



EFFECT OF REVENUE GENERATION ON RURAL DEVELOPMENT OF LOCAL GOVERNMENTS IN NIGER STATE

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Abstract

Dwindling revenue base of local government councils in Nigeria which poses a major constraint to the viability and performance of the third tier of government premised and necessitated this study. Rural underdevelopments of local governments in Nigeria are consequent upon paltry uneven vertical statutory federal allocation and inadequate internally generated revenue as revealed by extant literatures. These problems are cogwheel and bane to rural development of local governments' administration in the country. Therefore, this study explores the effect of revenue generations on rural development of local governments in Niger State. Census sampling technique was utilised, hence the entire 25 local government areas were sampled for a period of four years (2018-2021). The study utilized secondary data, which were analyzed via multiple regression technique, and processed in Statistical Data package (STATA) version 14.2. Rural development was represented by primary health care, agriculture and natural resources, and works and services. Revenue generations on the other hand were proxied with internally generated revenue (IGR), and statutory federal allocation (EGR) funds. Decentralization theory was used to underpin this study. Findings reveal that IGR has a positive influence on rural development, indicating their potentials to finance critical infrastructure and services effectively. In contrast, Statutory Federal Allocation (EGR) exhibits a negative impact, suggesting inefficiencies or misallocation in these funding streams. The study underscores the need for policy reforms to enhance the efficacy of Statutory Federal Allocation, while strengthening the mechanisms for IGR to ensure sustainable rural development in Niger state.

Keywords: revenue generation, local government, rural development, internally generated revenue, statutory federal allocation

1. Introduction

Local governments represent a unit of government below the central and state government established by Law to exercise political authority through representative council within a defined area (Berman, 2019). Local government is defined as a level of government with legally specified powers and responsibilities to control and administer public affairs in the sole interest of the local community (Abe & Omotosho, 2014). Kayode, (2021) conceives it as a segment of a constituent state or region of a nation-state established by law to provide public service and regulate public affairs within its area of jurisdiction. One of the cardinal objectives of the local government administration is to enhance rural development.

Rural development is the process of improving the quality of life and economic wellbeing of people living in relatively isolated and sparsely populated areas (Emokpae, 2020). Rural development was represented by Primary health care, Agriculture and natural resources; and Works & services. Revenue generation on the other hand means the various avenues through which local governments source financial resources to meet up with financial obligations in the course of discharging



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constitutional functions and duties (Chime et al., 2024). In contrast, Revenue generations were proxied with Internally Generated Revenue (IGR) and Federation Revenue Allocations (EGR).

There are two major sources of local government finance in Nigeria, the internally generated revenue and externally generated revenue (Okereke & Olewe, 2023). Section 162 (3) of the 1999 constitution made it compulsory to allocate to the local governments their share from federation account. The revenue allocation to the local governments, from the Revenue Mobilization, Allocation and Fiscal Commission has remained a dominant and contentious aspect of intergovernmental relations, affecting the financial capabilities of local governments (Udenta & Ezeodilli, 2022). The current revenue allocation system has limitations that can hinder the attainment of enhanced and sustainable rural development. The current sharing formula is at 52.68%, 26.72%, and 20.60% between federal, states, and local governments respectively, (Raji, 2024).

The Internally Generated Revenue (IGR) is prescribed under section 7, fourth schedule of the 1999 constitution. These revenues include: Fees, Levy and Rates such as: Marriage, Birth and Death registration fees, Liquor licence fees, Naming street fees, merriment and Road closure fees, Radio and Television Licence fees, slaughter slab fees, Right of occupancy , Market stalls fees, Motor Park fees, Vehicle radio licence fees, domestic animal fees, lorry parking charges, Bicycle, Truck, Canoes and other non-mechanically propelled vehicles, Sign Board and Advertisement permits, Public convenience, sewage disposal, customary burial ground permits, shops and kiosks rates, cattle tax , tenement fees etc (Adekoya, & Olayinka, 2023). However, local governments face challenges such as low tax compliance, inadequate revenue collection systems, and limited enforcement capacity (Kadiri & Kayode, 2019). These issues hinder their ability to deliver services, undermining public trust in government institutions (Abdullahi & Chikaji, 2017).

