PUBLIC FINANCIAL MANAGEMENT AND RURAL DEVELOPMENT IN AKWA IBOM STATE, 2008 – 2017

BY UDOH, UNWANA-ABASI SUNDAY

Abstract

This study was set to address the **slowface of rural development** in Akwa Ibom State. The main objective of the study was to undertake a study of Public Financial Management and Rural Development in Akwa Ibom State, 2008 – 2017. The study adopted the theory of Distributive Justice propounded by John Rawls in 1971. The population of Akwa Ibom State placed at 3,920,208 and drawn from the National Population Commission (NPC, 2006) census was used to determine the sample size of 200 through the use of Taro Yamane's formula. In all and with a well structured questionnaire as the major instrument of data collection in this study, the final response rate of 182 was determined after sorting out damaged questionnaire forms from the 200. The study made use of primary and secondary sources of data collection and adopted the Historical/Descriptive Survey Design and Proportional Stratified Random Sampling Method to gather data from respondents. The data collected were presented in simple percentage tables and analyzed using Chi-square Statistical Tools. Three Null (H_0) Hypotheses were tested out of five formulated. These, among others included: Single stream of revenue or mono-economy had likely not impacted, to a large extent, on rural development in Akwa Ibom State between 2008 and 2017. Three research questions were also asked in line with the hypotheses. One of those three questions was, "had single stream of revenue or mono-economy likely impacted, to a large extent, on rural development in Akwa Ibom State between 2008 and 2017? Based on those questions, three findings were made. As a result of the finding made three recommendations were given. One of the other findings was, that single stream of revenue or mono-economy had not impacted, to a large extent, on rural development in Akwa Ibom State between 2008 and 2017. It was therefore recommended, among others, that "the state government should create other sources of revenue, apart from oil or federation account revenues.

Key Words: Public, Financial Management, Rural, Development

Introduction

The researcher was fascinated at the huge yearly financial budgets of Government, which at various times have been padded by members of the parliament(s) before being forwarded to the Governor for assent. The researcher therefore, observed that the pace of rural development efforts in rural communities in Akwa Ibom State seemed not to be directly proportional to or commensurate with the extent with which public financial management has been carried out in the state, particularly within the 10 years that this study is based, 2008 - 2017.

As already stated, Public Financial Management and Rural Development became very critical to the researcher particularly at time Nigeria vis-à-vis Akwa Ibom State was undergoing serious economic and financial crises, namely: **economic melt-down, economic recession** and the over-bloated **denial of financial autonomy** to Local Government by Akwa Ibom State government . Public Financial Management as earlier mentioned is on the one hand, a very critical responsibility that the government is saddled with in its day-to-day administration. The provision of basic amenities and services to the people depends largely on government's revenue(s) as well as how the government manages its scarce resources. In other words, the growth and development of the people and society, to a large extent, depend on the resources of government expended on the public.

On the other hand, Rural Development as a phrase is not only an academic concept. Rural development is also a practical phenomenon. In that sense, rural dwellers need basic things of life

in order to survive. Without those basic amenities such as food, water, shelter and clothing, no life can be found in rural areas in the state. Abraham Maslow categorised the aforementioned items under physiological needs on his Maslow's Hierarchy of Needs, (Udoh, 2014:86-92). Physiological needs are those needs that are basic human needs that cannot be done without if human lives were to be sustained. In recent times, the rural dwellers seem to have more of security need than the basic physiological needs. Although in Abraham Maslow's categorization of needs, security is placed on the safety needs category, while safety need is second on the hierarchy of needs. This implies that security needs, in this sense were not as primary and paramount as the physiological needs during Maslow's time. But, without any intent to contradict Maslow's hierarchy of needs, rural dwellers in recent times, seem to seek after security needs first before settling for the other basic needs. This is so because, despite the **slow pace of ruraldevelopment** in Akwa Ibom State, the rural areas or communities are gradually becoming so sophisticated and porous in terms of the influx of strangers who find such places as safe havens or hide-outs for them after they might have committed serious atrocities or heinous crimes in the cities and are being sought after by law enforcement agents. They chose to run to the rural areas for refuge.

In essence, the above thought is predicated on the rampant insecurity that is rapidly taking over parts of Akwa Ibom State today. For instance, the rampant killings, kidnappings and armed robberies in Ukanafun, Etim Ekpo and Ika Local Government Areas of Akwa Ibom State, where very prominent personalities have lost their lives. These clashes mostly occur in those rural communities. The Internally Displaced Persons' (IDPs) camps in the state are being occupied by rural dwellers that were scattered by insecurity from their different rural settings. Therefore, it seems like security need has gradually become as important as one of the basic human needs for the rural people. And, of course, it is generally upheld that without peace and security, there can be no meaningful development. Therefore, in Akwa Ibom State, particularly with regards to the present economic realities in the state, there can be no rural development if there is no peace and security. Foreign investors can hardly be attracted to a state where there is insecurity.

Furthermore, the provision of those basic necessities of life by the rural dwellers requires money. Money is a major factor in the rural development process. Money, in the first place, is the property of government. The government produces money through its appropriate agencies and circulates same to the public. In other words, a rural dweller cannot afford these basic needs without money. It is on this premise that public financial management becomes very significant in our thought because without the circulation of money in the society life will become very difficult. Recall that Public Financial Management is defined as "an aspect of finance which studies the effective and efficient sourcing and utilization of the financial resources of the public sector for the attainment of set objectives or goals" (Nwaeze 2009). How Public Financial Management can translate to rural development is another very important perspective of this study. This is why this research was set to study the relationship between public financial management and rural development in Akwa Ibom State between the periods under review.

But, before we proceed, it is important to state however, that public financial management is based on two important factors, namely: income and expenditure. Although government's revenues or resources are always considered as being scarce, but it is the available cash or income that always liquidates, defrays or finances any debtor expenditure made. It is important to note also that any expenditure incurred without available cash will always of necessity, be defrayed with a future income, cash or revenue. Therefore, the importance of income to expenditure cannot be overemphasised. In fact, it does appear that income can persist independently or in isolation without expenditure. But, on the other hand, expenditure, though can be made, but may not be able to persist successfully without being complemented by income. In other words, both factors are very crucial and critical in our study of rural development as dependent on public financial management. But, however, neither of these two factors can independently foster rural development in Akwa Ibom State but they can both cause rural communities to become urban centres.

Furthermore, the second critical factor, 'expenditure' is what gives birth to development, at large and rural development, in particular. Public expenditure management may be seen to be the process or arrangement whereby the expenditure of government is managed to achieve the objective of providing effective, timely and adequate services to the generality of the masses. Public expenditure could be used as a tool for implementing welfare, growth and stabilisation policies. To that extent, the importance of public expenditure management cannot be overemphasised. As government spending grows, there is need to more than curtailing spending within appropriate amounts as it is entirely possible to expend money without reaping the reward for such sacrifice.

As a practical phenomenon, "the derivative epithet 'under-development', as often applied to rural areas is often based much more on the existing levels of wealth as compared with urban-centres than upon the potentialities or rural environments". 'Development' therefore, is a term often used to explain the relative level of wealth or improvement between any two areas or individuals. It is a process associated with a conscious and continuous improvement in the capacity of people and their society to control and manipulate their physical environment as well as themselves for the benefit of humanity. Furthermore, some scholars held that rural development cannot be taken to mean either mere growth or change in the socio-economic structures, institutions or other processes, as change in any society may be detrimental as well as beneficial. The essence of rural development in Akwa Ibom State implies the enhanced capacities of society as manifested in increases in the living standards of people and greater actualization. In this context, development involves implicit and explicit value judgments about the direction and speed of societal change.

The unprecedented concern as to the problem of rural underdevelopment increase at a faster rate, widening the gap between the rural and urban subsystems, while our control mechanism which seems inadequate to match the magnitude of the problems should be of utmost importance to Akwa Ibom State. It is important to note that in 1945, the concept of rural development as a mass education was redefined as a movement designed to promote better living for the whole community through the active participation and the initiative of the community. Since then the need which consciously accelerate the pace of rural development has increasingly become quite compelling. Thus in the Third National Development Plan (1980 – 85), the widening gap between the rural and urban areas and, on egalitarian grounds, sought to achieve balanced development between the two. Its development policy therefore, focused on efforts to "increase rural productivity and income, diversify rural economy and generally enhance the quality of life in the rural areas". But the Fourth National Development Plan (1986 – 90), government realizing the futility of trying to solve rural problems in isolation, resorted to the policy of Integrated Urban/Rural Development (URD) aimed at reducing population pressure on urban centres by raising the quality of rural life through correcting investment imbalance between them (FRN, 1981:80 cited in Ebong, 1991:2).

Our concern here is not on the concept of underdevelopment but basically on the slow pace of rural development as incidental to public financial management, otherwise, the liberal model which views the concept of underdevelopment in terms of backwardness and primitivity as well as the Marxist school which perceives underdevelopment as being caused by capitalism would have been fully adumbrated.

Rather it would be recalled that the following incidents took place during and shortly after the period under review and these greatly motivated the researcher to embark on the study. They include: the Economic melt-down which hit the country's economy in 2008; the Economic Recession that surfaced thereafter in 2015 as well as the impending denial of Financial Autonomyto Local Government Councils by Akwa Ibom State government using the guise of State/Local Government Joint Account. It was obvious that the economic melt-down did not last for too long, but the managers of public finances and the governments kept referring to the melt-down, perhaps to enable them to deny some people or communities their rights and privilege. The above statement is indicative in deplorable condition of many roads in the rural areas of Akwa Ibom State as well as

the dilapidated class room blocks, health centres and hospital wards as displayed in Appendixes vi -ix.

