

COMPARATIVE ANALYSIS OF FISCAL STRUCTURE OF LOCAL GOVERNANCE IN NIGERIA AND THE REPUBLIC OF GUINEA

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Abstract

Globally, financial responsibility is given to local governments to empower them to make the citizenry significantly feel the impact of good governance at the grassroots level, democratisation, the enlistment of non-governmental organisations, and related agencies increases grassroots participation with the government but guarantees an improved standard of living. However, the fiscal structure is one of the challenging aspects of local governance in providing social services to the citizenry within their jurisdiction. Therefore, this study compared the fiscal structure of local governance in the delivery of developmental service in Nigeria and the Republic of Guinea. Data were obtained from both primary and secondary sources. Data gathered were analysed using descriptive and content analysis. The study revealed that the fiscal relationship between the local council and state governments appears unproductive, with a cumulative of 64.3%. On the contrary, the fiscal arrangement between the local council and regional government is

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productive in the Republic of Guinea, with 66.1%. The study concluded that the local government's fiscal/financial structure has a significant impact on the transparency and accountability of local governance in Nigeria and the Republic of Guinea.

Keywords: Fiscal/Finance Structure; Local Governance; Local Government; Local Government System; Administration

INTRODUCTION

Globally, empowering the people at the grassroots level, democratisation, the enlistment of non-governmental organisations and related agencies not only increases grassroots participation in governance but guarantees improved standard of living. The African continent's democratisation process ignited hope and ensured that the dividends of democracy are delivered to the people at the grassroots.

Moreover, there is virtual reliance on statutory allocation from the Federation Account at the federal, state and local governments. For the local government in Nigeria, other primary sources of revenue are ten per cent allocation on Internally Generated Revenue from the State Governments, loans and special levies, local rates and fines etc., allowed by the state government (Adeyemi, 2012). There are indications that these resources have not been providing sufficient funds to meet the vast responsibilities of delivering social services (Onah & Okoli, 2006).

One of the factors often mentioned for this inadequate funding is over-reliance on federal allocations, which depends solely on crude oil and gas sales. Due to the volatile nature of oil and gas revenue and its deleterious effects on other revenue sources, local government funding in Nigeria has been more exacerbated.

Whereas Nigeria depends on mineral resources (petroleum products) as its most significant revenue source, the Republic of Guinea boasts a robust agricultural sector. A comparative study of both government's funding sources is premised on a pragmatic concern to experiment with what has succeeded elsewhere (Wolde-Rufael, 2008; Kaongo, 2015). How-

ever, managing its resources without legitimate control or restriction does not allow for adequate monitoring in their projects' execution (basic social amenities) to the people. The people's electoral franchise is expected to deliver maximally now following the successful transition from military to civilian rule in Nigeria and the Republic of Guinea.

Conversely, the Republic of Guinea, as a francophone country within Africa's continent does not have petroleum for export until its recent discovery. In essence, the country's experience and history of bad leadership from successive military administrations ran the economy in ways that led to Guineans virtually migrating to other West African countries. Thus, Municipal Assemblies are the essential fulcrum of local governance. These assemblies are the political and administrative authority within the jurisdiction responsible for collecting taxes and budgets within their locality. Though the Guinean government, through reforms, attempts to improve the financial resources to local councils, this is because the level of governance has not been able to fully render efficient social services to the people at the grassroots level, hence cannot effectively deliver social services due to its weak financial base (Charles, 1989; Shah, 2006a & 2014; United National Development Program, 2009; Sano, 2016).

In Nigeria, just like any other Sub-Saharan states, local government administration could be described as having fallen short of its expected contributions going by the constitution's obligations. Such a position can be buttressed by considering the positive contributions and achievements of local governments in advanced countries (Shah, 2006a-c). As Osaghae (1994) pointed out, local government administration brings governance closer to the people through their diverse expertise and contributions into the processes of governance, most especially by allowing active participation in political processes at the grassroots and fostering a feeling of belonging and satisfaction of their needs and security (Asghar, Ashfaq, & Shughla 2016).

Local governance, like other political and administrative concepts, remains exhaustive. However, within this study's context, a careful integration would be done between what local institutions or councils mean to the study and governance. Therefore, local governance could be under-

stood as practical activities and moral roles of formal and informal local groups in the administration of justice, maintenance of law and order, provision of security and essential services at the local levels.

