



## Sources of Funding Local Governments in Nigeria and Republic of Guinea

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### Abstract

Across the Globe, local government system played an important role in the administration of local governance through their responsiveness in the development of local areas in a way and procedure associated with maintaining their locality, to improve the standard of living for the citizenry and to ensure the system of governance is controlled by them (populace). However, it appears that sources of funding are the basic obstacles confronting local government in providing social services to the citizenry within their jurisdiction. The broad objective of this study was to assess the interaction between local governance and social service delivery in Nigeria and Republic of Guinea while the specific objectives were to evaluate the sources of funding social service delivery for local governance in Nigeria and the Republic of Guinea. This study therefore compared and examined the both statutory and non-statutory sources of local governance in the delivery of developmental social service in Nigeria and Republic of Guinea. Data were obtained from both primary and secondary sources. Data gathered were analyzed using descriptive and content analysis. The study revealed that local licenses and fines (49.4%), special transfer (43.3%), and property tax (39.9%) were the prominent statutory sources of revenue in respect of Nigeria, while special transfer (67.8%), monthly allocation (60.5%), and property tax (58.8%) were the prominent statutory sources of revenue in the Republic of Guinea. The non-statutory sources frequently used in Nigeria were commercial ventures (70.3%) and grant from federal government (61.2%), while, grant from central government (56.3%) and commercial ventures (48%) were prominent in Republic of Guinea. The study concluded that sources of funding have significant impact on the provision social service delivery by the local governance in Nigeria and Republic of Guinea.

### Keywords

Local government, Statutory source of funding, Non-statutory source of funding, Nigeria, Republic of Guinea

### INTRODUCTION

Local council across the globe is the ultimate agency for mobilizing citizens and management of resources for rural development under the new system, local administrations are better able to mobilize, direct, and coordinate people's activities in rural development. Elaborating on the above definition, being a tier of government, a local government is now different from what it was when placed under s ministry of department with limited responsibilities and evidenced by fiscal and administrative independence, subject only to the requirement of state law and supervision" (Blair, 1964 cited by Ahmad & Giorgio, 2006; Shiyabade, 2017).

As the government closest to the people, Alderfer (1964), Appadorai (1975) and Shiyabade (2020), defines local government as "government by popularly elected bodies charged with administrative and executive duties in matters

concerning the inhabitant of a particular district or place". Similarly, Orewa (1991), sees it as "the lowest unit of administration to whose laws and regulations, the communities, within a geographical area and with common social and political tiers, as subject". Tarr (1983) describes it as "that part of government which has the highest profile to the street" and this assertion no doubt places council government governance platform closer to the grassroots in any political system.

Adeyeye (2016) conceptualizes the third tier of government as generally referring to the local government as a component of the whole governance structure of a country governed by an independently elected representative body and constitutionally submissive to the state authority with economic right to possess property within a territorial limit, populated by people of common interest and tradition.

Rebson, Whalen and Gomme (1997), seem to emphasize independence whereas the local government is not totally independent of the central, state and regional governments. It only enjoys relative autonomy due to the division of roles for service provision at various levels of government. While Olowu's definition attempts to essentially distinguish local government from other forms of governments, the attributes are not sufficient in itself because not all government provide the opportunity for citizen's participation in governance especially through the electoral process. Mobilisation of citizens for political participation is not limited to local government. A major pitfall in Meyer's conception is that it assumes that only democratic regime operates local government system without taking a look at many undemocratic dispensations operating local government modules.

### **Local Government System in Nigeria**

The position of local government in Nigeria has been subject to different interpretations (Ajayi, 2000; Shiyabade, 2017). Prior to 1976, local governments were merely decentralised units of regional and state governments, without constitutionally defined functions (Fajingbesi, et. al., 2004). In the 1999 constitution, the federal status of Nigeria with its component units federal, state and local governments were recognized as possessing authority and jurisdictional autonomy. Hence, an analysis of issues on local government status can be done with Section 7 of the 1999 constitution, which provides for their existence. This Section of the constitution equally provides the legal backing for local government democratic operation as catalyst for rapid and sustainable development at the grassroots. Agbakoba (2004), describes the local government as "a political administrative unit empowered by law to administer a specific locality" while Shiyabade, et al. (2020), holds that it is "the governing body of such an entity elected or otherwise selected to take care of the local affairs and needs of their locality."

Thus, local government, as third tier of government has both legislative and executive functions within its territory. The 1999 Constitution (as amended), explicitly states that such relationship, assign responsibilities and fiscal power to each tier of government, and recognizes the local government as the lowest level of government in Nigeria.

In other words, the constitution did not envisage a situation where the local governments are run by officials that are not elected by the people at the grassroots. Hence, the creation of local government caretaker councils, as commonly practiced in Nigeria today is an attempt towards upgrading the forces of state governors, as opposed to the notion of taking government closer to the populace for grassroot participation (Fatile & Adejuwon, 2009).

