

Impact of State/Local Government Joint Account on the Performance of Selected Local Government Councils in Borno State

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Abstract: *The study assess the impact of state/local government Joint Account on the performance of selected local government councils in Borno state. It concentrates on indicator such as execution capital projects, prompt payment of workers' salary and the role of local government in community development. Efficiency aggression theory was adopted as a theoretical guide for the study. By the way of methodology, the researcher uses survey method of data collection through the instrument of questionnaire administered to the target respondents. The sample size of the study is (800) administered as questionnaire to the respondents. 697 were returned as valid which was used for the analysis The sampling technique is simple random. descriptive statistics consisted of simple percentage, frequency distribution, and tables which were used for presentation of data whereas inferential statistics used to test the hypotheses was Spearman Rank order. Spearman Rank order measures the degree of relationship between two or more variables. From the analysis, The finding of the study validates this theory since local government council are not effective in terms of execution of capital projects, community development and prompt payment of salaries. Based on the findings of this study, it is recommended that Move sources of revenue should be created and generated internally by local government councils so that they become self-sufficient and be able to finance themselves, especially as it relates to the payment of salaries and the account should be scrapped so as to ensure sovereignty and financial anatomy of local government in Nigeria. The capacity of the local government can be built through this recommendation.*

Keywords: *Joint Account, Local & State Government, Performance*

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INTRODUCTION

Local government plays a crucial role in the delivery of services to the citizenry. The success of any local government is its ability to utilize its human and material resources to achieve the desired objectives i.e. rendering needed services to the community. Local government is a government in which popular participation both in the choice of decision makers and in its

recognition as third tier of government. Local governments heavily depended on statutory allocations from the federation account to execute most of their essential services to people. Section 162(6) clearly states that. “Each state shall maintain a specific account to be called “State Joint Local Government Account” into which shall be paid all allocations to the Local Government Councils of the State from the Federation Account and from the Government of the State”. This section of the constitution prescribed direct allocation to the councils and put it under the supervision of every State Government. Therefore, direct allocation to the councils was no longer possible as monies allocated to the local authorities are now paid into the State Joint Account. It is, however, worthy to note that the issue of a Joint Account was given birth to in 1979 via the 1976 Local Government reforms.

It is in this regard that Imam (1996:43) asserted that “The first major attempt to comprehensively look at the finances of Local Governments in Nigeria took place in 1976, during the nation-wide Local Government reforms. The reform measures and the 1979 constitution identify reasonably adequate sources of revenue for the Local Governments”. In the light of the above, Oguona (2004:26) argued “due to the persisted problem of inadequate revenue to the Local Government System, the Federal Government has been reviewing the revenue grant to this third tier of government from time to time. Hence, between 1973 and 1975 during the oil revolutions of the seventies, Local Governments received grants and loans from the Federal Government. Then from 1976, Local Government through a statute were being granted varying amount of loans. However, during the second republic, based on the Okigbo’s report, a revenue allocation act of 10% of the Federation Account was guaranteed to Local Governments. This was later adjusted to 15% and 20%.The foregoing depicts the genesis of the joint account. It is clear that the 1976 Local Government reforms were responsible for the introduction of the joint account system in Nigeria. Its introduction into the 1979 constitution may have occurred to assist in improving the sorry financial condition of the local councils and protect the allocation of the councils against possible manipulations by the State authorities. The issue of Joint Account was clearly mentioned first by the technical committee set up by the Federal Government on revenue allocation in 1976.

The articulation of all the financial problems of the Local Government precipitated the idea of having a Joint Account System for the Unified Local Government system in Nigeria under the supervision of the State Government. The major reason according to Omoruyi (1985) for the Joint Account System and its subsequent inclusion into the 1979 constitution was to forestall possible manipulation of the Local Government Finances by the various State Governments. It is worthy to note that contrary to the protection of Local Government allocation as envisaged by the constitution it was still embarrassingly subjected to various kinds of manipulation by the State Governments. The illegal deduction, diversions and delay in the release of council’s allocation from the Joint Account System attest adequately to this. This deduction made its abolition in 1985 possible, but it was later re-introduce into the 1999 constitution.

In view of the above, Dlakwa (2004:119-122) has outlined this problem in the case of Borno State. He states that under the Borno SJLGA Distribution and Fiscal Committee Law 2002, a committee was set up to administer the Account. It comprised:

- i. The Commissioner of the Ministry of Local Government and Chieftaincy Affairs (Chairman)

- ii. Permanent Secretary, Ministry of Local Government and Chieftaincy Affairs
- iii. Accountant-General of the State
- iv. All Local Government Councils' Chairmen in the State
- v. A representative of the Borno State Primary Education Board
- vi. A representative of the Board of Internal Revenue, and
- vii. The Director of Local Government and Chieftaincy Affairs (Secretary).

It should be observed that the key officers of the committee are state government officials and, in the view of this Dlakwa (2004:119-122), the committee was structured from the outset to disadvantage the Local Government Councils (LGCs). Moreover, the Borno SJLGA Law 2002 empowers the committee to effect the following deductions before distributing funds from the Account to LGCs

- i. 3% of the fund of each council due to the emirate councils.
- ii. 15% of the total personnel emolument of those retired in each council.
- iii. 1% as a training fund.
- iv. 5% of the total allocation of each council as a stabilization account.
- v. 2% of the total allocation of each council as an administrative charge.
- vi. 1.5% of the allocation of each council to the department of local government.
- vii. 0.5% of the allocation to the local government audit department.

Thus, the Borno state government effectively deducted and diverted funds meant for development of local areas, contributing significantly to the abysmal performance of local governments in providing good governance for the community. According to Dlakwa (2004:121), between March 2002 and March 2003 a total of N13.3bn² was available for councils in Borno State. Out of this amount the state government deducted almost half. Affronted by this persistent interference in local government's financial autonomy, 26 LGC Chairmen (with the exception of Maiduguri Metropolitan Council) sued the Borno state government for passage of the SJLGA Law 2002, challenging the right of the state government to deduct local government funds at source. The High Court held that the state government had power to pass the law under section 162(8) of the Constitution, but declared unconstitutional the specific provisions that empower the committee to deduct funds at source. This judgment was delivered in June 2002. Borno state example is a reflection of the situation affecting other local government councils across Nigeria. This therefore leads us to the problems of the joint account system in Borno State and Nigeria at large.