The concept of governance has been applied in different contexts: national, corporate or institutional, community or local governance etc. it refers to the activities within a local level where the organising body may assume legal forms. Local governance is a broader concept than local government, which refers to particular foundations or substances made by national constitutions (Brazil, Denmark, France, India, Italy, Japan, Sweden, Nigeria), by state constitution (Australia, United States), by customary enactment of more elevated amount of central government (New Zealand, The United Kingdom), by ordinary or state enactment (Canada, Pakistan), or by official request (China) to convey a scope of indicated administrations to a moderately little topographically outlined zone.

STATEMENT OF THE PROBLEM

Presently, the issue (fiscal/finance) revolves around how to combine the questions of the functionality of local governance with the resources available to them. This was probably why it was pointed out by Nico (2008) that throughout Africa, local councils are responsible for local services within their jurisdictions, but this is not commensurate with authority and power to raise revenue in order to meet up with the responsibilities given to them. Local governments' responsibilities have helped the council be more efficient and effective in the yearnings and demands of the masses.

Makinde, Hassan, and Olaiya (2016) and Daba (2018) have shown that the local government had not been able to live up to the people's expectation in providing social services, especially in mandatory functions in the study areas. Studies have also shown that local governance is a significant channel to ensuring participation and good governance benefits. The reverse is the case in terms of non-viable local governments' existence, deliberate tax evasion by the citizenry and differences in status across local governments by their urban-rural conglomeration and restricted fiscal jurisdic-

tion (Ojugbeli & James, 2014; Shah, 2014). The above notwithstanding should provide the most significant scope for grassroots development.

Scholarly findings on local government performances vary from one country compared to another. While the findings from countries with a high level of centralisation have tended to show more poor performances, local government in countries with diversified revenue bases and decentralised political system have shown a level of good performance, albeit moderate (Gellar, Groelsema, Kante, & Reintsma, 1994; Horst, Caroline, Dalbir, & Suresh, 2005; Hernandez, 2006; *Fulmer, 2009*; Abutudu, 2011).

In the same vein, Sano (2016) discovered that over two-thirds of the Guinean population residing in local areas still lack access to basic social amenities (good health and portable water). Usman and Erunke (2012) also argued that present Joint Allocation Account Committee arrangements in the 1999 Constitution of the Federal Republic of Nigeria (as amended) had dishonoured the standards of budgetary independence for the local governments nationwide in Nigeria. Also, Jean-Paul (2008) revealed that local governance is best positioned to draw on neighbourhood networks in any state and explained how local services could not be efficiently executed via the arrangement of human, physical, and institutional types of advancement that empowers the populace in preparing, and dissemination exercises. Kaongo (2015) pointed out that there are inherent problems in local revenue hampering on quality of service delivery, and delivering social services has been prearranged to people through its local council authority. As shown from the preceding, most available studies have investigated local government performances on service delivery by concentrating on government tiers' national outlook. However, commensurate attention has not been given to cross-national investigation on local governance activities concerning the provision of social services delivery within local councils' administrative system.

This study conducted a descriptive analysis of local governance and social service delivery in Nigeria and the Republic of Guinea from the preceding. The study examined, concerning the countries under review, among others; the composition of local government (involvement/responsibilities/administration), sources of finance/funding of local government, the effect

of local government and tiers of government in both countries, despite the strategies of local governance aimed at providing quality social service delivery.

REVIEW OF RELATED LITERATURE

NATURAL-RESOURCE REVENUE AND GOVERNANCE

Governance is a task whose primary ingredient is sustainable revenue. The inability to effectively raise revenues limits the provision of public goods and services. Also, it influences the availability of security and fosters economic development. Smith (1776), as cited in Shiyanbade (2016), in his classic book *The Wealth of Nations*, states that the first object of the political economy of a nation was to ensure a good source of 'plentiful revenue' and the second was to 'supply the state or commonwealth with a revenue sufficient for the public services'. The last is to manage the wealth in a way that seeks to 'enrich both the people and the sovereign'. Edmund Burke, a distinguished sociologist, opined that:

The revenue of the state is the state, the effect and impact all depends upon it, whether for support or for reformation... Through the revenue alone the body politic can act in its true genius and character, and therefore it will display just as much of its collective virtue, and as much of that virtue which may characterise those who move it, and are, as it were, its life and guiding principle, as it is possessed of a just revenue. For from hence not only magnanimity, and liberality, and beneficence, and fortitude, and providence, and the tutelary protection of all good arts, derive their food, and the growth of their organs, but continence, and self-denial, and labour, and vigilance, and frugality, and whatever else there is in which the mind shews itself above the appetite, are nowhere more in their proper element than in the provision and distribution of the public wealth (Nakazawa, 2009).

