



Fiscal constitution and local government in Nigeria: Implications for the achievement of SDG 4 in Federal Capital Territory (FCT), Abuja.

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ABSTRACT: Fiscal federalism deals with the division of governmental functions and financial relations among levels of government. The objective of this study is to investigate the allocative efficiency of local governments and its implication for the achievement of good and quality education (SDG 4) in Nigeria's Federal Capital Territory (FCT) Abuja. The study applied a survey research design with the use of structured questionnaire and the ordered logistic regression model. The Taro Yamane formula was applied to determine the optimum sample size. The findings show that there is a positive and significant relationship between the allocative efficiency of local government and quality education. Furthermore, there is a robust relationship between BPF, BTS and VTP and the outcome variable, QLE. The conclusion is for local governments to have proper strategies and plans for effective and efficient implementation, monitoring and evaluation of all social and economic activities in the local areas that will bring about good and quality education.

KEYWORDS: Fiscal Constitution, Local government, Education, Sustainable Development Goals

I. INTRODUCTION

Nigeria has operated a federal system of government since attaining political independence in 1960 with three regions: Northern, Western and Eastern regions. The federating units grew from three to four regions in 1963 when the Mid-Western region was created from Western region. In 1967, the regions were replaced by 12 states by a military decree. In 1976, seven new states were created, making 19 states. In 1987, two additional states were created, followed by another nine new states and the federal capital territory in 1991. The final changes were in 1996 when 6 additional states were created to make the 36 states and the federal capital territory we have presently. As the form of

government became more and more decentralized, there were changes in fiscal arrangements that were consistent with assignment of powers and responsibilities to each level of government, implying that each level of government should have adequate funds to effectively and efficiently discharge its responsibilities. These changes and several other factors have played a key role in shaping Nigeria's federal system making it a complex system anchored on economic, political, constitutional, social and cultural development. In addition, the fiscal relationships between and among the constituents of the federation can be explained from three theories; the theory of fiscal location which concerns the functions expected to be performed by each level of government in the fiscal allocation; the theory of inter-jurisdictional cooperation which refers to areas of shared responsibility by the national, state and third tier governments; and the theory of multi-jurisdictional community where each jurisdiction (state, region or zone) will provide services whose benefits will accrue to people within its boundaries (Ejeh & Orokpo, (2014); Amah, (2017))

The consensus is that fiscal federalism deals with the division of governmental functions and financial relations among levels of government. To deliver public goods so as stimulate economic growth, it is seen as a reform package for improving technical, allocative and overall economic efficiency (Ichoku & Ugwuoke, 2020). The theory of fiscal federalism assumes that a federal system of government can be efficient and effective at solving problems governments face today. Fiscal federalism specify that the federal government is responsible for economic planning and for policies aimed at redistribution and stabilisation. In addition, the maintenance of law and order, foreign affairs, defence, the regulation of international and interstate trade and tertiary education, are the responsibilities of the federal authorities. State governments are



charged with the supply of public services in the areas of health, agriculture, secondary education and public utilities, while services such as town planning, sanitation, veterinary care and basic education are within the domain of third tier governments (Mered, (1997); Kapucu, (2016)).

The other aspect of fiscal federalism is funding. Although all levels of government have their own independent sources of revenue, the funding of government expenditure comes, to a large extent, from federally collected revenues, which are accumulated in the Federation Account at the Central Bank of Nigeria (CBN) and then distributed among the different branches of government according to statutory shares. Yaaba (2014) posits that Nigeria, like other federating countries such as Brazil, India, South Africa and Spain, consider a multitude of fiscal capacity and need factors such as revenue effort, population and so on, in determining state and local governments portion in the revenue sharing formula.

There is a worldwide consensus on the existence of local government though with distinct operational models determined by the constitutional status, historical background and reform policies (Ezeozue (2020)). Bello and Mackson (2024) posits that, local government must have policies and institutional frameworks that will support and sustain grassroots development in any system of government, explaining that effective local government administration plays a crucial role in ensuring effective and efficient provision of public goods and services to vast rural dwellers. Furthermore, a country like Nigeria with higher number of rural dwellers, the local government should provide basic social and economic services such as; economic recommendations to the State, the provision and maintenance of primary, adult and vocational education; the development of agriculture and natural resources, the provision and maintenance of health services, establishment and maintenance of cemeteries, burial grounds and homes for the destitute or infirm, licensing of bicycles, trucks (other than mechanically propelled trucks), canoes, wheelbarrows and carts, establishment, maintenance and regulation of markets, motor parks and public conveniences, construction and maintenance of roads, streets, drains and other public highways, parks, and open spaces, naming of roads and streets and numbering of houses, registration of births, deaths and marriages assessment of privately owned houses or tenements for the purpose of levying such rates as

may be prescribed by the House of Assembly of a State, control and regulation of outdoor advertising, movement and keeping of pets of all descriptions, shops and kiosks, restaurants, bakeries and other places for sale of food to the public, laundries and sales of liquor (Nigerian Constitution, 1999).