Concept of Local Government

It is important at this junction to examine this concept vis-à-vis the contributions of various scholars on this subject matter. As a concept and one of the subordinate units in federal political system arrangement, it has attracted definitions of various scholars. Therefore, there is no unanimous agreement between these scholars on the definition of local government. However, the United Nations Office for Public Administration quoted in Olaand Tonwe (2009:4) defines local government as thus: A political subdivision of a nation or (in a federal system) state, which is constituted by law and has substantial control of local affairs, including the powers to impose taxes or to exact labour for prescribed purposes. The governing body of such an entity is elected or otherwise locally selected. Along this dimension, the International Encyclopedia of Social Sciences cited Adeyemo (2010:7) defines it as: A political subdivision of a Nation or Regional Government which performs functions which in nearly all cases receives its legal power from national or regional government but possesses some degree of discretion on the making of decisions and which normally has some taxing power. The Guidelines for Local Government

Reform of (1976:1) defines local government as: Government at the local level exercise through representative council established by law to exercise specific powers within defined area. These powers should give the council substantial control over local affairs as well as the staff and institutional and financial powers to initiate and direct the provision of services and determine activities of state and federal; government in their areas, and they ensure, through devolution of functions to these councils and through the active participation of the people and their traditional institutions, that local initiative and response to local needs and conditions are maximized.

Gazette (1980) and Agahyere (1995) states that the main functions of a local government council are as follows: (a) The consideration and making of recommendation to a state commission on economic planning, the economic development of a state particularly in so far the areas of authority of the council and of the state are effected and II Proposal made by the said commission or body: (b) Collection of rates, radio and television license; (c) Establishment and maintenance of cemeteries, burial ground and home of the destitute or infirm; (d) Licensing of bicycles, trucks (other than mechanically propelled trucks), canoes, wheelbarrow and carts; (e) Establishment, maintenance and regulation of slaughter houses, slaughter slabs, markets, motor parks and public conveniences; (f) Construction and maintenance of roads, streets, streets lighting, drains and other public highways, parks, gardens, open space, or such public facilities as may be prescribed from time to time by the house of assembly of a state; (g) Naming of roads and streets and numbering of houses: (h) Provision and maintenance of public convenience, sewage and refuse disposal; (i) Registration of all births, health and marriage; (j) Assignment of privately owned houses or tournaments for the purpose of playing such games as may be prescribed by the house of assembly of a state; and (k) Control and regulation of: I outdoor adverting and hoarding; II movement and keeping of pets of all description; III Shops and kiosks; IV Restaurants, bakeries and other places for sale of food to the public; V Laundries; and VI Licensing, regulation and control of the sale of liquor.

The function of a local government council include participation of such council in the government of a state as respect the following matters. (a) The provision and maintenance of primary, adults and vocational education; (b) The development of agriculture and natural resources, other than the exploration of minerals; (c) The provision and maintenance of health service; and (d) Such other function as may be conferred on a local government council by the house of assembly of the state. From the provision of the constitution, the main broad set of functions is assigned to local accordingly. Judicial function: - these include provision and running of customary court. In the final analysis, the extent to which local government carried out the aforementioned functions is determined by its financial capability as well as local government autonomy.

Sources of Revenue to Local Government Councils

The 1976 Local Government reform did not provide a sound financial backing for local government funding in the constitution. This gave rise to so many reforms later on local government financial sources and management. At present, the 1999 constitution provided for two sources through which, the local government can derive its revenues. These are:

1. Internal Source:

The internal source of revenue comprises several miscellaneous items put together to provide the needed fund to finance the enormous functions allotted to the Local Government. This includes rates, taxes, fine, and fees. Ideally, the internally generated revenue is supposed to be the most

viable tool for the Local Government to effectively discharge its constitutional roles and functions for rural development and transformation, but over reliance on oil revenue and grants from federation account by all levels of government in Nigeria for survival militated against their expected performance.

2. External Source:

The external source comprises federal and state allocations to the local government. The current revenue sharing formula in Nigeria operated by the Fiscal and Revenue Mobilization Commission requires 20% allocations from Federation Account and 10% from internally generated revenue of the state should be paid into The State Joint Local Government Account for distribution to various local governments within a state.

Different revenue allocation formulae have prevailed in the country at different times. According to Ugwoke (2005) the allocation formula from federation account of the country at as 1st January 1992 was as follows:

- i. Federal Government 50%
- ii. State Government 25%
- iii. Local Government 20%
- iv. Basis of derivation 5%

Total 100%

From 1st June 1992, the formula was changed as follows:

- i. Federal Government 48.5%
- ii. State Government 24%
- iii. Local Government 20%
- iv. Fund for ecological amelioration 2%
- v. Basis of derivation 1%
- vi. Value of minerals extracted 1%
- vii. Minerals producing areas 3%
- viii. Stabilization account 0.5%

Total 100%

However, the current revenue sharing formula which became effective from October, 2013 is shown below:

- i. Federal Government 52.68%
- ii. States/FCT 26.72%
- iii. Local Governments 20.60%

Total 100%

Sources: "Federal Ministry of Finance

Local Government Finances and Revenue Utilization

According to Vincent 2001, Public revenue mobilization is one of the most keenly contested issues in Nigeria. A comprehensive review of the reports of the various commissions and government policies from the 1946 Philipsons commission to the activities of the National Revenue Mobilization, allocation and fiscal commission established in 1989 could bound in Keyode (1993), Emenuga (1993) and Ekpo (1994). According to Abiba 1996, local government in Nigeria receive statutory allocations from the two higher tiers of governments (federal and states) and at the present, revenue sharing formula, local governments receive 20 percent from the federation account.

They are also statutorily to 10 percent of states' internally generated revenue. As regards to value Added Tax, local governments receive 30 percent in 1998. This was shared to local governments, on the following basis: equality (50 percent): population (30 percent) and derivation (20 percent). In 1999, local governments received 35 percent of the WAT proceeds. The federal government controls all the major sources of revenue like import and excise duties, mining rents and royalties, petroleum sale tax, petroleum profit tax and companies' income tax among other revenues sources. Local government taxes are minimal hence this limits their ability to raise independent revenue and so they depend solely on allocation from the federation account. Much of the revenue collected by the federal government and distributed among the different tiers of government using the vertical revenue allocation formula is from the federation account. But the federal government seems to exercise too much control over its distribution. So many deductions are made from the total revenue collected before the rest is distributed according to the sharing formula. Central Bank of Nigeria, Annual Report and Statement of Accounts, 1993-1996 state allocation to local government stood at N253.1 million while it had increased to N633.9 million in 1995. In effect between 1993, and 1996, states' statutory allocation showed a compound growth rate of 22.8 percent while federal allocation was 4.2 percent. The internally generated revenue sources of local governments consist of taxes, rates, fines, fees, and licenses. The study shows that taxes continue to form the bulk of internal revenue, followed by fines and fees. There is also a list of users' charges, royalties and proceeds from stocks and shares, which are categorized as "others". Internally generated revenue increased from N1035.6 million in 1993 to N2694.2 million in 1996, representing a growth rate of 27 percent. "For all the local governments, taxes rates, fines and licenses increased during the period under review.

