



An Assessment of the Impact of State Local Government Joint Account on Service Delivery in Maiduguri Metropolitan Council, Borno State, Nigeria

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ABSTRACT: *The objective of this study is to assess the impact of state local government joint account on service delivery in Maiduguri Metropolitan Council, Borno State, Nigeria. Information were obtained from three hundred and fifty (350) respondents through the use of questionnaire using stratified sampling techniques to reach them. Results showed a positive relationship between state local government joint account and health care services and a negative relationship between state local government joint account and timely payment of salaries. The study concludes that the practice of state local government joint account has undermine the creativity of local council and made it ineffective in discharging its constitutional function. It was recommended among others that state local government joint account should be scrapped and local government should be amended to function as a federal unit and not a stooge in the hands of the State Governments.*

Keywords: *Account, Assessment, Delivery, Impact, Service, State-Local*

INTRODUCTION

Local governments in Nigeria are constitutionally assigned far-reaching functions to perform. Besides areas of their mandatory functions, they have to perform other concurrent functions with state governments. For them to perform these functions, they were allocated both independent revenue source and statutory revenue. They depended heavily on their statutory allocation from the federation Account. Section 162 (6) of the 1999 Constitution has made it mandatory for the operation of state/local government joint Account under which the local governments share from the federation account t would be disbursed. The lack of financial autonomy incapacitated them to ensure development at grassroots level (Agunyai & Etembo, 2017).

. Local government is the third tier of government in Nigeria and shall enjoy the freedom of action to enable it perform its Constitutional function unfettered and energized sustainable national development from the grassroots (Nduka, 2012) while some people argued that local government should be reformed and made more financially independent for effective service delivery, others see local government as shadow of their envisage role, offering little or nothing to the overall development of the country (Dunsumu, 2012).

According to Dlakwa (2004), between March 2002 and March 2003 a total of ₦13.3bn was available for councils in Borno State. Out of this amount, the State Government deducted almost half it are

diverted funds meant for development of local areas, contributing significantly to the abysmal performance of local governments in providing good governance for the community. Also, the poor state of Maiduguri Metropolitan Council has been ascribed to the mishandling of the joint account fund by the State Government. Mbaya (2014) observed Borno State is faced with increasing level of unemployment among youth, increased level of crime rate, high incidence of infant mortality, poor health care services, poor education practice, problems of water supply among others could be noticeable in communities in Borno State.

Statement of the Problem

According to Olusola (2011), the failure of the Local Government in the area of service delivery has made the citizens to lost trust in government as an institution. In some areas, council officials are better known for harassing people rather than service delivery (Shar, 2007). This is basically due to the difficult in sourcing and managing finance for its operation, as well as fulfilling its constitutional responsibilities as such there has been public outcry among people of Borno State on the non-performance of local government councils mostly in the areas of health care service delivery, primary education and delay in the payment of salary. In corroboration to this, Mbaya (2014) has observed that local government are increasingly faced with allegation of centres of sharing money, gross under-performance in service delivery and the dilemma of matching collective resources with community problems, needs, demand and expectations. It is against this background that this study will assess the impact of State Local Government Joint Account on service delivery in Maiduguri Metropolitan Council, Borno State.

Objective of the Study

The main objective of the study is to assess the impact of state local government joint account on service delivery in Maiduguri Metropolitan Council. The specific objective are to:

- i. Examine the impact of state local government joint account on Health care services;
- ii. Assess the influence of state local government joint account on payment of salaries;
- iii. assess the impact of state local government joint account on provision of basic primary education.

LITERATURE REVIEW

Concept of Local Government

Agboko (2004) defines local government is a political administrative unit that is empowered by all to administer a specific locality, while Awofeso (2005) adds that it is the governing body of such an entity elected or otherwise selected to take care of the local affairs and needs of their locality. Similarly, the Nigerian 1976 local government reforms (cited in Adeyemo, 2005) defined local government as government at the local level established by law to exercise specific powers within defined areas and to initiate and direct provision of services and to determine and implement project so as to completes the activities of the state and federal government in their area". The inclusiveness of the people in the administration of local governments is stressed by Akpan (1967) as he opines that a local government implies the breaking down of a country into small units or localities for the purpose of administration in which the inhabitants of the different units or localities concerned play a direct and full part through their elected representatives. Thus, the local government is a tier of government with assigned legislative and executive powers to execute and make policies covering a particular local government area. This implies the existence of a relationship between this and other tiers of government since the same people that live in council areas inhabit states and the federation. The constitution of Nigeria clearly spells out such relationships, assigns responsibilities and fiscal powers to each tier of government and recognizes the local government as a third tier of government in the country.