To ensure meaningful rural development, local governments must become less financially dependent on statutory federal allocations. The identified gaps in some previous studies of scope, concept and methodology, premised and necessitate this study. Consequently, the work of Sayedi (2017) is being adapted by this study. Therefore, this study intends to analyze the revenue generation of local governments in Niger state between 2018 and 2021, and examine their effects on rural development with a view to justify or refute their impact. By analyzing revenue allocation policies, it aims to identify strengths and weaknesses in the current system to improve funding strategies. The findings will benefit policymakers, organizations, and stakeholders, promoting sustainable rural development.

The major objective of the study is to examine the effect of Revenue generations on Rural Development of Local Governments in Niger state. However, the specific objectives include to:

- i. Assess the effect of internally generated revenue on rural development of local governments in Niger State.
- ii. Evaluate the effect of Statutory Federal allocations on rural development of local governments in Niger State.

The following null hypotheses are formulated and posited for this study.

H₀₁: Internally generated revenue does not have significant effect on rural development of local governments in Niger State.

H₀₂: Statutory federal allocations have no significant effect on rural development of local governments in Niger State.

2. Literature Review

In this section, the conceptual framework, theoretical background and empirical studies were examined. The conceptual framework discussed the basic concepts underlying the subject matter as well as its significance on the rural development. The theoretical background examined the underpinning theory used for revenue generations and rural development to the local governments,



while the empirical studies evaluated previous studies carried out by accredited scholars on the subject matter.

Rural Development

The concept of rural development in Nigeria lacks a unified definition as different scholars tend to view it from varying perspectives. Some scholars looked at rural development from the aspect of educational training, like Wani *et al.* (2022). On the other hand, Amadi and Alex (2021) perceived rural development to involve creating and widening opportunities for individuals to realize their full potentials through education and share in decisions and actions which affect their livelihood. Oladehinde, *et al* (2024) viewed rural development as a means for the provision of basic amenities, infrastructure, improved agricultural productivity and extension services, as well as employment generation for rural dwellers.

Rural development is the process of improving the quality of life and economic wellbeing of people living in relatively isolated and sparsely populated areas (Emokpae, 2020). Rural development is a strategy aimed at improvement of the economic and social living conditions, focusing on a specific group of people in a rural area (Đurić, Simin, & Glavaš-Trbić, 2023).

In recent times, rural development has become a serious concern, especially with the rising tide of dwindling revenue generation characterised by the tier of government most effectively charged with the task of grassroots development. Because of its proximity to rural residents, the local government system is widely regarded as the most effective tier of government for rural development. The local government's primary task is to ensure that the hinterlands develop rapidly because service delivery at the grassroots level is germane to any society's socio-economic and political development. Rural development strategies are concerted efforts made to narrow the poverty gap between urban and rural areas. Local government, as the third tier of government in a federal state, is designed to be an agent of rural development. These include creating an enabling structure for a sustained increase in per capita output and incomes, expansion of productive employment and greater equity in the distribution of the benefits of growth.

Revenue Generation

Local governments derive revenue from internal (fees, taxes, rates etc) and external (federal statutory allocations) sources to fulfill constitutional duties. Definitions vary, but Anam (2019) describes revenue as funds raised to meet governmental expenditures. Internally Generated Revenue (IGR) includes fees and levies, while external sources involve federal and state allocations (Shimawua, 2018). Mwakyembe and Pastory (2022) stress that diversified revenue sources are vital for local government operations. Salahu, (2013) describes revenue as the total income generated from federal, state and local government. He added that what makes local government a constitutional matter is the revenue sharing perspective. For Hepworth (1976), revenue is an income of funds raised to meet the expenditure. While Fayemi (1991) defines revenue as all tools of income to the government such as taxes, rates, fees, fines, duties, penalties, rent, dues, proceeds and another receipt of government to which the legislature has the power of appropriation.

Local government finances must be significantly enhanced both internally and externally to realize this goal of rural development and ensure effective local government administration and governance. This is achievable through effective administrative capacity and political goodwill of the local government executives. To improve the local government's revenue base, the dependency on external sources of funding should be decreased and attempts to improve internal revenue streams should be strengthened as the current finance pattern and procedure for local government will not result in quick rural development and will make it difficult to bring government closer to the people at the local level. As a result, the goals of national integration and rural development, which are the socio-economic functions of local government as Nigeria's third tier of government in governance, are defeated.