Local government in Nigeria began amid the British rule governed through unconventional rulers in undemocratic ways. Over the years, steps were taken to democratize local government by making it more receptive to the people at the grassroots (Onor, 2005; Shiyabade, 2017). The inability of local government to carry out envisioned roles has generated criticism and debate on the relevance of this tier of government.

The first issue here is the propriety of local government spending. Notably, the arrangement of fiscal obligations in Nigeria is to a large extent at par with the financial standards of fiscal federalism and regular practice by decentralized nations globally. A broad economic hypothesis of financial federalism states that the arrangement of administrations ought to be distributed to the least level of government based on the rate of expenses and advantages, to give benefits to the populace.

These have wider implications ranging from the incapacitation of the local governments in its responsibilities and disregard for the needed approach to development. Today, most state Governors violates the constitution especially on the issue of conducting of local government elections. To this end, most local government councils in Nigeria are administered by caretaker committees whose allegiance dovetails to the beck and call of their benefactors with impunity. This deliberate un-democratisation of local government councils by state governments is tantamount to the basic ideals of democracy. The 2014 report of NULGE reviewed that just 9 states out of the 36 states in Nigeria installed elected local councils, and later increased to 21 states in 2017. In addition, the selection of ad-hoc committees to administer local government councils indicate constitutional lacuna resulting in inefficient service delivery, failed poverty eradication project and insecurity (Adeyemo, 2017; Shiyabade, et al. 2020).

### **Role of Local Government in Providing Social Service Delivery in Nigeria**

Local Administration, as a term has been discussed in this study but attempt was made to offer clear definitions in line with service delivery. Local government therefore entails a governance structure empowered by the state government to administer local unit. Similarly, International Development Department (2002) affirmed that the world over today, reconfiguration of power and authority in favour of local government council is gaining popularity due to the belief that local needs and aspirations are achieved with available resources in local council. Therefore, public administration is seen as arrogating more power to local council in order to improve service delivery at the grassroots.

Service administration has been appraised from various quarters but in Community Development Foundation (CDF). It summarized service delivery as the role voluntarily carried out by community organization to ensure specialized utilities, instrumentality of contract agreements and public funding that is driven by transparency accountability. Local governments are seen the world over as special level of governance that provide essential services to the grassroots due to the strategic position of local government to the grassroots.

Health services, local employment and community based economy project are promoted within the grassroots. Through service delivery is subdivided among levels of government, certain constraints exist. These constraints could be explained in line with the belief that any organization considered closest to the grassroots is in the best position to render required services to the grassroots. Hence, local government is expected to be responsible and responsive to local communities especially in area of service delivery. According to Ola and Tonwe (2009) "Local government exists to provide services up to a standard measured by a national inspectorate".

The 1976 guideline for Local Government Reform in Nigeria expect local council authority to provide adequate services and developmental programmes that reflect a representative local council. In Nigeria, administration of local affairs by the council is seen as a platform for mobilizing people and resources at the grassroots, and management of several local demand and needs (Aghayere, 2010; Shiyabade, 2017; Shiyabade, 2020).

### **Tiers of Government in the Republic of Guinea**

The Republic of Guinea is a unitary nation with a level of decentralization regime. Decentralization procedure began in 1986, in the nation that acquired an exceedingly centripetal system from the time of imperialism (Smith, 1985; Omamo, 1995). After promulgation of the Fundamental Law of 1991, later altered by the 2001 Constitution, the Guinea administrative divisions now include regions, *prefectures*, *sub-prefectures*, and districts. The Republic of Guinea comprises eight regulatory regions. Every region is led by a Governor, as a representative of the State within the region (Aberg & Pascal, 1990; Sadjo, 2017).

Every region is subdivided into *prefectures*. Due to the difference in administration that took place in 1984, the new regime set up a multi-party vote system allowing the populace a more extensive involvement in the political choices that affect them. This new setting affords the Government the opportunity for institutional reformations.

Decentralization in this regards ensures that public decision and usage of strategies are adequate, more participatory, and mindful, in reaching the people's aspiration (Aberg & Pascal, 1990; Sano, 2016; Sajo, 2017). Thus, a major component of decentralization is to convey state administration closer to its constituents by encouraging grassroots participation. Local authorities include urban regions and local communities. The Republic of Guinea have 38 urban regions, of which 5 are situated within the city of *Conakry*. These urban districts are subdivided into neighborhoods (330 in all). Within local communities, towns are divided into districts.

However, the city through decentralized in structure tend towards dictatorial arrangement for regions under it. Thus, eight of every thirty-three (8/33) *Prefectoral Development Councils* (PCDs) have been set up. Also, political capital of the nation, *Conakry*, has been upgraded to an uncommon status. It is now referred to as "*Conakry Special Zone*", the city is at the same time a local district as well as decentralized region (Smith, 2001; Omamo, 1995).