From the above, it is clear that the provision and maintenance of primary, adult and vocational education is one of the major functions and responsibilities of local governments in Nigeria. This responsibility is aligned with sustainable development goal 4, ensure inclusive and equitable quality education and promote lifelong learning opportunities for all. Among the targets set by United Nations for SDG 4 are:

- i. Build and upgrade education facilities, ensure equal access for all women and men to affordable and quality technical;
- ii. Vocational and tertiary education, including university,
- iii. Participation rate in organized learning (one year before the official primary entry age), by sex

The UN's 2030 agenda for sustainable development, a plan of action for people, planet and prosperity which aims at "leaving no one behind", is aimed to achieve decent lives for all on a healthy globe by 2030. They are a universal call to action to end poverty, protect the planet and improve the lives and prospects of everyone everywhere. They are interconnected and form an indivisible whole, that is, when you contribute to one goal, you also make progress on other SDGs. Furthermore, the roadmap for localising SDGs explains that local and regional governments must be at the heart of the 2030 agenda because "all of the SDGs have targets directly related to the responsibilities of local and regional governments, particularly to their role in delivering basic services" (Global Task Force of Local and Regional Government, UN-Habitat and UNDP, 2016).

All of the discussion above brings to the fore the crux of the study: some findings have opined that there are linkages or impact of fiscal federalism on sustainable development. Olaide, Simo-Kengne and Uwilingiye (2022) opined that fiscal federalism may be a factor influencing sustainable development because it aims at deriving principles that can be used to determine the optimal allocation of fiscal functions among the different tiers of government. They affirmed the argument of Samuelson (1954, 1955), Musgrave (1959) and Arrow (1970) that is based on the three branches of



public finance: allocative efficiency, distributive equity and stabilisation. Furthermore, they opined that allocative efficiency is best performed by the subnational or local government while distributive trade and stabilisation are best performed by the central or national government. That is, there must be optimum distribution of goods and services by the local governments that meets the needs and wants of the community. In another way, it can be said that allocative efficiency occurs when resources are spent on projects that will be most profitable and be of utmost benefit to the rural population.

Olaniyi (1999) posits that the theoretical foundation of local government in Nigeria has been improved by the 1976 local government reforms, however, fiscal structure concentrates too much fiscal powers in the federal government. Thus, the effectiveness of local governments in performing the pivotal role in rural development has been limited. Furthermore, Anayochukwu and Ani (2021) asserts that a local government is envisaged to have political, administrative and financial autonomy to enable it to operate effectively as would be manifested in the substantial performance of the developmental functions that necessitated its creation. They observed that the provision of the State Joint Local Government Account does not allow for direct funding of local governments from the Federation account which would have formed a realistic basis for the realisation of local government's financial autonomy. He explained that the operation of the State Joint Local Government Account ties down local governments to the apron strings of the state governments and accounts for the inability of local governments to initiate and execute development programs or projects. Also, third tier government leaderships that even desire to initiate and implement development projects programs are hampered by inadequacy of funds.

The above seems to be the opinion of most research, while the successes are vague and meagre, the obstacles to the performance of local government in Nigeria in carrying out their functions to achieve sustainability of growth and development are huge (Agiobenebo, (1999); Taiwo, (1999); Diejomaoh & Eboh (2012); Commonwealth local government forum [CLGF], (2019)).

The UN-Habitat 2015 reports that the fundamental problem confronting most local authorities, especially those managing cities in developing countries, is the widening gap between the availability of financial resources and municipal spending needs. For this, the main reason is the

rapid growth of urban populations, which creates an ever-increasing demand for public services, new public infrastructure, and its maintenance (Taiwo (1999) and Agiobenebo (1999)). To this, Kwanashie, (2005) asserts that the "strengthening the state to enable it perform key functions in the economy and provide the enabling environment for private initiative is critical for success." He explained that 'wide capacity gaps in government today limit its ability to fully implement reform policies' such as the sustainable development goals.