As already stated, Public Financial Management and Rural Development became a major concern to the researcher particularly at a time the economy was seriously in crises, such aseconomic melt-down, economic recession and the denial of financial autonomy to Local Government Councils by the state. Public Financial Management as earlier mentioned is on the one hand, a very critical responsibility that the government is saddled with in its day-to-day administration. The provision of basic amenities and services to the people on the other hand, largely depend on government's revenue(s) as well as how the government manages its scarce resources. In other words, the growth and development of the people and society, to a large extent, depend on the resources of government that is expended on the public.

At the same time, Rural Development is a major aspect of the state's economy. Rural development is grass-root development. The rural dwellers need basic things of life such as food, water, shelter, clothing et cetera. But unfortunately, in many of the rural communities in Akwa Ibom State, these amenities are not available for the people, at least in sufficient quantities. This situation has caused the researcher a very serious concern, hence his embarking on this study in order to recommend possible ways to ameliorate the problem.

Statement of the Problem

The **slow pace of rural development** has recently become a major discourse on the media; a source of great concern for economic analysts, rural development experts, scholars and the entire citizenry in the contemporary society. In Akwa Ibom State, the issue of Public Financial Management has gone through series of phases. As earlier mentioned, the state had witnessed such crises as economic melt-down, economic recession and serious quest for financial autonomy by Local Government Councils. These situations had shaken the state even to its fabrics, but in order to stay afloat, the State government has adopted several financial measures in an attempt to ensure that public finances or otherwise, government's funds are properly managed so as to impact positively on the citizenry.

However, the popular Direct Labour principle was introduced by the state government to curb the emasculation of excessive spending of government's funds hitherto through the Award of Contracts to private companies and individuals. Although the state government still awards contracts to private companies and individuals, the amount of money that is being saved through the adoption of the Direct Labour formula cannot be compared with the huge spending that always associate with the awards of contracts to these companies. Government in recent times even came up with the Alternative Project Funding Approach (APFA) in which alternative sources of funding government's projects are adopted by contracts before their contracts values are finally paid by the government on completion of their projects. But, despite these measures, public finances are still being mismanaged by those in positions of authority. Many rural communities still lack most social amenities like electricity, good and accessible roads, portable water, health care services, good schools and so forth due to neglect of government non-appropriation, inadequate appropriated to the sector by government.

The Akwa Ibom State government has recently aligned with the Federal Government on the introduction of the International Public Sector Accounting System (IPSAS) of the previous government of Dr. Goodluck Ebele Jonathan as well as with the Treasury Single Account (TSA) of President Mohammadu Buhari, all in a bid to ensure that the finances of Akwa Ibom State are properly managed. But, despite all these measures, the issues of misappropriation, embezzlements, unaccountability of public funds and lack of transparency are prevalent among public financial managers in the state.

On the other hand, Akwa Ibom State government has also embarked on several development projects and programmes which ought to boost the state's economy and change the community development status in the state, but the opposite tends to be the case. Some of such programmes and projects, (although some of them are borrowed from the Federal governments) may include: Akwa Ibom State Agricultural Development Programme (AKDEP), National Poverty Eradication Projects (NAPEP), National Directorate of Employment (NDE), Akwa Ibom State Rural Water Supply and Sanitation Agency (AKRWASAN) and Akwa Savings and Loans Ltd, et cetera.

Other developmental strides by the Akwa Ibom State government between 2008 and 2017 include: construction of many kilometers of rural roads; establishment of industries, namely: St. Gabriel's Coconut Company in Mkpat Enin L.G.A.; Syringe Manufacturing Company and Electric Metering Assembling Plant in Onna L.G.A.; Tooth Pick Factory and the revamped Peacock Paint Manufacturing Company at Ikot Ekang both in Etinan L.G.A.; the revamping of Newsprint Manufacturing Company at Oku Iboku in Itu L.G.A.; as well as the provision of the Mega Electricity Generation Power Sub-station at Ekim in Mkpat Enin L.G.A.

In-spite-of all the above mentioned provisions by the state government in rural communities in the state, there is still unemployment, bad roads, dilapidated schools and health centres. Some rural roads like the Abak – Ikot Abasi road, a portion of the road at Ikot Ebak in Mkpat Enin Local Government Area has totally collapsed and has become impassible. The Ibekwe – Ikot Akpaden – Eastern Obolo road has totally collapsed at the boundary between Ikot Akata and Ikot Obio Itong villages. And that is the road leading to the famous Federal Government Girls College of Ikot Obio Hong and Akwa Ibom State University at Ikot Akpaden; the Calabar – Itu road has collapsed at Ntak Inyang village where the popular Akwa Ibom Broadcasting Corporation (AKBC) is situated. Motorists now divert from the collapsed road and create a new pathway by the perimeter fence of the AKBC. Despite that, on a rainy day, the pathway becomes impassible and alternatively, motorists travelling to Calabar have to drive many kilometers first to Ikot Ekpene before diverting to Calabar – Itu road leading to Calabar, which is not even a guarantee for safety,

Aside from that, there is prevalence of unemployment among the youths, youth restiveness, armed robbery, kidnapping, cultism, arson and other anti-social activities in the state due to the idleness of the youths in the state. Although Udom Emmanuel led government has to a large extent curbed these problems, but one can recall the incidences of insecurity in Ukanafun, Oruk Anam and Etim Ekpo Local Government Areas in 2018 that caused serious rural-urban migration which sent many indigenes to various Internally Displaced Peoples Camps (IDPCs). This situation seems to suggest that the level of rural development is not proportional to or commensurate with the revenues appropriated to this sector of the economy in the state. It is either the monies meant for rural development in the state are released but not released or that they are siphoned, embezzled or diverted personal use.

Importantly however, Akwa Ibom State ought to have multiple-streams of revenue, but the **single-stream of revenue** or **mono-economy**, operated upon gives credence to total dependence on oil through Federal Allocation as the main source of revenue of the state government. This calls for a great concern among researchers, economic analysts, rural development experts, scholars and the entire citizenry of Akwa Ibom State who have become bothered about how long this one source of income and livelihood would sustain the state. Buffeted, even much more are the growing realities of our **ever-increasing budgets** and **questionable public financial management**, particularly as these should translate to rural development in the state. There is an untold **rural-urban migration** in the state too. This is as a result of lack of basic social amenities and employment opportunities in the rural communities. This scenario has rendered the rural areas virtually empty without a reasonable number of people in those communities. Rural-urban migration has remained a major socio-economic factor in our political history as the vast arable landmass, green vegetation,

conducive and peaceful ambience of our rural environments have been greatly neglected by the state government.

Furthermore, the issues of health care and education which should be pivotal to the state government are rather relegated to the back ground. Many health centres in the rural communities as well as public primary and secondary school facilities have become seriously dilapidated as few of them are captured in the appendices of this research. The effects of these situations include: sudden deaths of patients as a result of lack of adequate health facilities in the rural areas, high rate of school dropouts and out-of-school children as a result of poor learning environment, poor academic performance by the few school children who are resilient to the adverse conditions of the school environments, et cetera.

The afore-mentioned problems coupled with an **unstable economic system** in Akwa Ibom State are rather abhorring. The fact that many of those opportuned to have access to public funds suddenly loss their patriotism and became selfish, self-centred and corrupt with the intention only to amass wealth to expand their private empires and frontiers, thereby living the masses to themselves.

Objectives of the Study

The objectives of this study include to:

- 1. examine the extent to which single-stream of revenue or mono-economy has impacted on rural development in Akwa Ibom State between 2008 and 2017;
- 2. find out if the level of rural development is commensurate with the ever-increasing budgets and expenditure of government in Akwa Ibom State between 2008 and 2017;
- 3. investigate whether the extent of rural under-development is a function of questionable public financial management in Akwa Ibom State between 2008 and 2017;
- 4. establish if the slow pace of rural development has been the cause of rural-urban migration in Akwa Ibom State between 2008 and 2017;
- 5. ascertain if the unstable economic system had any effect on rural development process in Akwa Ibom State within the period under review.

Research Questions

- The following research questions were asked to elicit answers to aid the study:
- 1. Had the extent to which single stream of revenue or mono-economy impacted, to a large extent, on rural development in Akwa Ibom State between 2008 and 2017?
- 2. Was the level of rural development commensurate with the ever-increasing budgets and expenditure of government in Akwa Ibom State between 2008 and 2017?
- 3. Was the extent of rural under-development a function of questionable public financial management in Akwa Ibom State between 2008 and 2017?
- 4. Had the slow pace of rural development been the cause of rural-urban migration in Akwa Ibom State between 2008 and 2017?
 - Did the unstable economic system have any effect on rural development process in Akwa Ibom State within the period under review?

Research Hypotheses

Based on the variables identified in the above statement of the problem, the following Null (H_o) hypotheses were formulated, tested statistically and conclusion drawn empirically.

1. H_o: Single stream of revenue or mono-economy had likely not impacted, to a large extent, on rural development in Akwa Ibom State between 2008 and 2017.

- 2. H_o: The level of rural development tends not to be commensurate with the everincreasing budgets and expenditure of government in Akwa Ibom State between 2008 and 2017.
- 3. H_o: The extent of rural under-development may likely not be function of questionable public financial management in Akwa Ibom State between 2008 and 2017.
- 4. H_o: The slow pace of rural development has likely not been the cause of rural- urban migration in Akwa Ibom State between 2008 and 2017.
- 5. H_o: The unstable economic system may perhaps, not have any effects on rural development process in Akwa Ibom State between 2008 and 2017.