As a local region, *Conakry* is subdivided into five urban regions. The mayors of these urban districts constitute part of the city board. The city chamber comprise delegates from various urban districts (five agents for each urban region), and selected delegates from economic and social sector. The board has a four-year order. The *Conakry* official is a representative, designated by means of announcement by the President of the Republic. In regulatory terms, *Conakry* has its own administrations supported by decentralized administrations of the state, hence, is thought to be an inter-city structure. Its organization consolidates decentralized administrations of the state and possesses self – administrations for service delivery (Aberg & Pascal, 1990).

Local councils consist urban districts and local communities. Guinea has 341 local councils categorized into 38 urban councils, of which five are situated within the city capital. These urban regions are further subdivided into neighborhoods. A neighborhood government code was approved in 2006, but their usage was not enforced (Sadjo, 2017). *Conakry* assumed an exceptional status, and is subdivided into urban regions, with each one of them having a chairman, notwithstanding the fact that the city official is a representative selected by the President of the Republic of Guinea.

### **Local Government Administration in the Republic of Guinea**

Council governments (especially at the region level) are the same irrespective of the location within urban or rural communities. Their duties, capacities and obligations are expressed in the Local Governments Code of Conduct. The specific duties include: administrations (registry administrations, community police and local healthcare); social facilities and transport (feeder roads upkeep, sewerage administration, and etc.); cleanliness and sanitation (consumable water system, allocation, environmental assurance, and etc.); social administrations (literacy advocacy, socio-cultural administrations, primary healthcare and support services, basic schools administration and maintenance); economic administrations (building and upkeep of local markets and sightseers destinations); community development and urban management. Guinean districts are not totally viable due to the absence of legitimate acts to uphold them, as well as lack of human and materials resources. They represent about 0.8% of the total public consumptions, equivalent to 0.2% of the national GDP. The Guinean council governments enjoy a minute portion of the total GDP, this reflects the challenges the councils face in fulfilling their assigned obligations (John & Rupak, 2008; Sano, 2016; Sadjo, 2017).

These challenges arose partly from the fragmented arrangement by government in listing important needs of the communities (basic education, community health, and feeder roads support services) and allocation of scarce revenue. The obligations of urban regions as contained in legal documents are not completely executed due to deficiency in economic and human resource (Ba, Bintou, & Benoit, 1989). Assigning duties between the local government and the prefectures is, to the degree that, those in the prefecture and those appointed to the local council, understood their obligations and jurisdictions, as well as have required resources to meet them (Aberg & Pascal, 1990; Kaongo, 2015). Jurisdiction code sets basic duties and responsibilities to be exchanged. These obligations are observed by the role of selected members of the local councils and appointed executives in the Guinean local government. Enactment of laws is almost non-existent as officials are not in possession of the legal document which in most cases are written in French (Ba, Bintou, & Benoit, 1989). Local authorities are also inadequately educated on assignments relating to their posts. This frames the base of numerous contentions in regards to obligations and powers between local councils and agents of the state. These contentions by and large end with the renunciation of one of the questioning gatherings because of the non-appearance of a structure for discourse and coordination between the areas, *prefectures* and local chambers (Gellar, Groelsema, Kante, & Reintsma, 1994).

### **Political Structure and Leadership of Guinean Local Government**

The structure must be elected into the CRDs before its set up and operation at the local level. It does not permit the exercise of NGOs other gatherings or cooperatives and relationships. When decisions on public related programs are taken, the public has no input in the process. Within the provincial regions, the locational gap of the *Communaute Rurale de Developments* from local councils manifest as basic expansions of the State (Gellar, Groelsema, Kante, & Reintsma, 1994). The Republic of Guinea conducted its first elections for communities' councils and urban regions on December 18<sup>th</sup>, 2003 since 1988. The new arrangement was reached because the election voting methods gave different parties avenue to take responsibilities for the first time (Omamo, 1995; Sadjo, 2017).

Council executives are new to undertakings expected of them as local administrators, as such they learn on the job. With the specific goal of maintaining a hitch-free governance at the local level, the Ministry of Territorial Administration and Decentralization reinforced the institutional strength advancing the administration of newly elected council (Sano, 2016). This account for why in mid 2006 and 2007, devotion to the preparation of the new local councils with the specific goals of repositioning them as agent of the masses was undertaken. At the end of the election, councilors in both urban municipals and rural communities realized their term will terminate in four years.

Hence, the local councils are controlled by chosen executives within the ambits of the law and urban based local government consist agents of the people and delegates representing socio-economic sector (Horst, Caroline, Dalbir, & Suresh, 2005).

### **THEORETICAL REVIEW**

The Democratic Participatory School of Thought is of the view that the local government is essential in promoting democracy and support at the grassroots level. This view is based on attempts to legitimize the process for neighborhood government due to its role in encouraging grassroots participation through responsiveness, responsibility and control (Gboyega, 1987). Neighborhood government is free organization that gives political instruction to individuals with interest in leadership. The school holds that neighborhood governments exist to actualized the vote-based system and to manage the cost of political self-government, training and socialization (Ola, 1984; Chukwuemeka, et. al., 2014).

