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APPRAISAL OF FINANCING STRUCTURES FOR COMMUNITY DEVELOPMENT IN SOUTH WESTERN NIGERIA

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Abstract

The development of local communities is generally an issue of global concern. This is also the case in South Western Nigeria, where most community development programmes in rural areas are usually truncated due to inadequate finances. In this regard, this study was conducted to assess the financing structures of community development in the region. The study employed expository and descriptive research techniques in carrying out this appraisal. Using data from annual budgets in the region from 2019 to 2023, the results revealed that among the states in the region, Lagos State recorded the highest internally generated revenue and statutory allocation from the federal government, while Ekiti State has the least. In terms of recurrent and capital expenditure, Lagos State also has the highest, while Ekiti State has the least. Based on these, the study recommends that communities in Southwest Nigeria should support the efforts of the state and local government by imposing levies and informal taxes to support their community development efforts. In addition, communities can reach out to philanthropists within the community to donate for community development or engage private institutions for project concession.

Keywords: Financing Structure, Community Development, South Western
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1. Introduction

The recurring decline in the revenue profiles of governments across the Nigerian federation has been a major reason why public debt profiles have been increasing in the various tiers of government in Nigeria. This increasing public debt has made it difficult for governments to finance most of their economic and social projects in rural communities. Hence, most of the communities in the rural areas fund their projects with little or no support from the government. Thus, most of the funds for community development usually come from community members within the communities. Funding from individuals in the community could come in the form of informal taxes imposed on each household or sometimes from high-net-worth individuals or philanthropists in the community.

Given that most local governments in Southwest Nigeria find it difficult to fund community development projects, the issue of financing structures for community development becomes very relevant, particularly in infrastructure development such as roads, electricity, and schools. The recurring failure to provide the needed infrastructure for their communities has resulted in an increase in crime rate within the community, as well as pervasive poverty rates among the rural dwellers in the community. According to Olken and Singhal (2011), most rural settlers in Nigeria are faced with the problem of poor infrastructural development, which, as a result, hampers economic and business activities in the area. Also, Olken and Singhal (2009) assert that in many developing countries like Nigeria, informal tax systems appear to form a very important component of community development as a result of the low or no presence of government-funded projects within the area.

Moreover, this issue has created an atmosphere of distrust between the taxpayers in the rural areas and the government due to the lack of economic development. Notwithstanding, communities and social groups have developed means of informal taxation to generate revenue for community development projects like borehole projects, community schools, rural electrification, road projects, and bridges (Olken & Singhal, 2011). Thus, the need to look beyond formal taxation into informal taxation to benefit immediate taxpayers within a community is critical.

Financing structures for community development within the context of this study refer to the varied funding sources, such as informal charges and levies on members of the community, donations, as well as government support. Most communities in rural areas tend to individually finance their projects in the community without relying on the local, state, or federal government. Studies affirmed that financing community projects in low and moderate-income communities often requires a

creative mix of public, private, and philanthropic resources (Gurama & Mansor, 2015). In the same vein, Obara and Nagih (2017) mentioned that communities in most of Southwestern Nigeria opt to finance public amenities to achieve social welfare because the formal tax system of government has failed to provide for them with the social benefits of the tax. In addition, raising funds to support rural projects is paramount to communities, since monies raised through social corporate responsibility and donations can help fast-track community projects that can lead to rural community development that can attract investment.

Despite the benefits of raising funds to support and implement community development projects in the Southwest region of Nigeria, sourcing funds for rural development is becoming more challenging because most communities have to go outside their border to source funds either internally or externally. The financing structure for community development can come from various means, through levies on community members, voluntary giving of time and energy by community members, or self-help groups, and support from international and national non-governmental and community-based organizations (Nwigwe, Omonona, & Okoruwa, 2012). Additionally, since no community can develop on its own without the support of the government or members of the community, this study becomes very relevant. Furthermore, the justification for opting for a financing structure in Southwestern Nigeria is to ensure that development in the rural and urban communities in Southwestern Nigeria is effectively implemented. Also, finances that come through community members' donations or philanthropists can help improve and increase community infrastructure, particularly in the aspects of road construction and maintenance, building community health care centers, building community schools and bridges, empowering local security, and enhancing rural electrification (Nwigwe, Omonona, & Okoruwa, 2012).