The State Joint Local Government Account

Under the 1999 Constitution of Federal Republic of Nigeria, the State Joint Local Government Account (SULGA) is a special account maintained by each state government into which shall be paid allocations to the local government councils of the state from Federation Account and from the Government of the state (Section 162 (6), 1999 Constitution of Nigeria). The Federation Account has been the focal pool from which the three tiers of government in Nigeria derive their monthly allocation which is expected to be judiciously utilized in addressing socio-economic development of their localities.

The over-reliance and over-dependence on the Federation Account expose financial weaknesses of many states that could collapse within few months if the free money were not allocated from Abuja. Yet, most of the states still corner rightful allocation to their local government councils. By this they frustrate the administration and mandates of LGs as enshrined in the Constitution. The State Joint Government Account is meant to be a mechanism that can implement the notion of ‘fiscal federalism’ at the local government level in Nigeria.

Social Service Delivery

Municipal Research and Services Centre (MRSC, 1993) defines service delivery as the actual producing of a service such as collecting refuse and disposing it or lighting the streets. Staus (2005) supports this view and suggest that in economic transactions, it is specialized skills and knowledge that are exchanged for money rather than physical resources. Whitaker (1980) observes that depending on the kind of service being offered each service has primary intention of transforming the customer and that the client himself/herself is the principal beneficiary. As a crucial responsibility of government and government institution, the public service should deliver services that a society requires to maintain and improve its welfare.

This implies intangible and intangible goods and services partly provided through the taxes paid by the citizens to the government in order to improve the well-being of the citizenry. It refers to the provision of social services, such as portable water supply, repair of local roads primary healthcare delivery and cemeteries, intended to alleviate human suffering and by extension, enhance the quality of life of the citizens. Constitutionally, local government is saddled with the responsibilities of providing service relating to maintenance of cemeteries, burial grounds, homes for the destitute and infirm, markets, sewage and refuse disposal, roads, street, street lighting, drains and other public facilities. They also engage in economic planning and development of the rural areas (Agunyai, 2017).

According to the Fourth Schedule of the 1999 Constitution, the functions of a local government council shall include participation of such council in the Government of a state in respect of the following matters (a) the provision and maintenance of primary, adult and vocational education; (b) the development of agriculture and natural resources, other than the exploitation of minerals; (c) the provision and maintenance of health services; and such other functions as many be conferred on a local government council by the House of Assembly of the state.

Local Government and Primary Health Care Services

There are three health care delivery systems in Nigeria (primary, secondary and tertiary). There are innumerable problems within primary health care delivery system which affect the whole population. Clearly, most of the problems and needs of rural areas are multifactorial in origin and require multidisciplinary interventions (Abiodun et al. 2010). And in health systems that emphasizes the cooperation and involvement of the community, both in terms of resources contribution and management; satisfaction with health care assumes an important dimension in terms of its implication for success of public health programs (Hegazy et al. 1992).

Overview of the Operation of State and Local Government Joint Account in Nigeria

Most people at the grassroots level are not aware that their local councils have been denied the authority to manage revenues due to their communities as the operation of the monthly allocations

through state and local government joint accounts are done secretly and under excessive control of state governors. The state and local government joint account has been defined under Section 162 Sub-Section (6) of 1999 Constitution of the Federal Republic of Nigeria as that account into which shall be paid allocation of the local government councils of the state from the federation Account and from the government of the states. The Federation Account has been the focal pool from which the three tiers of government in Nigeria derive their monthly allocation which is expected to be judiciously utilized in addressing socio-economic development of their localities. The over-reliance and over-dependence on the federation account expose financial weaknesses of many states that could collapse within few months if the funds were not allocated. Yet, most of the states will corner rightful allocation to their local government councils thereby frustrating the administration and mandates of local governments as enshrined in the Constitution.