Olaide, Simo-Kengne, and Uwilingiye, (2022) observed that fiscal federalism has been given little or no consideration on the determinant of sustainable development. That is, how does fiscal federalism foster sustainable development through allocative efficiency? They argued that most countries are tending towards a more fiscal decentralisation in the hope of moving off welfare measured by GDP growth or GDP per capita towards sustainable development which comprises economic development, social development and environmental development. Other problems that has impacted on the optimal performance of local government include the problem of accountability with deficiencies in capacity building, lack of fiscal sustainability and budgeting expertise, economic mismanagement and corruption, low technical and managerial capacities and skills, lack of community participation, lack of coordination and planning, lack of programs monitoring and evaluation and undue interference by higher level of government, poor management of resources, inadequate local leadership (Diejomaoh & Eboh, (2010); Fagbohun & Akanmu, (2015); Dibia & Quadri (2017); Abdullahi & Ahmad (2018). Also, it is opined that some gaps exist in the country's roadmap to SDGs through the unfinished business of the MDGs. While it planned on repositioning the local government as the SDGs tier of government, the country reports that steps are still underway to extend human resource capacity to coordinate all SDG activities at the local government level (Federal Republic of Nigeria, 2020).

Therefore, using the targets listed earlier, it is the objective of this study is to assess the allocative efficiency of local government in the achievement of quality education in Federal Capital Territory (FCT) through the perception of residents of their ability to make available various educational inputs such as basic and primary education facilities, ability to tackle the barriers to school attendance and vocational training programs.



II. Literature Review

In 2018, the UN Office for Public Administration in an update on SDG indicators, posit that local government is one of the sub-national spheres of government and a result of decentralisation, a process of transferring political, fiscal, and administrative powers from the central government to subnational units of government distributed across the territory of a country to regulate and/or run certain government functions or public services on their own. It was, therefore, defined as an “institutional unit whose fiscal, legislative and executive authority extends over the smallest geographical areas distinguished for administrative and political purposes.” Anayochukwu, Anayochukwu and Nsah (2022) explained that the local government in Nigeria were once the creation of the regional government and later, the state government, their functions were assigned by the state government, their autonomy varied in degree and pattern from state to state.

Education is a word which comes from the Latin word, “e-ducere” meaning “to lead out.” Extant literatures see it as a relentless process of becoming or the process of teaching, training, and learning, especially in schools or colleges, to improve knowledge and develop skills. It can also be the instructions or people involved in teaching and training. Obi, Ekesiobi, Dimnwobi and Mbemena (2016) opined that education outcomes mean the goals for learning and development upon which higher education is based. It is seen as the knowledge, skills, attitudes and values that students will need to be successful at work, within the family and in the community. Satope and Aremo (2013) referred to education as an investment or consumption item. It is an investment when it is sought by people for raising the earning power later in life. Education is a social investment when it is sought to better the lot of the society and a personal investment, when it is sought to increase individual income. According to Annan (1997) on the need for political will to fight against illiteracy, he said Literacy is a bridge from misery to hope. It is a tool for daily life in modern society. It is a bulwark against poverty and a building block of development, an essential complement to investments in roads, dams, clinics and factories. Literacy is a platform for democratisation, and a vehicle for the promotion of cultural and national identity. All of these clearly shows that education goes beyond schooling, it is more of a social process, to make happen with the hope and belief that we can be more.

The word “sustainable” was first used in the published work of the Club of Rome titled “*The Limits of Growth*” in 1972 where the world system should, first, be sustainable without sudden and uncontrollable collapse and secondly, be capable of satisfying the basic material requirements of all of its people. (Enders & Remig, 2015). Jaksic, Peschner and Pisiotis (2020) posits that sustainability is the ability of a system, organism or man-made product, to endure indefinitely. It also “reflects the need for careful balance between economic growth and environmental preservation.” (Todaro & Smith, 2015). Development, on the other hand, according to Sen (1999) ‘is a process of expanding real freedoms that people enjoy’. Freedom in this definition is determined by social and economic arrangements such as good educational facilities and health care as well as political and civil rights. For development to exist, poverty, tyranny, poor economic opportunities, systemic social deprivation and neglect of public facilities have to be removed. The words together, Jhingan (2011) asserts that sustainable development is closely linked to economic development in that “it emphasises the creation of sustainable improvement in the quality of life of all people through increases in real income per capita, improvements in education, health and general quality of life and improvements in quality of natural environmental resources.” Furthermore, he explained that “sustainable development is development that is everlasting and contributes to the quality of life through improvements in natural environments which supply utility to individuals, inputs to the economic process and services that support life.” From all of the foregoing, the UN affirm that sustainable development is “how we must live today if we want a better tomorrow.”