In line with the foregoing, this study is an attempt to examine the financing structures for community development in South-Western Nigeria. It attempts to evaluate the current state of the financing of community development in Southwest Nigeria, as well as determine alternative financing strategies that the government can adopt to enhance community development in the region. It reviews the pattern of state and federal government fund allocation to the states as well as internal allocations to the Ministries of Local Government across the region.

This paper is organized into five sections. The current introduction stands as section 1. Section 2 presents some stylized facts on government fund allocations in the region, while Section 3 gives some theoretical and empirical literature

reviews. In section 4, the methodology and analysis of results are presented, while the paper is brought to a close in section 5, which provides the conclusion.

2. Some Stylized Facts on Local Government Funding in South West Nigeria

Table 2.1 presents some stylized facts on allocations to Ministries of Local Government in the South West region of Nigeria

Table 2.1: Stylize facts on Allocation to the Ministry of Local Government

Southwest States	2019	2020	2021	2022	2023
Ekiti State	37,593,023.28	15,555,124.32	42,000,000	54,738.481.15	**36,041,869.14**
Ogun State	190,000,000	84,559,504.24	151,655,226.52	240,561,850.42	**166,694,145.30**
Lagos State	417,574,322	4,741,571,911.00	154,567,000.00	460,662,629.15	**478,943,341.24**
Osun State	50,000,000.00	50,000,000.00	25,000,000.00	65,559,930.00	**71,477,930.00**
Oyo State	1,800,000.00	22,000,000.00	76,300,000.00	206,918,118.00	**192,168,118.00**
Ondo State	**59,715,554.90**	**70,728,315.66**	**68,344,724.50**	**61,594,123.15**	**35,251,200**

Source: Annual State Budget of Each State (2019-2023).

Table 2.1 shows the different allocations to the Ministry of Local Government in Southwest Nigeria between 2019 and 2023, a period of the last political dispensation. The table further revealed that between 1999 and 2020, Ekiti State witnessed a decline in funds to the Ministry of Local Government (₦37.59million to ₦15million) alongside Ogun State (₦190.0million to ₦84.55million). However, states like Lagos, Oyo, and Ondo witnessed improvement in their allocations. Between 2020 and 2021, the allocation of funds in Lagos State declined from ₦ 4.74 billion to ₦ 154.56 million, and Osun State also decreased from ₦50.0 million to ₦25.0 million in the same period. Between 2021 and 2022, five states in the Southwest region witnessed an increase, apart from Ondo state, which observed a 9.87% (₦68.34 million to ₦61.59 million) decline in revenue allocation.

Furthermore, in 2023, four states in the Southwest region observed an unprecedented decline in the allocation of revenue to the Ministry of Local Government, although Lagos State had an increase of 3.96% revenue allocation to the ministry, while Osun State had an increase of 9.02% revenue allocation to the Ministry of Local Government. The consequence of the decline is that some local governments within the states might find it very difficult to fund rural projects due to inadequate allocation of revenue to them. To embark on rural or community projects, communities have to resort to informal taxation in the community by imposing informal charges and levies or resort to soliciting donations from philanthropists in the community.

3. Theoretical and Empirical Review

This study is anchored on two theories, that is, Peacock-Wiseman's theory (1967) of

expenditure, which discusses the displacement effect and inspection effect. The other theory is the public finance theory by Richard Musgrave (1959), which explains the role of government taxes and infrastructural development. According to Peacock and Wiseman (1961), the displacement effect maintained that public expenditure does not grow smoothly and straightforwardly as posited by Adolph Wagner (1883), but rather in a step-wise fashion. In addition, Peacock-Wiseman affirmed that the inadequacy of revenue compared to required public expenditure creates an inspection effect. This implies that the government will be willing to increase taxes and force citizens to accept and tolerate the new tax when the economy is experiencing social upheavals or economic downturn, which could make it difficult for the government to finance infrastructure.

