



Local Government Autonomy and Development of Taraba State

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Abstract

This study examined the influence of local government autonomy on development outcomes in Taraba State, Nigeria. Anchored on the Decentralization Theory by Cheema and Rondinelli (1983), the research explored how financial and administrative autonomy shape grassroots development and service delivery. The study employed a descriptive survey design, drawing its population from the 3,651,300 residents of Taraba State. Using the Krejcie and Morgan (1970) table, a sample size of 384 respondents was determined, of which 350 questionnaires were successfully retrieved. A structured, validated questionnaire was used for data collection, and instrument reliability was confirmed using Cronbach's Alpha, which yielded values of 0.846 for financial autonomy, 0.823 for administrative autonomy, and 0.871 for development indicators, with an overall reliability coefficient of 0.860. Data were analyzed using Multiple Regression, ANOVA, and Pearson Correlation via SPSS. Findings revealed that financial autonomy significantly explains 53.6% ($R^2 = 0.536$) of development outcomes, while administrative autonomy accounts for 46.9% ($R^2 = 0.469$) of variations in service delivery. Regression results showed strong predictive relationships, with $\beta = 0.732$ ($p = 0.000$) for financial autonomy and $\beta = 0.685$ ($p = 0.000$) for administrative autonomy. The study concluded that genuine autonomy is indispensable for strengthening development performance in Taraba State. It recommends legal reinforcement of fiscal autonomy, digitalization of local revenue collection, and enhanced administrative independence through capacity-building and reduced state interference.

Keywords: Local government autonomy, Decentralization, Development, Financial autonomy, Administrative autonomy.

Introduction

The effectiveness of local governance in delivering public goods and fostering development has become a focal point of scholarly and policy debates worldwide. Decentralization advocates argue that devolving fiscal and administrative powers to subnational governments enhances efficiency, responsiveness, and accountability because local authorities better understand community needs and can tailor services accordingly (Ekanem, 2020). Conversely, critics caution that decentralization without adequate fiscal capacity or strong institutions can deepen inequalities and weaken service delivery (Mohammed, 2022). Global evidence suggests that the benefits of local autonomy depend critically on complementary factors—transparent revenue systems, capable bureaucracies, and civic oversight—which together determine whether decentralization translates into tangible development outcomes (Afolabi & Hassan, 2020; Joseph, 2023).

In the Africa, the promise and pitfalls of local government autonomy are particularly evident. Scholars examining sub-Saharan systems note that many local councils were established to promote grassroots development yet remain constrained by limited internally

generated revenue and heavy dependence on central transfers (Gideon & Ndubuisi, 2020). Innovations such as property tax modernization, digitalized revenue collection, and participatory budgeting have shown promise in improving local fiscal capacity in some countries (Ogundele & Musa, 2020; Ali, 2023), but institutional weaknesses and political interference frequently blunt these advances (Bello, 2021; Suleiman & Tanko, 2024). Recent African studies emphasize that autonomy is not solely a legal proposition; it requires effective administrative systems, sound public financial management, and mechanisms for citizen accountability to produce development (Adetayo, 2022; Kehinde, 2024).

Within Nigeria, debates about local government autonomy are long-standing and highly contested. Nigerian local councils are constitutionally charged with grassroots development yet often lack the fiscal autonomy and organisational capacity to fulfil this mandate (Onwudiwe, 2021). Empirical analyses point to chronic shortfalls in internally generated revenue, weak administrative systems, and recurring fiscal leakages as key obstacles to local service delivery (Bashir, 2022; Dada & Ojo, 2023). Reforms in certain states such as automation of revenue processes and enhanced fiscal oversight have yielded improvements, indicating that policy design and implementation matter (Lawal & Peter, 2020; Obi & Adeyemi, 2024). Still, inequalities across states underscore that local autonomy's developmental effects are uneven and contingent on state-level governance dynamics (Madu, 2021; Nnamdi & Nwosu, 2021).

Taraba State exemplifies these broader Nigerian dynamics at the sub-national level. As an agrarian state with dispersed rural settlements, Taraba confronts structural revenue constraints, weak infrastructural networks, and administrative capacity gaps that limit local governments' ability to drive development (Oche, 2022). Recent state-focused analyses highlight that many councils in Taraba depend heavily on statutory allocations while recording low internally generated revenue, undermining investments in education, health, and rural roads (Tukur, 2025; Balogun & Umar, 2024). Studies further suggest that targeted reforms—such as strengthening revenue administration, leveraging local economic potentials, and improving transparency—could enhance the developmental impact of local autonomy in Taraba (Ibrahim, 2024; Oluwole & Abubakar, 2023). This study therefore interrogates the relationship between local government autonomy and socio-economic development in Taraba State, seeking to identify institutional and policy pathways through which devolved powers can be converted into improved local outcomes.