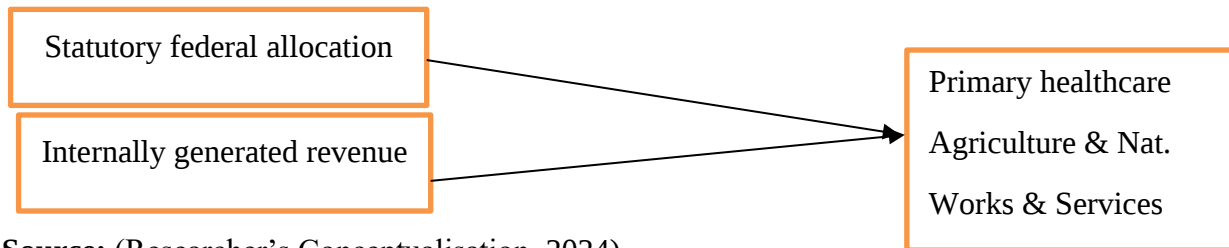


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Conceptual Framework

Independent Variable: Revenue Generation

Dependent Variable: Rural Development



Source: (Researcher's Conceptualisation, 2024)

Empirical Review

The impact of local government revenue generation in promoting rural development has been studied in recent years, particularly in developing countries. They are viewed from: Internally Generated Revenue (IGR) and Statutory Federal Allocation (EGR). Studies affirm IGR's importance in funding rural development.

Okereke and Olewe (2023) report positive and significant links between IGR and community growth in Enugu State, but limitations include regional focus. Okon and Uwah (2023) emphasize IGR's impact on rural infrastructure in Akwa Ibom State, despite reliance on secondary data. Abba *et al.* (2022) explores the relationship between expenditure and IGR in Adamawa State, noting that efficient revenue utilization drives development.

Oluyombo, (2018) assessed the effect of internal generated revenue on economic development of local government in Lagos state. Sayedi (2017) study reveals positive and significant link between IGR and infrastructural development in Chanchaga LGA of Niger state. Internally generated revenue by local governments does not have significance effect on educational and agricultural development. Ojo and Samson (2017). The methodology of the study is secondary relying on the local government internally generated revenue documents; findings reveal that, the relationship does not have the desired effect in the local government because of the paltry sum of the Internally Generated Revenue (IGR).

Idowu, *et al* (2022) assessed the impact of internally generated revenue (IGR) on infrastructural development in selected local government areas in Oyo State. Findings revealed that IGR has no significant contribution to infrastructural development in the selected LGAs. Similarly, Joshua *et al.* (2021) find IGR instrumental in Lagos State's infrastructural projects, suggesting broader comparative research is needed.

Okoh, Onwe, and Ofoma (2022) highlight that financial autonomy and federal allocations enhance rural development, although governance dynamics need exploration. Agbor (2019) proposes the Financial Equity Model to ensure equitable rural infrastructure development. Olaolu (2021) notes that while federal transfers sometimes negatively impact rural growth, local revenue sources yield positive effects. Olaoye and Bankole, (2019), examined statutory allocation and budget implementation in Nigeria. Result showed that statutory allocation exerts insignificant, positive impact on actual expenditure of southwest states in Nigeria. Mohammed and Muhammad (2019) underscore the role of policies in improving rural living standards through increased local government autonomy.

Sayedi, (2017) examined the effect of internally and externally generated revenues on the infrastructural development in Chanchaga Local Government Area of Niger State. Results revealed that Internally Generated Revenue (IGR) has significant positive effect on infrastructural development, while the Externally Generated Revenue (EGR) has insignificant positive effect on the infrastructural development Chanchaga Local Government Area of Niger State.

In summary, the review of prior literature underscores the synergy between local government revenue systems and rural development. While studies confirm positive outcomes from financial



autonomy and IGR, regional disparities and limited generalizability highlight the need for expanded research, like the current one.

Theoretical Review

Local governments were established in Nigeria as a third-tier administrative structure to decentralize governance, bring government closer to the people at the grassroots, and make social services vital to national development. Consequently, this study, “Effect of Revenue Generation on Rural Development of Local Governments in Niger State” was anchored within the ambit of the theoretical background of Decentralization as its underpinning theory.