Introduction

The purpose of this chapter is to review related or relevant literature that has to do with the title of this research. To recall the title of the research, "Public Financial Management and Rural Development in Akwa Ibom State between 2008 and 2017", it is intended to gather information or data related to the title, particularly on the conceptual explanations and theoretical foundation as well as historical survey of this title. Other sub-themes to be considered in this chapter, among others will include: Public Financial Management, Rural Development, et cetera. But note should be taken that under public financial management, various other related sub-topics will be treated as also applicable to the concept of rural development.

Conceptual Explanations on Public Financial Management and Rural Development

A number of sound and contemporary authors and scholars have succinctly defined the concept of public financial management, while others have chosen to be more elaborate in their explanations on the concept. On the other hand, rural development as the dependable variable of this research has also been greatly studied by very erudite scholars like Professor Uma Lele, Professor E. O. Abasiekong, M. O. Ebong, Ekong E. Ekong, Sagar Mondal and G. L. Ray, etcetera. It must be admitted that materials are more readily available on the independent variable, Public Financial Management as they are equally available on rural development. The reason may not be farfetched. There is sufficient interest of scholars in rural development. But, such writers on Public Financial Management as Nwaeze Chinweoke; Obiajulu Sunday Obikeze and Obi Emeka Anthony; S. P. Naidu, Bhagwan Vishnoo and Bhushan, Vidya; Ekong, Anietie and Ofukonyong, Sunday H. S. Rosen, etcetera. Who seem more contemporary has embarked on quite elaborate researches on the concept of public financial management. It behooves on us, therefore, to follow the meaning and scope of public financial management as encapsulated by C. Nwaeze (2009:5-17). Nwaze's thoughts will be largely used as part of the conceptual explanations for this study.

Public Financial Management

"Public Financial Management" can be defined as "an aspect of finance which studies the effective and efficient sourcing and utilization of the financial resources of the public sector for the attainment of set objectives and goals". The subject is highly related to public finance. While public finance deals with the various sources and uses of funds in the government or public sector, including the problems that results from the power of government to tax and statutory limitations on how political units may raise funds and what the funds may be used for; the objectives of public financial management is to fulfill certain basic financial obligations within the sector, which are necessary for the achievement of higher level income and employment; to promote some particular aspects of economic justice by income redistribution through taxes and other pending activities of government; and to ensure realistic provision and distribution of certain demanded social goods and services to the public.

The subject matter of public financial management concentrates on the economic processes and activities of sourcing funds, utilizing and managing them effectively and efficiently in order to achieve the desired economic goals and objectives as:

- (i) Resource allocation in the economy.
- (ii) Economic stabilisation through price stability, exchange rate stability, interest rate stability,
- (iii) Promotion of equity in income and wealth distribution in the economy.
- (iv) Stimulation of growth and development in the economy to ensure high level employment, per capita income and standard of living.

Conceptual Explanations on Rural Development Introduction

Having paid much attention to the issues of public financial management, it behooves us, on the other hand, to discuss rural development before putting the two concepts together. On that note, Ebong (1991:13) in Ekong (2013:65) holds that, "the central tenet of rural development in Nigeria is concerned with the need to optimize yields from natural as well as human resources by exerting control or influence upon all parts of such resources in order to realize maximum benefits from the development efforts". "This", according to the author, "implies the enhanced capacities of society as manifested in increases in the living standards of people and greater actualization" whereby, "development involves implicit and explicit value judgements about the direction and speed of societal change".

Rural Development: A Discourse

According to Ekong (2010:2-3), "rural life to date is synonymous with poverty, alienation, and socio-economic deprivation. Every facet of life is associated with subsistence, while life expectancy is comparatively very low. Government in many developing countries including Nigeria... have engaged in various development strategies to improve the lives and potentials of the rural people, but to no avail".

In a fairly related frame, Udoh (2017:85-91) in his study on rural electrification and rural development in Mkpat Enin Local Government Area of Akwa Ibom State stressed that "no developed or urban centre has attained its present status except that at one point or the other it was a rural community". He further argues that what makes such an urban centre to attain its present state is the presence of social amenities like electricity, and so forth.

In a fairlysimilar analysis, Professor Okereke (2003:72-75) opines that "rural development is urban development of some sorts". In a fairly similar frame, Lele, (1998:16) defines rural development as "improving the living standards of the masses of the low income population residing in rural areas". It needs to be noted that the implication of Okereke's earlier definition above is that, "given all the characteristics of urban areas in the rural communities, the later will be transformed into the status of the former". Whereas, Uma Lele, a renowned scholar and a Professor of Rural Development in his perspective, has captured three major elements, namely:

(1) It aimed at improving the living standards of the low income subsistence population, implying that rural development must involve mobilization of people and resource in order to improve production capacity and output; (2) Indeed, there has to be mass participation (i.e. those at the low income bracket and the few wealthy ones). The implication is that, they first of all, have to be involved and take full participation after being fully informed, trained and educated on what the government wants to do in their area; and, (3) Theprocess must be made self-sustaining. This implies that manpower, capacity or work force has to be created so that when the government hands over the infrastructure to the community, there can be self-sustenance, maintenance and security, et cetera.

According to the World Bank (1980:89), rural development is defined as strategies and policies designed at improving the economic and social life of a specific group of people. But Nwachukwu (2011:18) opines that development itself has been considered as an integrated process with social and economic or calls it socio-economic needs of the people".

Rural Development Project in Akwa Ibom State

There may be several rural development projects in Akwa Ibom State. But this research is only restricted to sample those rural development projects in Mkpat Enin Local Government Area under Eket Senatorial District; Itu Local Government Area under Uyo Senatorial District; and, Etim Ekpo Local Government Area under Ikot Ekpene Senatorial District as the primary study areas of this research.

Note should therefore be taken that the state government can use other agencies of government to carry out some of the rural development project. But most often government prefers to make use of the Ministry of Rural Development for this special assignment. That brings us to the role of Ministry of Rural Development in this regard.

Rural Development Projects in Specific Study Locations: Mkpat Enin, Itu and Etim Ekpo Local Government Areas

The specific study locations in this research include: Mkpat Enin Local Government in Eket Senatorial District, Itu Local Government Area in Uyo Senatorial District and Etim Ekpo Local Government Area in Ikot Ekpene Senatorial District of Akwa Ibom State. This study went further to identify various rural development projects carried out by the state government in the above mentioned specific study locations.

Mkpat Enin Local Government Area

In 2016, Aniefiok and Udensi while studying the eighty-seven villages in Mkpat Enin Local Government Area using survey design to ascertain the level of rural development projects in the area came to a conclusion that such development projects are beneficial to the people and community and as such "should be used as one of the strategies for socio-economic development among rural communities".

The scholars further stated that Local Government establishment in Nigeria arises from the need to facilitate development in the rural areas through the delivery and development of infrastructures (Sehinde, 2008 in Lawal, 2014). Section 7(1) of the 1999 constitution of the Federal Republic of Nigeria as quoted by Lawal (2014) had empowered local government to construct and maintain rural roads, waters and drainages, and other public facilities, yet what is the maximum impact that this tire of governance is supposed to deliver is yet to be felt by the people. Rural development according to Adelakan (2013) should be a process to improve the well-being and quality of people in the sparsely populated rural community. This means that rural development should be channelled towards self-sustained improvement of rural areas which is based on re-organization and mobilization of the people in order to enhance their capacity to cope with their daily task of their lives and changes consequent upon them (Mabogunje, 1981 in Enyi, 2014). Despite these provisions, lack of adequate, affordable, accessible and reliable infrastructural services still touches the life of most rural family in Nigeria (Lawal, 2014). Local Government was supposedly a scheme to better understand rural communities, and constraints of the rural folk (Samtiso, 2000). Local government was considered to be more successful in promoting local participations and empowerment of the people within the framework of the one-party system (Eyong, 2007). But the reverse is the case, the local government has remained inactive over the years as a result of excessive controls and various interferences exercised by the higher level of Government (Odoh, (2014).

Ocheni, Atakpa and Nwankwo (2012) captured the problem of non-effect of developmental efforts on rural communities as they concluded that underdevelopment and perpetual hunger in the state of the local communities and can be attributed to inefficient utilisation of local government resources for rural development. Though, Koko (2012) blamed the lack of impactful development drive of rural communities on failure of the establishment of institutional framework that could promote and project the socio-economic development of the rural populace (Aniefiok and Udensi, 2016:85).

Bamberger (1986) pointed out that active community participation may improve development projects design through the use of local Knowledge, which will produce equitable distribution of benefit. Ukpong (2009, 247-248) in supports the above assertion and observed that "public involvement is a tool for managing a two-way communication between the proponent and the public. This is to improve decision-making by actively involving stakeholders, which is set to improve viability and enhance its benefits to locally affected people". Socio-economic development cannot be fully achieved if we neglect local knowledge in assessing socio-economic variables of a given region. Development experts are increasingly becoming aware of the limitations on the capacity of national and local government agencies to manage effectively the rapidly growing number of developmental Projects. The need for community participation in development and management is nonetheless accepted and recognized in professional literatures. Yet, there is no clear-cut agreement in the literature of community development on the nature of community participation or on a prescription to ensure it. It is on these notes that this study is directed to investigate the impact of community self-help development projects executed by rural communities on the overall physical and socio-economic development of Mkpat-Enin Local Government Area of Akwa-Ibom State.

Mkpat-Enin is located in the South-Western part of Akwa-Ibom State and is a town and a LocalGovernment Area of Akwa Ibom State. It is located on a sandy plain which forms an undulation land with gentle slope and shallow depression. It is located between longitudes 7^039^{11} and 7^051^{11} East and latitudes 4^031^{11} and 4^050^{-11} North. The LGA has an area of 488,959 km² (Essienobom, 2009). It is located within the industrial belt extending from Eastern Obolo, Etinan, Oruk Anam, Onna to Ikot Abasi (Akwa-Ibom State Government, 2016). The north is bounded by Uyo and Abak Local Government Area, North-East by Etinan Local Government Area, West by Oruk Anam Local Government and the South-West by Ikot Abasi Local Government Area (Essienobom, 2009). Also see map in appendix one.