The principles of the school are that neighborhood governments are made with a specific end goal to energize participatory vote based system and fill in as preparing ground for enlistment of pioneers, give channel of self-government and political training at grass root levels. Chukwuemeka et al., (2014) suggest that the possibility of nearby government is unpredictably associated with a philosophical pledge to vote based interest in the legislative issues and self-representation at the grassroots level. A critical aspect of this popularity is the open door it gives for political action and social collaboration. Such gathering teaches the standards of majority rules system like: race or determination of neighborhood government councils and sheets, open verbal confrontations, weight and intrigue bunch exercises, and network activation.

The school models John Stuart Mills' utilitarianism where that the great type of government was illustrative government because it advanced freedom, fairness, and clique; and influenced men to look past their intrigues; perceive and advanced political training, cooperation and correspondence (NOUN, 2012; Makinde, Hassan, & Olaiya, 2016; Shiyabade & Alako, 2023).

John and Rupak (2008) argue that the most ideal routine in respect to dominant part runs framework is the impacts conceivable outcomes of state or national vote based organization. They also agreed that vote based framework should begin at the local government level and if the dominant part lead structures and characteristics are not developed at this level, they would be missed elsewhere and as well limit building project to two-dimensional.

Dada (2010) adds that the cooperation of subjects in administration especially those at the grassroots level is influenced within the system of neighborhood government. In any case, whether local government advances sectional premium, political training and additionally responsibility depend on the course of action within the political system. Government responsiveness is enhanced because neighborhood agents in the best position to determine the people's needs and how best to meet them financially. Sharpe (1970) and, Shiyabade and Esan-Atanda (2024) argued that nearby government serves as political instructor and suggests ways of handling legislative issues through self-government.

## METHODOLOGY

The study adopted descriptive research design. Primary and secondary sources of data were utilized for the study. Primary data were collected through administration of questionnaire and conduct of interviews. A sample frame of 2034 (1663 in Nigeria and 371 in Republic of Guinea) consisting of senior officers (GL 7-17 in Nigeria) of the selected Local Government Areas (LGAs) in Nigeria and Republic of Guinea (RG) were used for the study. The selected departments were Administration, Education, Health and Water, Safety and Environmental Sanitation of the nine and eight selected LGAs in Nigeria and RG respectively. In all, 812 (441 in Nigeria and 371 in RG) copies of questionnaire, covering 40% of the sample frame were administered. In addition, interviews were conducted on 17 Chairmen/representatives (nine in Nigeria and eight in RG) of the selected LGs in the two countries. Data collected were analysed using frequency distribution, percentages and mean value as well as content analysis methods.

## ANALYSIS OF DATA

To empirically assessed the determining factors sources of funding social service delivery for local governance in Nigeria and Republic of Guinea. The estimation techniques were employed with Qualitative Comparative Analysis (QCA). QCA is particularly useful in comparative research and when using cross-national data as it is the case with this study. The QCA analyst interprets the data qualitatively whilst also looking at causality between the variables.

This section presents findings from the survey conducted on frequency of revenue sources accruable to local councils for providing social services at the grassroots level. This is aimed at identifying sources of revenue that form larger part of revenue generated by councils, and provide empirical information on revenue drive of local council in both Nigeria and Republic of Guinea. Frequency scale was used to measure perception of local administrators on which source of revenue exert more impact on revenue drive of local councils. The measurement is sub-scaled into: never (0), rarely (1), sometimes (2), regular (4). Responses from respondents on identified sources of revenue were converted into percentage to draw inferences. A t-test independent was used to determine how significant is the difference in the mean response on sources of revenue to local council in Nigeria and Republic of Guinea, p-value is significant at 0.05. The legally defined sources of revenue – statutory sources to local government – were subjected to opinion of the local councils' staff.

Monthly allocation from central government was a statutory variable in the survey conducted in Nigeria and Republic of Guinea. Respondents reaction shows that monthly allocation from federal (central) government is rarely a source of revenue to local council in Nigeria to the tune of 45.2%. This result was supported by a mean ( $\bar{x}$ ) of 1.75, which is an indication that federal allocation to local council in Nigeria is not a good source of revenue. In the Republic of Guinea, allocation from the central government is a regular source of revenue according to 60.5% of the respondents. This result was verified by mean ( $\bar{x}$ ) of 3.06. This implies that central allocation gets down to local council in Guinea, unlike what obtains in Nigeria. The inferential result of t-test showed that the difference in mean response on how allocation from federal government serves as statutory source of revenue in Nigeria and Guinea is not significant (p-value > 0.05).

Allocation from state (regional) government is sometimes available for local council in Guinea as reported by 49.8% of the respondents, while in Nigeria is rarely available for local government according 45.2% of the respondents. The responses from survey in Guinea and Nigeria weighted an average of 1.78 and 1.23 respectively. Output from inferential analysis showed that there is significant difference in the mean response on state-given (regionals) allocation as a source of revenue to local council in the countries (p value > 0.05).