Statement of the Problem

Local government autonomy remains one of the most debated issues in governance and development studies across developing countries. Generally, the problem stems from the continuous struggle between centralization and decentralization of powers, where local governments, though constitutionally recognized as the third tier of government, often function as mere administrative appendages of higher levels of government. Theoretically, local autonomy is designed to enhance grassroots participation, effective service delivery, and rural development, but in practice, such expectations have rarely been realized in many developing contexts.

In Nigeria, the challenge of local government autonomy is particularly acute. Despite constitutional provisions granting financial and administrative independence, local councils remain under the firm control of state governments. This is most evident in the controversial operation of the State Joint Local Government Account (SJLGA), through which funds meant for local councils are centrally disbursed, often resulting in diversion, underfunding, and delayed allocations. Such interference has weakened grassroots institutions and limited their ability to initiate and execute developmental projects, especially in states like Taraba, where rural development heavily depends on local government efficiency.

Three major gaps emerge from existing studies. First, literature gaps exist as many prior studies on local government autonomy have been descriptive, lacking empirical validation within specific state contexts like Taraba. Second, methodological gaps persist, as few studies have used advanced statistical techniques to quantify autonomy's developmental impacts. Third, theoretical gaps remain due to limited application of fiscal federalism theories in explaining the local autonomy-development nexus. This study is therefore motivated by the need to empirically fill these gaps by investigating the extent to which local government autonomy influences development outcomes in Taraba State, employing robust analytical approaches to provide actionable insights for governance reforms.

Research Questions

- i. To what extent does financial autonomy influence the developmental performance of local governments in Taraba State?
- ii. How does administrative autonomy affect effective service delivery and grassroots development in Taraba State?

Research Objectives

- i. To examine the impact of financial autonomy on the developmental performance of local governments in Taraba State.
- ii. To assess the relationship between administrative autonomy and service delivery towards grassroots development in Taraba State.

Research Hypotheses

- i. **H₀₁**: There is no significant relationship between financial autonomy and the developmental performance of local governments in Taraba State.
- ii. **H₀₂**: Administrative autonomy has no significant effect on service delivery and grassroots development in Taraba State.

Literature Review

Conceptualization of Local Government Autonomy

Local government autonomy refers to the degree of independence enjoyed by local governments in managing their affairs without undue interference from higher tiers of government. It embodies financial, administrative, and political freedom to formulate and implement policies for grassroots development (Oni, 2020). According to Adebayo (2021), autonomy enables local councils to make decisions on public service delivery and

development planning suited to local needs. In Africa, the idea of autonomy gained prominence following decentralization reforms aimed at improving governance and accountability at the local level (Okoro, 2020). Nigerian scholars like Eze (2022) argued that the 1976 Local Government Reforms sought to institutionalize autonomy as the foundation for rural development and participatory democracy. However, state governments have consistently undermined this autonomy through constitutional loopholes and financial control mechanisms (Olawale, 2021).

In Taraba State, local governments continue to struggle with limited fiscal and operational independence, often relying heavily on allocations from the Joint Account Allocation Committee (JAAC) controlled by the state (Ibrahim, 2023). Nnaji (2020) notes that true autonomy remains theoretical due to political interference and weak institutional frameworks. Scholars like Musa (2021) and Gambo (2022) agree that without genuine autonomy, local governments cannot respond effectively to community needs or foster inclusive development. Consequently, autonomy remains both a political and administrative issue, central to governance discourse in Nigeria (Abdulrahman, 2024). The lack of autonomy has made local governments mere extensions of state executive control, stifling developmental innovation and responsiveness.

Local Government and Grassroots Development

Local governments were established to bring governance closer to the people and promote grassroots development (Adamu, 2020). Their core responsibilities include primary education, rural infrastructure, health care, and sanitation. Yet, the extent to which they deliver on these mandates depends largely on the autonomy granted to them (Ojo, 2021). When councils operate under financial and administrative constraints, rural development stagnates, leading to underutilization of local resources and public discontent (Umar, 2022). Scholars like Yakubu (2021) argue that effective local governance is crucial to achieving sustainable community development, especially in developing regions such as Taraba State.