Mkpat Enim has four clans namely: Ikpa Ibom with thirty-one villages; Ukpum Minya with twenty-four villages; Ibiaku clan with sixteen villages and Ikpa Ikono clan with sixteen villages. This makes up a total of eighty-seven villages. Mkpat Enin has fourteen political wards, the highest number of political wards in Akwa Ibom State.

The national population census of 2006 did not provide population figures for both Clans and Villages, both rather provided the population figures of Male at 89,283 males and 88,010 females (Essienobom, 2009) in Aniefiok and Udensi (2016:88). Therefore, the overall population of Mkpat-Enin is about 178,036 in 2006 national population census (Akwa-Ibom State Government, 2016) in Aniefiok and Udensi (2016:88).

The area is rich in oil and natural gas. Oil was discovered in Ikot Akpa/Ekop as early as 1953. Forest reserves include timber and wood, palm produce. The following cultural events and tourism sites are as follows: Cultural Events: Ekpo Masqurade Festival. Tourist Site: Water confluence at Esa Ekpo Village, Ikot Abia beach in Ikot Abia Village in Ukpum Minya Clan, (Essienobom, 2009) in Aniefiok and Udensi (2016:89).

Itu Local Government Area

Itu Local Government Area is the third specific location of the study in this research. Although the information gathered in Itu Local Government on the issues of rural development seem scanty, about eight rural development projects have been identified and that makes the purpose of this study in Itu Local Government Area fulfilled.

Location: The Local Government Area occupies a landmass of approximately 606.1 0 square kilometres. It is bounded in the North and North-East by Odukpani in Cross River State and Arochukwu in Abia State, in the West by Ibiono Ibom and Ikono Local Government Areas, in the South and SouthEast by Uyo and Uruan Local Government Areas, respectively.

Representative: Hon. Ekaette Ebong Okon (former). **Paramount Ruler:** HRH Edidem Edet Akpan Inyang

Chairman: Michael James Etim (former)

People Itu are predominantly Ibibio speaking group with pockets of Efik speaking people and the Iiaws.

Culture The rich traditional culture could be found expressed in Ekpo and Ekpe masquerades and dances.

The Population of Itu Local Government Area

Males	Females	TOTAL
67,566	59,467	127,033

^{*} Source: 2006 National Census

Recent Projects Profile

- Renovation Of Council Secretariat, Mbak Atai
- Rural Electrification Project Ikot Ukap
- Construction of Maternal and Child Health Centre at The Council Secretariat, Mbak Atai
- Construction of 16 Room Office Complex at the Council Secretariat, Mbak Atal
- Rural Electrification projects, Ekim ltam and Ikot Obong Edong
- Construction of Convenience Faculty Behind the Pavilion At the Council Secretariat, Mbak ltam
- Renovated 50-units Medium Density Housing Estate, Ekit Itam Akpanobong
- Installed Transformer at Eklt Item Akpanobong Medium Density Housing Estate

Itu in the News

Apr. 4 2012: AKHA Members to Understudy China's Industrialisation Strategies...more

Jul, 1 2011: Underground Drainage Project for Commissioning ...more

Jun, 28 2011: AKSG Donates to Communal Clash Victims...more

Jun, 7 2011: Uncommon Transformation Continues ...as Akpabio Inaugurates Completed Bridge and Road Projects...more

Apr, 8 2010: Federal Government Award Contract for Construction of Itu/Ibiono Ibom Dam...more

Apr, 8 2010: NIPP Transmission Line Compensation Tussle Shifts to Abuja...more

Dec, 3 2009: Ekit ItamII Community Advised on Sustainable Development...more

Tourism

Tourist attraction abound, e.g. beaches, navigable water system, beautiful topography of the area, etc.

Natural Resources

The area is rich in both natural and mineral resources such as crude oil, fine sand, limestone, salt, gravel and clay.

Forest resources consist of timber, wild life, palm trees, raffia trees, gamelina plantations and firewood.

Marine resources include fish, crayfish, oysters, lobster, shrimps shells, periwinkle among others.

Commerce

Mainly farming, fishing and trading.

Etim Ekpo Local Government Area

In the case of Etim Ekpo, scholars examined the role of Local Government in rural development process in Akwa Ibom State and stated that, "local government is the grassroots government in the Nigerian Federal system of government. It is empowered by the constitution and cited in the laws of the land. Section 7(1) of the constitution of Federal Republic of Nigeria backs the operations of the third tier level of Government. More so, the constitution permits democratically elected representatives of the people to man the local government affairs. According to Okoli (2005) the third tier government came into being as a result of the quest for wide spread development in the country. It is important to note that grassroots welfare and rural development can be achieved through the third tier government.

"The essence of creating local government anywhere in the world stems from the need to facilitate development of the grassroots. Local government councils are constantly structuring to improve the effectiveness and efficiency of service delivery. Most especially, in the area of health care and education services, local government in Nigeria are striving to ensure the priorities are not misplaced in this country Nigeria in the provision of service delivery to their rural area or rural dwellers (Ajayi, 2000).

"Local government in its real sense is very vital in the socio economy polity of Nigeria. This is so because it is nearest form of government to the common man in the rural settings everywhere. However, not every or much has been achieved by the way of development of rural area largely due to lack of focus administration of local government councils. This assertion can be confirmed by lack good roads, electricity, dilapidated schools, and health care centers and social amenities, which Etim Ekpo Local Government is not left out. What has happened to monthly federal allocated revenue that the local governments to these local government areas have been receiving so far? "The development of rural dwellers should be the concern of every responsive and responsible local government. Development remains insignificant if development does not positively affect the lives of people in the society (Lawal, 2000). Further, past administration has recognize the important of rural areas in the general development strategies in the country. Hence, various programmes have been designed and operated and relevant institutions have been established to promote the rural development. One of the paramount programme designed to achieve this aims is 1976 local Government reforms by the administration of General Murtala and General Olusegun Obasanjo. "Thus, local Government is designed to achieve its goals, that is, multi- dimensional goals of

"Thus, local Government is designed to achieve its goals, that is, multi-dimensional goals of economic, social and political development. For local government to achieve its goals it should be appropriately organized, structured adequately, funded and sufficiently staffed with well qualified and consciously trained and motivated, competent and educated personnel.

"Similarly, the expediency of local government everywhere in the world stems from the need to facilitate development at the grassroots. Local government is a function of its ability to generate sense of belonging, safety and satisfaction among its populace. All government regimes or political systems try to ensure and embrace national administration developments and political efficiency by recognizing in the concept and practice of local government. Whatever is the type of government, integration, administration and development, local government are of cardinal importance (Okoli 1998).

"The local governments in Akwa Ibom State have been heavily criticized because of failure to engage in meaningful development of the rural areas especially in the past few decades. A cursory look at most of the local government councils in the state shows that development at a low level. The rural dwellers are needed when it is time for election and ignored when the election is over. It is against his background that the researcher is motivated to examine the role of local government in rural development in Akwa Ibom State with particular reference to Etim Ekpo Local Government Council.

"The local government is expected to be more active in the facilitation of rural development at the grassroots. The local government should be a booster of rural development if well equipped. Although some factors like inadequate fund, inadequate personnel, and lack of autonomy, corruption and mismanagement militate against the efficient administration at the local levels, meaningful effort should be made by the council administrators to address some of these problems. Many people in the rural areas live on miserable low income; as a result, their standard of living is very poor. A part from this, most rural dwellers they do not have access to social amenities and other basic necessities of life such as water, electricity, roads, health care services, etc.

"It has been observed that in spite of all the federally allocated revenues given to the local Government Areas in the country in the past two decades, even in the face of dwindling revenues occasioned by recent economic recessions, for the development of rural communities, there is little or no evidence to show that such monies have been adequately used for such purpose. Failure to carry out their constitutional responsibilities, lead to low standard of living and high poverty level in the rural areas. It was against this background that then study on the role of local government in the development of rural areas of Akwa Ibom State with particular reference to Etim Ekpo Local Government council of Akwa Ibom State was conducted.

The main purpose of their study was to examine the roles of local government in the development of rural areas in Akwa Ibom State with particular reference to Etim Ekpo local Government Council of Akwa Ibom State".

Theoretical Framework John Rawls' Theory of Justice

This study adopted John Rawls Theory of Justice propounded in 1971 in which the author attempted to solve the problem of distributive justice (the socially just distribution of goods in a society) by utilizing a variant of the familiar device of the social contract.

"The Theory of Justice is a work of political philosophy and ethics by John Rawls, in which the author attempts to solve the problem of distributive justice (the socially just distribution of goods in a society) by utilising a variant of the familiar device of the social contract".

"In A Theory of Justice, Rawls argues that the concepts of freedom and equality are not mutually exclusive. His assessment of the justice system led him to conclude that for justice to be truly just, everyone must be afforded the same rights under the law" (Rawls, 2005:179).

- In the first part of the book, Rawls asks: if everyone were stripped of their privileges and social status and made entirely equal, what kind of justice system would they want to be subject to? He includes that the only logical choice is to pick a system that treats people equally, regardless of their race, class, gender, etc. The researcher calls this **individualistic perspective**.
- In the second part, he discusses how his theory of justice would affect institutions today. Without pointing fingers, he makes it clear that no one is living up to his standards. The second approach is referred to by the researcher as **institutional perspective**.