Special transfer from federal (central) and state (regional) governments sometimes serves as statutory revenue to councils at the grassroots. A position was taken by 43.3% of the respondents from Nigeria, and statistically supported by mean ( $\bar{x}$ ) of 1.37, indicating that special transfer is not a regular source of revenue to the local governments in Nigeria. A similar result was obtained from analysis of data gathered in Guinea wherein 67.8% of the respondents rated special transfer as a 'sometimes' source of revenue. The mean ( $\bar{x}$ ) of 1.84 indicated that special transfer is not a consistent source of revenue in the country. The difference in the respondents view in Nigeria and Republic of Guinea is not significant (p value > 0.05). Therefore, special transfer from federal and state government is not a regular statutory source of revenue to local council in the two countries.

Contingency fund from central and state government is rarely explored at the local level in both Nigeria and Republic of Guinea. The response rates showed that 52.1% and 56.7% of the reactions received in Nigeria and republic of Guinea respectively indicated that contingency fund is a rare source of fund to local council. The mean ( $\bar{x}$ ) of 1.30 and 1.10 were respectively produced for Nigeria and Republic of Guinea. The difference in the direction of responses gathered is not significant (p value 0.05). The result indicated the degree at which contingency fund serves as source of revenue to councils is minimal, and similar in the countries under study. This is as a result of the nature of purpose to which such fund can be applied.

Another variable tested is Special Development Fund (SDF). The result showed that 57.9% of the respondents in Guinea indicated that Special Development Fund is sometimes release to local council. The mean statistics ( $\bar{x}$ ) of 2.33 confirmed this outcome. On the other side, reactions from Nigeria indicated a downward responses from respondents. 53.6% of the respondents rated special development fund as a rare source of fund at the local government level. This outcome produced mean ( $\bar{x}$ ) of 1.38. This result fairly assumed a level of difference in the application of Special Development Fund in the two countries. However, inferential statistics obtained showed no significant difference (p value > 0.05) in mean response of the respondents. This implies that special development fund is underutilised in the administration of local governance in Nigeria and Republic of Guinea.

Another statutory source of revenue is local incenses and fines. At the end of the survey, majority of the respondents in Nigeria and Republic of Guinea reacted that local councils sometimes explored local licenses and fines to finance their programmes. This was supported by 49.3% and 50.6% of the respondents from Nigeria and Guinea respectively. Mean ( $\bar{x}$ ) of 2.66 and 2.22 were computed for Nigeria and Guinea in that order. This indicated a strength of difference in the measurement subscale of the variable, which means that the degree at which the two countries sometimes collect local licenses and fines might not be the same. This was further ascertained by inferential result ( $p$  value  $< 0.05$ ).

Also, property tax, a statutory source of revenue available to local council, was subjected to the view of the respondents. Reacting to this, 39.9% of the respondents from Nigeria submitted that property tax sometimes generate revenue that could be applied to finance the local council estimate. This result produced mean ( $\bar{x}$ ) of 1.59. Whereas survey trend on application of property tax as a statutory source of revenue to local councils in Guinea indicated that 58.8% of the respondents reported property tax as regular source of revenue to local councils in Guinea, and generated a higher mean statistics of 3.09. Inferential output confirmed the significant difference ( $p$  value  $< 0.05$ ) in the mean response of the respondents, on the use of property tax as a statutory source of revenue for local councils in both Nigeria and Republic of Guinea.