Lledo *et al.* (2004) wrote that revenue and sharing pattern has been imperative for intergovernmental monetary relations in vast nations like Ar-

gentina, Brazil, Colombia, Venezuela, and Mexico. They underscored the centrality of income as a potential source in cultivating or putrefying serene intergovernmental concurrence or struggle individually. They submit that impartial wage sharing blueprints could be advantageous and review unequal course of action of organisations transversely finished regions and irregularity between the wages available to a district and its utilisations. These blueprints were routinely changed in the late 1980s and mid-1990s, not wholly to compensate for adjacent governments' low wage initiation (Fjeldstad, 2001). Another scientist opined that salary sharing had been generally seen in theoretical composition as an appropriate framework to amend vertical and even sporadic qualities (Oates, 1972).

Rose (1985) believed that 'the need for revenue is a constant of government'. This opinion may well have complemented Goldscheid's, a renowned economist whom Joseph Schumpeter quoted that "the budget is the skeleton of the state stripped of all misleading ideologies". Schumpeter and Moore cautioned that:

The fiscal history of a people is above all an essential part of its general history and the spirit of a people in term of cultural level, social structure, the deeds its policy may prepare – all this and more is written in its fiscal history, stripped of all phrases. He who knows how to listen to its message here discerns the thunder of world history more clearly than anywhere else (Schumpeter & Moore, 2004; Shah, 2014).

The ethical reason for support, the objectives of rivalry, the structures of responsibility, the hypothesis of society itself as made out of classes or financial classifications with varying pay and property blessings, lawful partnerships and people with rights and obligations, is verifiably and in a sense embroils the income administration framework.

Wolde-Rufael (2008) investigated 13 African countries, Nigeria and Ghana inclusive, for a causal relationship between government revenue and government fiscal performances, especially in good public delivery. He found a 'directional causality between the revenue size of a state on one hand

and stability of public policy, reduction in the excessive budget deficit, stable economic growth, enhanced macro-economic status and consistency in government fiscal performances on the other hand. In other words, Wolde-Rufael seems to have demonstrated that revenue is of vital importance in the governance of a country. Therefore, it stands that a country hoping to fare well in governance must have access to adequate revenue to at least meet the minimum expectations of its citizenry.

Some scholars have advocated the essentiality of revenue and emphasised that such revenue must aid or sustain good governance. For instance, Moore (2001) underscores the importance of massive revenue in a nation's governance when he opined that it is generally the poorer countries of the world that suffer from bad governance. If anyone were to challenge that claim, it would be challenging to present them with overwhelmingly convincing empirical evidence.

LOCAL GOVERNANCE

Although the notion of neighbourhood administration is profound, it has become a necessity in practice. The notion seems not to be easily grasped, especially the writing on advancement financial aspects, due to longstanding custom in network improvement on nearby governments or associations while ignoring general institutional condition that encourages or retards interconnectivity, participation, or rivalry among organisations, gatherings, standards, and systems that serve genuine enthusiasm at the neighbourhood level (Shah, 2006a & 2006b).

Local governance, in this context, tends to be action centred on the provision of goods and services. Thus, it inherits some challenges confronting other arms of government. Furthermore, Omotosho (2013) takes an excerpt from President Obasanjo's Speech to explain that these persistent deteriorations have beleaguered local governance quality, leading to instability and weakening of public institutions emergence of public agencies. The relationship among all levels of governments regarding the system of governments, who supposed to provide basic amenities, became very bitter because of the actions or inactions of governance institutions on service delivery at the local level. Moreover, the local council's provision

of public goods to citizens and communities remains a corporate responsibility of the resident government due to its localness.

Existing literature has offered various definitions to this concept, with some irrelevant, but with a various proclamation on the subject matter. This is so because of the multi-faceted nature of the concept. However, UNDP (2004) asserts that nearby administration involves an arrangement of establishments, components, and procedures through which residents and their gatherings can express their interests and needs, disparities, and exercise their rights and commitments within the neighbourhood level delegates in the administration of the state. Besides, UNDP (2009) asserts that

local governance is to provide social service delivery in order to improve the ability and capacity of local governments to become better administrators, raise revenue and deliver high-quality services to her citizenry. It also works to strengthen and deepen democratic representation by engaging with marginalised groups and local leaders to promote accountability, inclusion and participation, as well as the representation of the citizens (pp.19).

