levels of government include the federal government, the state governments and the local government councils each operating at its own level within its constitutional jurisdiction.

The Nature and Character of the Nigeria Federalism

Federalism in Nigeria is characterized by a unique blend of historical, political, and socio-cultural factors that shape the distribution of powers and responsibilities between the central government and subnational entities. Below is an overview of the nature and character of federalism in Nigeria;

- i. **Historical Context;** Nigeria's federalism has been influenced by its diverse ethnic and cultural composition, with historical divisions arising from the colonial period, which persistently influence political and administrative structures (Suberu, 2001).
- ii. **Ethnic Diversity and Power Sharing;** federalism in Nigeria addresses the need to accommodate the country's diverse ethnic groups. The structure attempts to balance power and resource allocation between the predominantly Muslim north and the predominantly Christian south, addressing concerns of marginalization (Suberu, 2001).
- iii. **Resource Control and Fiscal Federalism;** Nigeria practices fiscal federalism, where revenue allocation is a significant aspect of federal-state relations. The struggle for resource control, particularly regarding oil revenues, is a central issue in Nigerian federalism (Olowu, 2003).
- iv. **Three-Tiered Federal System;** Nigeria operates a three-tiered federal system, comprising the national, state, and local government levels. Each tier has its specific roles and responsibilities defined in the Constitution of Nigeria (Bakare, 2013).
- v. **Constitutional Framework;** the 1999 Nigerian Constitution outlines the distribution of powers and responsibilities between the federal government and the 36 states, as well as the Federal Capital Territory, Abuja, guiding the federalism structure (Suberu, 2001).

- vi. **Intergovernmental Relations;** intergovernmental relations in Nigeria involve interactions, consultations, and cooperation between the different levels of government to ensure smooth governance, policy implementation, and conflict resolution (Akindele & Suberu, 2006).
- vii. **Challenges of Nigerian Federalism;** challenges faced by Nigerian federalism include ethnic and regional tensions, over-centralization of power, revenue allocation disputes, and issues related to resource control and allocation (Suberu, 2001).
- viii. **State Autonomy and Regional Development;** efforts have been made to enhance state autonomy and regional development through decentralization policies, enabling states to have a say in their local affairs and economic development (Arowolo, 2015).

The nature and character of federalism in Nigeria reflect the complexities of a multi-ethnic, resource-rich nation, necessitating a careful balance of power, resource allocation, and representation to maintain stability and equitable development.

The Concept of Fiscal Federalism

Fiscal federalism is a concept that relates to the financial relationship and allocation of fiscal responsibilities between the central or national government and the subnational entities, such as states, provinces, or regions, in a federal system. It involves the distribution of revenue, taxation powers, and financial resources to ensure economic stability, equity, and efficiency across all levels of government. Fiscal federalism aims to strike a balance between central coordination and decentralized decision-making regarding fiscal matter (Oates, 1972 & Boadway, & Shah, 2007).

Musgrave, (1959) defines fiscal federalism as the study of how competencies (expenditure responsibilities) and fiscal instruments (revenue-raising capacities) are allocated across different layers of government. Oates, (1972) sees fiscal federalism being concerned with the division of public-sector functions and finances among different levels of government and the impact of that division on the allocation of economic resources and the distribution of income.

The Nature and Character of Fiscal Federalism in Nigeria

The nature and character of fiscal federalism in Nigeria are influenced by historical, political, and economic factors, resulting in a unique system of governance that attempts to balance the interests of the central government and subnational entities;

- i. **Resource Allocation and Dependency;** Nigeria's fiscal federalism is heavily influenced by revenue allocation and resource control due to its reliance on oil revenue. The central government plays a dominant role in revenue allocation, often resulting in subnational entities being financially dependent on the federal government (Olowu, 2003).
- ii. **Revenue Sharing Formula;** the allocation of revenue among the federal, state, and local governments in Nigeria is determined by a revenue sharing formula, which is periodically reviewed. This formula is established by the Revenue Mobilization, Allocation, and Fiscal Commission (RMAFC) (Ayee, 1994).

- iii. **Derivation Principle;** the derivation principle is a significant characteristic of Nigeria's fiscal federalism. It advocates that, states should receive a higher share of revenues derived from resources within their borders. However, its application has been a subject of debate and sometimes controversy (Ayee, 1994).
- iv. **Intergovernmental Fiscal Relations;** Nigeria has an established framework for intergovernmental fiscal relations, which includes the Joint Tax Board (JTB) and the Federation Account Allocation Committee (FAAC). These bodies facilitate cooperation and coordination between the different levels of government (Akindele & Suberu, 2006).
- v. **Challenges and Disparities;** the fiscal federalism in Nigeria faces challenges such as regional disparities, inefficiencies in revenue collection, over-dependence on oil revenue, and issues related to transparency and accountability in the management of funds (Suberu, 2001).
- vi. **Fiscal Discipline and Accountability;** Nigeria's fiscal federalism aims to promote fiscal discipline and accountability by setting guidelines for fiscal operations, budgeting, and reporting across the different tiers of government (Akindele & Suberu, 2006).
- vii. **Decentralization Efforts;** Nigeria has made efforts to decentralize functions to subnational governments, allowing them greater control over certain policy areas. However, achieving meaningful decentralization remains a challenge (Bakare, 2013).