In Ijebu-North Local Government, taxes jumped from N31,000 (N55,259.19 in real terms) in 1980 to N121,000 (N67,760.00 in real terms) in 1984 and by 1991 taxes stood at N13,000 (N74,745.19 in real terms). The taxes grew by 12.8 percent between 1980 and 1991. During the same period, taxes and rates grew by 31.2 percent and 18.9 percent respectively. However, in metropolitan Calabar, taxes and rates grew by 5.1 percent and 9.8 percent respectively, during the same period. On the other hand, licenses declined by 4.4 percent (Ekpo and Ndebbio 1998:16). Value Added tax also constitutes an additional source of revenue to local governments. There is a limit to the imposition of taxes on the people in order to provide infrastructures. One should try to strike a balance between aggressive internal revenue sources through increased taxation and the need to avoid governance problems.

The viability of local governments has implications on the management of the wider economy. Budget deficits at the local level may create or aggravate public revenue mobilization problems. In Nigeria, major tax bases remain under the central government. Some taxes are shared by state and local governments, for example, property taxes and rates. On the other hand, licenses and fee on television and wireless radio are shared between the federal and local governments. But the federal government may manipulate tax rates to solve macro-economic problems without bothering about the lower levels since the latter have no major tax bases assigned to them: it is evident from the available data that for the period 1993-1997, local governments had fiscal surplus. This situation may be different when specific local governments are examined. Hence, it is difficult to conclude whether decentralization may result in stability or instability. There are several other off-budget accounts that have been operated by the federal government. Some of

these are the oil surplus account opened at the beginning of the Gulf War in 1990. Another one is the special debt account intended for repaying part of the country's external debt. This discretionary powers exercised by the federal government has caused public resources to be over-concentrated at the center. This concentration can be seen from the distribution of total public sector expenditure among the three tiers of government from 1993 to 1997. (Central Bank of Nigeria, Annual report and Statement of Accounts, 1997).

Also governments are not allowed to borrow externally, to develop any viable project; though they may borrow domestically. Since local governments are very crucial for national development, then revenue and expenditure decentralization must accompany each other. Therefore, Nigeria's public revenue mobilization and utilization should be restructured such the assigning of tax powers, tax bases and borrowing would be left to the appropriate tier of government. A situation where the federal government is so far from the people and yet collects virtually all revenue is unhealthy. Certain lucrative taxes should be left to local authorities. The weak administrative machinery should be strengthened to enable them collect major taxes for further development. The federal government should complement the revenue raised locally with special grants to enable local government with good projects execute it to the benefit of its people. In this case, the federal government can do the necessary follow-up of the project by providing logistic support in terms of monitoring and evaluation modalities. In a study carried out by the United Nations Development Programme (UNDP) and the states/local government department of the presidency, out of an aggregate of 23,602 towns claimed by the respondent local governments, only 5,291 are linked to the national grid for electricity supply while about 33 percent do not have electricity at all even in their headquarters (UNDP 1989). Yet, between 1995, and the local governments executed only 122 rural electrification projects nationwide. Sixty percent of the local government had no access to telecommunication facilities yet no local government executed a project in this regard during the three years mentioned. No doubt, the local governments are still confined to their traditional areas with just a little improvement.

METHODOLOGY

The Study Area

The study will be carried out in Borno State, Nigeria. Borno State shares borders with Adamawa State to the south, Yobe State to the west and Gombe State to the southwest. It also shares international borders with Cameroon Republic to the east, Chad Republic to the northeast and Niger Republic to the north. The State has a land mass of about 69,434 kilometers. Administratively, it has 27 Local Government Areas (LGAs). The State is divided into three agro-ecological zones; Sahel to the north, Sudan Savannah in the central and southern parts of the State and Guinea Savannah in the southern part. The average rainfall per annum is 300 mm in the north and about 1000mm in the south. The rainy season in the State usually starts in April and ends in October. The state is also blessed with lakes and rivers such as Lake Chad, Lake Alau, Lake Tilla, River Ngada, River Yazaram, and River Yare where irrigation farming is carried out especially during dry season. The major occupation of the inhabitants is farming. Food crops commonly cultivated include millet, sorghum, maize, groundnut, cowpea, rice and wheat. Fruits and vegetables grown include mango, orange, guava, tomatoes, onion, pepper, carrot, amaranths and garden-egg, Its major cash crops include: groundnut, cotton, cowpea, sorghum, wheat, sweat potatoes, maize and sugar cane (Third national fadama Project, 2011) The livelihood strategies for most men and women in the state are based on Agriculture, (IITA,

2006). Farming is characterised by a variety of crops and livestock based production system. Crops are mainly grown for subsistence; In the southern part of the state, maize, sorghum, cowpea rice and soybeans are major cash crops while in the central and northern part of the state are sorghum, millet, beans, groundnut and watermelon. Livestock – small and large ruminants as well as poultry are integral part of the farming system which provides income as well as safety net. The State is known for its vegetables production, which is produced throughout the year, both under irrigation and in the raining season. Most of the vegetables can be grown as sole or mixed cropping. The vegetable production is carried out during dry and cool seasons under irrigation.

Sample size and sampling techniques

The sample size of 800 out of four thousand, two hundred and four (4204) respondents was selected to represent the entire population. A Multistage sampling technique was adopted using both purposive and random sampling techniques. The purposive sampling method was used to select the six (6) local government and community leaders (Biu, Gubio, Kwaya Kusar, Mafa, Maiduguri Metropolitan Council and Monguno, the community leaders are (village heads, youth leaders women leaders, Religious leaders, head of Primary schools and Clinics) for the study. The sample size were obtained from the local government and community leaders using simple random sampling technique. For the purpose of determining sample size of the study, the steely Yamane formula was used to determine the sample size (Yamane, 1967).