Several scholars (Rhodes 1997; Bailey 1999; Stoker 1999; Dollery & Wallis 2001; Olaiya, 2011; Shah, 2014) have in recent time contended that the nearness of a vast system of substances past government that are occupied with nearby administrations conveyance or personal satisfaction issues makes it farfetched to regard neighbourhood government as a solitary element (Goss, 2001). Investigative acknowledgement of more extensive idea of neighbourhood administration is fundamental to building a system for a responsive nearby administration (making the best choice conveying administrations that are predictable with citizens' preferences or are native centred); dependable (making the best choice the correct way-working better yet costing less and benchmarking with the best), and responsible (to residents, through a rights-based approach) (Shah, 2006a & 2014).

Neighbourhood administration is an extensive idea and is characterised by the plan and execution of aggregate activity at the nearby level. Besides, parts of casual standards, systems, network associations, and

neighbourhood relationship in seeking after aggregate activity characterising the structure for a national subject and resident state collaborations, aggregate essential leadership, and conveyance of neighbourhood open administrations (Shah & Shah, 2006; Adeyeye, 2016; Rahman, 2016).

Hence, local governance incorporates different energetic, living, working, environmentally saved self-overseeing networks (UNDP, 2010). Excellent neighbourhood administration is not just about giving a scope of nearby administrations. However, safeguarding inhabitants' lives and freedom, making space for vote-based interest and metro discourse, supporting the business sector drove and earth manageable nearby advancement, and encouraging results that advance occupants' quality of life. From its operational perspective, neighbourhood administration is essentially a procedure by which partners' advantage is enunciated, their information is consumed, choices are taken and executed, and chiefs are considered responsible (Bakker, 2003; Aminuzzaman & Sharmin, 2006).

Local governance might be seen as a way of creating binding decisions for a collective entity, which implies that governance practice can be understood in terms of political order or system. Through the cooperation and co-production of several actors or organisations, collective decision-making is, in essence, political decision-making. The decisions referred to the allocation of public goods or public values for a community (Fenger & Bekkers, 2007).

Notably, the notion of nearby administration has, over time, become significant to scholars. Aside from being an open-issue administration instrument or a check of political improvement, neighbourhood administration has become a valuable component that upgrades the entire population domain's authenticity (Pierre, 2000). Differently, local governance deals with the political process that attempts to raise the people's living standard, creating a conducive environment where the benefits of freedom can be equally enjoyed. The political philosophy and objectives of different governments, economic policies, the nation's internal and external security, and their relationships with other nations are important aspects that shape the type of governance (Gunapala, 2000).

LOCAL GOVERNMENT SYSTEM IN NIGERIA

The position of local government in Nigeria has been subject to different interpretations (Ajayi, 2000). Before 1976, local governments were merely decentralised regional and state governments, without constitutionally defined functions (Fajingbesi *et al.*, 2004). The 1979 constitution recognised the local government as a third tier of government with specific functions and revenue sources (Oladosu, 1987). In the 1999 constitution, Nigeria's federal status with its component units federal, state and local governments were recognised as possessing authority and jurisdictional autonomy.

These are contained in the exclusive list, the concurrent list and the residual list, respectively. In Nigeria, the Fourth Schedule specifies the local government's functions as an additional feature since the 1979 Constitution. Hence, an analysis of local government status issues 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 a catalyst for rapid and sustainable development at the grassroots.

The local government put the government responsible for managing the public affairs of the people within a locality. The term locality means a restricted area like villages, towns or city. A government at this level is empowered by law to undertake local services such as maintenance of law and order, municipal services, provision of essential social services and economic infrastructure, among others. Agbakoba (2004) describes the local government as "a political, administrative unit empowered by law to administer a specific locality", while Awotokun (2005) 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." The inclusiveness of the people in the administration of local governments is further stressed by Akpan (1967) when he adds that:

a local administration infers the separating of a nation into minor units or territories with the end goal of organisation in which the occupants of the distinctive units or areas concerned have an immediate and full influence through their chosen agents.

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

Section 162 of the 1999 Constitution created State Joint Local Governments Account System (SJLGAS) to facilitate rural development in the local communities through efficient management and distribution of allocation from the Federation Account to the local council. SJLGAS is a mechanism for preventing unwarranted deduction from revenue payable to local government council accounts from the federal government's pool through its state governments.