It is very essential to note that local governments have essential roles to play towards national economic development as the closest tier to the masses. As far back as 1955 and 1965, local government contributed about 12% to the public expenditure in Nigeria before oil became the mainstream of revenue sources to the federation. However, over the years, the local government administration has been faced with series of developmental and economic challenges where different policies have rendered the councils incapacitated to discharge their constitutional mandate. This has been traded to the unjust treatment and annexation of their revenues by their governors in the name of state and local government joint accounts. The councils have over the years suffered from the continuing whittling down of their powers, as the states continue to encroach upon what would normally have been the exclusive preserves of the local governments. They are supposed to have financial autonomy but their chairmen are afraid to confront their governor who could easily sack them and replace them with administrators as we have witnessed in many states. The council are completely muzzled without any independence to recruit and manage their staffs, raise and manage their finances, make by-laws and policies and discharge their functions as provided by law without interference from the higher governments, State Houses of Assembly have passed joint account laws to give effect to the above constitutional provisions. However, evidence has shown that such laws tend to further compound the already distressed financial position of local government councils. This results from various forms of deductions and diversions of funds intended for local government. State governments that are constitutionally required to fund local government councils have instead used the joint account mechanism to hold local governments' hostage and make them appendages of the state. In practice, the operation of the joint account has denied local government councils their financial autonomy.

The Problems of the Joint Account System

The Joint Account System is a financial policy meant to check the manipulation and misappropriation of council fund by hawks i.e. state government and their corrupt minded local government executives. The intention of the policy formulators was laudable but the implementation of the policy became parlous. The wrong implementation largely rendered the Joint Account System problematic. The problems associated with the joint account system includes but not restricted to the following:

- a. Illegal deduction from local government statutory allocation
- b. Delay in the release of local government statutory allocation
- c. Diversion of local government statutory allocation

Deduction and Misappropriation of Local Government Allocation

Bello-Imam (1996) while commenting on the anomalous deduction and misappropriation of council fund by the state government opined that there is the fact that because the federal government was statutorily obliged to pass the allocation for the local governed units to the supervising state government for distribution to them, most of the states often misappropriated the allocation for their respective local government unit.

Agu (2007) argued that “local government is well funded, but unfortunately these resources do not get to them. The problem is the issue of indirect funding and this confirms the extent of exploitation by the state government. Bello-Imam observed clearly that local government fund is often misappropriated by the supervising state government. Also, Agu submitted same unfortunate analysis as he rightly pointed out that local government resources do not get to them because of exploitation by the state government. The exploitation and misappropriation of councils funds is made easier due to its lack of autonomy. This is probably why Agu (2007) argued that this practical denial of autonomy to local government councils affected local government resources and therefore created problems in the local government system in Nigeria as much the resources from the central authority are siphoned by the state governors. Deductions from the allocation of the local councils constitute major hindrance to performance. Acba (2009) while capturing the feelings of council executives in Abia State said, analysts, however contend that nothing seem to be working at the councils because they are either starved of funds or short-changed by state governments through the joint allocation committees. In Abia, while some council Chief Executives cry over illegal deductions from their allocation by the state government, others describe such as act of statutory. In Edo State, Otabor (2009) informed us thus, Edo state chapter of the Nigeria Union of Local Government Employees (NULGE) has backed then 18 council chairmen’s decision to reject last months (May) allocation from the federation account to protest an alleged over-deduction by the state government.

Delay in the release of Council's Allocation

The joint account leads to delay in the release of the statutory allocation of the local government by the state government. This indicates further that the joint account is wrongly implemented by the supervising body. The delay in the release of fund, therefore, has adverse effect on the productivity of the local councils in Nigeria. Agu (2007) while reacting to this ugly trend maintained thus, the 1999 constitution provides for the state joint account into which state and local governments statutory allocations are to be paid. The state joint account was established but it did not operate as it was supposed to, hence there is delay in the release of the statutory allocation by the state government. We understood that most times, the statutory allocation is not released by the government.

Bello-Imam (1996) in a similar observation opined that those that even managed to pay 10 percent of their internally generated revenue to their respective local governments units, most often, never paid as and when due. The delay in the release of allocation to the local government affects planning and so affects performance. Productivity of nay organization most times had been retarded by lack of or inadequate finance at the coffer of that organization. Since effective planning cannot be carried out outside finance, delay, therefore, in the release of local government allocation affects planning and executions.