Results and Discussion

Section A

Impact of SLGJA on Capital Projects

The researcher enquired to know from the respondents whom are community leaders whether State-Local Government Joint Account has impact on the execution of capital projects such as adequacy of classrooms and teachers, textbooks and instructional materials, market stall, health care facilities, drug, health personnel, access to portable water, hand pumps, and motorized boreholes in the selected local government areas.

Table 4.1: Impact of SLGJA on Capital Projects (Community Leaders)

<i>Variable</i>	<i>Strongly agreed</i>		<i>Agreed</i>		<i>Undecided</i>		<i>Disagreed</i>		<i>Strongly disagreed</i>		<i>Total</i>	
	<i>Freq</i>	<i>%</i>	<i>Freq</i>	<i>%</i>	<i>Freq</i>	<i>%</i>	<i>Freq</i>	<i>%</i>	<i>Freq</i>	<i>%</i>	<i>Freq.</i>	<i>%</i>
Adequacy of classrooms and teachers	115	33	126	36	25	7	50	14	37	10	353	100
Adequacy of textbooks and instructional materials	39	11	27	8	28	8	139	39	120	34	353	100
Availability of Market Stall	21	6	21	6	34	10	175	50	102	29	353	100
Availability and accessibility of healthcare facilities	160	45	112	32	24	7	39	11	28	8	353	100

Availability of drugs	135	38	92	26	26	7	60	17	40	1 1	353	100
Health Personnel	180	51	91	26	23	7	31	9	28	8	353	100
Access to potable water	61	17	65	18	27	8	109	31	91	2 6	353	100
Provision of Hand Pumps, dug well and motorized boreholes	57	16	52	15	27	8	122	35	95	2 7	353	100

Source: Field Survey, 2021.

Table 4.1 shows that 115(33%) and 126(36%) strongly agreed and agreed respectively that there is adequacy of classrooms and teachers in the local government areas. It also shows that 50(14%) and 37(10%) disagreed and strongly disagreed respectively. Based on majority rule, it can be concluded that there is adequate provision of classrooms and teachers in the selected local government areas. The table also indicates that textbooks and instructional materials are not adequately supplied based on the response of 139(39%) disagreed and 120(34%) strongly disagreed. Analysis of the table revealed that SJGJA has not enhanced the provision of textbooks and instructional materials to schools in the selected local government areas.

Furthermore, table 4.1 showed that markets stalls as part of the responsibilities of the local government are not provided by the local governments. This is so because 175 (50%) and 102 (29%) disagreed and strongly disagreed respectively that markets stalls are provided by the local governments. In terms of availability and accessibility of healthcare facilities, 160(45%) and 112(32%) of the respondents strongly agreed and agreed respectively that it is available. It can be revealed hence, that SLGJA is effective in this regard. On the aspect of availability of drugs, the table also showed with 180(51%) and 91(26%) of the respondents strongly agreed and agreed that it drug is available. Therefore, SLGJA has facilitated the provision of drugs in the local government areas. Health personnel have been provided in the local government areas. This is indicated by 180(51%) and 91(26%) strongly agreed and agreed response rate that health personnel and provided.

The table also shows that there is no access to potable drinking water in the local government areas. 109(31%) and 91(26%) of the respondents disagreed and strongly disagreed that potable water is provided. This goes to show that SLGJA is not effective in the provision of potable in the selected local government areas. Hand pumps and motorized boreholes are not provided and wells are not dug by the government. This is indicated by 122(35%) and 95(27%) response rate of disagreed and strongly disagreed respectively that such water facilities are not provided.

Analysis of the table shows that in terms of adequacy of teachers and classrooms and health care SLGJA is effective in the execution of such projects. In the aspect of provision of markets stalls, textbooks and instructional facilities, access to potable water SLGJA has been a massive failure.

Impact of SLGJA on Capital Projects in Borno State.

The study enquired to know from the local government staff in the selected local government whether SLGJA has impact on the execution of capital projects such as adequacy of classrooms and teachers, textbooks and instructional materials, market stall, health care facilities, drug,

health personnel, access to portable water, hand pumps, and motorized boreholes in the selected local government areas.

Table 4.2: Impact of SLGJA on Capital Projects in Borno State (Local Government Staff)

<i>Variable</i>	<i>Strongly agreed</i>		<i>Agreed</i>		<i>Undecided</i>		<i>Disagreed</i>		<i>Strongly disagreed</i>		<i>Total</i>	
	<i>Freq</i>	<i>%</i>	<i>Freq</i>	<i>%</i>	<i>Freq</i>	<i>%</i>	<i>Freq</i>	<i>%</i>	<i>Freq</i>	<i>%</i>	<i>Freq</i>	<i>%</i>
Adequacy of classrooms and teachers	32	9	46	13	22	6	131	38	113	33	344	100
Adequacy of textbooks and instructional materials	27	8	25	7	15	4	123	36	154	45	344	100
Availability of Market Stall	18	5	20	6	35	10	152	44	119	35	344	100
Availability and accessibility of healthcare	104	30	185	54	12	3	22	6	21	6	344	100
Availability of drugs	47	14	94	27	21	6	67	19	115	33	344	100
Health Personnel	223	65	70	20	8	2	22	6	21	6	344	100
Access to portable water	23	7	30	9	22	6	80	23	189	55	344	100
Provision of Hand Pumps, dug well and motorized boreholes	24	7	15	4	19	6	73	21	213	62	344	100

Source: Field Survey, 2021.

On the issue of adequacy of classrooms and teachers in the local government, based on majority rule in table 4.2 of 131(38%) and 113(33%) disagreed and strongly disagreed respectively that classrooms and teachers are not adequately provided in the local government areas. It also shows that 123(36%) and 154(45%) disagreed and strongly disagreed respectively that textbooks and instructional materials are adequately supplied. Based on majority rule, it can be concluded that there is no adequate provision of textbooks and instructional materials in the selected local government areas. Analysis of the table revealed that SLGJA has not enhanced the provision of classrooms and teachers as well as textbooks and instructional materials to schools in the selected local government areas.