In other words, the constitution did not envisage a situation where officials run the local governments that the people do not elect at the grassroots. Hence, the creation of local government caretaker councils, as commonly practised in Nigeria today, is an attempt towards upgrading state governors' forces, as opposed to the notion of taking government closer to the populace for grassroots 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 democratise the local government by making it more receptive to the grassroots people (Onor, 2005). The local government's inability to carry out envisioned roles has generated criticism and debate on this tier of government's relevance.

In Nigerian federalism, the central government has a selective obligation on a few subjects- exclusive Legislative List; while the state governments control the Concurrent Legislative List of subjects. Similarly, the Fourth Schedule of the 1979 and 1999 Nigerian constitutions delineated the capacities and duties performed by Local Government Councils (LGCs). Some listed functions are exclusive to LGCs, while others are executed in conjunction with the state governments. However, the subsidiary principle in the 1999 Constitution (as amended) suggests that constitutional delineation of responsibilities among government levels creates a form of pro-

tection to sub-national entities and can equally be thwarted by national governments through various means.

A local government exists to provide services to the teeming population under its domain and must be judged by its success in providing these services. The first issue here is the propriety of local government spending. Notably, the arrangement of fiscal obligations in Nigeria is mainly at par with fiscal federalism's financial standards and regular practice by decentralised nations globally. Financial federalism's broad economic hypothesis states that administrations' arrangement ought to be distributed to the government's minor level based on the rate of expenses and advantages to give benefits to the populace.

LOCAL GOVERNMENT ADMINISTRATION IN THE REPUBLIC OF GUINEA

Council governments (especially at the regional 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, etc.); cleanliness and sanitation (consumable water system, allocation, environmental assurance, etc.); social administrations (literacy advocacy, socio-cultural administrations, primary healthcare and support services, primary schools administration and maintenance); economic administrations (building and upkeep of local markets and sightseer destinations); community development and urban management. Guinean districts are not viable due to the absence of legitimate acts to uphold them and the lack of human and material 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, reflecting the councils' challenges in fulfilling their assigned obligations (Sano, 2016; Sadjo, 2017).

These challenges arose partly from the government's fragmented arrangement in listing essential needs of the communities (basic education, community health, and feeder roads support services) and allocation of scarce

revenue. Urban regions' obligations in legal documents are not entirely executed due to deficiency in economic and human resources (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 and have required resources to meet up with them (Aberg & Pascal, 1990).

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 Communaute Rurale de Developments' locational gap from local councils manifests as the state's essential expansions (Gellar, Groelsema, Kante, & Reintsma, 1994). The Republic of Guinea conducted its first elections for communities' councils and urban regions on December 18, 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).

The jurisdiction code sets essential duties and responsibilities to be observed. These obligations are observed by selected local councils and appointed executives in the Guinean local government. Enactment of laws is almost non-existent as officials do not own 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 - these contentions regarding obligations and powers between local councils and agents of the state.

Council executives are new to undertakings expected of them as local administrators; they learn on the job. With the specific goal of maintaining hitch-free governance at the local level, the Ministry of Territorial Administration and Decentralization reinforced the institutional strength advancing the newly elected council's administration (Sano, 2016). Hence, the local councils are controlled by chosen executives within the law's ambit. Urban-based local government consists of agents of the people and delegates representing the socio-economic sector (Horst, Caroline, Dalbir, & Suresh, 2005).

METHODOLOGY

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

THEORETICAL FRAMEWORK

Expenditure Theory

Aaron Wildavsky propounded this theory in 2003. This principle is not concerned with why the government should curtail spending, but the issue of consumption confinement exists to reduce spending. The willingness to reduce spending does not imply that residents or government are not interested in necessary consumable. Accommodating these unfit requests constitutes the contemporary political issue of open spending.

The hypothesis of use impediments expands chance cost and expresses the estimation of a demonstration. This implies that government spending ought to be founded on a chain of command significance where less is spent on commodities. The hypothesis underlines how assets are to be spent on valuable segments of the economy for maximum impacts. For the most part, government directions that force money-related weights would not be seen as alluring but would be adjusted against the economy's misfortune. The extent of the social administrations depends.

