

# Review of: "Financial Autonomy: Panacea for Improved Service Delivery in Imo State Local Government System"

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Potential competing interests: No potential competing interests to declare.

- The article's topic is interesting. Therefore, more work should be put into making the study publishable and scientifically valuable, much like distinguished studies in the field of local government.
- The article's title is closer to a report title than it is to the content of the study.
- The summary touched on the main causes of the local government system's failure in Nigeria: a lack of financial autonomy, systematic corruption, and inadequate funding. While the findings showed that improving service provision comes through providing financial autonomy to local governments without addressing the other factors in the study. According to the study, it draws on a variety of techniques for data collection and analysis, including sources of available literature, financial reports, responses of interviewees, and the researcher's personal experience working with local governments.
- The introduction begins with an indication of the organization's effectiveness, after which mention is made of the efficiency of the organization in providing services, and then there is an indication of local development, without focusing on what the study primarily deals with, which is improving the provision of local services to local citizens. However, the study states, "What can be done to improve the provision of services to people? The study is preparing to address this problem." The introduction is supposed to clearly address the study problem and the research questions.
- The study aims to highlight the level of revenue and the major obstacles to improving service delivery in Imo State, examine revenues and expenditures, review the management of local government finances, examine financial control measures, and address the constraints represented by various challenges, such as lack of autonomy, corruption, inadequate funding, general poverty, and tax evasion. The study cites the challenges facing local governments in Nigeria, explaining the poor performance of local councils in Nigeria, then goes back and points out that local governments in Imo State are facing these challenges without indicating realistic evidence of these challenges in local governments of Imo State in detail.
- The theoretical framework is very brief and cites systems theory and the efficient service delivery theory, where the study argues that the efficiency theory suits this study, without taking advantage of these two theories in providing theoretical and conceptual clarification and understanding of the study problem. In this study, it is preferable to address the pattern of the relationship between the levels of government in the federal system (the three levels of governments in Nigeria), as well as addressing financial autonomy in the local government and its relationship to improving the provision of local services, and addressing the financial relationship between the three levels of governments in the federal system, specifically the financial relationship between the state governments and the third level represented by the local government areas. Finally, the study topic should be addressed through the financial arrangements in fiscal

federalism.

- In scientific research, methodology comprises the methods used in it, the ways of data collection and sources as well. The methodology may deal with the descriptive, and/or analytical, and/or historical, or inductive, deductive, etc. The ways used in data collection and the methods of statistical analysis, the study population, and sampling. The study should review the literature in order to identify the factors affecting the level of service delivery, diagnose the research gap, if any, and indicate the reasons for choosing the time period for the study. The study addressed the period from (2012-2014) without mentioning logical reasons for choosing this time period. It turns out that the study focuses on one of the factors causing the study problem without the other factors; sometimes the researchers may resort to this method to manipulate the research results or determine a direction according to their opinion. To avoid this deficiency, the study should focus on a more recent and longer period of time, for example, (10) ten years from (2012-2021), to identify the most important factors affecting the provision of services to citizens in the local government area in Imo State, or in the study's words, the failure of the local government system.
- The findings section addresses the non-commitment of the Imo State Government to pay the legally guaranteed ten percent to local government areas, the cases of corruption revealed by the annual audit and review report, the limited revenue allocated to local governments, the insufficient sources of revenue in implementing local projects, and the weakness of managers in harnessing them.
- The study cites a quote from "Stakeholder statements" regarding the excessive control of the local government by the state government, noting that "local governments did not have the latitude to initiate and execute any project. Every directive came from the state", cases of "misplaced priorities", and "the system has become deregulated due to gross violations of the guidelines in financial memoranda and other financial laws", and stakeholders confirm the existence of corruption.
- The discussion section confirms the findings and adds another issue about the illegal actions taken by the state government regarding the illegal dissolution of councils in 2011, without giving necessary details to clarify the purpose of its presentation; it was out of place. This issue should be addressed within the topic of control of governments at higher levels (the second tier) over governments at the local levels (the third tier).
- The conclusion addresses the inefficiency of local government areas in delivering local services, such as rural roads, electricity, drinking water, sanitation, and the primary and secondary schools in Imo State. The conclusion also points out major obstacles such as the prevailing influence of the upper levels of government, corruption, and inadequate funding. The study concluded that "The local governments will have a big sigh of relief if some level of financial autonomy is granted to them, and the result will be an astronomical improvement in service delivery." Here the following question arises: What is the scientific justification for this excessive optimism on which the conclusion of the study relied to reach this recommendation? The study's recommendations were far from a methodological analysis; rather, they expressed a personal point of view.

#### Concluding notes

- Since the study deals with correlation analysis, it aims to identify the correlation between the relevant factors and the variable of interest to the researcher (the dependent variable), which is the low level of service provision in Imo State.

The study was interested in describing various factors such as lack of funding, corruption, tax evasion, general poverty, and lack of autonomy. In other words, each of these factors and others has a correlation with poor performance in providing local services in the local government areas in Imo State.

- An interview is one of the ways to collect data on the issue that the researcher is interested in. The interview can be structured or unstructured. In this study, there is no indication of what type of interview was conducted. The study did not indicate the study population, sampling, or how many respondents were interviewed, although it was mentioned in footnotes No. (14 and 17) that the interview was conducted with “stakeholders”, including a politician and a local government employee. In such types of studies, in addition to conducting interviews with formal and informal actors in the local government area, a questionnaire form should be prepared on the independent variable (influencing factors) and the dependent variable (the issue in which the researcher is interested), distributed to a randomly selected sample of the twenty-seven local government areas of Imo State, as well as to council chairmen, representatives, finance advisers, health and education advisers, and other members of the board of advisers, whose number is related to the population of the area and the number of wards and villages affiliated to it, through selecting a proportional stratified random sample. It is also possible to benefit from the personal experience of the researcher through participant observation because the researcher was an active actor in local governments in Imo State.
- In the field of documentation, the study did not take into account the proper scientific documentation of the references used. The study did not follow proper documentation, citations, and referencing.
- The study addressed the topic of restrictions, including “lack of autonomy”, through a short paragraph, which is mostly a historical overview. The study dealt with corruption during a short paragraph by naming several pieces of legislation that were not able to eliminate corruption. The study once called corruption as a problem, and in the last sentence of the paragraph called it as a threat. “Inadequate funding” is considered as a challenge facing local governments in Imo State; the study also addresses it briefly without addressing the aspects of the sources of those internal revenues in detail. The study mentions general poverty and tax evasion, and considers them factors affecting the generation of internal revenues for the local government, without explaining how they affect the poor provision of local services.
- The study did not come with added value, compared to research that dealt with local governance in Nigeria. The study did not follow a clear methodology and was predominantly narrative in nature.
- To sum up, the study requires a major amendment in the light of the previous notes and should utilize valuable references from research published in periodicals that have been conducted by Nigerian researchers or others in the field of public administration, local governance, politics, and sociology. With appreciation.