Findings from the empirical literature on the performance of local governments as economic agents in the achievement of economic growth and sustainable development have had varied opinions and conclusions with somewhat achievement. Odewale (2019) affirms that local government has constitutional responsibility in primary education. However, his further assertion seems to be conflicting. He posits, on one hand, that local governments in Nigeria remain the major actors constitutionally and financially in primary education. On the other hand, he opines that the schools are practically managed by the State Universal Basic Education Board (SUBEB). This simply implies that local government are not in



control of the primary schools as it is portrayed. Yobolo, Nwosu and Nwankwo (2021) posit that government educational policies are not geared towards rural educational development but has impacted academic performance of rural schools. While this study is limited by geographical scope to Sagbama local government area of Bayelsa, the findings are not so clear but they explained that this finding is because rural human and material are poor and unattended to in the area. Onyekwena, Adekunle, Eleanya and Taiwo (nd) in a report for the Centre for the Study of the Economies Africa (CSEA) observed that the dominance of the federal government as the source of funds for Universal Basic Education (UBE) is an ineffective approach and create persistent resource gaps in the funding of basic education infrastructures. Furthermore, capacity for data collection, analysis and quality improvement remains weak. Thus hindering availability of comprehensive data on education spending and outcomes to guide analysis. Ezeosue (2020) examined local government reforms as instruments for national development in Nigeria. He posits that the current state of Local Government in Nigeria is characterised by unbridled interference of the State Government which is quite dismal largely due to poor management of resources, lack of autonomy, inadequate local leadership among others. Thus, to fully realise the intended development using Local governments as instruments, Local governments should be democratised and adequate measures provided to check the syphoning tendencies of its management. Jooji (2018) examined the extent to which governance at the local government level has enhanced the mobilisation of its citizens for purposes of sustainable development and concluded that the local government administration in Nigeria has not lived up to the expectation of being an effective mobilizer of the masses for sustainable development. Dibia and Quadri (2017) in their analysis of local governments proactive sustainability strategy in Nigeria and South Africa posit that local group advocacy, education and engagement programs are important elements to local government proactive sustainability initiative. They opined that local governments of both countries must encourage more community participation in sustainable development initiatives. This is because participation offers new opportunities for creative thinking and innovative planning toward economic growth and sustainable development. Guha and Chakrabarti (2019) in their study on the role of local democracy and governance to achieve the sustainable development

goals (SDGs) and concluded that Local government is in a unique position of being able to draw on a network of partners from across the community to deliver development. It is impossible to see how the SDGs could be implemented without recognition of the local government's role. Abdullahi and Ahmad (2018) argued that the non-performance of local government at grass root development in Nigeria is due to poor management of resources, lack of autonomy and inadequate local leadership. Adesiyani (2018) asserts that the attainment of the SDGs in Nigeria is by addressing the weaknesses in the implementation of the millennium development goals (MDGs). Those weaknesses include limited consultation and ownership, leaving the poorest behind and problem with data gathering. Moyer and Hedden (2020) asked: Are we on the right path to achieve the sustainable development goals? They highlighted the special difficulty in achieving targets on some SDG indicators such as access to safe sanitation, upper secondary school completion, and underweight children. These represent persistent development issues that will not be solved without a significant shift in domestic and international aid policies and prioritisation.

Theoretical Framework

This study adopts the efficient-service theory by William Mackenzie and James Sharpe, (1954). They argued that the purposes of local government are to provide services that are locally characterised to the people at the grassroots, cater for the people and construct local roads, maintain law and order, provide water, build community health centres and so on. This theory explained that since local government is the closest government to the people, it should be justified with its responsibilities. Odalonu (2015) explained that the central point of the efficiency-service theory is that the primary purpose of the local government systems is to provide social services such as law and order, local roads, primary education, sanitation and others efficiently. The theory, according to Olusadum and Anulika (2021), expresses the following tenets; provision of opportunity for political participation to the rural people; helps to ensure efficient service delivery to the rural people which is their major source of livelihood and development; express a tradition of opposition to an overly centralised government. This simply means yearning for local autonomy. Khalil and Adelabu (2012) in designing the Modified Quantitative Service Delivery Model (MQSDM), embraces all the attributes of efficient service delivery such as managerial accountability, funding and management



of resources and leadership quality and structure. They explained that with this model efficient and effective service delivery to the citizens are taken care of.

III. Methodology

3.1 Data Sources

This study relied on primary sources of data from the responses to the test instrument administered in 3 Area Councils, Abuja Municipal Area Council (AMAC) an urban area council, Bwari Area Council – a semi urban area council and Kwali Area Council – a rural area council, in Federal Capital Territory, Abuja with total population of 2,381,500. The respondents are local government staff, community members and advocacy groups in each area councils. The Taro Yamane (1973) formula which is specified as: $n = \frac{N}{1+N(e)^2}$ was used to determine the sample size. Where n = sample size; N = Population Size; e = Level of precision always set at the value of 0.05

$$n = \frac{2,381,500}{1+2,381,500(0.05)^2} = 2,381,500/5953.75 = 400$$

3.2 Model Specification

In models where Y is qualitative, the objective is to find the probability of something happening, such as this study which seeks to assess the performance of local government in relation to the achievement of good health and well-being. When a dependent variable has more than two categories such as strongly disagree, disagree, neutral, agree, or strongly agree and the values of each category have a meaningful sequential order where a value is indeed ‘higher’ than the previous one, then ordered logit can be used. When modeling these types of outcomes, numerical values are assigned to the outcomes, but the numerical values are ordinal and reflect only the ranking of the outcomes. In this study, the dependent variable y is assigned the values: $y = \{1 = \text{Strongly disagree}, 2 = \text{Disagree}, 3 = \text{Neutral}, 4 = \text{Agree}, 5 = \text{Strongly agree}\}$. The logistic regression model is given thus:

$$Y_{it} = \varphi_0 + \varphi_1 BPF + \varphi_2 BTS + \varphi_3 VTP + \varphi_4 Loc + V_t \quad (1)$$