In Africa, there is an emergency as a result of poor execution. Poor execution manifests in areas of non-conveyance of public products and ventures, e.g., instruction, wellbeing, pipe-borne water, media transmission and other offices, because most states are insolvent and over-burdened. In Nigeria, succeeding governments revisit neighbourhood governments' need for compelling, proficient, advancement arranged, individuals centred, and result situated. This was actualised in part through government changes in 1976. Those changes necessitate the consideration of grassroots governance as the third level of government in Nigeria receives funding from the Federation Accounts. The results of these developments include but not restricted to expansion in grassroots governance network, the upgraded status of local councils, monetisation and asset, investment in essential leadership and viable administration (Ibok & Tom, 2010; Ekpe, 2006).

RESULTS AND DISCUSSION

This section deals with the presentation, analysis, interpretation and discussion of data generated via administration of questionnaire in Nigeria and the Republic of Guinea, intending to explore grey and positive local government areas in Nigeria and the Republic of Guinea. A total of Six Hundred and Twelve (612) survey instrument was administered among administrators and Community Development Associations (CDAs) representatives in the two countries, and a cumulative response rate of 81% representing Four Hundred and Ninety-Six (496) respondents: Nigeria, 263; and the Republic of Guinea, 233.

The financial structure serves as a fulcrum in local governance. Thus, council staff in Nigeria and the Republic of Guinea were questioned regarding fiscal structure variables in the local councils. The first variable was effective budget administration. The outcome varied. In Nigeria, figures show that 57% of the respondents scored this variable low, with a mean (\bar{x}) of 2.44. In contrast, responses from the Republic of Guinea assumed a different direction as 76.9% of respondents affirmed that there is effective budget administration in their respective local councils with a mean (\bar{x})

of 3.05. These statistics prove that the Republic of Guinea is doing better than Nigeria in budget administration at the grassroots level.

Next is the productivity of the fiscal relationship between local council and state (regional) governments. In Nigeria, it appears to be unproductive going to the survey result: a cumulative of 64.3% of the respondents took this position, and this tendency was verified by a mean (\bar{x}) of 1.90. Contrary to what was observed in Nigeria, a fiscal arrangement between the local council and regional government was graded to be productive in the Republic of Guinea as 66.1% of the respondents reacted positively. This was supported with a mean (\bar{x}) of 2.9, thus showing a positive fiscal relationship between regional and council government. This outcome implicates the possibility of interference from state governments in the local council's financial affairs in Nigeria, which might undermine the council's financial autonomy.

Another is compliance with fiscal structure between the local council and federal (central) administration, which was observed to be a weak layer of local governance structure in Nigeria; a sum of 69.2% of the respondents confirmed that there is no utmost compliance with the prevailing fiscal structure of governance between the local council and the central government in Nigeria, against 23.9% of the respondents, who sanctioned this claim. The gap between these acceptance and rejection rates was established by a mean (\bar{x}) of 2.06. Conversely, most administrators sampled in the Republic of Guinea put up positive reactions to the level of compliance with the existing fiscal arrangement between local councils and central administration in their country. This outcome was ascertained by a cumulative of 88.5% of the respondents and a mean (\bar{x}) of 3.22. This result indicates that interference and over-lapping of higher-level governments in local governance influence local councils' activities in Nigeria compared to what obtains in the Republic of Guinea.

The accounting system's operational efficiency at the council level was also subjected to local administrators' perception in Nigeria and the Republic of Guinea. The results assumed an uncertain trend of reactions. In Nigeria, 41.4% of the respondents disagreed; 39.6% of the respondents agreed, while 19% of them were indifferent. This result implies some un-

certainty level on the respondents' conviction, as no concrete position could be taken. The mean (\bar{x}) of 1.97 indicates that the position of respondents who disagreed with the research statement is weightier. These statistics show that the accounting system being operated in Nigeria is not operationally efficient. The accounting system's variable operational efficiency also generated adverse reactions from respondents in the Republic of Guinea. A cumulative 72.6% of the respondents disagreed with the research claim, while 26.6% collectively agreed that the accounting system operated at the council level is efficient. This output generated a corresponding mean (\bar{x}) of 2.10, which tended towards the inefficiency of an accounting system. This similar observation could be traced to the unavailability of technical know-how and overlapping of higher government, which hamper local governance administration.