Furthermore, table 4.2 showed that markets stalls as part of the responsibilities of the local government are not provided by the local governments. This is so because 152 (44%) and 119 (35%) disagreed and strongly disagreed respectively that markets stalls are provided by the local governments. In terms of availability and accessibility of healthcare facilities, 104(30%) and 185(54%) of the respondents strongly agreed and agreed respectively that it is available. It can be revealed hence, that SLGJA is effective in the availability and accessibility of healthcare

facilities. On the aspect of availability of drugs, the table indicated that 67(19%) and 115(33%) of the respondents strongly agreed and agreed that it drug is available, while 94(27%) posits that drug is available. Therefore, SLGJA has not facilitated the provision of drugs in the local government areas. Health personnel have been provided in the local government areas. This is indicated by 223(65%) and 70(20%) strongly agreed and agreed response rate that health personnel and provided. Analysis of the table shows that the impact of SLGJA has been positive in terms of availability and accessibility of healthcare facilities as well as provision of health personnel in the selected local government; however, in terms of provision of drugs the impact has been negative.

The table also shows that there is no access to potable drinking water in the local government areas. The result shows that 80 (23%) and 189 (55%) of the respondents disagreed and strongly disagreed that potable water is provided. This goes to show that SLGJA is not effective in the provision of potable in the selected local government areas. Hand pumps and motorized boreholes are not provided and wells are not dug by the government. This is indicated by 73 (21%) and 213 (62%) response rate of disagreed and strongly disagreed respectively that such water facilities are not provided.

Analysis of the table shows that in terms of adequacy of teachers and classrooms and health care SLGJA is effective in the execution of such projects. In the aspect of provision of markets stalls, textbooks and instructional facilities, access to potable water, the impact of SLGJA has been negative.

Provision of Infrastructure

The researcher collected and presented information on the efforts of local government to provide infrastructure within the study period. This is to corroborate the findings on the questionnaire administered to both local government staff and community leaders.

Table 4.3: Social Amenities provided by the local governments under service delivery

<i>LGA</i>	<i>Biu</i>	<i>Gubio</i>	<i>Kwaya</i>	<i>Mafa</i>	<i>MMC</i>	<i>Monguno</i>
Clinics/Health Service	-	-	-	-	-	-
Borehole/Well/	-	-	-	-	-	-
Roads/Culverts	-	-	-	-	-	-
Electricity	-	-	-	-	-	-
Block of Class Rooms	-	-	-	-	-	-
Market Stalls	-	-	1	-	-	-
Agriculral implement	-	-	-	-	-	-

Source: Field Survey, 2017

Table 4.3 indicated that a market stall was constructed in Kwaya kusar in the year 2011. All the above local governments were unable to embarked on project because there was no enough fund for them. When the researcher visited the local governments, he found out that most of the capital project available in the local governments especially classrooms, clinics and culverts and

some bridges were either constructed or renovated by the Borno State, non governmental organizations and politicians for campaign to be re-elected.

Allocations to Local Governments and Capital Projects and Payment of Salary

The data generated from Borno State Ministry for Local Government covered six local government areas allocated for six consecutive years. The data was used in answering the research question one which sought to find out if allocations of local governments in Borno State funds allocations from the State Local Government Joint Account in the provision of capital project. The data displayed from 4.7-12 indicated releases to the six local governments in the last six years between 2015 and 2020 and the 14 percent deductions.

Table 4.4: Funds released to Biu Local Government from State Local Government Joint Account from 2015 to 2020

<i>Year</i>	<i>Gross Allocation</i>	<i>Deduction (14%)</i>	<i>Net Allocation</i>
2015	1,982,169,483.27	277,503,727.66	1,704,665,755.61
2016	2,110,322,179.40	295,445,105.12	1,814,877,074.28
2017	2,269,744,191.10	317,764,186.75	1,951,980,004.35
2018	2,042,422,252.10	285,939,115.29	1,756,483,136.81
2019	1,355,250,045.29	189,735,006.34	1,165,515,038.95
2020	1,299,944,929.73	181,992,290.16	1,117,952,639.57
<i>Total</i>	<i>11,059,853,080.89</i>	<i>1,548,379,431.32</i>	<i>9,511,473,649.57</i>

Source: Borno State Ministry of Finance, 2021

The table 4.4 shows that allocation from from the federation account was at its peak in 2017 while its at the ebb in 2020. This implies that the allocation has been consistently dropping since 2017. The local government will not be able to execute capital project by the nature of these allocation.

Table 4.5: Funds released to Gubio Local Government from State Local Government Joint Account from 2015 to 2020

<i>Year</i>	<i>Gross Allocation</i>	<i>Deduction (14%)</i>	<i>Net Allocation</i>
2015	1,867,080,880.82	261,391,323.31	1,605,689,557.51
2016	1,971,585,561.12	276,021,978.56	1,695,563,582.56
2017	2,125,197,658.65	297,527,672.21	1,827,669,986.44
2018	1,944,208,179.09	272,189,145.07	1,672,019,034.02
2019	1,282,795,653.97	179,591,391.56	1,103,204,262.41
2020	1,286,570,530.69	180,119,874.30	1,106,450,656.39
<i>Total</i>	<i>10,477,438,464.34</i>	<i>1,466,841,385.01</i>	<i>9,010,597,079.33</i>

Source: Borno State Ministry of Finance, 2021

Table 4.5 shows the yearly allocation of funds from the state government to Gubio local Government. The table shows that the lowest allocation was in 2019 while the highest was in 2020. Analysis of the table shows that there is consistent reduction in the allocations to the local government. Inference from the table depicts low capacity of the local government to execute capital projects.

Table 4.6: Funds released to Kwaya Kusar Local Government from State Local Government Joint Account from 2015 to 2020

<i>Year</i>	<i>Gross Allocation</i>	<i>Deduction (14%)</i>	<i>Net Allocation</i>
2015	1,331,030,826.99	186,344,315.78	1,144,686,511.21
2016	1,430,394,569.76	200,255,239.77	1,230,139,329.99
2017	1,527,470,910.74	213,845,927.50	1,313,624,983.24
2018	1,363,100,839.20	190,834,117.49	1,172,266,721.71
2019	902,725,502.66	126,381,570.37	776,343,932.29
2020	856,079,490.47	119,851,128.67	736,228,361.80
<i>Total</i>	<i>7,410,802,139.82</i>	<i>1,037,512,299.57</i>	<i>6,373,289,840.25</i>

Source: Borno State Ministry of Finance, 2021

The table 4.6 shows the yearly allocation of funds from the state government to Kwaya Kusar Local government. The table shows that the allocation is moderately good from 2015 and dropped very low in 2019 and 2020. The consequences of these dropings on the local government is the dwindling capacity of the local government to execute capital projects.