The other theory is the public finance theory by Richard Musgrave (1959). The theory examines the role of government tax and infrastructural development in enhancing community growth and development. The theory further suggests that effective tax policies can help balance revenue generation with the ability to finance infrastructure development effectively.

According to the literature, community members finance most community development projects with little financial intervention by the local government (Miguel & Gugerty 2005). Also, a study affirmed that community residents contribute substantially to maintaining local public facilities and building infrastructural needs in the community (Gordon & Wei, 2009).

For instance, Umezinwa (2016) mentioned that an effective way of mobilizing funds for economic development in rural areas is through community-based donations and taxes. In the same vein, empirical findings from the study conducted by Akeju (2018) proved that community engagement and the use of community-based agents are an effective way to execute informal taxation for community development. Furthermore, Iormbagah et al. (2021) affirmed that the absence of government developmental projects in rural areas has caused economic underdevelopment in most communities and has hampered growth and infrastructural development in rural areas. In this case, the authors revealed that rural communities resort to self-financing in a bid to confront the challenges faced by community members because of low government attention to rural development.

In addition, Kiabel and Nwokah (2009) pointed out that the need for states and communities to generate adequate revenue is important. However, this generated revenue at all levels of government is necessary for the provision of basic infrastructural facilities for all and sundry. Furthermore, Irandu and Shah (2014) identified that it is difficult for developing

countries to source financial aid from abroad. As a result, most rural communities in rural areas resort to generating revenue to finance community development through taxes. Similarly, Akinleye, Tayo and Ogunmakin (2019) examined the effect of tax avoidance on government budget implementation in Southwest Nigeria. The result of their study showed that 61% of the expected revenue of the states was hampered by avoidable consequences of tax avoidance through non-compliance with collection and remittances, and as a result, communities in the Southwest should engage in community fundraising to enhance community development.

In another study, Olatunji and Ayodele (2017) investigated the impact of information technology on tax administration in Southwest Nigeria, using multiple regression and Pearson correlation. The study found that information technology has a positive and significant impact on tax administration and tax productivity. In the same vein, Aribaba et al. (2019) examined the relationship between tax policies and entrepreneurship sustainability in Ondo State, Southwest Nigeria, using the logit regression technique. The result of the study revealed that tax policies in Ondo State, Southwest Nigeria, have a negative effect on entrepreneurship sustainability.

The study by Adelusi (2022) on the assessment of tax administration in selected local governments in Ogun State, Nigeria, using both primary and secondary data sources of information, revealed that the local councils were not getting enough funds from levies and taxes collected from the residents, thus affecting most community development projects. The finding further reveals that most taxpayers are ignorant of their responsibilities as residents to pay taxes to the government, since most communities do not see the benefits of the taxes they pay. In addition, Oluyombo and Olayinka (2018) examined tax compliance and growth in government revenue, using secondary data found that tax compliance is very significant to revenue growth and that the government should make payment of taxes easy for the taxpayers; likewise, citizens should feel the benefits of their compliance.

Along the same line, Akintoye, and Tashies (2013) noted that due to the lack of visible infrastructural development in the local area, citizens were reluctant to pay levies and taxes imposed by the council, as a result, the inability of the citizens to engage in tax payment affects the progress of community development projects in the Southwest region of Nigeria. Similarly, Adeyeye et al. (2018) assessed the relevance of personal income tax administration in rural communities, in Ogun State, Nigeria, using the descriptive analysis, with findings indicating that the tax assessment method significantly encourages voluntary enrolment into the tax net and that the effective collection method adopted by the relevant tax

authorities ensures optimal tax revenue collection. In another study, Eteng and Agbor (2018) confirmed that challenges of internal revenue generation affect inclusive community development of local government areas in Cross River State of Nigeria due to tax evasion, poor accountability, corruption, and the domineering influence of the state government. This study is an attempt to fill the gap in the literature by focusing on financing structures for community development in Southwestern Nigeria.