The nature and character of fiscal federalism in Nigeria underscore the need for a balanced and efficient distribution of resources and responsibilities to ensure equitable development and economic stability.

The Concept of Local Government

Local government is defined as the form of government that is closest to the common people, administering within a specific geographical area and endowed with a degree of local autonomy (Dwivedi, 2005). Schlesinger, (1995) noted that local government is the administrative organization having a jurisdiction over a specific geographical area and its inhabitants, distinct from central or federal government. In the year 1992, McLaughlin defined local government as a distinct and identifiable body with an administrative apparatus, exercising limited powers and authority over a defined geographical area (McLaughlin, 1992). Local government has been also defined as an organized political entity responsible for public policy and service provision within a specific geographic area, governed by elected or appointed officials (Cheema & Rondinelli, 2007).

From the definitions giving above, all the authors agreed on certain issues that are critical to defining the concept of local government, these include; that local government is a smaller level of government, it has certain responsibilities and with limitations to areas over which it exercises its authority. But there are two things that are missing in the descriptions above, which are, the responsibilities, powers and functions of a local government authority are constitutional. Secondly, that those powers are delegated based on the principles of devolving powers through decentralization and for the purpose of reducing burden on the higher levels of government as well as bringing the presence of government to the grassroots.

Therefore, for the purpose of the study, local government can be understood as the lowest level among the levels of government in a federation, that its boundaries are being delimited based on certain considerations,

being the most closest to the people and constitutionally recognized and saddled with specific powers and functions within specific jurisdiction and only within its defined territory and for the purpose of making the governing process participatory, bringing the presence of government to the grassroots as well as reducing over-burdening the higher levels of government.

The Concept of Local Government Autonomy

Local government autonomy is defined as the degree of independence granted to local government areas (LGAs) to manage their affairs without undue interference from state or federal governments (Olofin & Adediji, 2014). The 1999 constitution of the Federal Republic of Nigeria as amended, recognizes local government areas (LGAs) as the third level tier of government and thus, are expected to exercise some level of autonomy in the discharge of their duties (Musa, 2013). Soeters, (1994) defined local government autonomy as the independence of local authorities in relation to the central government in their country in terms of law and policy. Local government autonomy is also referred to as the ability of local government to act independently and make decisions without excessive interference from higher levels of government (Stoker, 1991). It is also defined as the ability of local government authority to set their policies, control their resources, and make decisions without being unduly influenced or directed by higher levels of government (Goldsmith, 1996). Local government autonomy is the degree to which local authorities can independently govern their jurisdiction and community within the framework of their legal powers (Loughlin, 1999). Autonomy of local government refers to the scope and degree of freedom granted to local government to make decisions regarding their jurisdiction and manage their resources without interference from higher authorities (Galarza, 2008).

The definitions above have all made it clear that local government autonomy generally refers to the level at which the local authorities at the grassroots level have the power to make decision, manage their resources, having direct access to their share from the federation account, as well as their elections not being unnecessary influenced by state and federal governments. In this case, local government autonomy is the degree to which the constitutional powers and responsibilities including their resources are being carried out and managed in their interest and desire without any form of influence or interference from the higher levels of government.

The Importance of Local Government Autonomy in Nigeria

Local government autonomy in Nigeria and any other political system is a vital tool that enhances the consolidation of democratic governance and ensuring efficient service delivery at the grassroots level. Some of the areas where this importance is manifested include;

- i. **Enhance Democratic Governance;** genuine autonomy of the local government system consolidates democratic governance by allowing local authorities to make decisions that reflects the needs of their communities. This empowerment is essential to promoting civic engagement and fostering a sense of ownership and responsibility among the people (Stoker, 1991).
- ii. **Effective Service Delivery;** among the greatest and necessary ingredients needed for effective and enhanced service delivery by any level of government within a federation, of which local

government is one, is autonomy. It is very crucial for such a governmental and societal objective. Decentralization of power allows for better allocation and efficient utilization of resources and targeted programs that can address specific local challenges (Olowu, 1999).