Table 4.7: Funds released to Mafa Local Government from State Local Government Joint Account from 2015 to 2020

<i>Year</i>	<i>Gross Allocation</i>	<i>Deduction (14%)</i>	<i>Net Allocation</i>
2015	1,807,132,953.83	252,998,613.54	1,554,134,340.29
2016	1,898,542,900.39	265,796,006.05	1,632,746,894.34
2017	2,024,611,212.04	283,445,569.69	1,741,165,642.35
2018	1,790,519,287.25	250,672,700.22	1,539,846,587.04
2019	1,018,615,135.58	142,606,118.98	876,009,016.60
2020	1,203,842,333.99	168,537,926.76	1,035,304,407.23
<i>Total</i>	<i>9,743,263,823.08</i>	<i>1,364,056,935.23</i>	<i>8,379,206,887.85</i>

Source: Borno State Ministry of Finance, 2021

Table 4.7 shows the allocations of Marte Local government from the SLGJA. The table reveals tha in 2017 the state has a rubust allocation which has subsequently been falling to 2019 but had a slide increase in 2020. Inference from the table depicts that the capacity of the local government to execute capital projects is lacking when this seen from the glass of the nature of the allocations.

Table 4.8: Funds released to MMC Local Government from State Local Government Joint Account from 2015 to 2020

<i>Year</i>	<i>Gross Allocation</i>	<i>Deduction (14%)</i>	<i>Net Allocation</i>
2015	2,996,915,232.39	419,568,132.53	2,577,347,099.86
2016	3,209,246,862.20	449,294,560.71	2,759,952,301.49
2017	3,441,224,259.92	481,771,396.39	2,959,452,863.53
2018	3,154,648,060.53	441,650,728.47	2,712,997,332.06
2019	2,026,354,617.77	283,689,646.49	1,742,664,971.28
2020	2,090,223,095.27	292,631,233.34	1,797,591,861.93
<i>Total</i>	<i>16,918,612,128.08</i>	<i>2,368,605,697.93</i>	<i>14,550,006,430.15</i>

Source: Borno State Ministry of Finance, 2021

Table 4.8 shows the fund released to MMC local government from the State Local Government Joint account from 2015 to 2020. The table 4.8 shows that allocation from 2015 to 2017 has been consistently improving but started reducing to 2019. The allocations for the local government is not sufficient to meet the project needs of the local government council.

Table 4.9: Funds released to Monguno Local Government from State Local Government Joint Account from 2015 to 2020

<i>Year</i>	<i>Gross Allocation</i>	<i>Deduction (14%)</i>	<i>Net Allocation</i>
2015	1,721,992,563.31	241,078,958.86	1,480,913,604.45
2016	1,803,597,188.70	252,503,606.42	1,551,093,582.28
2017	1,934,275,700.98	270,798,598.14	1,663,477,102.84
2018	1,759,759,959.99	246,366,394.40	1,513,393,565.59
2019	1,105,455,152.30	154,763,721.32	950,691,430.98
2020	1,175,276,321.89	164,538,685.06	1,010,737,636.83
<i>Total</i>	<i>9,500,356,887.17</i>	<i>1,330,049,964.20</i>	<i>8,170,306,922.97</i>

Source: Borno State Ministry of Finance, 2021

Table 4.9 shows allocation from the SLGJA to Monguno local government. The table shows that allocation from 2015 to 2020 are moderately with just little differences. The table revealed a weak capacity of the local government to execute capital projects.

The fund released from the federation account to Borno State Local Governments has affected local government service delivery in many significant way. This is because the total allocation released to the local governments would have been enough for the local governments to provide capital project.

From 2015-2020, Borno State Local Government receives N65,110,326,528.38 (8.5B) from the federation account as shown from Table 4.7-12 above but were unable to embark on the programmes and projects that will touch the lives of the people who are living in the rural areas.

As could be seen from tables above, Borno State local Governments receives the sum of N8.5Billion from the federation account and N8.7Billion were deducted from these local governments. These shows that their expenditure from 2015-2020 is higher than their income with 1.9% and this occurs as a result of poor financial management in handling the state local government joint account. By implication the account is operated to the disadvantage of the local governments.

Local governments in Borno States were made to shoulder responsibilities that are not constitutionally theirs. If you look at the Table 4.7-14 above very well almost all the local governments in Borno State are running on deficit and with the deficit balance there is no way for the local governments to be able to carry out local government service delivery. This issue of inadequate local government fund is compounded by the inability of the local governments to utilize their internally generated revenue yielding sources effectively even though most of the revenue yielding sources has been taken over by the state government and left the local governments with the meager sources.

The presence of the local governments in their various jurisdictions is not felt by way of the provision beneficial developmental programmes like the provision of health care facilities to cater for rural dwellers, provision of local agricultural implements and local street lights as well as maintenance of abattoir.

The situation of the joint account in Borno State concurred with the study conducted by Dlakwa (2004), between March 2002 and March 2003 a total of N13.3 billion was available for the local governments in Borno State. Out of this amount the state government deducted 48% of the total amount. Aggrieved by this incessant interference in local government's finances, 26 local government Chairmen (with the exception of Maiduguri Metropolitan) sued the Borno State government for passage of the State Local Government Joint Account Law 2002, challenging the right of the government to deduct local government funds at source. The High Court ruled that the state government has power to pass the law under section 162(8) of the 1999 constitution, but declared unconstitutional the specific provisions that empower the committee to deduct funds at source.

As evident from Borno State, state governments interfere with the financial autonomy of local governments through the instrument of the State/ Local Government Joint Account. This has greatly hampered the developmental efforts and service delivery of local governments. What types of capital project have been provided by the local governments as part of service delivery in Borno State? Capital project to be provided by the Local Government as part service delivery between 2015 and 2020 in the state. Table 14.13 shows the various projects to be delivered by the each of the six local governments in their service delivery efforts.

Section B

Impact of SLGJA on Payment of Workers Salary

The study enquired to know from the respondent whether SLGJA has impacted positively on the payment of workers' salaries in the selected local government in terms of regularity and deduction of salaries, provision of micro credit, training and rehabilitation of staff houses.