Where: $Y = \log\left(\frac{p}{1-p}\right)$ for $0 < p < 1 = \text{QLE (Quality Education)}$, log odd ratio

Thus, the link function is termed as the logit function as shown below: $\text{logit } E(Y) = \varphi_0 + \varphi x(2)$

Where: BPF is basic and primary education facilities, BTS is tackle the barriers to school attendance, VTP is vocational training programs, Loc is Location and V_t is the error term

3.3 Estimation Technique

The study adopted the ordered logistic technique because: i) models where Y is qualitative, such as our study that seeks to analyse the effect of local government performance in the achievement of sustainable development goals, the objective is to find the probability of something happening. Ii) the questionnaire used for the research was structured in rank ordering category and ordered logistic technique handles ordered outcomes and retains more information about the dependent variable. Thus the effect of a predictor (X) will shift the distribution of cases across the categories of the dependent variable (Y) in a systematic direction toward higher or lower categories. Specifically, the relative frequency distribution of cases will systematically shift toward higher categories if X has a positive effect and it will systematically shift toward lower categories if X has a negative effect. Also, effects of independent variables (X’s) are estimated by a single coefficient. The coefficient changes the relative frequency distribution of Y by increasing (or decreasing) the values of a set of “cut-point” or “threshold” coefficients. The “cut-point” coefficients reflect the expected ratios of cases across the “cut-points” in the distribution of Y when all X’s are zero. This can be understood as the “baseline” or “reference” shape of the relative frequency distribution of cases across categories of Y.

IV. Results and Discussion

4.1 Questionnaire Distribution by Area Council

600 questionnaires were distributed to the respondents using the percentage proportion of the population for each local area council, 71% of the questionnaires was administered at AMAC being urban area council, 21% was administered at Bwari area council being a semi-urban area council and 8% was administered at Kwali area council, a rural area council. A total of 471 filled questionnaires were returned, however, 12 had missing location information. On Table 1 below, 459 questionnaires are presented as valid, that is, these questionnaires were correctly filled, AMAC has 267 or 58.2%, Bwari has 149 or 32.5% and Kwali has 43 or 9.4%, signifying a 100% administered questionnaire responses success rate.



Table 1: Frequency Distribution of Questionnaire by Area Council

Description		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	AMAC	267	56.7	58.2	58.2
	BWARI	149	31.6	32.5	90.6
	KWALI	43	9.1	9.4	100
	Total	459	97.5	100	
Missing	System	12	2.5		
Total		471	100		

Source: Generated using SPSS IBM 21

On Table 2 below, it can be seen that across the study locations, 280 respondents or 59% of the respondents were males while 191 respondents or

41% of the respondents were females. This shows a fair spread between genders.

Table 2 Respondents Gender

Description		Frequency	Percent	Cumulative Percent
Valid	Male	280	59.4	59.4
	Female	191	40.6	100
	Total	471	100	

Source: Generated using SPSS IBM 21

Table 3 below presents questionnaire responses by age. While the age group between 61-70 had the least response rate of 4% or 19 responses, the highest responses was received from the age group

between 41 to 50, which has the rate of 32.7% or 154 responses. This spread is said to be fair among the adult population of the selected area councils.

Table 3 Respondents Age

Description		Frequency	Percent	Cumulative Percent
Valid	18 - 30	66	14	14
	31 - 40	127	27	41
	41 - 50	154	32.7	71.3
	51 - 60	105	22.3	96
	61 - 70	19	4	100
	Total	471	100	

Source: Generated using SPSS IBM 21

The questionnaire responses by qualification or respondents level of education is presented on Table 4 below where the first school leaving certificate (FSLC) had the least response with only

1 response or 0.2% response rate. Those with BSc/BA/HND, MSc and PhD had 225, 145 and 39 responses respectively or 47.8%, 30.8% and 8.3% response rate respectively.