Diversion of Councils Allocation

The adverse effect of the diversion of local government monthly statutory allocation by state government is better captured by Professor Aghayere (1997) when he said “state governments have compounded the financial problem of local governments by failing to pass on to local governments the federal allocation that has been passed through them as provided for by Section 149 (5) of the Nigerian Constitution. In addition to “diversion” of local governments funding and financial management in Enugu State Local Governments opined thus, when interviewed about the other sources of revenue like value added tax and crude oil express proceed, the principal officers of Nsukka, Enugu North, Enugu South and Udenu Local governments purported that these resources were hijacked by the state government. They admit that they release a certain

percentage but not the total figure. This, therefore, made a negative impact on the performance of local governments hence they also find it difficult to pay personal emoluments to their workers. It is clear therefore from the above submission that the problems of the State Joint Local Government Account system to local government administration in Nigeria are caused by the state governments. This actually is a total negation and contradiction to the intention of the policy formulators which have the objective of preventing possible manipulation of the account by state governors.

State – Local Government Joint Allocation and Account Committee (JAAC) in Nigeria

Ojugbeli and James (2014) wrote that historically, the idea of state-local government accounts was first introduced in Nigeria in 1976 following the 1976 local government reform. The introduction of the Joint Accounts into the 1979 Constitution of the Federal Republic of Nigeria, was primarily to improve the parlous condition of the local councils as well as to have statutory provisions that would ensure that state governments do not interfere with the allocation to the local councils.

Eme, Izueke & Ewuim (2013) wrote that the Act establishing the State-Local government Joint Account also provided for the modalities of its operations to ensure financial discipline and the fact that no local government is politically marginalized in favour of other local governments by the state government as the supervisory body. This included both the sharing formula amongst the local governments in the state as well as the statutory deductions that should be made from the Joint Account. The Act stated that any amount which shall be set out by the committee at any time for distribution from the amount standing to the credit of local government councils in the Joint Account shall be distributed among the local government councils by the Joint Account Allocation Committee (JAAC) in the following manner:

- a) 40% on the basis of equality
- b) 25% on the basis of population;
- c) 20% on the basis of primary school enrolment
- d) 10% on the basis of internally generated revenue
- e) 5% on the basis of landmass
- f) Some deductions provided for the law:

The deductions provided for under the Joint Account Law tagged “First-Line-Charges” include the following

- a. Local Government Education Authority gross salary
- b. Local Government Education Authority Overhead
- c. Total Education Fund Payable
- d. Pension Fund allowance
- e. Training Fund
- f. Traditional rulers (Eme, Izueke & Ewuim, 2013)

Implications of the Joint Account System on Local Government Fiscal Autonomy

The following are implications of Joint Account System on Local Government Fiscal Autonomy:

- a) The laws made by the State House of Assembly to bring the State Joint Local Government Account (SULGA) into force are usually titled to favour ends thereby compounding the already distressed financial positions of the Councils.
- b) The key officers of the Joint Account Committee set up by the State Governor are state government representatives who function on the directives of the State chief Executives with little or no control from the Council Chairmen who are the statutory owners of the fund as the chief accounting officers of their local governments.
- c) Most of the local government councils were not even represented in the Joint Account Allocation Committee (JAAC).

- d) The Council who are the chief accounting officers of their respective Local Governments were never briefed as to how much accrued to their councils monthly from the Federation Account before sharing.
- e) Substantial amounts of the allocations from FAAC to each of the Local Government Council were deducted at source in the name of joint projects or any other contrived reasons.
- f) The Council Chairmen who picked up the courage to protest over the unwarranted deduction from their councils' statutory allocation were threatened and some were even sacked from their positions for daring to query the activities of the Joint Account Allocation Committee (JAAC) by the State Governors.
- g) State Governments that are constitutionally required to fund local government councils have instead used the SJLGA provisions to hold local governments' hostage and make them mere appendages of the state thereby practically denying the local government councils their financial autonomy (Okafor, 2010).

METHODOLOGY

Study Area

The study is Maiduguri Metropolitan Council. Maiduguri Metropolitan Council is one of the 27 local government areas of Borno State. The 2006 population census put the total population of the Metropolis to be 749,123. The increase in population and expansion of urban landmass, also lead to the creation and restructure of the wards. Yerwa town comprises the following wards: Bulabulin, Fezzan, Gamboru, Hausari, Lamisula, Limanti, Mafoni, Shehuri North, Shehuri South and Zango. It is bordered with Mafa Local Government by the East, Konduga Local Government Area by the South and Gajiram (Nganzai) Local Government by the North. People of Maiduguri Metropolitan Council are predominantly traders and civil servants. Its residents are mostly Muslims though there are considerable Christian population and the prevalent ethnic groups are Kanuri, Hausa, Shuwa, Babur, Marghi, Chibok and Fulani.