Table 4.10: Impact of SLGJA on Payment of Workers Salary

<i>Variable</i>	<i>Strongly agreed</i>	<i>Agreed</i>	<i>Undecided</i>	<i>Disagreed</i>	<i>Strongly disagreed</i>	<i>Total</i>								
	<i>Freq.</i>	<i>%</i>	<i>Freq</i>	<i>%</i>	<i>Freq.</i>	<i>%</i>	<i>Freq</i>	<i>%</i>	<i>Freq.</i>	<i>%</i>	<i>Freq</i>	<i>%</i>	<i>Freq</i>	<i>%</i>
Regularity of Salary Payment	9	3	21	6	12	3	50	15	25	7	34	10	2	0
Regular Deduction of Salaries	10	3	11	3	15	4	179	52	12	3	34	10	9	0
Provision of Micro credit to Workers	20	6	12	3	9	3	70	20	23	6	34	10	3	0
Workers	18	5	20	6	4	1	100	29	20	5	34	10		

Undergo Regular Training									2	9	4	0
Rehabilitation of Houses for Staff	23	7	30	9	22	6	80	23	189	55	344	100

Source: Field Survey, 2021

the issue of regular payment of salary in the selected local government, table 4.10 shows that 50(15%) and 252(73%) of the respondents disagreed and strongly disagreed that salary are paid. Based on this majority rule, it can be concluded that salaries are not regularly paid. The table also shows that salaries of the workers are regularly deducted as a result of SLGJA. The table shows that 70(20%) and 233(68%) of the respondents disagreed and strongly disagreed respectively.

The table also shows that 70(20%) and 233 (68%) of the respondents disagreed and strongly disagreed respectively that micro credits are provided. the revelation of the table is that micro credits are not provided to the workers as part of the operations of SLGJA. On the issue of training of workers, the table revealed that 100(29%) and 202 (59%) of the respondents disagreed and strongly disagreed respectively that workers undergo regular training. Analysis of the table revealed that workers do not undergo regular training in the selected local government. Furthermore, the table indicated that 80(23%) and 189 (55%) of the respondents disagreed and strongly disagreed that Houses for Staff are rehabilitated. It can be deduced from this analysis that houses for the staff are not rehabilitated by the local government as a result of SLGJA.

Nature of SLGJA in Borno State

The researcher enquired to know from the respondents on the nature and effectiveness of SLGJA in the selected local government areas.

Table 4.11: Nature of SLGJA in Borno State

Variable	Strongly agreed		Agreed		Undecided		Disagreed		Strongly disagreed		Total	
	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%
Adequacy of Disbursement of Funds	15	4	23	7	32	10	130	39	144	43	344	100
SLGJA has enhanced the capacity of local government in capital project execution	15	4	14	4	17	5	228	68	71	21	344	100
SLGJA has enhanced the capacity of local government in	44	13	57	17	19	6	113	34	111	33	344	100

payment of Salaries												
SLGJA should be Scrapped	226	67	97	29	8	2	6	2	7	2	344	100
SLGJA Cause Crisis in Local Government	125	37	163	49	12	3	27	8	18	5	344	100

Source: Field Survey, 2021

Table 4.11 shows that 130 (38%) and 144 (43%) of the respondents disagreed and strongly disagreed respectively that the fund for SLGJA is not adequately disbursed. SLGJA has not enhanced the capacity of local government in capital project execution as 228 (68%) and 71(21%) of the respondents disagreed and strongly disagreed respectively. It has equally not enhanced the capacity of local government in payment of salaries as indicated by 113 (34%) and 111(33%) of the respondents disagreed and strongly disagreed respectively.

Furthermore, the table shows that 226(67%) and 97 (29%) strongly agreed and agreed that the SLGJA should be scrapped. The SLGJA has cause more crisis in the local governments of Borno state as indicated by 125(37%) and 163(49%) of the respondents strongly agreed and agreed respectively thatSLGJA Cause Crisis in Local Government.

Analysis of the table revealed that the nature, contents and operations of the SLGJA has done harm to the local government than good and should be scrapped as it has not enhanced the capacities of the local government in the execution of capital projects and payment of salaries to its workers.

Section C

Impact of SLGJA on Community Development

The study sought to know from the community members whether the local government council have been able to assist in community development in there local government areas in terms of provision of seedlings, fertilizer, credit facilities, markets, feeder roads and housing scheme.

Table 4.12: Impact of SLGJA on Community Development (Community Leaders)

Variable	Strongly agreed		Agreed		Undecided		Disagreed		Strongly disagreed		Total	
	Fre q	%	Fre q	%	Freq	%	Freq	%	Freq	%	Freq	%
Provision of Seedlings	12	3	13	4	9	3	126	36	193	55	353	100
Appropriate supply of Fertilizer	19	5	17	5	20	6	113	32	184	52	353	100
Provision of micro credit loans to farmers	22	6	23	7	20	6	151	43	137	39	353	100
Availability of Markets for produce	122	35	121	34	41	12	36	10	33	9	353	100

Construction and Maintenance of Feeder Roads	52	15	72	20	34	10	108	31	87	25	353	100
Rural Housing Scheme	7	2	7	2	6	2	92	26	241	68	353	100

Source: Field Survey, 2021

Table 4.12 shows that 126(36%) and 193(55%) of the respondents disagreed and strongly disagreed that local government councils provide seedlings for farming. It also show that 113(32%) and 184(52%) disagreed and strongly disagreed respectively that fertilizers are appropriately supplied to the farmers. Analysis of the table showed that seedlings and fertilizers are not provided to the community members in the selected local government areas. The table also shows that credit facilities are not made available to the community members by the local government council. 151(43%) and 137(39%) of the respondents indicated disagreed and strongly disagreed that credit facilities are given to the farmers. On the issue of availability of markets for farming produce, the table shows that 122(35%) and 121(34%) strongly agreed and agreed that markets are available for their produced.

Furthermore, the table based on majority rule revealed feeder roads are not constructed and maintained. This is indicated by 108(31%) and 8(25%) disagreed and strongly disagreed respectively that feeder roads and constructed and maintained by the local government council. Rural Housing scheme are not a consideration by the local government council. This is indicated by 92 (26%) and 241 (68%) response of disagreed and strongly disagreed that rural housing scheme is provided by the local government.

Impact of SLGJA on Community Development

The study sought to know from the local government staff whether the local government council has been able to assist in community development in their local government areas in terms of provision of seedlings, fertilizer, credit facilities, markets, feeder roads and housing scheme.