Table 4 Respondents level of Education

Description		Frequency	Percent	Cumulative Percent
Valid	FSLC	1	0.2	0.2
	SSCE	24	5.1	5.3
	OND/NCE	37	7.9	13.2
	BSc/BA/HND	225	47.8	60.9
	MSc	145	30.8	91.7
	PhD	39	8.3	100
	Total	471	100	

Source: Generated using SPSS IBM 21

Table 5 below shows the frequency and percentage response for all variables in the estimation regression for quality education according to the likert-scale questionnaire. The dependent variable, QLE, has only 22 respondents or 4.7% of the total respondents who strongly agree that QLE is achieved while 48 respondents or 10.2% of the respondents strongly disagree that QLE is achieved. Respondents who disagreed that QLE is achieved were 164 or 34.8% of the total respondents. 122 respondents or 25.9% of total respondents agree that QLE was achieved and 112 respondents or 23.8% of the total respondents were neutral. Of all the independent variables, BTS had 4.2% and 29.9% of respondents who strongly agreed and agreed that local governments in FCT were able to tackle barriers to school attendance. VTP had 4% and 30.8% of the total respondents who strongly agree and agree that vocational training programs was provided. BPF had 5.9% and 46.9 of the total respondents who strongly agree and agree that basic and primary educational facilities were provided. Likewise, BPF has 5.3%

and 20.6% of the total respondents who strongly disagree and disagree that local governments did not provide basic and primary educational facilities in FCT. VTP had 5.2% and 27.2% of the total respondents who also strongly disagree and disagree that vocational training program was provided while BTS with 5.7% and 30.8% of the total respondents who strongly disagree and disagree that local governments were not able to tackle barriers to school attendance. Finally, BPF with 20.4% of the total respondents who were not certain about local governments' ability to provide basic and primary educational facilities in FCT for the achievement of quality education. BTS had 29% of the total respondents who were not certain about local governments' ability to tackle barriers to school attendance. VTP had 32% of the total respondents who were not certain about local governments' ability to provided vocational training programs. (The varying total is due to missing responses regarding some questions in the questionnaire).

Table 5 Frequency and Percentage Distribution for Quality Education

Variables	Strongly Disagree		Disagree		Neutral		Agree		Strongly Agree		Total
	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%	
QLE	48	10.2	164	34.8	112	23.8	122	25.9	22	4.7	468
BPF	25	5.3	97	20.6	96	20.4	221	46.9	28	5.9	467
BTS	27	5.7	145	30.8	136	28.9	141	29.9	20	4.2	469
VTP	24	5.1	128	27.2	151	32.1	145	30.8	19	4	467

Source: Generated using SPSS IBM 21

Quality Education (QLE), basic and primary education facilities (BPF), tackle the barriers to school attendance (BTS), vocational training programs (VTP).



Table 6 Reliability of Research Instrument

S/N	Description	Number of Items	Cronbach's Alpha (α)	Internal Consistency	Cronbach's Alpha (α) if Item Deleted
1	Questionnaire	52	0.953	Excellent	0.951 - 0.957
2	Model: Quality Education	4	0.847	Good	0.774 - 0.822

The Cronbach's Alpha, a pre-estimation test, is presented on Table 6 above. The Cronbach's Alpha reflects the extent to which items within the research questionnaire measure various aspects of the same characteristics or construct. Put simply, Cronbach's Alpha will tell you how closely related a set of test items are as a group. The decision rule: If $\alpha \geq 0.9$, the internal consistency is said to be excellent, when score is $0.9 > \alpha \geq 0.8$, internal consistency is good, when score is $0.8 > \alpha \geq 0.7$, the internal consistency is said to be acceptable. A score of $0.7 > \alpha \geq 0.6$ gives a questionable internal consistency while a score of $0.6 > \alpha \geq 0.5$ presents a poor internal consistency and a score of $0.5 > \alpha$ is

presenting an unacceptable internal consistency. Consequently, the reliability of our research instrument is 0.953 implying that the internal consistency of all test items as a group is excellent. However, if any of the items is removed, α will range between 0.951 and 0.957 which implies that the removal of any of the items in our instrument does not affect the reliability or the internal consistency. Also there is a good reliability for the items in quality education model as α is 0.847. Again, α will range between 0.774 and 0.822 which implies that the removal of any of the items in our instrument does not affect the reliability or the internal consistency.