4. Methodology and Analysis of Results

The study adopts an expository and descriptive technique to investigate the financing structure for community development in South Western Nigeria. The rationale for selecting this method of analysis is that the technique is easy to understand as it helps explain in detail the financing structures. The study focused on the approved state budget from 2019 to 2023 for each of the states in the Southwest, by comparing their revenue and expenditure. In addition, results from the study can help in suggesting the best financing structures each of the states can adopt to help enhance community development.

The analysis commenced with reviewing the various state budgets for the period under review, to see how the expenditures are made.

Table 4.1 reveals each State's capital and recurrent expenditures.

Table 4.1: State Expenditure from 2019-2023

State	Capital Expenditure (₦ Billion)					Recurrent Expenditure (₦ Billion)				
	2019	**2020**	**2021**	**2022**	**2023**	**2019**	**2020**	**2021**	**2022**	**2023**
Ogun	250.657	148.426	171.898	197.554	269.605	261.657	132.481	166.712	153.180	202.644
Ondo	90.112	80.470	69.915	85.967	146.139	83.852	82.700	79.084	113.314	129.839
Oyo	163.531	103.00	130.381	154.678	154.755	121.619	110.00	138.389	140.026	155.677
Osun	61.063	61.880	59.234	75.862	39.069	61.320	57.669	50.620	53.893	99.206
Ekiti	57.214	36.760	51.662	40.067	34.062	72.709	54.363	58.001	60.686	79.510
Lagos	479.61	507.061	704.861	995.918	1,019trn	393.84	642.682	458.661	762.278	748.096

Source: *State Annual Budget (2019-2023)*

The data from the state's annual budget shows that Ogun, Oyo, and Lagos States have the highest capital expenditure, while Ondo, Osun, and Ekiti States have the lowest values for capital expenditures. For recurrent expenditure, Ogun, Oyo, and Lagos States spend more, while Ondo, Osun, and Ekiti States spend less. Similarly, for 2020, Lagos State had an increased capital and recurrent expenditure, while the rest states witnessed a decline in

capital and recurrent expenditure, which could be attributed to the low values of their internally generated revenues. In 2021, all the states had an increase in capital expenditure, with a massive reduction in recurrent expenditure by some states. For instance, Lagos State had reduced recurrent spending from ₦642.682 billion to ₦458.661 billion. Likewise, Ondo State (₦ 82.700 billion to ₦79.084 billion) and Osun State (₦57.699 billion to ₦50.620 billion) had reductions in their recurrent expenditure, with more focus placed on capital projects.

Furthermore, in 2022, capital expenditure for all the states increased, except for Ekiti state, which had a reduced value. On the other hand, data from the annual state budget revealed that states like Ondo, Oyo, Osun, Ekiti, and Lagos witnessed an increase in recurrent expenditure, while Ogun state has a slight decline, although with an improvement in capital expenditure. Additionally, in 2023, Lagos State's capital expenditure increased from ₦995.918 billion to ₦1,019 trillion, although it had a decrease in recurrent expenditure from ₦762.278 billion to ₦748.096 billion. In the same vein, Ogun, Ondo, and Oyo States had an improvement in capital and recurrent expenditure. Meanwhile, Osun State and Ekiti State witnessed a decline in capital expenditure but a significant increase in recurrent expenditure.

Table 4.2 shows the recurrent revenue and statutory allocation from the Federal Government to each state in the Southwest region of Nigeria.

Table 4.2: State Revenue from 2019-2023

State	Recurrent Revenue (₦ Billion)					Statutory Allocation (₦ Billion)				
	2019	2020	2021	2022	2023	2019	2020	2021	2022	2023
Ogun	123.500	151.339	180.677	226.176	430.619	20.623	11.231	39.675	43.096	50.730
Ondo	193.902	187.858	174.873	199.282	136.022	47.548	40.267	33.413	33.242	35.298
Oyo	285.151	213.022	268.770	166.818	193.154	60.000	50.000	55.000	50.000	44.000
Osun	154.406	105.889	80.903	87.923	113.102	38.500	54.78	31.943	32.250	32.469
Ekiti	72.709	74.609	87.58	64.028	80.362	37.510	32.192	29.40	32.262	33.467
Lagos	799.99	1,071trn	899.216	1,094trn	1,733trn	60.48	63.504	55.000	72.750	60.000