- iii. **Community Participation and Engagement;** autonomy at the local government level, encourages active community participation in local decision-making processes ensuring that policies align with local preferences and priorities. Citizens' involvement enhances accountability and transparency in local governance (Kithinji, 2017).
- iv. **Rural development and Poverty Alleviation;** local government autonomy contributes to rural development. This is because, the local authorities are closer to the people and thus, know peoples' problems more the higher authorities. So, if autonomy is granted to local governments in this case, the freedom they will enjoy making decisions will always address directly the problems, yearnings and aspirations of the people at the grassroots effectively. Therefore, leading to rural development and poverty alleviation because, these are the major problems of the people at the grassroots (Oke, 2017).
- v. **Accountability and Transparency;** one of the major factors responsible lack of accountability and transparency over local governments' funds in Nigeria, is lack of fiscal autonomy of the local governments. Thus, granting autonomy to local governments promotes accountability and transparency in resources management and public expenditure. Therefore, local authorities if autonomous are more likely to be more transparent and accountable to the people they govern (Nwankwo & Omodia, 2016).
- vi. **Conflict Resolution and Peace-Building;** local government autonomy can aid in conflict resolution by addressing local grievances and conflicts promptly and effectively. Local authorities being intimately familiar with their communities, can employ mediation and dialogue to maintain peace (Galarza, 2008).
- vii. **Diversification of Revenue Sources;** autonomy allows local government to diversify their revenue sources beyond reliance on federal allocations, promoting financial sustainability and reducing vulnerability to economic fluctuations (Olaoye, 2016).

Fiscal Federalism Theory

Fiscal Federalism Theory has been significantly influenced by several scholars over the years. Some major proponents and contributors to the theory include: Musgrave, (1959) an economist, made significant contributions to fiscal federalism theory by emphasizing the economic functions and roles of different levels of government within a federal system. Oates, (1972) expanded on the fiscal federalism concept, focusing on how the assignment of functions and resources between different tiers of government affects efficiency, equity, and overall economic welfare. Tiebout, (1956) through his work on "A Pure Theory of Local Expenditures" emphasized how local governments compete for residents through their public services, providing insights into fiscal decentralization and local choice. Buchanan, (1950s-1960s) through his research explored the fiscal aspects of federalism, emphasizing the role of individual preferences, market efficiency, and the constitutional structure in fiscal decision-making.

Fiscal Federalism Theory explores the allocation of fiscal responsibilities and resources among different levels of government in a federal system. In Nigeria, it sheds light on how revenue generation, distribution, and expenditure functions are organized among the federal, state, and local governments.

Nigeria operates a three-tier system of government: federal, state, and local. However, local governments often face challenges related to insufficient revenue sources and overdependence on federal allocations. Enhancing local government autonomy involves granting them more fiscal responsibilities and revenue-raising powers. This shift would empower them to generate revenue internally and reduce their reliance on federal allocations.

Conclusively, integrating these theories, addressing local government autonomy in Nigeria's fiscal administration requires strategies that balance central oversight and local empowerment. The federal government needs to establish clear fiscal guidelines, enhance monitoring mechanisms, and facilitate capacity building for local governments. Simultaneously, granting more fiscal autonomy to local governments, allowing them to raise revenue independently and manage their finances effectively, will foster sustainable development at the grassroots level while aligning with national objectives.

METHODOLOGY

The study employed survey method using both qualitative and quantitative research design. Both primary and secondary sources of data generation were utilized. Five Point Likert Scale Questionnaire was used as instrument of Data Collection.

The Research Study Area is Askira/Uba Local Government Area which was delimited into the 13 Political Wards that formed the LGA. The target population which is the entire population of Askira/Uba LGA is 210,000 (NPC, 2022). Krejcia and Morgan's table for determining sample size is adopted. Thus, 384 adequately represented the 210,000 population with 95% level of Significance (Krejcia & Morgan, 1970). Cluster sampling was used to structure the 384 questionnaires across the 13 Political Wards.

In terms of analysis, Tables and Simple Percentages were used for the presentation, interpretation as well as the descriptive analysis of the data generated.

PRESENTATION OF DATA AND ANALYSIS

Data generated are presented, interpreted and analyzed below.

Rate of Return

Table 1.1; Rate of Return

S/N	Questionnaire Administered	Questionnaire Returned	Percentage
1.	384	374	97.4

Source: Field Survey, 2024

According to table above 97.4% of the total number of questionnaires administered were returned and is adequate for the analysis and subsequent arrival at conclusion.