Table 7 Validity of Research Instrument

S/N	Items	N	Sig. (2-tailed)	Pearson Correlation (r)	Critical Value (α)	Significant Level	Decision
1	QLE	468	0	0.734	0.092	Significant	Valid
2	BPF	467	0	0.677	0.092	Significant	Valid
3	BTS	469	0	0.716	0.092	Significant	Valid
4	VTP	467	0	0.645	0.092	Significant	Valid

Table 7 above presents another pre-estimation test, the Pearson correlation test for validity of the research instrument. By comparing the Pearson's correlation coefficient (r) which is the calculated value to the tabulated Pearson's critical (α) values for each question the validity of the instrument can be decided. The Degrees of freedom for the tabulated Pearson's values equals $N - 2$ where N is the sample size. The decision rule is a significant calculated Pearson's value must be greater than the tabulated Pearson's value for a question to be valid. All the questions related to good health are valid and significant because the value of r, the calculated value is greater than the α , the tabulated value at N-2 degrees of freedom. QLE is valid at $0.732 > 0.092$, BPF is valid $0.677 > 0.092$, BTS is valid at $0.716 > 0.092$ and lastly, VTP, is valid at $0.645 > 0.092$.

for QLE = 1 is 3.627 which is the cut off value between strongly disagree and disagree responses in research questionnaires. QLE = 2 has 6.178 as its threshold estimate and represents the cut off value between disagree and neutral responses. QLE = 3 has the threshold estimate 7.714 which is the cut off value between neutral and agree responses. Finally, QLE = 4 has the threshold estimate of 10.660 and represents the cut off value between agree and strongly agree responses in the research questionnaire.

The estimate of 0.403, 1.100, 0.565, and 0.114 for BPF, BTS, VTP and Loc respectively implies that there is a positive and significant relationship between these predictors and the response variable, QLE. Also the positive estimates are associated with an increased likelihood of falling into a higher category of the response variable.

Table 8 below present the regression estimates for quality education (QLE). T The threshold estimate



Table 8 Quality Education Parameter Estimates

	Variables	Estimate / Coefficient	Std. Error	Sig.	95% Confidence Interval		Odds Ratio
					Lower Bound	Upper Bound	
Threshold	[QLE = 1.00]	3.267	.409	.000	2.465	4.069	
	[QLE = 2.00]	6.178	.474	.000	5.249	7.106	
	[QLE = 3.00]	7.714	.520	.000	6.695	8.733	
	[QLE = 4.00]	10.660	.626	.000	9.432	11.888	
Location	BPF	.403	.123	.001	.162	.643	1.496
	BTS	1.100	.137	.000	.831	1.369	3.004
	VTP	.565	.120	.000	.331	.799	1.759
	Loc	.114	.141	.419	-.163	.391	1.121

Link function: Logit.

Source: Generated using SPSS IBM 21

The probability to fall in any of the given categories of the response variable is given by the estimates of the predictors. That is, given any one predictor and holding other predictors constant, the probability of falling in any of the given categories of the response variable is the percentage of the respective estimate of the given predictor. Also it can be said that with a unit increase in any given predictor, QLE is likely to change and fall into any of the given category by 40.3%, 110% and 56.5% respectively or there is a chance for QLE to likely change by its respective regression estimates in the ordered log odds scale. Loc with an estimate of 0.114 implies that allocative efficiency of local governments in FCT is below average at 11.4%. This shows that the probability of falling into any of the given categories of the response variable is 11.4%. The possible conclusion is that there is a 11.4% chance for QLE to likely change by its respective regression estimates in the ordered log odds scale in FCT. It can also be said that with an insignificant value of 0.419, the performance of the local government shown by the estimate to be below average at 11.4% is said to have an insignificant effect on the achievement of quality education in FCT. This performance is closer to zero (0) implying that quality education is less likely to be achieved in FCT. However, local government allocative efficiency to each of the necessary inputs to quality education, but one, are all above average. While the allocative efficiency to tackle the barriers to school attendance and vocational training programs are above average and significant, allocative efficiency to providing basic and primary education facilities is below the

average and insignificant. Again, while the local government gives above 100% allocative efficiency to tackle the barriers to school attendance, their effort is undermined by the minimal allocative efficiency to providing basic and primary educational facilities. The underlying implication is that the input does not match the output and outcome which can also be seen by the negative lower bound of the 95% confidence interval, which says we have 95% confidence that the performance of local government to affect quality education in FCT is between -0.163 and 0.391 given all the resources and inputs available. However, because the estimates for basic and primary education facilities, to tackle the barriers to school attendance and vocational training programs are positive, there is a higher likelihood of achieving quality education if there is an improvement in the allocative efficiency, particularly to providing basic and primary education facilities. Also any underlying condition affecting the performance of the local government in achieving quality education in FCT needs to be properly investigated and addressed. Similarly, the odds ratio (OR) greater than 1 ($OR > 1$) for all the predictors shows that there is an increasing Odds of being in a higher category of quality education with a unit increase in basic and primary education facilities, ability to tackle barriers to school attendance and vocational training programs.