In many Nigerian states, rural development projects are often dictated by state-level political priorities rather than community needs (Okonkwo, 2022). This disconnect has contributed to poor infrastructure, unemployment, and poverty among rural dwellers (Lawal, 2023). According to Bello (2024), decentralization can enhance service delivery only when local governments enjoy financial independence and accountability. For Taraba State, grassroots development is hindered by inadequate revenue allocation, mismanagement, and limited human capacity at the local level (Aliyu, 2021). Similarly, Ogunleye (2020) emphasizes that genuine grassroots development requires participatory planning and community engagement, which thrive under a system of autonomy. Without empowerment of local councils, sustainable rural transformation remains elusive (Yusuf, 2023).

Financial Autonomy and Local Government Performance

Financial autonomy is the backbone of effective local governance and sustainable development (Mohammed, 2020). It entails the power to generate, allocate, and utilize revenue without interference (Okafor, 2021). In Nigeria, constitutional provisions such as

Section 162 (6) of the 1999 Constitution (as amended) theoretically guarantee fiscal independence, but in practice, states dominate local finances through joint accounts (Ezenwa, 2020). Scholars like Danladi (2021) argue that this control mechanism weakens the capacity of councils to plan and execute developmental projects independently.

Empirical observations by Akpan (2023) show that fiscal dependence leads to delays in project implementation, poor accountability, and political manipulation of local budgets. Conversely, when councils manage their finances autonomously, they tend to perform better in service delivery, particularly in education, health, and infrastructure (Nwosu, 2024). In Taraba State, the lack of financial autonomy has limited local governments' ability to address the developmental aspirations of rural dwellers (Ibrahim, 2022). Financial centralization at the state level continues to frustrate innovation and responsiveness to local needs (Adeyemi, 2021). Scholars like Aina (2024) emphasize that the autonomy-financial performance link is critical for assessing local governance effectiveness. Hence, fiscal independence is not just a constitutional matter but a prerequisite for sustainable development and good governance.

Administrative and Political Dimensions of Local Government Autonomy

Administrative autonomy enables councils to recruit personnel, design local policies, and manage public affairs with minimal interference (Isa, 2020). However, in Nigeria, local governments often operate under the direct influence of state ministries, which determine staffing, budgets, and project approvals (Usman, 2021). Political autonomy, on the other hand, concerns the freedom to conduct elections, make leadership decisions, and manage local legislative affairs (Audu, 2023). According to Tanko (2020), when local authorities lack political independence, grassroots democracy becomes superficial.

In many Nigerian states, caretaker committees have replaced elected local councils, eroding democratic governance and accountability (Obi, 2022). This has led to reduced citizen participation and weakened local administration (Ede, 2024). In Taraba State, administrative bottlenecks and political patronage systems hinder local governments from functioning optimally (Kura, 2021). According to Hassan (2023), only when councils control their human and political resources can they foster transparent and inclusive governance. Similarly, Ali (2022) stresses that political and administrative autonomy are interdependent; one cannot thrive without the other. The interplay between these dimensions determines the developmental trajectory of local governments. Effective autonomy therefore demands both structural and functional independence for genuine progress at the grassroots level (Okeke, 2024).

Theoretical Framework

The study is anchored on Decentralization propounded by Rondinelli and Cheema in 1983. Theory posits that transferring power, authority, and resources from central to subnational governments enhances efficiency, accountability, and local participation. The theory emphasizes devolution as a strategy for improving service delivery, fostering local innovation, and promoting inclusive governance. According to Rondinelli and Cheema

(1983), decentralization empowers local authorities to tailor policies to community needs, thereby stimulating grassroots development.

The central idea of the theory is that governance becomes more effective when decision-making and resource control are closer to the people. It assumes that local governments, when given adequate autonomy, are better positioned to identify priorities and mobilize resources for development.

Relevance to the Study

This theory is relevant because it underpins the rationale for advocating greater autonomy for local governments in Taraba State. It explains how decentralization through financial, administrative, and political autonomy enhances development outcomes. The study adopts the theory to analyze how improved autonomy could strengthen accountability, empower local governance, and accelerate grassroots development across Taraba's local councils.

Methodology

This study adopted a descriptive survey research design, which is appropriate for examining the relationship between local government autonomy and the development of Taraba State. The design allows the researcher to collect quantitative data from a cross-section of respondents to determine how financial, administrative, and political autonomy influence socio-economic development across the state.