Bio-Data of the Respondents

Table 1.2 Bio-Data of the Respondents

Bio-Data Distribution	Category	No. of Respondents	Percentage %
Gender Distribution of the respondents	Male	219	58.6
	Female	155	41.4
	Total	374	100
Age Distribution of the Respondents	18-28	91	24.4
	29-39	124	33.2
	40-50	113	30.2
	51-65	46	12.2
	Total	374	100
Educational Qualifications of the Respondents	Below BSc.	141	37.7
	BSc./HND	148	39.6
	Post-Graduate	85	22.7
	Total	374	100
Occupational Distribution of the Respondents	Farmers	105	28.1
	Business	97	25.9
	Men/Women		
	Civil Servants	142	38
	None of the above	30	8
Total	374	100	

Source: Field Survey, 2024

According to table 1.2 above, 56.8% of the respondents were male while the female ones constitute 41.4%. Thus, there were more males than females among the respondents that responded to the questionnaires. The table also demonstrated the age distribution of the respondents where those that fall between 29-39 years constitute 33.2%, followed by those between 40-50 years comprising 30.2%, 18-28 years having 24.4% whereas those that fall between 51-65 years only 46 people comprising 12.2%. Therefore, those that fall between 29-39 years being up to 124 people is the most populous among the respondents having the highest frequency of 33.2% while those that fall within the ages of 51-65 being 46 is the least populous with the lowest frequency of 12.2%. It is also clear that the number of respondents that have the educational qualification of BSc. /HND are 148 constituting 39.6%, those below BSc. are 141 comprising 37.7% while those with Post-Graduate qualifications are only 85 out of the 374 respondents comprising 22.7%. Therefore, those with BSc. /HND are the most populous among the respondents with the highest frequency of 39.6% while those with Post-Graduate degrees are with the least number of population with the lowest frequency of 22.7%.

The table also made it clear that civil servants among the respondents were 142 out of 374 comprising 38%, followed by farmers having the number of 105 comprising of 28.1%, business men/women being 97 comprising 25.9% whereas those that were not part of the three mentioned were only 30 comprising only 8%. Therefore, among the respondents civil servants were more in terms of number with the highest frequency of 38% whereas, those that did not belong to the category of neither civil servants, farmers nor business men/women were the least populous with the lowest frequency of 8%. In terms of the marital status of the respondents, those that are married were 222 respondents comprising 59.4%, followed by those that are single were 119 comprising of 31.8%, widow/widower were 18 respondents comprising of 4.8% whereas those that are divorced were only 15 out of the total of 374 respondents comprising of 4.0%. Thus, those are married among the respondents has the highest frequency of 59.4% making that category the most populous whereas those that divorced has the least number with the lowest frequency of 4.0%.

The Relationship between Administration of Fiscal Federalism and Local Government Autonomy

The need for financial independence and autonomy for local governments in Nigeria confirmed the relationship between administration of fiscal federalism and local government autonomy in Nigeria

Table 1.3 confirmation of relationship between administration of fiscal federalism and local government autonomy in Askira/Uba

S/N	Response	No. of Respondents	Percentage
1.	SA	199	53.2
2.	A	128	34.2
3.	UD	31	8.3
4.	D	9	2.4
5.	SD	7	1.9
Total		374	100

Source: Field Survey, 2024

Table 1.3 above presents that out of the 374 total respondents that were successfully retrieved from the field, 199 comprising 53.2% have strongly agree that the need for financial independence an autonomy for local government in Nigeria confirmed that there is a relationship between the administration of fiscal federalism and local government autonomy in Nigeria. 128 comprising 34.2% also agree, 31 which is 8.3% were undecided on the matter, 9 of which comprises 2.4% disagree whereas 7 making up 1.9% of the respondents strongly disagree. Therefore, the need for financial independence and complete autonomy for local government councils has brought to bear the relationship between administration of fiscal federalism and local government autonomy in Nigeria due to number of the respondents that strongly agreed which 199 constituting 53.2% followed by another 34.2% that agreed to the fact.

Revenue generation and allocation is another aspect of fiscal federalism that establishes relationship between administration of fiscal federalism and local government autonomy

Table 1.4: confirmation of relationship between administration of fiscal federalism and local government autonomy due to revenue generation and allocation.

S/N	Response	No. of Respondents	Percentage
1.	SA	167	44.7
2.	A	160	42.8
3.	UD	27	7.2
4.	D	10	2.7
5.	SD	10	2.7
Total		374	100

Source: Field Survey, 2024

According to table 1.4 above, 167 out of the total of 374 respondents comprising 44.7% strongly agree to the fact that revenue generation and allocation among the three levels of government is another aspect of fiscal administration that establishes relationship between administration of fiscal federalism and local government autonomy. 160 respondents making up 42.8% agree, 27 respondents comprising of 7.2% were undecided as at the time of filling the questionnaires, 10 respondents comprising of 2.7% were in disagreement with the assertion as well as the last 10 respondents comprising of 2.7% strongly disagree. Therefore, it is concluded based on the statistics above that revenue generation and allocation is another aspect of fiscal administration that establishes relationship between administration of fiscal administration and local government autonomy.