Decentralization Theory

Pradana (2021) defined Decentralization as the transfer of power, authority or responsibility for decision making, planning, management or resource allocation from the central government to its field units, district administrative units, local governments, regional or functional authorities, semi-autonomous public authorities, parastatal organizations, private entities and non-governmental private or voluntary organizations. Making government responsive to local needs and efficient in the use of limited resources, optimized in the provision of quality local services which meet the needs of local citizens are among the reasons that premised, and necessitated the choice of decentralization theory for this study as its underpinning theory, especially in a country like Nigeria, where tripartite presidential system is practiced.

3. Methodology

In this study, ex-post facto research design was adopted. Ex-post facto design helps to explain the cause-and-effect relationship among the variables. Census sample technique was used for this research work. Hence, the entire twenty-five local government areas in the state served as population/sample between 2018 and 2021. These local governments are presented in the table below:



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Table 1

Population/Sample of local government areas and their Headquarters

S/NO	STRATUM	LG AREA	LG HQRT.
1.	A	Agaie	Agaie
2.	“ “	Bida	Bida
3.	“ “	Edati	Enagi
4.	“ “	Gbako	Lemu
5.	“ “	Katcha	Katcha
6.	“ “	Lapai	Lapai
7.	“ “	Lavun	Kutigi
8.	“ “	Mokwa	Mokwa
9.	B	Bosso	Maikunkele
10.	“ “	Chanchaga	Minna
11.	“ “	Gurara	Gawu Babangida
12.	“ “	Munya	Sarkin Pawa
13.	“ “	Paikoro	Paiko
14.	“ “	Rafi	Kagara
15.	“ “	Shiroro	Kuta
16.	“ “	Suleja	Suleja
17.	“ “	Tafa	Sabon Wuse
18.	C	Agwara	Agwara
19.	“ “	Borgu	New Bussa
20.	“ “	Kontagora	Kontagora
21.	“ “	Magama	Nasko
22.	“ “	Mariga	Bangi
23.	“ “	Mashegu	Mashegu
24.	“ “	Rijau	Rijau
25.	“ “	Wushishi	Wushishi

Source: Researcher's Illustration (2024).

Secondary data panel in nature, were utilized and sourced from the books of Niger State Ministry for Local Government (inspectorate unit), office of the Auditor-General for local governments and the revenue units of the local government areas in State. The data was analyzed using the regression techniques.

Model Specification

In specifying the models for this work, the model used by Sayedi (2017):

$Dev_{it} = \alpha + \beta_1 IGR_{it} + \beta_2 EGR_{it} + e_{1x}$ was adapted.

Therefore:

$PHC_{it} = \alpha + \beta_1 IGR_{it} + \beta_2 FAAC_{it} + e_{it}$1

$AGR_{it} = \alpha + \beta_1 IGR_{it} + \beta_2 FAAC_{it} + e_{it}$ 2

$WKS_{it} = \alpha + \beta_1 IGR_{it} + \beta_2 FAAC_{it} + e_{it}$3

Where: PHC (Primary health care), AGR (Agriculture), WKS (works & services) = Rural development; IGR= Internally Generated Revenue; FAAC = Statutory Federal Allocation; α = Constant; β = Régression coefficient; e_i = Error Term.



4. Results and Discussions

Descriptive Statistics

The descriptive statistics highlight the basic characteristics of all the regression variables used in the study. The descriptive statistics of these variables, such as the mean, standard deviation, minimum and maximum values are presented in table 2.

Table 2

Descriptive Statistics

Variables	Obs.	Mean	Std. Dev.	Min	Max
PHC (₦'Million)	100	271.078	252.134	0.319	1487.298
AGR (₦'Million)	100	73.240	66.401	0.563	334.980
WKS (₦'Million)	100	76.942	60.659	1.026	236.459
IGR (₦'Million)	100	26.787	40.534	2.496	230.808
FAAC (₦'Million)	100	2050.044	469.281	1278.538	3883.920

Source: STATA 14.2 Outputs (Appendix I).