Source: *State Annual Budget (2019-2023)*

Data from the annual budget of each state shows that in 2019, Ondo, Oyo and Lagos States generated more revenue with Lagos State having as much as ₦799.99 billion, followed by Oyo State with revenue generation of ₦285.151 billion. States like Ogun and Ekiti on the other hand, have the least revenue generation. In the same period, the statutory allocation from the federal government was ₦60.48 billion to Lagos State and ₦60.00 billion to Oyo State. However, the other states had values less than ₦50 billion. In the same vein, in 2020, Lagos State generated ₦1,071 trillion compared to ₦799.99 billion generated

in 2019. Comparatively, all other states in the Southwest in 2020 witnessed a significant decrease in internal revenue generation.

In terms of statutory allocation, Osun and Lagos States had an increase in statutory allocation from the federal government while the other states in the region had reduced statutory allocations. Similarly, in 2021, Lagos State had a significant decline in revenue generation as well as in statutory allocation from the federal government. For instance, Lagos State's recurrent revenue dropped from ₦1,071 trillion in 2020 to ₦899.216 billion in 2021 as well as statutory allocation declining from ₦63.504 billion to ₦55.00 billion. The decline in recurrent revenue showed that Lagos State witnessed about an 83.9% drop in revenue generation. However, states like Ogun, Oyo, and Ekiti experienced an improvement in recurrent revenue. In addition, in 2022 Lagos State had internally generated revenue of ₦1,094 trillion compared to the N899.216 billion of 2021, with a significant improvement in statutory allocation which increased from ₦55.00 billion to ₦72.750 billion. In the same year, Ogun, Ondo and Osun States were able to increase their revenue generation as well as having an increased statutory allocation from the federal government. Furthermore, in 2023, Lagos State internally generated revenue significantly increased from ₦1,094 trillion to ₦1,733 trillion although had a reduction in the federal statutory allocation by ₦12.750 billion. In the same year, Ogun state was able to double its recurrent revenue from ₦226.176 billion to ₦430.619 billion. Meanwhile, in 2023, Ondo State had a shortfall in revenue generation from ₦226.176 billion to ₦136.022 billion but was able to receive more statutory allocation from the federal government.

In summary, states need to look for other sources to generate revenue or financing options to generate revenue to augment the shortfall, seeing that statutory allocation from the federal government will not be able to fund the proposed expenditure yearly. In the same manner, since the issue of community development is paramount, and allocations to the local government areas are determined by the state, it becomes expedient that local governments look for financing sources that can help them generate revenue to meet the demands of the community they represent. In the same vein, communities based on what comes to the local government from the state have generated revenue by taxing members of the community through community levies and charges to generate revenue.

5. Conclusion and Policy Recommendations

Most communities in Nigeria, particularly those from Southwest Nigeria, are concerned with how to sustain long-term community development with less intervention from the state or local government. However, there have been some impediments that tend to constrain the development of the communities in the

Southwest region of Nigeria, such barriers are inadequate to finance infrastructure (Akintoye & Tashies 2013; Adeyeye, Adeoye & Adeyeye 2018). In this regard, efficient and effective community development in the Southwest region of Nigeria can be achieved by ensuring that the necessary infrastructure is provided to enhance development in the community. Ensuring that communities in this region are developed requires that the community focus more on devising other means of generating funds to help meet the needs of the community. Furthermore, seeing the huge debt stock of most states shows that state governments alone based on their statutory allocation from the federal government, might not be able to meet the huge infrastructure gap in the Southwest region of Nigeria. In this regard, the study suggests financing strategies such as imposing levies and charges among community members or soliciting assistance from local and international philanthropists, as well as community donations, which can go a long way in ensuring that needed infrastructure is provided. The study thus recommends that private-public partnerships be entered into in terms of building infrastructure, such as road construction, bridges, healthcare centers, and schools, among others.

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