Table 9 below presents the marginal effects for quality education. A marginal effect is a partial derivative (dy/dx) from a regression equation which describes the instantaneous rate of change of QLE



with respect to any of the independent variables, BPF, BTS and VTP. That is, for each category, 1, 2, 3, 4 and 5, there is an effect of BPF, BTS and VTP on QLE at that instant in time. Also, BPF, BTS and VTP increases the probability of being in the higher outcome categories 4 and 5 but

decreases the probability of being in the lowest outcome category 1 and 2. Furthermore, the changes in probabilities for each are statistically significant, indicating a robust relationship between BPF, BTS and VTP and the outcome variable, QLE.

Table 9 Marginal Effects

S/N	Variables	Category 1			Category 2			Category 3			Category 4			Category 5		
		dydx	%	P> z	dydx	%	P> z	dydx	%	P> z	dydx	%	P> z	dydx	%	P> z
1	QLE															
2	BPF	-0.0276496	-2.76	0.001	-0.0343129	-3.43	0.002	0.0047991	0.48	0.006	0.0413289	4.13	0.001	0.0158345	1.58	0.003
3	BTS	-0.0755182	-7.55	0.000	-0.0937175	-9.37	0.000	0.0131076	1.31	0.001	0.1128799	11.29	0.000	0.0432483	4.32	0.000
4	VTP	-0.038787	-3.88	0.000	-0.0481343	-4.81	0.000	0.0067322	0.67	0.012	0.0579763	5.80	0.000	0.0222128	2.22	0.000

On perception, the negative marginal effect for the lower categories 1 and 2 for BPF, BTS and VTP indicate that access to basic and primary education facilities and vocational training programs reduces the likelihood of respondents strongly disagreeing or disagreeing that quality education can be attained, the positive marginal effects for the higher categories 4 and 5, agree and strongly agree, suggest that better access to basic and primary education facilities and vocational training programs increases the likelihood of respondents agreeing or strongly agreeing that quality education can be attained. From this, it can be said that tackling the barriers to school attendance plays a significant role and directly contributes to the achievement of good and quality education. The results show that as the barrier to school attendance reduces, people are more likely to believe in the possibility of the achievement of good and quality education. The marginal effects for BPF, BTS and VTP are generally high and significant, indicating a strong relationship with the perception of good and quality education. Also the high and significant marginal effect for BPF, BTS and VTP implies that their impact on the perception of achieving good and quality education are highly direct and dependent in this analysis.

V. Conclusion, Recommendation and Limitations

The performance of local government in sustainable development is very crucial and cannot be over emphasized. The findings from this study affirm the UN's presupposition that local governments must be at the heart of the 2030 agenda. On the whole, this study has provided evidence that the allocative efficiency of local government on basic and primary education facilities, ability to tackle the barriers to school

attendance and vocational training programs has a positive effect on good and quality education. There is also evidence that with access to basic and primary education facilities, ability to tackle the barriers to school attendance and vocational training programs, which has positive and significant marginal effect, the stronger the relationship with the perception or probability of having good and quality education. Therefore, local governments need to improve on their allocative efficiency to all inputs that affects good and quality education, especially basic and primary education facilities, without which schools cannot attract and retain students. Investments in clean and safe classrooms, books, teaching aids, and technology (e.g., computers and projectors) enables more effective learning and teaching processes. Also, they need to have proper strategies and plans for effective and efficient implementation, monitoring and evaluation of all social and economic activities in the local areas that will bring about good and quality education.

However, it should be noted that the study's geographic limitation to FCT might result in region-specific findings. FCT, being the capital city, has a different governance and fiscal structure compared to other parts of Nigeria. As a result, the findings may not apply to other local governments across Nigeria, where governance and resources vary widely. Note that measurement of SDGs at the local government level lack specificity or standardization, leading to challenges in data comparison across local governments. Secondly, Nigeria's fiscal constitution places constraints on the autonomy of local governments. The contribution of local government to SDGs might be influenced by the level of fiscal independence granted by higher tiers (state and federal). These systemic constraints may not be fully captured in



the analysis, limiting the explanation of how fiscal structures impact SDG achievement. Thirdly, the study did not account for the complexities of fiscal transfers between the federal, state, and local governments, which can significantly affect local governments' ability to contribute to SDGs. This could introduce omitted variable bias in the analysis. Fourthly, the study might be limited in its ability to assess the long-term impact of fiscal policy on SDG achievements, as SDGs are long-term goals that require sustained efforts over time. A short-term analysis might not capture the full effect of fiscal contributions on these goals.

Moreover, data on local government activities in Nigeria might be incomplete, outdated, or inaccurate. This could limit the robustness of this analysis. However, the power of the ordered logit regression analysis might be limited, where the sample size is small, affecting the generalizability of the findings. Finally, other limitations arise from circumstances such as inaccessibility to chairmen and key staff of the area councils, non-cooperative attitude of respondents particularly the area council staff, time and funding constraints. While these limitations are weaknesses for this study, they also present a foundation for future study.

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