Budgeting and expenditure are aspects of the constitutional responsibilities of the levels of government that stresses the relationship between fiscal federalism and local government autonomy in Nigeria

Table 1.5; bringing to bear the relationship between administration of fiscal federalism and local government autonomy in respect to budgeting and expenditure as parts of constitutional responsibilities of the levels of government

S/N	Response	No. of Respondents	Percentage
1.	SA	153	40.9
2.	A	151	40.4
3.	UD	37	9.9
4.	D	20	5.4
5.	SD	13	3.5
Total		374	100

Source: Field Survey, 2024

According to table 1.5 above, 153 comprising 40.9% of the total of 374 respondents have strongly agree that budgeting and expenditure as parts of the constitutional responsibilities of the levels of government in a federation like Nigeria stresses the relationship between administration of fiscal federalism and local government autonomy. 151 respondents making up 40.4% also agree to the assertion, 37 of the respondents making up 9.9% were unable to agree or disagree but undecided, 20 respondents comprising 5.4% disagree while 13 of the respondents making 3.5% strongly disagree. Therefore, it is concluded that there is a relationship between administration of fiscal federalism and local government autonomy based on the fact

that those that strongly agreed with the assertion having the highest frequency of 40.9% followed by those that agreed being 40.4%. Thus, over 80% of the respondents were in agreement with the assertion.

Accountability and transparency are ethics of governance that all levels of government in a federation are constitutionally expected to demonstrate and it also brought to bear in the relationship between fiscal federalism and local government autonomy in Nigeria

Table 1.6; confirmation of relationship between administration of fiscal federalism and local government autonomy in terms of accountability and transparency being a constitutional core values of all the levels of government in a federation

S/N	Response	No. of Respondents	Percentage
1.	SA	182	48.7
2.	A	122	32.6
3.	UD	45	12.0
4.	D	17	4.6
5.	SD	8	2.1
Total		374	100

Source: Field Survey, 2024

According to table 1.6 above, 182 of the respondents out of the 374 total respondents comprising of 48.7% strongly agree that accountability and transparency as core values of the levels of government constitutionally expected have confirmed that there is a close relationship between administration of fiscal federalism and local government autonomy. 122 respondents making up 32.6% were also in agreement with the submission as 45 of the respondents constituting 12.0% could not make decision on either to agree or disagree, 17 respondents making up to 4.6% disagree while 8 of the respondents making 2.1% strongly disagree. Therefore, accountability and transparency are ethics of governance that all the levels of government in a federation are constitutionally expected to demonstrate and it also brought to bear the relationship between administration of fiscal federalism and local government autonomy since over 70% of the respondents (putting together those that strongly agreed and those that agreed) were in agreement with the assertion.

Efficiency and effectiveness in governance are areas in which the citizens expect much from the government and they contribute in proving the fact that administration of fiscal federalism and local government autonomy are connected in order to ensure the closeness of government to the grassroots

Table 1.7: confirmation of the closeness of administration of fiscal federalism and local government autonomy in line with the fact that efficiency and effectiveness as aspects that citizens expect much from the government to ensure presence of the government at the grassroots

S/N	Response	No. of Respondents	Percentage
1.	SA	186	49.7
2.	A	116	31.0
3.	UD	37	9.9
4.	D	24	6.4
5.	SD	11	2.9
Total		374	100

Source: Field Survey, 2024

According to table 1.7 above, 186 of the respondents out of the 374 questionnaires retrieved, making 49.7% strongly agree that efficiency and effectiveness in governance are areas in which the citizens expect much from the government and they contribute in proving the fact that administration of fiscal federalism and local government autonomy are connected in order to ensure the closeness of government to the grassroots. 116 of the respondents making up to 31.0% were also in agreement as 37 respondents making up to 9.9% undecided. 24 respondents making 6.4% disagree as well as 11 respondents making 2.9% strongly disagree. Therefore, efficiency and effectiveness in governance are areas in which the citizens expect much from the government and they contribute in proving the fact that administration of fiscal federalism and local government autonomy are connected in order to ensure the closeness of government to the grassroots can stand since about 80% of the respondents (putting together those that strongly agree and those that agree) have collectively agreed.

Factors Responsible for Difficulty in Granting Local Government Autonomy and Inability of Askira/Uba Local Government in Performing its Functions

In some cases, inadequate technology and information systems contribute to increase in corruption and financial malpractices by the leadership of the Askira/Uba Local Council

Table 1.8; confirmation of whether inadequate technology and information systems contribute to increase in corruption and financial malpractices by the leadership of the Askira/Uba Local Council

S/N	Response	No. of Respondents	Percentage
1.	SA	138	36.9
2.	A	147	39.3
3.	UD	38	10.2
4.	D	32	8.6
5.	SD	19	5.1
Total		374	100

Source: Field Survey, 2024

Table 1.8 above shows that 138 respondents out of the 374 total respondents making 36.9% though not the highest frequency, but following those the category that has the highest frequency of 39.3% that is the 147

respondents that agree that inadequate technology and information systems contribute to increase in corruption and financial malpractices by the leadership of the Askra/Uba Local Council. 38 respondents making 10.2% were undecided, 32 respondents making 8.6% disagree while 19 respondents making 5.1% strongly disagree. Therefore, based on the statistics above, it is concluded that in some cases inadequate technology and information systems contribute to increase in corruption and financial malpractices by the leadership of the Askra/Uba Local Council.