Another subset of the financial structure of local governance is tax administration. Opinions of the local staff were sourced on the efficiency of tax and other revenue systems that local councils employed to raise fund. Output from Nigeria's survey shows that a total of 64.6% of the respondents rejected the research claim. In comparison, the Republic of Guinea posed a cumulative of 75.1% of the respondents who positively reacted to the claim. Attested by mean (\bar{x}) of 2.06 and 2.86 in Nigeria and the Republic of Guinea, this gap indicates that tax administration at the local council in the Republic of Guinea is more efficient than in Nigeria. This inference further stresses the probability of uncertainty in the provision of service at the grassroots in Nigeria because the capacity and ability to generate tax should usually correlate with the tendency to deliver more grassroots programmes.

Table I: Financial/Fiscal Structure of Local Governance in Nigeria and Republic of Guinea

| Items | Responses | Country | | | | | | Total | |
|---|-------------------|---------|------------|--------------------|-----|------------|--------------|-------|------------|
| | | Nigeria | | Republic of Guinea | | | f | % | |
| | | f | % | x | f | % | | | x |
| There is an adequate budget administration at the local government level in your country. | Undecided | 3 | 1.1 | | 4 | 1.7 | | 7 | 1.4 |
| | Strongly Disagree | 25 | 9.5 | | 18 | 7.7 | | 43 | 8.7 |
| | Disagree | 125 | 47.5 | 2.44 | 32 | 13.7 | 3.05 | 157 | 31.7 |
| | Agree | 74 | 28.1 | | 88 | 37.8 | | 162 | 32.7 |
| | Strongly Agree | 36 | 13.7 | | 91 | 39.1 | | 127 | 25.6 |
| | Total | | 263 | 100.0 | | 233 | 100.0 | | 496 |
| The legal framework for state (or regional) and local governments fiscal relationship is productive. | Undecided | 19 | 7.2 | | 2 | .9 | | 21 | 4.2 |
| | Strongly Disagree | 88 | 33.5 | | 33 | 14.2 | | 121 | 24.4 |
| | Disagree | 81 | 30.8 | 1.90 | 44 | 18.9 | 2.99 | 125 | 25.2 |
| | Agree | 51 | 19.4 | | 40 | 17.2 | | 91 | 18.3 |
| | Strongly Agree | 24 | 9.1 | | 114 | 48.9 | | 138 | 27.8 |
| | Total | | 263 | 100.0 | | 233 | 100.0 | | 496 |
| The fiscal structure put in place for federal-local governments relation is adhered to. | Undecided | 18 | 6.8 | | 4 | 1.7 | | 22 | 4.4 |
| | Strongly Disagree | 30 | 11.4 | | 12 | 5.2 | | 42 | 8.5 |
| | Disagree | 152 | 57.8 | 2.06 | 11 | 4.7 | 3.22 | 163 | 32.9 |
| | Agree | 45 | 17.1 | | 108 | 46.4 | | 153 | 30.8 |
| | Strongly Agree | 18 | 6.8 | | 98 | 42.1 | | 116 | 23.4 |
| | Total | | 263 | 100.0 | | 233 | 100.0 | | 496 |
| The accounting system operated at the level of local government is operationally efficient. | Undecided | 50 | 19.0 | | 2 | .9 | | 52 | 10.5 |
| | Strongly Disagree | 60 | 22.8 | | 60 | 25.8 | | 120 | 24.2 |
| | Disagree | 49 | 18.6 | 1.97 | 109 | 46.8 | 2.10 | 158 | 31.9 |
| | Agree | 57 | 21.7 | | 37 | 15.9 | | 94 | 19.0 |
| | Strongly Agree | 47 | 17.9 | | 25 | 10.7 | | 72 | 14.5 |
| | Total | | 263 | 100.0 | | 233 | 100.0 | | 496 |
| The structure put in place for administering tax and other revenue sources at the local level in your country is efficient. | Undecided | 9 | 3.4 | | 10 | 4.3 | | 19 | 3.8 |
| | Strongly Disagree | 86 | 32.7 | | 18 | 7.7 | | 104 | 21.0 |
| | Disagree | 84 | 31.9 | 2.06 | 30 | 12.9 | 2.86 | 114 | 23.0 |
| | Agree | 48 | 18.3 | | 111 | 47.6 | | 159 | 32.1 |
| | Strongly Agree | 36 | 13.7 | | 64 | 27.5 | | 100 | 20.1 |
| | Total | | 263 | 100.0 | | 233 | 100.0 | | 496 |

x = mean, f = frequency, % = percentages

Source: Field Survey, 2019.