Population of the Study

The population of the study consists of the 22,123 staff of Maiduguri Metropolitan Council. The target population for the study includes the local government council, traditional council, primary school teachers and primary health workers.

Sources of Data

The sources of data used for this study are both primary and secondary sources. Primary sources of data are information obtained through structured questionnaires and interview. Questionnaires were administered to those respondents that can read and write while interview was done on those that cannot read nor write within MMC. Secondary sources of data were collected from government official records, financial **statements, etc.**

Sample Size and Sampling Techniques

The sample size of the study is 393. The study adopt the use of stratified sampling technique to sample the respondents drawn from various wards in Maiduguri Metropolitan Council. The sample size is estimated using the Yamane formula of $n = \frac{N}{1+N(e)^2}$

$$\text{Therefore, } n = \frac{22123}{1+22123 (0.05)^2}$$

$$n = \frac{22123}{1+22123 (0.0025)}$$

$$n = \frac{22123}{1+56.3075}$$

$$n = \frac{22123}{56.3075}$$

$$n = 392.9$$

$$n = 393 \text{ (approximately)}$$

Method of Data Collection

Survey method was used to collect data by the use of questionnaires. The questionnaire are directly related to the research objectives. The study adopts the use of Likert scale in the question formulation.

Method of Data Analysis

Data collected was analysed using both descriptive and inferential statistical tools. The descriptive statistical is the percentage presented on tables for easy understanding while for the inferential analysis Chi-square was used to test hypothesis at 0.05 alpha level.

Results and Discussion

Table 1: Operation of joint account lead to corruption and mismanagement of fund in local government

Option	Frequency	Percentage (%)
Strongly agreed	78	22.3
Agreed	175	50
Not sure	32	9.1
Disagreed	43	12.3
Strongly disagreed	22	6.3
Total	350	100

Table 1 indicates that the operation of joint account leads to corruption and mismanagement of fund in local government. The responses from the respondents 72.3% agreed that operation of joint account lead to corruption and mismanagement of fund in local government. 32 respondents representing 9.1% expressed doubt while 65 respondents representing 18.6% disagreed.

Table 2: Corruption and mismanagement of fund in the joint account inhibit service delivery

Option	Frequency	Percentage (%)
Strongly agreed	127	36.3
Agreed	154	44
Not sure	9	2.6
Disagreed	49	14
Strongly disagreed	11	3.1
Total	350	100

Table 6 shows that corruption and mismanagement of fund in the joint account inhibit service delivery. The responses from respondents reveal that 36.3% strongly agreed, 44% agreed while 2.6% are not sure. However, 14% disagreed out rightly while 3.1% strongly disagreed. This implies that corruption and mismanagement of fund in the Joint Account inhibit service delivery in MMC.

Table 3: Joint account system affect the timely payment of staff salaries in MMC

Option	Frequency	Percentage (%)
Strongly agreed	87	24.9
Agreed	126	36
Not sure	12	3.4
Disagreed	97	27.7
Strongly disagreed	28	8
Total	350	100

Table 3 reveals that 24.9% of the respondents strongly agreed that joint account system affect the timely payment of staff salaries in MMC, 36% of this respondents agreed whereas 3.4% were not sure of the position to take, 27.7% of the respondents disagreed while 8% strongly disagreed that joint account system affect the timely payment of staff salaries in MMC. This indicates that majority of the respondents believed that joint account system affect the timely payment of staff salaries in MMC.

Table 4: Operation of joint account influences the provision of Basic Primary Education in MMC

Option	Frequency	Percentage (%)
Strongly agreed	51	14.6
Agreed	134	38.3
Not sure	33	9.4
Disagreed	87	24.9
Strongly disagreed	45	12.8
Total	350	100

Table 4 indicates that 14.6% of the respondents strongly agreed that operation of joint account influences the provision of basic primary education in MMC, 38.3% of the respondents agreed whereas 9.4% were not sure of the position to take, 24.9% of the respondents disagreed while 12.8% strongly disagreed that operation of joint account influences the provision of basic primary education in MMC. This indicates that majority of the respondents believed that operation of joint account influences the provision of basic primary education in MMC.