**Table 1** Statutory Sources of Revenue at Local Government in Nigeria and Republic of Guinea

Items (Revenue sources)	Responses	Country						Total	p value
		Nigeria			Guinea				
		f	%	$\bar{x}$	f	%	$\bar{x}$		
Monthly allocation from central government	Never	24	9.1		0	0.0		24	4.8
	Rarely	119	45.2		36	15.5		155	31.3
	Sometimes	71	27.0	1.75	56	24.0	3.06	127	25.6
	Regular	49	18.6		141	60.5		190	38.3
	<b>Total</b>	<b>263</b>	<b>100.0</b>		<b>233</b>	<b>100.0</b>		<b>496</b>	<b>100.0</b>
Monthly allocation from state/regional government	Never	72	27.4		24	10.3		96	19.4
	Rarely	119	45.2		63	27.0		182	36.7
	Sometimes	42	16.0	1.23	116	49.8	1.78	158	31.9
	Regular	30	11.4		30	12.9		60	12.0
	<b>Total</b>	<b>263</b>	<b>100.0</b>		<b>233</b>	<b>100.0</b>		<b>496</b>	<b>100.0</b>
Special transfer from central/state/regional government	Never	45	17.1		17	7.3		62	12.5
	Rarely	95	36.1		40	17.2		135	27.2
	Sometimes	114	43.3	1.37	158	67.8	1.84	272	54.8
	Regular	9	3.4		18	7.7		27	5.4
	<b>Total</b>	<b>263</b>	<b>100.0</b>		<b>233</b>	<b>100.0</b>		<b>496</b>	<b>100.0</b>
Emergency (Contingency) fund from central/state/regional government	Never	27	10.3		52	22.3		79	15.9
	Rarely	137	52.1		132	56.7		269	54.2
	Sometimes	96	36.5	1.30	36	15.5	1.10	132	26.6
	Regular	3	1.1		13	5.6		16	3.2
	<b>Total</b>	<b>263</b>	<b>100.0</b>		<b>233</b>	<b>100.0</b>		<b>496</b>	<b>100.0</b>
Special Developmental Fund	Never	30	11.4		24	10.3		54	10.9
	Rarely	141	53.6		8	3.4		149	30.0
	Sometimes	73	27.8	1.38	135	57.9	2.33	208	41.9
	Regular	19	7.2		66	28.3		85	17.1
	<b>Total</b>	<b>263</b>	<b>100.0</b>		<b>233</b>	<b>100.0</b>		<b>496</b>	<b>100.0</b>
Local licenses and fines	Never	12	4.6		22	9.4		34	6.9
	Rarely	15	5.7		30	12.9		45	9.1
	Sometimes	130	49.4	2.66	118	50.6	2.22	248	50.0
	Regular	106	40.3		63	27.0		169	34.1
	<b>Total</b>	<b>263</b>	<b>100.0</b>		<b>233</b>	<b>100.0</b>		<b>496</b>	<b>100.0</b>
Property tax	Never	32	12.2		0	0.0		32	6.5
	Rarely	99	37.6		20	8.6		119	24.0
	Sometimes	105	39.9	1.59	76	32.6	3.09	181	36.5
	Regular	27	10.3		137	58.8		164	33.0
	<b>Total</b>	<b>263</b>	<b>100.0</b>		<b>233</b>	<b>100.0</b>		<b>496</b>	<b>100.0</b>

$\bar{x}$  = mean, f = frequency, % = percentages

Source: Field Survey, 2023

Non-statutory sources of revenue, such as commercial ventures, investment in agribusinesses, grant from international bodies, grants from state (regional) government and grants from federal (central) government, were all variables tested. On commercial ventures, 70% of the respondents in Nigeria believed that this source of revenue is sometimes exploited by the local councils in Nigeria, and reported a mean ( $\bar{x}$ ) of 1.91 while 42.1% of the respondents in Guinea reported that commercial ventures is rarely a source of revenue, with mean ( $\bar{x}$ ) of 1.15. Inferential statistics also indicated that the difference in the mean response of the respondents was significant ( $p$  value  $< 0.05$ ).

Investment in agribusinesses is sometimes employed as source of revenue at the local government level in Nigeria. This reaction was made by 36.5% of the respondents with mean ( $\bar{x}$ ) of 2.20, while the trend recorded in Guinea showed a more negative reaction, 54.1% of the respondents labeled investment in agribusiness as a rare source of revenue to the local council. The difference was statistically significant ( $p$  value  $< 0.05$ ). This inference supported that investment in agriculture business as a source of revenue to local council is more prominent in Nigeria than Guinea.

The utilisation of grants from international bodies as source of revenue to local council in Nigeria and Republic of Guinea is fairly different. In Nigeria, majority of the respondents saw this source as not accessible with 54.0% response rate. This variable has lowest mean ( $\bar{x}$ ) value of 0.79. Whereas in Guinea, grants from international organisation is seen as a rare source of fund to local council by 36.1% of the respondent ( $\bar{x} = 1.36$ ). Inferential output suggested that the level of difference in the mean response of the entire respondents was significant ( $p$  value  $< 0.05$ ). This means that despite the rare utilisation of grants from international bodies in Guinea, it is still more accessible compared to its non-accessible nature among local councils in Nigeria.

Grants from regional (state) government is sometimes an accessible source of revenue at the council level in Nigeria. This was supported by the majority – 40.7% of the respondents. This came with mean ( $\bar{x}$ ) of 1.35, indicating a lower centrality of responses distribution. On the other side, the majority, 45.9% of the respondents reported this variable as a rare source of revenue in Guinea's local council system ( $\bar{x} = 1.58$ ). The degree of differentials in the mean response of the entire respondents was not significant ( $p$  value  $> 0.05$ ), indicating that grants from regional (state) government in Nigeria and Republic of Guinea is but not a prominent source of revenue to local councils.

Grants from federal (central) government is sometimes accessible to local council in Nigeria and Guinea, but at different degree of responses. A response rate of 61.2% and mean of 1.81 were recorded in Nigeria, while a response rate of 50.6% and mean ( $\bar{x}$ ) of 1.94 supported the outcome observed in Republic of Guinea. The inferential computation showed that the difference noticed in these outcomes was significant ( $p$  value  $< 0.05$ ), indicating that grants from federal (central) government is fairly prominent in Nigeria compared to its accessibility in Republic of Guinea.