Inadequacies on the part of legal framework and regulations encourages corruption at the local government levels

Table 1.9: confirmation of whether inadequacies on the part of legal framework and regulations encourages corruption at the local government levels

S/N	Response	No. of Respondents	Percentage
1.	SA	152	40.6
2.	A	128	34.2
3.	UD	51	13.6
4.	D	27	7.2
5.	SD	16	4.3
Total		374	100

Source: Field Survey, 2024

Table 1.9 above shows that 152 respondents out of the 374 total respondents making 40.6% followed by 128 respondents making 34.2% strongly agree and agree respectively that inadequacies on the part of legal framework and regulations encourages corruption at the local government levels. 51 respondents making 13.6% were undecided, 27 respondents making 7.2% disagree while 16 respondents making 4.3% strongly disagree. Therefore, inadequacies on the part of legal framework and regulations encourages corruption at the local government level based on the above statistics.

Centralized control and discretionary powers of the federal and states governments respectively, contribute to the growth and sustenance of corruption and fiscal malpractices between the levels of government in Nigeria

Table 1.10: confirmation of whether centralized control and discretionary powers of the federal and states governments respectively, contribute to the growth and sustenance of corruption and fiscal malpractices between the levels of government in Nigeria

S/N	Response	No. of Respondents	Percentage
1.	SA	140	37.4
2.	A	137	36.6
3.	UD	51	13.6
4.	D	38	10.2
5.	SD	8	2.1
Total		374	100

Source: Field Survey, 2024

Table 1.10 above shows that 140 respondents out of the 374 total respondents making 37.4% and 137 respondents making 36.6% strong agree and agree respectively that centralized control and discretionary powers of the federal and states governments respectively, contribute to the growth and sustenance of corruption and fiscal malpractices between the levels of government in Nigeria. 51 respondents making 13.6% were undecided, 38 respondents making 10.2% disagree while 8 respondents making 2.1% strongly disagree. Therefore, centralized control and discretionary powers of the federal and states governments respectively, contribute to the growth and sustenance of corruption and fiscal malpractices between the levels of government in Nigeria based on the statistics above.

Lack of public awareness and participation in politics contributes to the factors delaying achieving full autonomy by the local governments in Nigeria

Table 1.11; confirmation of whether lack of public awareness and participation in politics contributes to the factors delaying achieving full autonomy by the local governments in Nigeria

S/N	Response	No. of Respondents	Percentage
1.	SA	169	45.2
2.	A	120	32.1
3.	UD	23	6.2
4.	D	41	11.0
5.	SD	21	5.6
Total		374	100

Source: Field Survey, 2024

Table 1.11 above shows that 169 respondents out of the 374 retrieved questionnaires from the field making 45.2%, and other 120 respondents making 32.1% strongly agree and agree respectively that lack of public awareness and participation in politics contributes to the factors delaying achieving full autonomy by the local governments in Nigeria. 23 respondents making 6.2% were undecided on the issue as 41 respondents making 11.0% disagree while 21 respondents making 5.6% strongly disagree. Therefore, lack of public awareness and participation in politics contributes to the factors delaying achieving full autonomy by the local governments in Nigeria based on the statistics above.

The historical influence of centralization of power most especially since the pre-colonial administration of northern Nigeria, contributes to the difficulty in granting full autonomy to local governments in Nigeria

Table 1.12: confirmation of whether the historical influence of centralization of power most especially since the pre-colonial administration of northern Nigeria, contributes to the difficulty in granting full autonomy to local governments in Nigeria

S/N	Response	No. of Respondents	Percentage
1.	SA	129	34.5
2.	A	141	37.7
3.	UD	59	15.8
4.	D	32	8.6
5.	SD	13	3.5
Total		374	100

Source: Field Survey, 2024

Table 1.12 above shows 129 respondents out of the 374 total respondents having 34.5% though not the highest frequency and other 141 respondents making the highest frequency of 37.7% strongly agree and agree respectively that the historical influence of centralization of power most especially since the pre-colonial administration of northern Nigeria, contributes to the difficulty in granting full autonomy to local governments in Nigeria. 59 respondents making 15.8% undecided, 32 other respondents making 8.6% disagree while 13 respondents making 3.5% strongly disagree. Therefore, the historical influence of centralization of power most especially since the pre-colonial administration of northern Nigeria, contributes to the difficulty in granting full autonomy to local governments in Nigeria based on the statistics above.