• In the third part, he describes the good effects that a real justice system can have on society. The researcher describes the third position of the John Rawls' theory as **societal perspective.**

Implications of the Theory of Justice to this Study

John Rawls' Theory of Justice is generally considered appropriate and quite applicable to this study. Though a legal theory, it is appropriately adopted and domiciled in this Political Science/Public Administration topic. It is so in the sense that, a good number of the geo-political zones in Nigeria, particularly the South-South and the South-East areas are largely agitating for self-determination. They do this because they feel a sense of neglect and marginalization by the federal government in the sharing of public goods. Rural areas across the nation and indeed around the entire Akwa Ibom State seem to be neglected and abandoned. Nothing seems to be moving or working in the rural areas of the state. Rawls may be right in providing that following logical choice, everyone willpick a system that treats people equally, regardless of their race, class, gender, etc. He upheld this in the first part of his book when he asked to know what kind of justice system people would want if they were to be stripped of their privileges and social status and made entirely equal. Of course, all the political units are clamoring for this equal right and treatment. But, according to them, "we have not been fairly treated for years" (Nnoli, 2003:201). This is a similar situation that the rural areas in Akwa Ibom State, (the reference point of this research) are also facing.

In the second part of John Rawls' theory of justice, the proponent expected that his theory should be able to affect institutions. But, he concluded without making any accusation to any institution, that none of these institutions have lived up to standard. In other words, and in the case of Akwa Ibom State, we have seen the corrupt nature of our institutions.

To start with, can we boldly say that our educational system has lived up to expectation or, would one be able to admit that our judicial or security systems are free from corruption? The courts, the Nigeria Police Force and the DSS today, in Nigeria have one issue or the other. For instance, why would a notorious kidnapper, by the name, Chukwudumeme Udumadike (alias Evans) be arrested by the Nigeria Police Force and be granted bell instead of being prosecuted; why would our Department of State Security (DSS) some months ago storm into the houses of Justices of the Supreme Court, carted away bags of money, according to them, and cannot prosecute those judges and, today, those Supreme Court Judges have been recalled to their former positions, and so forth. What then was the essence of the harassment of those judges, in the first place when they knew that they lacked the grounds to prosecute them? What was the essence of the recent barricading of the Nigerian National Assembly (the Senate Premises) by the Department of State Security (DSS) who came out fully armed and masked? Are the DSS supposed to be visibly seen working? No wonder the Vice President, Professor Yemi Osinbajo had ordered an immediate sack of Lawal Daura, the DSS Director-General.

Furthermore, the third part of John Rawls' justice theory described the good effects that justice system can have on society like Nigeria and Akwa Ibom State. This entails that if all segments of the people in Nigeria or Akwa Ibom State are given equal rights, that it can reduce conflict if not entirely eliminate it. This may be the reason why Nnamdi Kalu has pledged to give peace a change if Federal Government calls for referendum for the restructuring of Nigeria and Akwa Ibom State government is doing everything within its power to ensure that peace return to Ukanafun, Etim Ekpo and Ika Local Government Areas where there were incessant killings, kidnapping, arsons and armed robbery in the state.

Contribution to Knowledge

It is important, however, to state that the research has filled a gap and made contribution to the body of knowledge in the sense that the data were gathered, presented, analyzed and empirically verified independently.

Based on the foregoing, it was found that several researches had been conducted on Public Financial Management and several other researches were found to have also been conducted on Rural Development. But, incidentally, it was observed that all the researches instead of including rather left out the vital aspect: Public Financial Management and Rural Development between 2008 and 2017, an area which is the topic of this empirical study

Therefore, in an attempt to close the gap and contribute to the body of knowledge, the researcher made findings and came to a conclusion that the slow pace of rural development in Akwa Ibom State was quite alarming with regards to the period between 2008 and 2017. The pace of rural development efforts in rural communities was not directly proportional to or commensurate with the extent to which public financial management was carried out the state.

In conclusion, based on the major problem that this research was anchored on, the slow pace of rural development in Akwa Ibom State between 2008 and 2017, the research made some findings. From the research findings, the extent of rural development in Akwa Ibom State does not portray the kind of government spending in each fiscal year. Government sinks in so much money in capital and recurrent expenditures and side lines the rural development process, largely because, the Local Government Councils to which rural development activities are supposed to be their direct responsibilities, are not given financial autonomy in Akwa Ibom State.

In that regard, the research has provided some remedies in terms of recommendations towards solving this problem. It is only when government finds the recommendations useful to them and adopts them that some of the problems can be solved, at least to some extent in line with Nwana's (1981) view of "to what extent was the problem solved or not solved?"

However, the objectives of the study were upheld. For instance, the main objective of the study was generally "to undertake a holistic investigation on the way and manner with which public financial management had been handled in Akwa Ibom State and how that had translated into rural development in the state between 2008 and 2017". But, specifically, the study had the following objectives to:

- 1. examine the extent to which single-stream of revenue or mono-economy had impacted on rural development in Akwa Ibom State between 2008 and 2017;
- 2. find out if the level of rural development is commensurate with the ever-increasing budgets and expenditure of government in Akwa Ibom State between 2008 and 2017;
- 3. investigate whether the extent of rural under-development is a function of questionable public financial management in Akwa Ibom State between 2008 and 2017;
- 4. establish if the slow pace of rural development has been the cause of rural-urban migration in Akwa Ibom State between 2008 and 2017;
- 5. ascertain if the unstable economic system had any effect on rural development process in Akwa Ibom State within the period under review. To achieve the above objectives, it could be recalled that the theory of distributive justice by John Rawls was adopted to provide a frame for this research. It must also be noted that several researches had been carried out by various scholars, as shown above on issues bothering on public financial management as well as rural development. The authors of those researches had concentrated on two areas giving solutions to the problems of public financial management on the one hand, and rural development on the other, but have neglected such vital aspect as public financial management and rural development in Akwa Ibom State between 2008 and 2017.

It is therefore, in view of the foregoing that the researcher tends to find remedy, in an attempt to close the gap and also make contribution to knowledge, in the direction of public financial management and rural development in Akwa Ibom State between 2008 and 2017.

Research Design

The research design adopted in this study was the Historical/Descriptive Survey Design and it was most appropriate for a Case Study research as this.

Method of Data Collection

The research adopted both primary and secondary methods of data collection. This research, being a case study research also adopted Expo Facto Method in order to gather the most relevant data from the secondary source and Proportional Stratified Random Sampling Method to gather data from the primary source of data collection.

- (i) The Primary Source of Data Collection: In the primary source of data collection, a well structured questionnaire which asked questions that elicited answers from respondents to enhance the empirical calculations of the study was adopted. The questionnaire also sorted to know respondents' bio-data, educational attainment or qualification, marital status, employment status and level. It made use of the Likert Scale of Strongly Agreed (SA), Agreed (A), Undecided (U), Strongly Disagreed (SD) and Disagreed to measure the responses of the respondents.
- (ii) **Secondary Sources of Data Collection:** On the other hand, the secondary sources of data collection basically included textbooks, learned journal articles, newspapers, magazines, government materials, official committee reports, other classified publications, conference/seminar papers, unpublished monographs and the internet, etcetera.

Method of Data Analysis

The essence of data analysis is to test the hypotheses stated earlier in chapter one. Therefore, out of 200 questionnaires produced and administered to 200 respondents, and despite the close monitoring of the questionnaire by the researcher, 5 of the questionnaire forms were lost in transit, 195 copies were readily retrieved from the respondents and after sorting only 182 copies were good enough to be used for the study, while the others 3 were useless. The 182 copies were coded and analyzed using simple parentage tables as well as chi-square computations. The researcher was advised, in the interest of simplicity and acceptance or rejection of Null (H_o) or Alternative and vice versa, to go ahead with the use of chi-square computations.

This analytical method enabled the researcher to test the hypotheses and measure the extent to which the deviations of the observed frequencies (of) are satisfied from the expected or theoretical frequencies (ef). The method also tried to find out whether the variation is reasonable or whether the difference should be attributed to chance. The researcher adopted the use of percentage tables before proceeding to the chi-square computations to achieve his statistical representations.

Sampling Techniques

As a matter of fact, this research being a Case Study research, adopted the De Facto method to gather through the secondary source at the primary data collection while the use of Proportional Stratified Random Sampling method became necessary in order to select the specifically required respondents and properly assess the opinions of the people based on the technical questions structured in the questionnaire. The questionnaire was administered strictly to the 200 persons that formed the sample size of this study. Same questions written in simple English language for easy understanding were administered to all respondents in the questionnaire. Due to the technicality of the research title an exclusive class of people expected to respond to the questions, the choice of our respondents was restricted to whom such questions could be administered.

Therefore, the respondents that made up the sample size were drawn from the following establishments in Akwa Ibom State. Each of the establishments was coded, accordingly from A - E as shown below:

A - Ministry of Finance, Uyo

B - Ministry of Rural Development, Uyo

C - Ministry of Local Government and Chieftaincy Affairs, Uyo

D - Local Government Service Commission, Uyo

E - Itu, Mkpat Enin and Etim Ekpo Local Government Councils (1 each from the Senatorial Districts – Uyo, Eket and Ikot Ekpene), respectively.

These categories of respondents were selected on the basis of their relevance to the research title and their ability to provide such useful information that enhanced the achievement of the objectives of the study.