The comparison between the local government's fiscal structures in Nigeria and the Republic of Guinea was further made on sectorial and overall bases in Table II. The grand mean, which is the mean generated from the computation of all items under fiscal structure, was used to draw the final inferences. The t-test independent was at a 0.05 level of significance to establish whether the overall difference is significant.

It is shown in Table II that on a sectorial basis, the fiscal structure in the Republic of Guinea polled a grand mean of 2.84 against a grand mean of 2.09 that was scored for the Nigerian fiscal structure of local governance. This means the fiscal structure of local governance in the Republic of Guinea is well-structured compared to Nigeria's local government system's fiscal structure. Overall, the inferential statistics, t-test independent, were used to infer the overall difference in Nigeria's local governance structure and the Republic of Guinea. The result indicates no significant difference in Nigeria's existing local governance structure and the Republic of Guinea [$t(30) = -1.778, p = 0.86$]. This inference reflects that governance structure in Nigeria and the Republic of Guinea are affected by proximate peculiarities.

Table II: Analysis of Structure of Local Governance in Nigeria and Guinea (Summary)

| Structure | Country | |
|--|-------------------------|--------------------|
| | Nigeria | Republic of Guinea |
| | Fiscal Structure | |
| First item | 2.44 | 3.05 |
| Second item | 1.90 | 2.99 |
| Third item | 2.06 | 3.22 |
| Forth item | 1.97 | 2.10 |
| Fifth item | 2.06 | 2.86 |
| Grand Mean | 2.09 | 2.84 |
| $t(30) = -1.778, p = 0.86 @ 5\%$ Level of Significance | | |

Source: Field Survey, 2019.

DISCUSSION OF FINDINGS

This Section provides supplementary discussion on both quantitative and qualitative analysis carried out in this study. It further synchronised the study's findings with related existing studies on governance and local service delivery issues in Nigeria and the Republic of Guinea. The study compared the fiscal structure of local governance in Nigeria and the Republic of Guinea.

In Nigeria, existing studies showed the relationship between local and state (regional) governments in term of fiscal structure and noted that it has not been productive due to the ways and manners the local governments are placed under a different system of government (Toonen, 2007; Yusuf, 2008; Togba, 2014; Ojugbeli & James, 2014; Makinde, Hassan & Olaiya, 2016). This study acknowledged that the fiscal relationship's productivity between the local council and state governments appears unproductive, with a cumulative of 64.3%. On the contrary, a fiscal arrangement between the local council and regional government is graded to be productive in the Republic of Guinea, with 66.1%. This means that the possibility of interference from state governments in the local council's financial affairs in Nigeria is on the high side, which might undermine the council's financial autonomy.

CONCLUSION

The study concluded that the fiscal/financial structure of local government has a significant impact on transparency and accountability of local governance in Nigeria and the Republic of Guinea, specifically in the enhancement of rural infrastructures like the construction and maintenance of rural roads, markets, schools, health centres, etcetera to the people at the grassroots in the study areas. The operation of fiscal arrangement, which has been used as a mechanism to supervise, inspect, audit, checks and balances to ensure probity, transparency and accountability in the local government in term of financial activities, has been productive in the two countries. Also, this study found out that there are other structures (i.e. Political and Administrative) that has not helped the fiscal arrangement in

the local governance system, which has hindered the provision of essential services from improving the standard of living of the rural populace, but the realisation of these benefits at each local government would transform to national development in Nigeria and Republic of Guinea.

RECOMMENDATIONS

From the findings of the study, these policy recommendations are offered for a more effective and efficient social service delivery in Nigerian and Guinean local governments, as they will assist the local government in achieving more in other areas of their constitutional responsibilities; in increasing its impact role of social service delivery at the local level; and in tackling its challenges as mentioned above.

- a) Local governments need to pay more attention to internally generated revenue to avoid over-reliance on allocation from federal/central/regional/state accounts, as is the case in the study countries. This is imperative for developing infrastructure, agriculture, human capital, employment generation, and essential services to the people at the grassroots by the local government councils. In other words, the 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 shared vision, which will serve as a driving force to pursue the 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.
- d) Upper government levels should further strengthen legislative adjudicating agencies' capacity with necessary paraphernalia to facilitate their efficient discharge of the local council's administrative procedures and processes. These will also strengthen the local councils' relevance as an arm of government with constitutional responsibilities and recognitions.

- e) Based on this study's findings, it is recommended that funds be made available for local governance. Through this, more effective 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.

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