Pragmatic Reform Measures to tackle Fiscal Challenges facing Askira/Uba Local Government

The existence of State-Local Government Joint Account as enshrined in section 162 (6) of the 1999 Constitution as amended, allow for effective fiscal administration and development

Table 1.13; confirmation of whether the existence of State-Local Government Joint Account as enshrined in section 162 (6) of the 1999 Constitution as amended, allow for effective fiscal administration and development

S/N	Response	No. of Respondents	Percentage
1.	SA	132	35.3
2.	A	124	33.2
3.	UD	43	11.5
4.	D	46	12.3
5.	SD	29	7.8
Total		374	100

Source: Field Survey, 2024

Table 1.13 above shows that 132 respondents out of the 374 total respondents having the frequency of 35.3% being the highest, followed by other 120 respondents making 33.2% strongly agree and agree

respectively that the existence of State-Local Government Joint Account as enshrined in section 162 (6) of the 1999 Constitution as amended, allow for effective fiscal administration and development. 43 respondents making 11.5% undecided, 46 respondents making 12.3% disagree while 29 respondents making 7.8% strongly disagree. Therefore, the existence of State-Local Government Joint Account as enshrined in section 162 (6) of the 1999 Constitution as amended, allow for effective fiscal administration and development based on the statistics above.

Improved financial management and revenue diversification are factors that can address some of the fiscal challenges faced by Askira/Uba local government council.

Table 1.14: confirmation of whether improved financial management and revenue diversification are factors that can address some of the fiscal challenges faced by Askira/Uba local government council.

S/N	Response	No. of Respondents	Percentage
1.	SA	247	66.0
2.	A	82	21.9
3.	UD	12	3.2
4.	D	18	4.8
5.	SD	15	4.1
Total		374	100

Source: Field Survey, 2024

Table 1.14 above shows that 247 respondents out of the 374 total respondents having the frequency of 66.0% strongly agree that improved financial management and revenue diversification are factors that can address some of the fiscal challenges faced by Askira/Uba local government council. 82 other respondents making 21.9% also agree, 12 respondents making 3.2% undecided, 18 other respondents making 4.8% disagree and 15 of the respondents making 4.1% strongly disagree. Therefore, improved financial management and revenue diversification are factors that can address some of the fiscal challenges faced by Askira/Uba local government council based on the above statistics.

Cost efficiency measures and enhanced budgeting processes are also remedies for the fiscal challenges faced by Askira/Uba local government council

Table 1.15; confirmation of whether cost efficiency measures and enhanced budgeting processes are also remedies for the fiscal challenges faced by Askira/Uba local government council

S/N	Response	No. of Respondents	Percentage
1.	SA	231	61.8
2.	A	99	26.5
3.	UD	13	3.5
4.	D	16	4.3
5.	SD	15	4.0
Total		374	100

Source: Field Survey, 2024

Table 1.15 above shows that 231 of the respondents out of the total of 374 respondents that were successfully retrieved from the field, having the highest frequency of 61.8% strongly agree that cost efficiency measures and enhanced budgeting processes are also remedies for the fiscal challenges faced by Askira/Uba local government council. 99 other respondents making 26.5% also agree, 13 respondents making 3.5% undecided, 16 respondents making 4.3% disagree while 15 respondents making 4.0% strongly disagree. Therefore, cost efficiency measures and enhanced budgeting processes are also remedies for the fiscal challenges faced by Askira/Uba local government council based on the statistics above.

Strengthening monitoring and evaluation, capacity building collaboration and partnerships are equally factors that can fixed challenges faced by Askira/Uba local government council

Table 1.16; confirmation of whether strengthening monitoring and evaluation, capacity building collaboration and partnerships are equally factors that can fixed challenges faced by Askira/Uba local government council

S/N	Response	No. of Respondents	Percentage
1.	SA	239	63.9
2.	A	91	24.3
3.	UD	13	3.5
4.	D	16	4.3
5.	SD	15	4.0
Total		374	100

Source: Field Survey, 2024

Table 1.16 above shows that 239 respondents out of the 374 total respondents strongly agree that strengthening monitoring and evaluation, capacity building collaboration and partnerships are equally factors that can fixed challenges faced by Askira/Uba local government council. 91 other respondents making 24.3% agree, 13 respondents making 3.5% undecided, 16 other respondents making 4.3% disagree while 15 respondents making 4.0% strongly disagree. Therefore, strengthening monitoring and evaluation, capacity building collaboration and partnerships are equally factors that can fixed challenges faced by Askira/Uba local government council based on the statistics above.