Tabulation of the Sample Size:

S/N	Establishment	No. of	Losses	No. of	%
		Questionnaire	Recorded	Questionnaire	
		Admin.		Retrieved	
Α	Ministry of Finance, Uyo	32	1	31	17.03
В	Ministry of Rural	38	1	27	14.84
	Development, Uyo				
С	Ministry of Local	40	2	38	20.88
	Government and Chieftaincy				
	Affairs, Uyo				
D	Local Government Service	40	1	29	15.93
	Commission, Uyo				
Е	One Local Government	60	3	57	31.32
	Council in each of the 3	(20 copies each)			
	Senatorial Districts, namely:				
	Itu LGA (in Uyo), Mkpat				
	Enin LGA (in Eket) and Etim				
	Ekpo LGA (in Ikot Ekpene).				
	Total	200	8	182	100%

Source: Field Survey, 2019

Further on data presentation and analysis various methods were utilized for the purposes of efficiency of the data analysis. These methods, as stated above include tables, chi-square computations, presentations and interpretations of data as well as discussion on findings. The essence is that, at the end of the study, this approach will allow for clarity, proper understanding of the research and could also be replicated by any other independent researcher. The analytical framework was also simplified through the use of simple English to interpret the data. Beginning from the percentage calculations, the earlier distributed data above was analyzed as shown below. The table showed that based on gender (males and females), the total responses for males and females were 182 respondents, representing 91% of the total number of questionnaire administered to respondents.

Out of the 182 respondents, 98 or 53.85% were males, while 84 or 46.15% were females. See below and follow the calculations, step-by-step.

Responses Based on Gender

S/N	Gender	Respondents (Rate)	Percentage
1	Males	98	53.85
2	Females	84	46.15
	Total Responses	182	100%

Source: Field Survey, 2019

* Interpretation:

For the purpose of simplicity and clarity, the formula for calculating Table 2 above is as follows:

However, based on gender above, 98 males represented 53.85% of the total response rate and females accounted for 84 respondents representing 46.15% of the total response rate of 182 questionnaires accounting for 100% of the total respondents.

Responses Based on Academic Qualifications

S/N	Academic	Respondents	Percentage
	Qualifications	(Rate)	(%)
1	FSLC	10	2.49
2	WAEC/SSC/NECO	22	12.9
3	OND/NCE	18	9.89
4	B.Sc/M.A./HND	47	25.82
5	M.Sc/MBA	58	31.87
6	Ph.D	12	6.59
7	Other Qualifications	15	8.44
	Total Responses	182	100%

Source: Field Survey, 2019.

Analysis:

From the table above, based on academic qualifications, a total response rate was 182 representing 91% of the total number of questionnaire administered to respondents. Out of this number of respondents, FSLC recorded 10 respondents being 5.49%, WAEC/SSC/NECO had 22 respondents representing 12.09%. OND was combined with NCE and had 18 respondents representing 9.89%. B.Sc/MA/HND had the largest responses with 58 or 31.87% of the total respondents. Perhaps, because holders of this category of educational qualifications formed the bulk of the workers in the civil service, Akwa Ibom State Civil Service inclusive. But respondents with M.Sc/M.BA followed in quick succession with 47 respondents representing 25.82% of the total respondents. Ph.D holders which are scarcely found in the civil service recorded 12 respondents representing 6.59% of the total respondents. Finally, those with other forms of educational qualifications were also administered with the questionnaire and they came to 15 respondents representing 8.29% of the overall respondents.

Finally, the total of 182 responses recorded representing 91% of the total respondents had 99.99% and was, accordingly corrected to 100% based on the mathematical rule of approximation.

Responses Rate Based on Marital Status

S/N	Marital Status	Response (Rate)	Percentage
1	Single	65	35.71
2	Married	72	39.56
3	Separated	20	10.99
4	Widow	15	8.24
5	Divorced	10	5.49
	Total Responses Rate	182	100%

Source: Field Survey, 2019.

Analysis

The response rate based on marital status seemed dramatic, perhaps based on the very state of minds of the persons involved at different categories or status.

However, it appeared that the single respondents were a happy set of persons who readily attended to our questionnaire and they accounted for 65 respondents representing 35.71%. Another very interesting set of respondents were the married. The married seemed happier and more excited than the singles and the married accounted for 72 respondents that responded to and also returned our questionnaire. The next in line were the respondents in the category of separated. Their separation status might have influenced their state of mind in such a way that they were not happy and were not very much ready to take part in state affairs. Therefore, the separated accounted for 20 respondents representing 10.99%. The widowed were five steps lower than the separated and they accounted for 15 respondents or 8.24% of the total respondents. Finally, only 10 respondents represented the divorced representing 5.49% of the total respondents of 182 representing 99.99% but was approximated to 100% based on the mathematical rule of approximation.

Response Rate Based on Occupation

S/N	Occupation	Response (Rate)	Percentage
1	Civil Servants	84	46.15
2	Public Servants	60	32.97
3	Farmers	7	3.85
4	Traders	12	6.59
5	Applicants	5	2.75
6	Students	14	7.69
	Total Responses Rate	182	100%

Source: Field Survey, 2019.

Analysis:

Based on Table above which was basically occupational, it was found out that civil servants filled and returned the highest number of questionnaire which came to 84 respondents, representing 46.15%. Public servants followed suit with 60 respondents, representing 32.97%. But, perhaps farmers were always in their farms and were not much present in town when the questionnaire were administered to respondents. Therefore, the farmers' responses drooped to 7 representing only 3.85%. Although the traders were easily accessed in their various market stalls and shops most traders were not very conversant with the process of filling the forms. Some traders refused to suspend their business and attend to the researcher, while others did not want to show that they could not write. That led to the down-ward participation of traders' in the exercise which came to 12 respondents, representing only 6.59%.

However, the applicants were quite unhappy set of respondents. Many of them blatantly ignored the researcher while only 5 applicants who were graduates representing only 7.75% aligned themselves with the empirical process.

Finally, the students, basically undergraduates came to 14 respondents, representing 7.69%. Perhaps, their receptive attitudes were based on the fact that they know that not too long they were also going to embark on research and would also need respondents to fill their questionnaire.

Response Rate Based on Career Status

S/N	Career Status	Response (Rate)	Percentage
1	Grade level 1 – 3	3	1.65
2	Grade level 4 – 6	51	28.02
3	Grade level 7 – 9	55	30.22
4	Grade level 10 – 12	43	23.63

5	Grade level 13 – 15	20	10.99
6	Grade level 16 and above	10	5.49
	Total Responses Rate	182	100%

Source: Field Survey, 2019.

Analysis:

From Table above which the response rate is based on career status such as grade levels, it was found out that workers on grade level 1-3 who were basically cleaners, messengers, gatemen/security men, gardeners, et cetera did not understand what the researcher was doing at all. Only 3 respondents in grade level 1-3 representing 1.6% were willing to give verbal answers as the questions were read to them by the researcher and the bystanders assisted them to write down the answers. The next higher grade level was 4-6 which recorded an impressive 51 respondents, representing 28.02% and also, grade level 7-9 had 55 respondents or 30.22% of the total number of respondents. The next higher level 10-12 had 43 respondents or 23.63%, while grade level 13-15 recorded 20 respondents, representing 10.99%. For grade level 16 and above only 10 respondents were accessible, representing 5.49% of the total numbers of respondents in that category. The number was low, perhaps for their being scarcely found in office. They were mostly occupying Directors' positions and were found going for one meeting of the Department or the other.

Response Rate of the Total Number of Questionnaire Administered and Retrieved

S/N	Category of Respondents or	No.	No.	Percentage
	Respondents' Establishments	Administered	Retrieved	
A	Ministry of Finance, Uyo	32	31	17.03
В	Ministry of Rural Devt., Uyo	38	27	14.84
C	Ministry of Local Government and	40	38	20.88
	Chieftaincy Affairs, Uyo			
D	Local Government Service	30	29	15.93
	Commission, Uyo			
Е	Mkpat Enin, Itu and Etim Ekpo	60	57	31.32
	Local Government Areas in the 3	(20 copies each)		
	Senatorial Districts of Akwa Ibom			
	State			
	Total Response Rate	200	182	100%

Source: Field Survey, 2019.

Analysis:

Following the Tableabove which tabulates the sample size of the study, respondents in the Ministry of Finance, Uyo were administered with a total of 32 questionnaire but 1 copy got missing and 31 of the questionnaire were returned representing 17.03%. In the Ministry of Rural Development, Uyo 38 questionnaire were distributed to the respondents, but only 37 were retrieved representing 14.84% while one of the questionnaire was lost.

Furthermore, 40 questionnaire were administered to respondents in the Ministry of Local Government and Chieftaincy Affairs, Uyo but 2 of the forms got missing while 38 copies were retrieved representing 20.88%. At the Local Government Service Commission, 30 respondents were reached but 29 questionnaire were correctly filled and returned representing 15.93%.

Finally, it became a coincidence that each of the 3 representative Local Government Areas in the 3 Senatorial Districts, namely: Itu, Mkpat Enin and Etim Ekpo Local Government Areas damaged 1 questionnaire each, making 3 out of the 60 questionnaires that were administered to respondents in that category. As a result of this, 57 questionnaire were retrieved representing 31.32%. On the whole, out of 200 questionnaires administered to respondents by the researcher, 8 copies were either

lost or damaged, while a total of 182 copies of questionnaire representing 91% of the total sample size were retrieved, processed and used for the statistical calculations and analyses in this study.

Note:

The coding – A, B, C, D and E in the tables above and below represent the five (5) categories or establishments of respondents as follows:

A = Ministry of Finance, Uyo

B = Ministry of Rural Development, Uyo

C = Ministry of Local Government and Chieftaincy Affairs, Uyo

D = Local Government Service Commission, Uyo

E = Itu, Mkpat Enin and Etim Ekpo Local Government Areas in the 3

Senatorial Districts of Akwa Ibom State

Testing of the Hypotheses, Chi-Square Computations and Decision Rules

It will be recalled that five (5) hypotheses were formulated based on the striking variables that were identified in the statement of the problem in chapter one of this study. But in order to avoid too much bulkiness, only the first three (3) out of the five (5) hypotheses were tested especially as shown below.