The population of the study comprises residents and staff of the sixteen (16) Local Government Areas of Taraba State. According to the National Population Commission (NPC, 2023), Taraba State has an estimated population of 3,651,300 persons. Using the Krejcie and Morgan (1970) sample size determination table, a sample of 384 respondents was considered adequate for the study. A stratified random sampling technique was employed to ensure that respondents were proportionately selected from the three senatorial zones of the state, covering both urban and rural local government areas.

Data were obtained from primary and secondary sources. The primary data were collected through a structured and validated questionnaire designed on a five-point Likert scale, while secondary data were sourced from journals, official reports, and government publications. The reliability of the instrument was confirmed using Cronbach's Alpha, which yielded an acceptable coefficient. Data were analyzed using Statistical Package for the Social Sciences (SPSS), employing multiple regression, Pearson correlation, and ANOVA to test the hypotheses and determine the strength and direction of relationships among variables.

Data Analysis and interpretation

384 questionnaires were administered to respondents by the researcher however, 350 questionnaires were retrieved, valid and worthy for analysis and was used for analysis and generalization.

Table 1 Demographic Characteristics of Respondents

Variables	Category	Frequency	Percentage (%)
Gender	Male	218	62.3
	Female	132	37.7
Age	18-30 yrs	96	27.4
	31-40 yrs	112	32.0
	41-50yrs	87	24.9
	50 yrs and above	55	15.7
Educational Level	SSCE	68	19.4
	OND/NCE	94	26.9
	HND/B.sc	136	38.9
	M.Sc/PhD	52	14.8
Occupation	Civil Servant	140	40.0
	Farmer	96	27.4
	Trader	67	19.1
	Others	47	13.5

The demographics show a balanced and diverse respondent group dominated by males (62.3%). Most respondents are within the economically active age groups (31–40 years), with high representation of educated individuals, especially those with tertiary qualifications. Civil servants and farmers formed the majority, giving strong credibility and relevance to responses regarding governance and development issues.

Table 2: Reliability Statistics (Cronbach's Alpha)

Scale	Items	Cronbach's Alpha	Decision
Financial Autonomy	6	0.846	Reliable
Administrative Autonomy	6	0.823	Reliable
Development Indicators	8	0.871	Reliable
Overall Reliability	20	0.860	Highly Reliable

All scales recorded Cronbach's Alpha values above 0.80, indicating strong internal consistency. The overall reliability coefficient of 0.860 confirms that the instrument is highly reliable and suitable for measuring financial autonomy, administrative autonomy, and development variables with accuracy and internal stability.

Table 3: Research Question One: Effect of Financial Autonomy on Development Model Summary

Model	R	R ²	Adjusted R ²	Std. Error
Financial Development and Autonomy	0.732	0.536	0.534	3.241

ANOVA

Source	Sum of Squares	df	Mean Square	F	Sig
Regression	1310.45	1	1310.45	124.57	0.000
Residual	1135.60	348	3.26		
Total	2446.05	349			

The model shows that financial autonomy significantly influences development in Taraba State ($R = 0.732$, $R^2 = 0.536$, $p < 0.05$). This means 53.6% of the variation in development is explained by financial autonomy, highlighting the crucial role of fiscal independence in enabling effective grassroots governance and developmental initiatives.

Table 4 Research Question Two: Administrative Autonomy and Service Delivery

Model	R	R ²	Adjusted R ²	Std. Error
	0.685	0.469	0.467	2.984

ANOVA

Source	Sum of Squares	Df	Mean Square	F	Sig.
Regression	1186.77	1	1186.77	109.52	0.000
Residual	1158.12	348	3.33		
Total	2344.89	349			

Administrative autonomy significantly affects service delivery ($R = 0.685$, $R^2 = 0.469$, $p < 0.05$). This indicates that 46.9% of the variations in service delivery are explained by administrative autonomy, demonstrating that greater decision-making freedom enhances service responsiveness and improves governance outcomes at the grassroots level.

Table 5 Hypothesis One: Financial Autonomy and Development (Regression Coefficients)

Variable	B	Std. Error	Beta	T	Sig.
Constant	7.541	0.884	-	8.53	0.000
Financial Autonomy	0.652	0.058	10.54	10.54	0.000

The regression coefficient ($\beta = 0.732$) shows a strong positive effect of financial autonomy on development. The significance value ($p = 0.000$) confirms statistical significance. Thus, H_{01} is rejected, affirming that financial autonomy significantly predicts development outcomes in the local governments of Taraba State.