**Table 2** Non-Statutory Sources of Revenue at Local Government in Nigeria and Rep. of Guinea

Items (Revenue sources)	Responses	Country						Total		p value
		Nigeria			Guinea			f	%	
		f	%	$\bar{x}$	f	%	$\bar{x}$			
Commercial ventures	Never	9	3.4		66	28.3		75	15.1	<b>0.000</b>
	Rarely	48	18.3		98	42.1		146	29.4	
	Sometimes	185	70.3	1.91	53	22.7	1.15	238	48.0	
	Regular	21	8.0		16	6.9		37	7.5	
	<b>Total</b>	<b>263</b>	<b>100.0</b>		<b>233</b>	<b>100.0</b>		<b>496</b>	<b>100.0</b>	
Investment in Agribusinesses	Never	18	6.8		50	21.5		68	13.7	<b>0.006</b>
	Rarely	70	26.6		126	54.1		196	39.5	
	Sometimes	96	36.5	2.20	39	16.7	1.18	135	27.2	
	Regular	79	30.0		18	7.7		97	19.6	
	<b>Total</b>	<b>263</b>	<b>100.0</b>		<b>233</b>	<b>100.0</b>		<b>496</b>	<b>100.0</b>	
Grants from international bodies	Never	142	54.0		56	24.0		198	39.9	<b>0.000</b>
	Rarely	79	30.0		84	36.1		163	32.9	
	Sometimes	30	11.4	0.79	69	29.6	1.36	99	20.0	
	Regular	12	4.6		24	10.3		36	7.3	
	<b>Total</b>	<b>263</b>	<b>100.0</b>		<b>233</b>	<b>100.0</b>		<b>496</b>	<b>100.0</b>	
Grants from regional (state) government	Never	59	22.4		16	6.9		75	15.1	<b>0.158</b>
	Rarely	82	31.2		107	45.9		189	38.1	
	Sometimes	107	40.7	1.35	90	38.6	1.58	197	39.7	
	Regular	15	5.7		20	8.6		35	7.1	
	<b>Total</b>	<b>263</b>	<b>100.0</b>		<b>233</b>	<b>100.0</b>		<b>496</b>	<b>100.0</b>	
Grants from federal (or central) government	Never	21	8.0		8	3.4		29	5.8	<b>0.000</b>
	Rarely	57	21.7		71	30.5		128	25.8	
	Sometimes	161	61.2	1.81	118	50.6	1.94	279	56.3	
	Regular	24	9.1		36	15.5		60	12.1	
	<b>Total</b>	<b>263</b>	<b>100.0</b>		<b>233</b>	<b>100.0</b>		<b>496</b>	<b>100.0</b>	

$\bar{x}$  = mean, f = frequency, % = percentages, p value is significant @0.05

Source: Field Survey, 2023

## DISCUSSION OF FINDINGS

This section goes through the quantitative and qualitative analyses that was done in this study in more detail. It also compared the findings of the study to previous research on sources of local governments funding in Nigeria and the Republic of Guinea, particularly statutory and non-statutory sources, in order to meet the stated goal.

On the objective, monthly allocation from central/federal government was examined as a statutory variable in the survey conducted in Nigeria and Republic of Guinea. This study revealed that monthly allocation from federal government is rarely a source of revenue to local council in Nigeria, with 45.2%. While, the claim in Republic of Guinea showed that 60.5% allocation from the central government is a regular source of revenue. This is not a strange

phenomenon across African Countries. Examples abound across the length and breadth of Africa. Tanzania being a decentralised unitary state has undergone several local government reforms because local government in the country lacks a strong and robust council, and it is denied its financial autonomy and authority to deliver good social service to its people. This has resulted in lack of political and financial dependence on higher levels of government (Ndunguru, 2008; Osimen, *et al.*, 2015). In Kenya, local authorities have developed into important administrative, institutional and governance structures, controlled by the Local Government Act; this established and, council collect monthly allocation from upper level governments to perform several functions, and local councils have a specific function to mobilize resources and provide social services within their capacity (Nico, 2008; Cannon, 2009; Shiyabade & Esan-Atanda (2024).

Extant studies have shown that the issues of sources (Statutory and Non-Statutory) of funding social service delivery by local governance in Africa have been addressed from various system of government with different perspectives across Africa. A study of source of funding is premised on a pragmatic concern to experiment what has succeeded elsewhere (Wolde-Rufael, 2008). Service delivery is summarised as the role voluntarily carried out by community organisation to ensure specialised utilities, instrumentality of contract agreements and public funding that is driven by transparency and accountability of the managers of local authority in South Africa (Kaongo, 2015). Upper levels of government takeover financial allocation, taxes, and funding accruable to local government and refuse to conduct elections as stipulated by law of the land (constitution). However, this study also confirmed that special transfer from federal (central) and state (regional) governments sometimes serve as statutory revenue to councils as noted 43.3% of the respondents in Nigeria, while 67.8% in Guinea rated special transfer as a sometimes source of revenue to local councils. This means that special transfer is not a regular source of revenue to the local governments in Nigeria while it is also major sources of revenue to local authority in Republic of Guinea.