Hypothesis one:

H_o: Single stream of revenue or mono-economy had likely not impacted, to a large extent, on rural development in Akwa Ibom State between 2008 and 2017.

Question 1:

Had the extent to which single stream of revenue or mono-economy likely impacted on rural development in Akwa Ibom State been large between 2008 and 2017?

Responses to Question 1

Respondents' Establishments	SA	A	U	D	SD	Percentage (%)	
A	6	5	5	6	5	27	
В	10	8	8	7	6	39	
С	12	11	6	5	7	41	' Ro
D	8	6	5	8	5	32	
Е	10	12	10	6	5	43	1
Total	46	42	34	32	28	182	
Percentage (%)	(25.27%)	(23.08%)	(18.68%)	(17.58%)	(15.38%)		

Source: Responses to Question 3 in Section 'B' of the Questionnaire, 2019

Interpretation:

Formula used in achieving Table 12 above is thus;

Percentage (%) = Column total
$$x$$
100 lumn

Overall total 1

Example:

$$\% = 46x100$$

182 1
= 25.27% Ans.

Analysis:

From the Table above, 25.27% Strongly Agreed 23.08% agreed. And whereas, 18.68% were rather undecided, another 17.58% disagreed. And, incidentally, 15.38% strongly disagreed that single stream of revenue of mono-economy had likely impacted to a large extent on rural development in Akwa Ibom State between 2008 and 2017.

Chi-square Computation of Responses to Question 1:

o e	(o – e)	$(\mathbf{o} - \mathbf{e})^2$	$\sum (\mathbf{o} - \mathbf{e})^2$	
-----	---------	-------------------------------	------------------------------------	--

				e
6	6.82	0.82	0.6724	0.0986
5	6.23	1.23	1.5129	0.2428
5	5.04	0.04	0.0016	0.0003
6	4.74	1.26	1.5876	0.3349
5	4.15	0.85	0.7225	0.1741
10	9.87	0.14	0.0196	0.0020
8	9	1	1	0.1111
8	7.29	0.71	0.5041	0.0691
7	6.86	0.14	0.0196	0.0691
6	6	0	0	0.0000
12	10.36	1.64	2.6896	0.2528
11	9.46	1.54	2.3716	0.2507
6	7.66	1.66	2.7556	0.3597
5	7.21	2.21	4.8841	0.6774
7	6.31	0.69	0.4761	0.0755
8	8.09	0.09	0.0081	0.0010
6	7.38	1.38	1.9044	0.2580
5	5.98	0.98	0.9604	0.1606
8	5.63	2.37	5.6169	0.9977
5	4.92	0.08	0.0064	0.0013
10	10.87	0.87	0.7569	0.0696
12	9.92	2.08	4.3264	0.4361
10	8.03	1.97	3.8809	0.4833
6	7.56	1.56	2.4336	0.3219
5	6.62	1.62	2.6244	0.3964
	Total Calc	ulated Value	Di 0.1 0	5.7778

Source: Responses to Question 3 in Section 'B' of the Questionnaire, 2019

* Interpretation:

Formula used in achieving (e) in Table (chi-square computation) above is thus: Expected frequency (fe) = Row Total x Column Total

Overall Total

Examples:

fe =
$$27 \times 46$$

 182 = **6.82Ans**.
fe = $27x42$ = **6.23Ans**
 182 = **5.04 Ans**.

Decision Rule:

If x^2 cal, $\geq x^2$ tab. Reject H_o meaning the reverse is the case.

Where:

 x^2 cal. = Calculated value X^2 tab = Table value H_o = Null hypothesis H_1 = Alternative hypothesis and≥ = Greater than and equal to or≤ = Less than and equal to

Therefore, from the above computation, x^2 cal = 5.7778 and x^2 0.05, 12 = 21.0261 (chi-square table value).

Since the chi-square x^2 analysis above shows that the calculated value (6.6723) is < (less than) the table value (21.0261), the null hypothesis (Ho) is accepted meaning that single stream of revenue or mono-economy had likely not impacted, to a large extent, on rural development in Akwa Ibom State between 2008 and 2017.

Discussion on Findings

Based on the analysis of the three (3) null (H_o) as generated from the raw responses gathered from the questionnaire administered to respondents for the purpose of this research, the following findings were made:

- 1. From the research, it was found that single stream of revenue or mono-economy had not impacted, to a large extent, on rural development in Akwa Ibom State between 2008 and 2017.
- 2. It was also found that the level of rural development was not commensurate with the everincreasing budgets and expenditure of government in Akwa Ibom State between 2008 and 2017.
- 3. Finally, the study found that the extent of rural under-development was not a function of the questionable public financial management in Akwa Ibom State between 2008 and 2017.

Conclusion from the Findings

Biereenu-Nnabugwu (2006:437), in addressing the issue of a research conclusion has posed two questions that a good research conclusion should be able to answer in order to put the research in a perfect footing or frame. These questions include: (1) "Has the problem which motivated the research been solved?" (2) "Were the objectives and hypotheses upheld?" Nwana (1981) in Makod0i (2006:437) on his part has also added two modifications thus: (1) "To what extent was the problem solved or not solved?" (2) "To what extent were the objectives and hypotheses upheld?" In view of the foregoing, it is pertinent to recall or restate in summary the statement of the problem that this research was anchored on that is the slow pace of rural development in Akwa Ibom State between 2008 and 2017. From the research findings, it can be agreed that the pace of rural development in Akwa Ibom State does not portray the kind of government spending in each fiscal year. Government sings in so much money in capital and re-current expenditures and side lines rural development, largely because, the Local Government Councils to which rural development activities were supposed to be their direct responsibilities, are not given financial autonomy by some states of the federation, particularly Akwa Ibom State.

In other words, the research has provided some remedies in terms of recommendations towards solving this problem. It is only when government finds the recommendations useful to them and adopts them that the problem, to a large extent, can be solved. That aligns with Nwana's (1981) view in which the author asked, "to what extent was the problem solved or not solved?"

However, the objectives of the study were upheld. For instance the main objective of the study was "to undertake a general investigation on public financial management and rural development in Akwa Ibom State between 2008 and 2017. Other objectives upon which the hypotheses were anchored included to:

- i. examine the extent to which single-stream of revenue or mono-economy has impacted on rural development in Akwa Ibom State between 2008 and 2017;
- ii. find out if the level of rural development is commensurate with the ever-increasing budgets and expenditure of government in Akwa Ibom State between 2008 and 2017;
- iii. investigate whether the extent of rural under-development is a function of questionable public financial management in Akwa Ibom State between 2008 and 2017;
- iv. establish if the slow pace of rural development has been the cause of rural-urban migration in Akwa Ibom State between 2008 and 2017;
- v. ascertain if the unstable economic system had any effect on rural development process in Akwa Ibom State within the period under review.

Specific Findings and their Implications

It was found that single stream of revenue or mono-economy has not impacted, to a large extent, on rural development in Akwa Ibom State between 2008 and 2017. This implies that due to the practice of State/Local Government Joint Account (JAAC), Local Government Councils are not having financial autonomy solely depends on the state government for funding. This has crippled many councils to the extent that they cannot carry out their direct responsibility of developing the rural areas of the state. For instance, this can be evident at the level of filthiness of the council headquarters across some State.

In order words, the monies that accrue to the Local Government Councils from the Federation Account do not go down to the councils but they are trapped and manipulated by the state governments, while the Local Government Councils are left with paltry sums of money from the Joint Account on the monthly basis. Sometimes, Chairmen of Councils would be silenced with some financial or morale benefits at the expense of the grassroot or rural development of their rural communities.

It was also found that the level of rural development was not commensurate with the ever-increasing budgets and expenditure of government in Akwa Ibom State between 2008 and 2017. The implication of this finding is that just as observed earlier, one taking a ride or a strole to the 31 Local Government Councils in Akwa Ibom State will confirm the fact that there is stagnation or developmental set-back in all the council areas in the state. The reason is largely because of the problem of the State/Local Government Joint Account which is the highest level of public financial management in the state. The state meets with the Chairmen of Councils once a month and decides on how the finances of the councils will be spent for the month. And most often the actual appropriations of the local government funds are done by the state governments on behalf of the councils.

In fact, most Local Governments find it absolutely difficult to carry out the cleaning and clearing of grasses in their LG premises due to lack of funds. And, unfortunately, most local government councils have no alternative sources of income, meaning that they solely depend on the state governments for their survival. Most of the councils depend largely or solely on the states for funding.

The study finally found that the extent of rural under-development was not a function of the questionable public financial management in Akwa Ibom State between 2008 and 2017. Although managers of public funds always blame their actions on the prevailing economic situations in the State like the 2008 Economic Melt-down, the 2015 - 2017 Economic Recession and the acute shortage or paucity of funds in the Local Government Councils as a result of State/Local Government Joint Account or lack of financial autonomy to Local Government Councils by the state government. These indices have not to be as acute as they talked about. But, it is rather surprising that the respondents took the above position in the finding number three.

Conclusion

The **slow pace ofrural development** in Akwa Ibom State has become a serious concern to the researcher, particularly with regards to the period between 2008 and 2017. Therefore, in conclusion, having recalled that the major problem that this research was set to solve was the problem associated with the slow pace of rural development Akwa Ibom State between 2008 and 2017, the research brings our minds back to what its findings were.