Table 5: Adequate fiscal autonomy will help local government to provide service efficiently

Option	Frequency	Percentage (%)
Strongly agreed	123	35.1
Agreed	109	31.1
Not sure	29	8.3
Disagreed	59	16.9
Strongly disagreed	30	8.6
Total	350	100

Table 5 reveals that 35.1% of the respondents strongly agreed that adequate fiscal autonomy will help local government to provide service efficiently, 31.1% o this respondents agreed whereas 8.3% were not sure of the position to take. 16.9% of the respondents disagreed, while 8.65 respondents strongly disagreed that adequate fiscal autonomy will help local government to provide service efficiently. This indicates that majority of the respondents believed that adequate fiscal autonomy will help local government to provide service efficiently.

Table 6: Joint account system lead to illegal deduction from local statutory allocation

Option	Frequency	Percentage (%)
Strongly agreed	156	44.6
Agreed	123	35.1
Not sure	12	3.4
Disagreed	32	9.1
Strongly disagreed	27	7.8
Total	350	100

Table 6 reveals that 44.6% of the respondents strongly agreed that joint account system lead to illegal to illegal deduction from local statutory allocation, 35.1% of this respondents agreed. 3.4% were not sure of the position to take. 9.1% of the respondents disagreed while 7.8% respondents strongly disagreed that joint account system lead to illegal deduction from local statutory allocation. This indicates that majority of the respondents believed that joint account system lead to illegal deduction from local statutory allocation.

Table 7: Joint account system lead to diversion of local government statutory allocation

Option	Frequency	Percentage (%)
Strongly agreed	167	47.7
Agreed	124	35.4
Not sure	2	0.6
Disagreed	21	6
Strongly disagreed	36	10.3
Total	350	100

Table 7 reveals that 44.7% of the respondents strongly agreed that joint account system lead to diversion of local government statutory allocation. 35.4% of the respondents agreed, 0.6% were not sure of the position to take, 6% of the respondents disagreed while 10.3% respondents strongly disagreed that joint account system lead to local government statutory allocation. This indicates that majority of the respondents believed that joint account system lead to diversion of local government statutory allocation.

Table 8: Joint account system lead to delay in the release of local government statutory allocation

Option	Frequency	Percentage (%)
Strongly agreed	187	53.4
Agreed	142	40.6
Not sure	0	0
Disagreed	15	4.3
Strongly disagreed	6	1.7
Total	350	100

Table 8 reveals that 53.4% of the respondents strongly agreed that joint account system lead to delay in the release of local government statutory allocation, 40.6% of this respondents agreed while 4.3% of the respondents disagreed and 1.7% respondents strongly disagreed that joint account system lead to delay in the release of local government statutory allocation. This indicates that majority of the respondents believed that joint account system lead to delay in the release of local government statutory allocation.

Table 9: Scrapping of State Local Government Joint system will lead to improve serice delivery by MMC

Option	Frequency	Percentage (%)
Strongly agreed	97	27.7
Agreed	132	37.7
Not sure	13	3.7
Disagreed	97	27.7
Strongly disagreed	11	3.2
Total	350	100

Table 9 revealed that 27.7% of the respondents strongly agreed that scrapping of state local government joint system will lead to improve service delivery by MMC, 37.7% of this respondent agreed. 3.7% were not sure of the position to take 7.7% of the respondents disagreed, while 3.2% respondents strongly disagreed that scrapping of state local government joint system will lead to improve service delivery by MMC. This indicates that majority of the respondents believed that scrapping of state local government joint system will lead to improve service delivery by MMC.

Test of Hypothesis

Ho₁: There is no significance relationship between state local government joint account and provision of primary health care service

Options	Strongly Agreed	Agreed	Not sure	Disagreed	Strongly Disagreed	Total
Primary school teachers	41	43	9	7	7	107
Traditional Council	8	5	2	3	2	20
Local Government Council	30	72	21	19	10	152
Primary Health Workers	19	11	12	11	18	71
Total	98	132	44	40	36	350

Using Chi-square

$$X^2 = \sum \frac{(O-E)^2}{E}$$

Where: X² = Chi-square

O = Observed frequency

E = Expected frequency

Σ = Summation

To evaluate the statistical significance of the formulated hypothesis, Chi-square statistical method is adopted through the above formula after computing the expected frequencies. For the purpose of this research, the computation of expected frequency were shown:

O	E	O-E	(O-E) ²	$\frac{(O-E)^2}{E}$
41	30	11	121	4.033
43	40.35	2.65	7.02	0.174
9	13.45	-4.45	19.80	1.472
7	12.23	-5.23	27.35	2.236
7	11.01	-4.01	16.08	1.461
8	5.6	2.4	5.76	1.029
5	7.54	-.254	6.45	0.855
2	2.51	-0.51	0.26	0.104
3	2.29	0.71	0.50	0.218
2	2.06	-0.06	0.004	0.002
30	42.58	-12.58	158.26	3.717
72	57.33	14.67	215.21	3.754
21	19.11	1.89	3.57	0.187
19	17.37	1.63	2.66	0.153
10	15.63	-5.63	31.70	2.028
19	19.88	-0.88	0.77	0.039
11	26.78	-15.78	249.01	9.298
12	8.93	3.07	9.43	1.056
11	8.11	2.89	8.35	1.030
18	7.30	10.70	114.49	15.684
	Total			48.53

Degree of freedom (df) is derived by the use of the formula i.e. $df = (r-1) (c-1)$. Where r = numbers of rows and c = numbers of columns.

$$\begin{aligned} \text{Therefore, } df &= (r - 1) (c - 1) \\ &= (4-1) (5-1) \\ &= 3 \times 4 \\ &= 12 \end{aligned}$$

At $\alpha = 0.05$ and df 12, the table value is 21.0261

From the above, the table value is 21.0261 and the calculate value is 48.53. The calculated value is greater than the table value. Since the calculated value is greater than the table, the null hypothesis stands rejected and the alternate hypothesis is accepted. Therefore, there is significance relationship between State local government joint account and provision of primary health care services in MMC, Borno State.

Ho₂: There is no significance relationship between state local government joint account t and timely payment of staff salaries

Options	Strongly Agreed	Agreed	Not sure	Disagreed	Strongly Disagreed	Total
Primary school teachers	22	43	4	30	8	107
Traditional Council	6	7	2	4	1	20
Local Government Council	36	52	4	45	15	152
Primary Health Workers	23	24	2	1	4	71
Total	87	126	12	97	28	350

Using Chi-square

$$X^2 = \sum \frac{(O-E)^2}{E}$$

- Where: X^2 = Chi-square
- O = Observed frequency
- E = Expected frequency
- \sum = Summation

To evaluate the statistical significance of the formulated hypothesis, Chi-square statistical method is adopted through the above formula after computing the expected frequencies. For the purpose of this research, the computation of expected frequency were shown:

O	E	O-E	(O-E) ²	$\frac{(O-E)^2}{E}$
22	26.60	-4.60	21.16	0.795
43	38.52	4.48	20.07	0.521
4	3.67	0.33	0.11	0.030
30	29.65	0.35	0.12	0.004
8	8.56	-0.56	0.31	0.036
6	5	1	1	0.2
7	7.2	-0.2	0.04	0.006
2	0.69	1.31	1.72	2.493
4	5.54	-1.54	2.37	0.428
1	1.6	-0.6	0.36	0.225
36	37.78	-1.78	3.17	0.084
52	54.72	-2.72	7.40	0.135
4	5.21	-1.21	1.46	0.280

45	42.13	2.87	8.24	0.195
15	12.16	2.84	8.07	0.664
23	17.65	5.35	28.62	1.622
24	25.56	-1.56	2.43	0.095
2	2.43	-0.43	0.18	0.074
18	19.68	-1.68	2.82	0.143
4	5.68	-1.68	2.82	0.496
	Total			8.527

Degree of freedom (df) is derived by the use of the formula i.e. $df = (r-1) (c-1)$. Where r = numbers of rows and c = numbers of columns.

$$\begin{aligned} \text{Therefore, } df &= (r - 1) (c - 1) \\ &= (4-1) (5-1) \\ &= 3 \times 4 \\ &= 12 \end{aligned}$$

At $\alpha = 0.05$ and df 12, the table value is 21.0261

From the above, the table value is 21.0261 and the calculated value is 8.527. The calculated value is less than the table value. Since the calculated value is less than the table value, the null hypothesis is accepted and the alternate hypothesis is rejected. Therefore, there is no significance relationship between State Local Government Joint Account and timely payment of salaries in MMC, Borno State.