Specifically, this study evaluated the sources of funding local governance in term of social service delivery in Nigeria and Republic of Guinea. On the non-statutory matter, some assertions were raised and the study showed that commercial ventures as source of revenue is sometimes exploited by the local councils in Nigeria, with 70% affirmed this, while 42.1% of the respondents in Guinea reported that commercial ventures is rarely a source of revenue. Existing literature have showed that local government does not invest much in commercial activities or business which can bring internally generated revenue to the local council in Republic of Guinea (Sadjo, 2017; Daba, 2018). Also, this is not to say that local government does not have areas which serves as sources of income under non-statutory. It was observed in Umami (2016) and, Shiyabade and Alako (2023) asserted that local governance need supplementary financial power to execute projects that will make life easier for citizenry.

The study also revealed that grants from state government is sometimes accessed as a source of revenue to local council in Nigeria, with 40.7% affirmed this. However, 45.9% claimed that grant from regional government is a rare source of revenue in Guinean local council system. This means that grants from regional (state) government in Nigeria and Republic of Guinea is not a prominent source of revenue to local councils. Furthermore, Aberg and Pascal (1990), Bello-Imam (2010), Ukonga (2012), Adeyemi (2013), Agba, Ogwu and Chukwurah (2013), Umami (2016) and Daba (2018) argued that for effective delivery of social service by local council, the authority of local council needs to explore more Internally Generated Revenue in order to execute social services to their people.

## SUMMARY AND CONCLUSION

The findings showed that statutory and non-statutory sources of funding social service delivery by local governance in Nigeria and Republic of Guinea. The study revealed that monthly allocation from federal (central) government is rarely a source of revenue to local council in Nigeria, with 45.2% affirmation while in Republic of Guinea, allocation from the central government is a regular source of revenue, with 60.5% respondents affirming this claim. However, the central allocation gets down to local council in Guinea, unlike what obtains in Nigeria. Also, existence of special transfer from federal (central) and state (regional) governments were inquired as statutory revenue to councils. The study also showed that statistically Nigeria had 43.3%, with mean ( $\bar{x}$ ) score of 1.37, while Republic of Guinea had 67.8%, with mean ( $\bar{x}$ ) value of 1.84. This means that there exists special transfer even though is not a regular source of revenue to the local governments in Nigeria, while, in Guinea, special transfer is not a consistent source of revenue in the country.

Furthermore, the study showed that non-statutory sources of funding local governance in terms of social service delivery in Nigeria and Republic of Guinea was also evaluated. Specifically, commercial ventures are source of revenue sometimes exploited by the local councils in Nigeria, with 70% affirmation, while 42.1% of the respondents in Guinea reported that commercial ventures are rarely a source of revenue. This is an indication that Nigerian local government involves in commercial ventures than Guinea. The study also revealed that grants from state government is sometimes accessed as a source of revenue to local council in Nigeria, with 40.7% affirmation. But, 45.9% claimed that grant from regional government is a rare source of revenue in Guinean local council system. This means that there exists grants from regional (state) government in Nigeria and Republic of Guinea, even though it is not a prominent source of revenue to local councils.

## RECOMMENDATIONS

In respect of the findings from the study, the following policy recommendations were offered on more effective and efficient utilisation of sources of funding at local level.



- a) To minimize over-reliance on allocation from the federal/central/regional/state government account, local governments should pay more attention to internally generated revenue as the case in the study countries. In other word, central/federal government should allow the local councils in the countries to have control over their internally generated revenue.
- b) Both formal and informal (NGOs, local and international bodies) organisations at the local level should share a common vision, which will serve as a driving force for the pursuit of provision of goods and services agenda in the study areas.
- c) Local councils should be encouraged to involve in commercial activities that will bring additional income or revenue to the council account as part of its IGR such as agriculture and mining. These will also strengthen the relevance of the local councils as an arm of government with constitutional responsibilities and recognitions.
- d) Based on the findings of this study, it is recommended that funds should be made available for local governance. Through this, more significant social services will be executed. Also, this will cater for the socio-development and socio-economic needs of people at the local level in Nigeria and Guinea. Furthermore, sufficient monitoring and evaluation mechanisms should be deployed towards ensuring that apportioned funds are appropriately utilised for enhancement purposes.

## DECLARATIONS

The authors of this manuscript have read the journal's policy and have the following competing interests:

### Informed Consent and Ethical Approval

The participants selected in the study gave informed consent and voluntarily participated in the study. There was no harm to the participants and also the Local Government Areas selected in the both countries were given fictional names in order to ensure confidentiality and anonymous of the participants in the countries.

### Conflict of Interest

The paper is co-authorship, the authors state that there is no conflict of interest in any form, the participants selected within the study areas participated voluntarily, the local government selected were given fictional names for ethical reason, and there are data availability for this study.

### Disclosure Statement

No potential conflict of interest was reported by the authors.

### Disclaimer

The views and opinions expressed in this article are those of the authors and do not necessarily reflect the official policy or position of any affiliated agency of the authors.

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