From the research findings, Akwa Ibom State depends largely on the federation account allocation every month. This does not encourage rapid rural development that would have taken place if the state government were to have many other sources of income. On the other hand, the Local Government Councils to which rural development activities were supposed to be their direct responsibilities are not given financial autonomy by the Akwa Ibom State government. The councils depend solely on what the state government gives to them as running costs for the councils.

In other words, the research has provided some remedies in terms of recommendations towards solving this problem. It is only when government finds the recommendations useful to them and adopts them that the problem can be to a large extent solved. That is to align with Nwana's (1981) view point when the author asked the question, "to what extent was the problem solved or not solved?"

However, the objectives of the study were upheld. For instance the main objective of the study was "to undertake a general investigation on public financial management and rural development between 2008 and 2017 in Akwa Ibom State. The other objectives upon which the hypotheses were anchored included to:

- (i) examine the extent to which single-stream of revenue or mono-economy has impacted on rural development in Akwa Ibom State between 2008 and 2017;
- (ii) find out if the level of rural development is commensurate with the ever-increasing budgets and expenditure of government in Akwa Ibom State between 2008 and 2017;
- (iii) investigate whether the extent of rural under-development was a function of questionable public financial management in Akwa Ibom State between 2008 and 2017;
- (iv) establish if the slow pace of rural development has been the cause of rural-urban migration in Akwa Ibom State between 2008 and 2017;
- (v) ascertain if the unstable economic system had any effect on rural development process in Akwa Ibom State within the period under review.

The first two objectives were upheld by the respondents, except the third objective which the respondents held that the extent of rural under-development was not a function of questionable public financial management in Akwa Ibom State between 2008 and 2018.

Recommendations

After a careful conduct of this research which involved both theoretical and empirical surveys, the following recommendations were made that:

- 1. The state government should grant financial autonomy to the Local Government Councils to enable them operate freely and develop the rural communities simultaneously.
- 2. The state government should encourage multiple streams of revenue generation and should also encourage the Local Government Councils to embark on intensive internally generated revenue (IGR). The implication of this is that a few state governments still stifle the funds of the Local Government Councils. The LGCs on their part should rise up and source for their own funds instead of waiting for peanuts from the state government through obnogitious practice of State/Local Government Joint Account in the state.
- 3. The state government should ensure that there is no questionable practices in the management of public funds in the state in order to fore-stall equity and food play in the

financial practices of the state. In this wise, the anti-graft agencies like EFCC, ICPC and CCB, etc et era should be strengthened more to look into the affairs the state government also and prosecute those culpable of this heinous crime.

References

- Abasiekong, E. M. (1982). Integrated Rural Development in Third World: *Its Concepts, Problems and Prospects*. New York, New York Press.
- Abasiekong, E. M. (1994). Community Organization and Development in Nigeria in Abasiekong, M. E. and Modo, I. V. O. (eds.). High Points in Development Uyo, Dorand Publishers.
- Adamolekun, L. (2002). Public Administration in Africa, Lagos: Spectrum Books.
- Adams, R. A. (2002). Public Sector Accounting and Finance made Simple, Yaba: Corporate Publishers Ventures.
- Adedeji, A. (1969). The Future of Local Government in Nigeria, Ile-Ife: University of Ife Press.
- Akwa Ibom State Yellow Pages, 3rd Edition, 2009 2010.Pp. 222 230.
- Ayres, R. (1995). Development Studies: *An Introduction through Selected Readings*. Great Britain, Angela Alwright and Kirsten Brown.
- Basu, R. (2006). Public Administration: Concepts and Theories. New Delhi: Sterling Publishers Pvt. Ltd.
- Black, J. (1997). Oxford Dictionary of Economics Oxford University Press Oxford. Central
- Chima, M.N. (1991). Statutory Powers and Legal Duties of Local Government Authorities, in Nzelibe, G.O., (eds.) Current Issues in Public and Local Government Administration, Enugu: Fourth Dimension Publishing Co., Ltd.
- Dlakwa, H. D. (2004). 'The Politics of Intergovernmental Relations in Nigeria: Perspectives of the North-East Geo-Political Zone' in Egwaikhide et al, *Intergovernmental Relations in Nigeria*, Ibadan: John Archers.
- Ebong, M. O. (1991). Mobilization of Resources for Rural Development in Nigeria. Calabar, Wasen Press Ltd. Pp. 2.
- Ekong, R. E. (2013). Rural Development in Nigeria: *Theory and Practice*. New York, Oxford University Press.
- Graham, J. P. (1964). 'Fiscal Adjustment in a Federal Country', in Robertson (ed), Intergovernmental Fiscal Relationships, Toronto: Canadian Tax Foundation.
- Henry, N. (2002). Public Administration and Public Affairs. New Delhi, Prentice-Hall of India.
- Iwuagwu, O. (2006). Rural Development in Eastern Nigeria: An Assessment of Colonial and Post Colonial Development Plans in the Former Owerri Province, 1946-1976. Lagos Historical Review, 6: 118-132.
- Jhingan, M. L. (2003). Macroeconomic Theory; 11th Revised Edition New Delhi Kates, S. (1998) Says Law and the Keynesian Revolution: How Macroeconomic Theory Lostits way. Edward Elgard Publishing Ltd.
- Jones, I. G. (1969). Essentials of Economics: *Fourth Edition*. London, Gee and Co. (Publishers) Limited p. 59
- Keynes, J. M. (1936). The General Theory of Employment, Interest Rate and Money: Macmillan Press London.
- Lele, U. (1975). The Design of Rural Development: Lessons from Africa. London: John Hopkins University Press.
- Makodi, N. B. (2006). Methodology of Political Inquiry: *Issues and Techniques of Research Methods in Political Science*. Enugu, Onintagon Publishers.
- Mboho, K. S. (2014). Introduction to Psychology and Organizational Behaviour: *For Schools and other Social Organizations*. Uyo, Unaco Global Ventures. Pp. 83 84.
- Mboho, K. S. (2015). Research Methods and Statistics (2nded.). Uyo, Robert Minder International Limited
- Mondal, S., and Ray, G. L. (2012). Textbook on Rural Development Entrepreneurship and Communication Skills. New Delhi, Kalyani Publishers. Pp. 7 9.

- Muoghalu, L. N. (1992). Rural Development in Nigeria: A Review of Previous Initiatives. In Olisa,
 M. S. O. and Obiukwu, J. I. (eds). Rural development in Nigeria: Dynamics and Strategies.
 Mekslink Publishers.
- Nwachukwu, I., and Ekwe, K. C. (2011). Globalization and Rural Development in Nigeria. Umudike, Extension Centre, Michael Okpara University of Agriculture.
- Nwaeze, C. (2009). Public Financial Management: *Theory and Practice*. Aba, Reconciliation Press. Pp. 5 16.
- Nwankwo, C. O. (2013). Perspectives of Rural Development in Nigeria: A Programme of Action for a Better Nigeria, Port Harcourt, New Generation Publishers.
- Obi, V.A.O. (2001). Modern Local Government Practice in Nigeria, Enugu: Cecta (Nig).
- Ogunna, A. E. C. (1996). A Handbook on Local Government in Nigeria, Owerri: Versatile Publishers.
- Ogunna, A. E. C. (1996). A Handbook on Local Government in Nigeria, Owerri: Versatile Publishers.
- Ohale, L. and Onyema, J. I. (2001). Foundations of Macroeconomics, Springfield Publishers, Owerri.
- Okereke, O. O., and Ekpe, A. E. (2010). Development and Underdevelopment: *The Politics of the North-South Divide*. Enugu, John Jacob's Classic Publishers Ltd. Pp. 17 22.
- Olisa, M. S. O., and Obiukwu, J. I. (1992). Rural Development in Nigeria: *Dynamics and Strategies*. Awka, Mekslink Publishers.
- Osagie, E. (2007). The New Nigerian Economy: from Poverty to Prosperity. Benin City: AFBSN Publications.
- Philips. A. O. (1987). "A General Overview of Structural Adjustment Programme" in Philips A. C. and Ndekwu E. C. (eds) Structural Adjustment Programme in a Developing Economy: The Case of Nigeria, NISER, Ibadan, 1-12.
- Rosen, H. S. (1999). Public Finance: *Fifth Edition*. Untied States, McGraw-Hill International Ltd. Pp. 471 484.
- Rostow, W. W. (1971). *Politics and the Stages of Growth*. United States, Cambridge University Press. Pp. 11 23.
- Routh, G. (1975): The Origin of Economic Ideas: The Macmillan Press Ltd London.
- Rowland, L. (1979). Development Finance for Local Authorities in Adedeji et al. (eds.) Local Government Finance in Nigeria, Ile–Ife: University of Ife Press.
- Russell, B. (1968). The Autobiography of Bertraud Russell. 1914 1944, Volume II. London, George Allen and Unwin Ltd. P. 19.
- Schultz, D. (1958). Encyclopedia of Public Administration and Public Policy: *Facts on the Library of American History*. America, Facts on File, Inc. P. 471.
- The 1999 Constitution of the Federal Republic of Nigeria. Abuja: Federal Government Press.
- Todaro, M. P., and Smith. S. C. (2004). Economic Development: Pearson Educational Publisher India.
- Udeh, C. A. (1989). Rural development in Nigeria. Habitat Intl 13 (3): 95-100.
- Udoh, U. S. (2014). Public Administration and Development Studies: *A Contemporary Perspective in Developing Economies*. Abuja, Nom-Nom Publishers. Pp. 87 88.
- Ujo, A. A. (1994). Development Administration in Nigeria, Kaduna: Solmora Ventures Ltd.
- West African Examinations Council (2003). Mathematical and Statistical Tables and Formulae. West Africa, Megavous (WA) Plc.
- World Bank (1980). Poverty and Human Development. New York, Oxford University Press.