Discussion of Findings

State local government joint account has been one of the critical challenges bedeviling local government councils in Nigeria to effectively perform their constitutional and statutory roles which should enhance the rural development of the localities. The findings of this study revealed quite similar case to the above assertion. The study revealed that joint account has led to corruption and mismanagement of funds in Maiduguri Metropolitan Council. Bright and Robbinson (2014) aptly captured this aspect when they posit that a mere mention of local government exudes corruption. Joint account allocation system has such tendency to create room for corruption and mismanagement as administrators of local government councils hide under complaint of deductions of funds by state government to loot the fund of the local council.

The study also revealed that operation of joint account system hinders provision of primary health care services and basic primary education in Maiduguri Metropolitan Council. The state local government joint account was used by the state government to place serious limitation on the extent to which Maiduguri Metropolitan Council could go in making her presence felt by way of providing social amenities and services which could meet the felt needs of the dwellers during the period under study as could be seen from the large deduction from the statutory allocations.

From the available documents in the state secretariat, the precarious situation local governments find themselves through the joint account system is quite pathetic. The statutory allocation of MMC between 2009 to 2017 was ₦91,399,084.103.30 but the deductions from this amount were as follows:

a. Contribution to primary education	31,607,664,140
b. 15% pension fund	4,076,918,540
c. Training fund	922,084,018
d. Internet connectivity	2,924,964,164
e. Severance allowance	2,813,331,735
f. Fertilizer deduction	16,740,000,000
g. Bank and Administrative charges	18,441,682
h. Miscellaneous deductions	8,897,964,334
Total deductions	68,001,368,775

From the above, it becomes clear that the net statutory allocation of MMC in the said span of period, after all the above listed deductions amounted to ₦23,397,715,328.30. This shows that the statutory allocation that eventually got to the local government council for the period was about 26% of the total federal allocation. In fact, for 'miscellaneous deductions' to have gulped ₦8 billion is very curious indeed. It was revealed that out of 15 primary health care centres in MMC only that of Bolori ward was built within the period and the remaining 14 health care centres were inadequately equipped.

Funsho (2013) corroborates this that the way and manner the joint account is managed affect the local government in the discharge of her responsibility. This study also revealed that joint account system affects the timely payment of staff salaries in Maiduguri Metropolitan Council. Joint account system leads to delay in the release of the statutory allocation of the local government by the state government.

Conclusion

Having exhausted the major focus of the study, the research conclude that state local government joint account system is an aspect of the inter-governmental relations in Nigeria designed to ensure efficient and transparent management of local government resources. It was adopted as a measure to curtail the excesses and poor utilization of financial resources at the local government level in Nigeria. The practice has undermined the creativity of the local government and made it ineffective in the discharge of its constitutional functions. The scrapping of joint account system will definitely enhance the economic fortunes and service delivery ability of Maiduguri Metropolitan Council.

Recommendations

This study makes the following recommendations arising from the findings of the study:

- Local government should be amended to function as a federating unit. There should be the inclusion of local government in the general provision Chapter 1 Part 1, Sub-section 2 as one of the federating units of the Nigerian Federation with its establishment, composition, powers, functions and tenure all spelt out. This will put a stop to the humiliating status local government has been subjected to over the years.
- Removal of Section 7 of the 1999 Constitution; this Section of the 1999 Constitution is full of contradictions and confusion. It is under this ambiguity that state governments hide to manipulate the local government system by aborting democratic governance, suspending elections and imposing a regime of caretaker administration, usurping the statutory functions of local government and plunder its resources. To replace this section, a chapter on Local Government should be provided in the Constitution to restore the autonomy of local government and guarantee its status as the third tier of government in Nigeria with power to exercise all Executive, legislative and Administrative functions. This chapter will deal with issues such as: tenure of office, public service of local government etc.,
- Amending Section 162 of the 199 Constitution by scrapping the State joint local government account. Only an outright removal of the section that creates the state joint local government account can stop state governments from tampering with local government funds to the extent that only between 23-25% of statutory allocation from federation account eventually gets to the local government due to illegal and sundry deductions. All lawful methods to stop this fraud, including judgments of the Supreme Court and other Courts of competent jurisdiction have been frustrated by the State Governments. This will guarantee fiscal jurisdiction through direct remittance of local government allocation from federation account to respective councils with necessary checks to guard against the mismanagement of public funds. The amendment of this Section should broaden the revenue generation capacity of the Local Government and

specifically forbid the state or federal governments from encroaching upon the statutory functions of the local government as listed in the Fourth Schedule of the 1999 Constitution.

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