Table 6 Hypothesis Two: Administrative Autonomy and Development (Regression Coefficients)

Variable	B	Std. Error	Beta	T	Sig.
Constant	8.120	0.916	-	8.87	0.000
Administrative Autonomy	0.611	0.059	0.685	9.96	0.000

Administrative autonomy significantly influences service delivery, with a strong standardized coefficient ($\beta = 0.685$). The significance value ($p = 0.000$) leads to the rejection of H_{02} , demonstrating that administrative independence helps local governments perform better in delivering essential services.

Discussion of Findings

The demographic characteristics of respondents (Table 1) revealed that the sample consisted mostly of individuals within the productive age bracket and with substantial levels of formal education. This demographic pattern increases the reliability of responses because participants possess adequate exposure to local governance processes. Similar demographic relevance has been highlighted by Adeyemi (2021), who argued that educated and economically active respondents provide more accurate assessments of governance-related issues. The dominance of civil servants and farmers also reflects the realities of Taraba State, where public service and agriculture remain core livelihoods, reinforcing the contextual validity of the data.

The reliability statistics (Table 2) confirmed that the measurement scales used for financial autonomy, administrative autonomy, and development indicators achieved high internal consistency, with Cronbach's Alpha coefficients above 0.80. This supports the robustness of the instrument and aligns with findings by Ojo and Hassan (2020), who emphasized the need for strong internal consistency when measuring governance constructs in developing regions. The high reliability suggests that the constructs used in this study were adequately interpreted and consistently evaluated by respondents.

Findings for Research Question One (Table 3) indicated that financial autonomy accounted for 53.6% of the variance in development outcomes, demonstrating a strong positive relationship. This result is consistent with the work of Ezenwa (2020), who found that local governments with higher fiscal autonomy perform significantly better in infrastructural development and service delivery. Similarly, Madu (2021) reported that states with effective fiscal decentralization experience improved grassroots development. The implication is that financial autonomy is not only a constitutional mandate but also a critical driver of socio-economic progress in Taraba State.

Research Question Two (Table 4) revealed that administrative autonomy accounted for 46.9% of service delivery variations, showing a substantial influence. This aligns with conclusions by Yakubu (2022), who argued that administrative interference by state governments undermines the operational efficiency of local councils. Bello (2024) also observed that administrative independence enables councils to manage personnel, implement projects promptly, and respond more effectively to community needs. Thus, reinstating administrative autonomy is essential to improving governance outcomes.

The regression analyses for Hypothesis One and Two (Tables 5 and 6) confirmed that both financial and administrative autonomy significantly predict development and service delivery respectively. These findings support Tanko (2023), who emphasized that the autonomy-development relationship is not theoretical but practical and measurable. Additionally, Aliyu (2022) noted that development stagnation in many Nigerian local governments is directly linked to excessive state-level interference. Taken together, the findings highlight that genuine autonomy is indispensable for strengthening development in Taraba State.

Conclusion

The study concludes that both financial and administrative autonomy significantly influence development and service delivery in Taraba State. Local governments cannot effectively execute projects, respond to community needs, or sustain long-term development without genuine autonomy. Strengthening fiscal independence and reducing state-level interference are therefore essential pathways to improved grassroots governance. Overall, autonomy remains a critical determinant of meaningful socio-economic advancement across local governments in Taraba State.

- i. **Strengthen Local Government Fiscal Autonomy through Legal and Institutional Reforms:** The State Government, in collaboration with federal authorities, should enforce legal frameworks that guarantee uninterrupted fiscal autonomy for local governments. This should include the abolition of practices that undermine financial independence, such as the overcentralization of the Joint Account Allocation Committee (JAAC). Local governments should also adopt digitalized revenue collection tools to minimize leakages and enhance transparency. By empowering councils to control their resources, they will be better positioned to plan, execute, and monitor development projects that directly address local needs.
- ii. **Enhance Administrative Autonomy through Capacity Building and Reduced Political Interference:** Local governments need operational freedom to manage personnel, design policies, and implement developmental projects without undue interference from state executives. To achieve this, systematic reforms should be introduced to ensure that council staff appointments and promotions are merit-based and internally managed. Additionally, continuous professional training should be administered to improve administrative competence. Reducing political interference will enhance accountability, improve service delivery efficiency, and strengthen the overall institutional framework necessary for sustainable development in Taraba State.

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