Table 2 shows that average value of expenditure on primary health care (PHC) during the study period was approximately ₦271 million, with minimum and maximum values of ₦319, 000 and ₦1.5 billion respectively. The standard deviation of ₦252 million which is not far from the mean shows that there is no variation (no much wide value) in PHC investments across the local governments of Niger state. Likewise, Table 2 shows an average investment in agriculture to have a value of ₦73 million with minimum and maximum values of ₦0.563 million and ₦335 million respectively. The table demonstrate that there is no high variation in agriculture amongst the local governments as portrayed by the standard deviation of ₦66 million

Table 2 further revealed that the mean value of works and services (WKS) is ₦77 million, with a minimum value of ₦1 million, maximum value of ₦236 million and standard deviation of ₦61 million. Similarly, internally generated revenue (IGR) has an average value of ₦27 million, with a standard deviation value of ₦40.5 million, a minimum value of ₦2.5 million and a maximum value of ₦230 million. The wide gap between the mean and standard deviation shows that there is high variation in IGR of local governments of Niger state. More so, federal revenue allocation (FAAC) was shown to have an average value of ₦2 billion, with standard deviation of ₦469 million which implies that there is a high variation in the federal allocation to the local governments as portrayed by the wide gap between the mean and the standard deviation. Also, the minimum and maximum value of FAAC is ₦1.3 billion and ₦3.9 billion respectively.

Table 3

Correlation Matrix

Variables	PHC	AGR	WKS	IGR	FAAC
PHC	1.0000				
AGR	0.5750	1.0000			
WKS	0.4498	0.7719	1.0000		
IGR	0.3730	0.1226	0.1005	1.0000	
FAAC	0.1707	0.1892	0.1176	0.0065	1.0000

Source: STATA 14.2 Output (Appendix I)

Table 3 shows the correlation matrix between the variables of the study. The values of the correlation coefficient vary from -1 to 1. The sign of the correlation coefficient indicates the direction of the association (positive or negative), while the values (coefficients) signify the strength, with larger values implying resilient relationships. Since each variable has an absolute positive linear



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relationship with itself, the correlation coefficients on the main diagonal are 1.0000. The correlation table shows that all the independent variables are positively correlated with the dependent variable as presented in Table 3. This indicates that increase in these variables lead to increase in rural development.

Presentation of Regression Results

Table 4

Effect of Revenue Generations on Primary Health Care (Model 1)

Variables	Coef.	S.E	t	P>/t/
IGR	0.244	1.224	0.20	0.843
FAAC	-0.113	0.046	-2.48	0.016
CONS	.562.223	128.146	4.39	0.000
R ² Within	0.699			
Between	0.334			
Overall	0.307			
Obs	100			
F/Prob.>F	41.27/0.0000			
Hausman	54.10/0.000			

Source: Output of Fixed Effect models from Stata 14.2(See Appendix I for details)

An examination of the results in Table 4 indicate that Model 1 has an R² overall value of 0.3074, which implies that the independent variables jointly explained about 30.74% of the total variations in the dependent variable (primary health care, PHC), while other factors not captured in the model account for the remaining 69.26%. Likewise, the F-statistic value of 41.27 which is significant at the 1% level (from p-value of 0.0000) also confirmed the fitness and validity of the estimated model.

Table 4 also indicates regression output with constant coefficient value of 562.223, standard error of 128.146 and t-value of 4.39. The independent variable (IGR) has a positive coefficient of 0.2439, standard error of 1.2244, positive t-value of 0.20, with an insignificant p-value of 0.843 on the dependent variable (PHC) hence, failed to reject. FAAC, has a negative coefficient of -0.1129, standard error of 0.0455, negative t-value of -2.48, with a significant p-value of 0.016 thus, should be rejected.

Table 5

Effect of Revenue Generations on Agriculture & Nat. Resources (Model 2)

Variables	Coef.	S.E	t	P>/t/
IGR	0.7633	0.3063	2.49	0.015
FAAC	-0.0239	0.0114	-2.10	0.039
CONS	118.703	32.0583.70	3.70	0.000
R ² Within	0.7219			
Between	0.0879			
Overall	0.2705			
Obs.	100			
F/Prob.>F	46.08/0.0000			
Hausman	102.78/0.000			

Source: Output of Fixed Effect models from Stata 14.2(See Appendix I for details).