DISCUSSION OF FINDINGS

Relationship between Administration of Fiscal Federalism and Local Government Autonomy in Askira/Uba

Within the context of determining the relationship between administration of fiscal federalism and local government autonomy in Askira/Uba, the study found out that, there is need for financial independence and complete autonomy for local government councils has brought to bear the relationship between administration of fiscal federalism and local government autonomy in Nigeria. This is more clear because what made fiscal federalism necessary is the connectivity between the levels of government as well as establishing all the levels of government being components of the Nigerian federation. It is also established

that revenue generation and allocation is another aspect of fiscal administration that establishes relationship between administration of fiscal administration and local government autonomy. Revenues are being generated from across the country based on specified jurisdictions allotted constitutionally to the federal, state and local governments as well as those directed to federation account being shared between and among the three levels through Federal Account Allocation Committee (FAAC) on monthly bases, thus administration of fiscal federalism and local government autonomy are fused. Another finding is that budgeting and expenditure as parts of the constitutional responsibilities of the levels of government in a federation like Nigeria stresses the relationship between administration of fiscal federalism and local government autonomy as well as accountability and transparency are ethics of governance that all the levels of government in a federation are constitutionally expected to demonstrate and it also brought to bear the relationship between administration of fiscal federalism and local government autonomy and that efficiency and effectiveness in governance have also been found out as areas in which the citizens expect much from the government and they contribute in proving the fact that administration of fiscal federalism and local government autonomy are connected in order to ensure the closeness of government to the grassroots.

Factors Responsible for Difficulty in Granting Local Government Autonomy and Inability of Askira/Uba Local Government in Performing its Functions

The study found out that in some cases, inadequate technology and information systems contribute to increase in corruption and financial malpractices by the leadership of the Askira/Uba Local Council and made it difficult for the local government to carry out her duties diligently and as expected. Inadequacies on the part of legal framework and regulations encourages corruption at the local government levels and contribute to the difficulty in granting full autonomy for the local government system in Nigeria. Centralized control and discretionary powers of the federal and states governments respectively, were also found to contribute to the growth and sustenance of corruption and fiscal malpractices between the levels of government in Nigeria making it difficult for local government autonomy to be achieved as well as making it difficult for Askira/Uba local government council to diligently discharge her functions. Other issues like lack of public awareness and participation in politics and historical influence of centralization of power most especially since the pre-colonial administration of northern Nigeria were found to have contributed to the factors delaying achieving full autonomy by the local governments in Nigeria.

Pragmatic Reform Measures to tackle Fiscal Challenges facing Askira/Uba Local Government

The study found out that the existence of State-Local Government Joint Account as enshrined in section 162 (6) of the 1999 Constitution as amended, allow for effective fiscal administration and development at the grassroots. The study also found out that improved financial management and revenue diversification are factors that can address some of the fiscal challenges faced by Askira/Uba Local Government Council. Cost efficiency measures and enhanced budgeting processes as well as strengthening monitoring and evaluation, capacity building, collaboration and partnerships were also found to be remedies for the fiscal challenges faced by Askira/Uba Local Government Council as well as the local government system in Nigeria.

CONCLUSION

Based on the findings, there is need for financial independence and autonomy for local government, revenue generation and allocation, budgeting and expenditure, accountability and transparency as ethics of governance, and efficiency and effectiveness are factors that established and showcases the close relationship between administration of fiscal federation and local government autonomy in Nigeria. The study also concluded that limited fiscal transparency laws, and regulations in Nigeria's fiscal federalism, complex fiscal federalism structure, revenue leakages and informal economies, corruption and fraudulent practices, inadequate public participation and awareness, political interference and patronage, insufficient fiscal monitoring and oversight, lack of administrative leadership, political capacity and training are factors responsible for lack of transparency and accountability in Askira/Uba local government.

More so, the study also concluded that inadequate technology and information system, inadequacies on the part of legal framework and regulations, centralized control and discretionary powers of the federal and state governments respectively, lack of public awareness and participation in politics and the historical influence of centralization of power most especially since the pre-colonial administration of the northern region were the factors responsible for the difficulty in granting full autonomy for local governments in Askira/Uba Local Government to effectively perform its functions.

RECOMMENDATIONS

The study made the following recommendations based on the findings;

- i. **Strengthen Anti-Corruption Measures:** To combat corruption, it is essential to implement robust anti-corruption policies and establish independent bodies to oversee local government activities. These bodies should have the authority to investigate and prosecute corruption cases impartially. Additionally, the strict enforcement of anti-corruption laws with appropriate penalties for offenders will act as a deterrent against corrupt practices.
- ii. **Improve Financial Management System:** The development and implementation of comprehensive financial management systems are crucial in reducing revenue leakages. Regular audits and transparent financial dealings. This will involve training local government staff on best practices in financial management and ensuring that financial records are accessible for public scrutiny.
- iii. **Encourage Transparency and Accountability:** Adopting open government practices is crucial for enhancing transparency. This includes the publication of government budgets, expenditures, and project statuses. Utilizing digital tools and platforms can make this information easily accessible to the public, fostering a culture of openness. Additionally, implementing mechanisms for regular public feedback will help ensure accountability.

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