Table 5 shows that Model 2 has an R^2 overall value of 0.2705, which means that about 27% of the total variations in the dependent variable (AGR) was accounted for by the independent variables of the study. The F-statistic value of 46.08 further demonstrates that the model is fitted and well estimated (from p-value of 0.0000). Table 5 also indicates regression output with constant coefficient value of 118.703, standard error of 32.058 and a positive t-value of 3.70. The independent variable (IGR) has a positive coefficient of 0.7633, standard error of 0.3063; a positive t-value of 2.49, with a significant p-value of 0.015 on the dependent variable (PHC) hence, should be rejected. FAAC, has a negative coefficient of -0.0239, standard error of 0.0114, a negative t-value of -2.10, with a significant p-value of 0.039 thus, should be rejected.

Table 6

Effect of Revenue Generations on Works & Services (Model 3)

Variables	Coef.	S.E	t	P>/t/
IGR	0.5016	0.271	1.85	0.069
FAAC	-0.0174	0.017	-1.73	0.088
CONS.	117.43	28.40	4.13	0.000
R^2 Within	0.7702			
Between	0.2123			
Overall	0.4082			
Obs	100			
F/Prob.>F	59.49/0.0000			
Hausman	61.33/0.000			

Source: Output of Fixed Effect models from Stata 14.2(See Appendix I for details)

Table 6 contains the results of Model 3 with an R^2 overall value of 0.4082, indicating that the independent variables are responsible for about 41% of the total variations in the dependent variable (WKS), while the remaining 59% of the total variation in the dependent variable is caused by other variables not included in the model. In addition, Model 3 has an F-statistic value of 59.49 which is significant at the 1% level, indicating that the model is well fitted.

Table 6 also indicates regression output with constant coefficient value of 117.43, standard error of 28.40 and a positive t-value of 4.31. The independent variable (IGR) has a positive coefficient of 0.5016, standard error of 0.271; a positive t-value of 1.85, with a significant p-value of 0.069 on the dependent variable (PHC) hence, should be rejected. FAAC, has a negative coefficient of -0.0174, standard error of 0.017, a negative t-value of -1.73, with a significant p-value of 0.088 thus, should be rejected.

Table 7

Summary Results of the Hypotheses Testing

Nu2ll	Results of the Hypotheses Testing	Decisions
Hypotheses		
Ho ₁	IGR has significant positive effect on rural development of Local governments in Niger State	Reject
Ho ₂	EGR has insignificant positive effect on rural development of local governments in Niger State	Fail to reject

Sources: STATA 14.2 2024

Discussion of Results

The analysis reveals a positive relationship between Internally Generated Revenue (IGR) and rural development, with significant impacts on agriculture and works/services but not on primary



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health care. Increased IGR empowers local governments to prioritize development projects, enhancing infrastructure and service delivery in rural areas. This finding aligns with studies by Okereke and Olewa (2023), Okon and Uwah (2023), Abba *et al.* (2022), and Sayedi (2017) which highlight IGR's role in improving rural development. However, contrary views by Ojo and Samson (2017), Oluyombo (2018) and Idowu, *et al* (2022) suggest limited impact due to insufficient IGR levels and its negligible effect on sectors like education and agriculture.

Surprisingly, Statutory Federal Allocation (FAAC) demonstrates a negative relationship with rural development in Niger State, as shown by negative coefficients across primary health care, agriculture, and works/services. This suggests inefficiencies or misallocations in FAAC's utilization. These findings echo Olaolu (2021) and Omodero *et al.* (2018), who report similar adverse effects of federal transfers on rural development. However, they contradict Agbor (2019) and Okoh *et al.* (2022), who argue that federal allocations positively influence rural progress.

5. Conclusion and Recommendations

The study concludes that while internally generated revenue (IGR) contributes positively to rural development, statutory federal allocations (EGR) hinder progress due to inefficiencies. Recommendations include enhancing IGR mechanisms for local governments to boost revenue generation, capacity building for revenue staff, tax education to minimize tax evasion and avoidance. Policy reform is needed to correct the uneven vertical allocation of statutory federal allocation frameworks to ensure efficient resource allocation. Future research should explore the root causes of statutory federal allocations inefficiencies and propose strategies to optimize revenue systems for sustainable rural development.

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