Table 4.13: Impact of SLGJA on Community Development (Local Government Staff)

Variable	Strongly agreed		Agreed		Undecided		Disagreed		Strongly disagreed		Total	
	Freq	%	Freq.	%	Freq.	%	Freq.	%	Freq.	%	Freq.	%
Provision of Seedlings	17	5	23	7	14	4	82	24	208	60	344	100
Appropriate supply of Fertilizer	9	3	8	2	7	2	228	66	92	27	344	100
Provision of micro credit loans to farmers	7	2	4	1	0	0	154	45	179	52	344	100
Availability of Markets for produce	85	25	217	63	5	1	15	4	22	6	344	100
Construction	51	15	55	16	9	3	67	19	162	47	344	100

and Maintenance of Feeder Roads												
Rural Housing Scheme	6	2	6	2	6	2	72	21	254	74	344	100

Source: Field Survey, 2021

Table 4.13 shows that 82(24%) and 208(60%) of the respondents disagreed and strongly disagreed that local government councils provide seedlings for farming. It also show that 228(66%) and 92(27%) disagreed and strongly disagreed respectively that fertilizers are appropriately supplied to the farmers. Analysis of the table showed that seedlings and fertilizers are not provided by the local government council in the selected local government areas. The table also shows that credit facilities are not made available to the community members by the local government council. This is shown by the majority rule of 154 (45%) and 179(52%) of the respondents indicated disagreed and strongly disagreed that credit facilities are given to the farmers. On the issue of availability of markets for farming produce, the table shows that 85(25%) and 217(63%) strongly agreed and agreed that markets are available for their produced. Furthermore, the table based on majority rule revealed feeder roads are not constructed and maintained. This is indicated by 67(19%) and 162(47%) disagreed and strongly disagreed respectively that feeder roads and constructed and maintained by the local government council. Rural Housing scheme are not a consideration by the local government council. This is indicated by 72 (21%) and 254 (74%) response of disagreed and strongly disagreed that rural housing scheme is provided by the local government.

Table 4.14: Community Development Efforts at project execution

<i>LGA</i>	<i>Biu</i>	<i>Gubio</i>	<i>Kwaya</i>	<i>Mafa</i>	<i>MMC</i>	<i>Monguno</i>
Clinics/Health Service	-	-	-	-	-	-
Borehole/Well/	-	-	-	-	-	-
Culverts	-	-	-	-	-	-
Block of Class Rooms	-	-	-	-	-	-
Market Stalls	-	-	1	-	-	-

Source: Field Survey, 2021

Table 4.14 shows the community development efforts of the selected local government in Borno State. The table indicates that from 2015 to 2021 there was not a single community development effort except in Kwaya Kusar where a market stall was constructed through community development effort. This can be largely attributed to insecurity.

Section D

Test of Hypotheses

H₀₁: The operation of state local government joint account has not significantly affected the provision of boreholes.

Table 4.14: Contingency Table 1 (Community Members on Capital Project)

<i>Community Members</i>	<i>Strongly agreed</i>	<i>Agreed</i>	<i>Undecided</i>	<i>Disagreed</i>	<i>Strongly disagreed</i>	<i>Mean</i>
Adequacy of classrooms and teachers	115	126	25	50	37	3.98

Adequacy of textbooks and instructional materials	39	27	28	139	120	2.87
Availability of Market Stall	21	21	34	175	102	3.19
Availability and accessibility of healthcare facilities	160	112	24	39	28	4.26
Availability of drugs	135	92	26	60	40	2.77
Health Personnel	180	91	23	31	28	3.12
Access to potable water	61	65	27	109	91	2.22
Provision of Hand Pumps, dug well and motorized boreholes	57	52	27	122	95	4.12

Source: Field Survey, 2021

Table 4.15: Contingency Table 2(Local Government Staff on Capital Project)

<i>Local Government Staff</i>	<i>Strongly agreed</i>	<i>Agreed</i>	<i>Undecided</i>	<i>Disagreed</i>	<i>Strongly disagreed</i>	<i>Mean</i>
Adequacy of classrooms and teachers	32	46	22	131	113	3.98
Adequacy of textbooks and instructional materials	27	25	15	123	154	3.18
Availability of Market Stall	18	20	35	152	119	2.11
Availability and accessibility of healthcare	104	185	12	22	21	3.21
Availability of drugs	47	94	21	67	115	4.14
Health Personnel	223	70	8	22	21	4.12
Access to portable water	23	30	22	80	189	3.67
Provision of Hand Pumps, dug well and motorized boreholes	24	15	19	73	213	2.80

Source: Field Survey, 2021

Table 4.16: Spear man Summary table

<i>Variables</i>	<i>Mean/Community Members</i>	<i>Mean/Staff</i>	<i>D</i>	<i>D²</i>
Adequacy of classrooms and teachers	3.98	3.98	0	0
Adequacy of textbooks and instructional materials	2.87	3.18	-0.31	0.10
Availability of Market Stall	3.19	2.11	1.08	1.17
Availability and accessibility of healthcare	4.26	3.21	1.05	1.10
Availability of drugs	2.77	4.14	-1.37	1.88
Health Personnel	3.12	4.12	-1	1.00
Access to portable water	2.22	3.67	-1.45	2.10
Provision of Hand Pumps, dug well and motorized boreholes	4.12	2.80	1.32	1.74

Source: Field Survey, 2021.

$$N=8 \quad \sum D^2=9.09$$

$$\text{Rho} = 1 - \left(\frac{6 \sum d^2}{n(n^2-1)} \right)$$

$$\text{Rho} = 1 - \left(\frac{6 \times 9.09}{8(8^2-1)} \right)$$

$$\text{Rho} = 1 - \left(\frac{6 \times 9.09}{8(64-1)} \right)$$

$$\text{Rho} = 1 - \left(\frac{6 \times 9.09}{8 \times 63} \right)$$

$$\text{Rho} = 1 - \left(\frac{378}{1320} \right)$$

$$\text{Rho} = 1 - 0.28$$

$$\text{Rho} = 0.71$$

From table 4.16 calculated spearman rank order is 0.71, to test for significance of execution of capital project. The calculated value (0.71) is lower than the critical (table) value 0.74 at 0.05 level of significance. Therefore we accept the null hypothesis and conclude that the operation of state local government joint account has not significantly affected the execution of capital projects. The implication of this result in more specific terms is that SLGJA has not impacted positively on the execution of capital projects. This can be collaborated with table 4.1 and 4.4 which shows that majority of the respondents were not satisfied with the level of the programme performance.

H₀₂: The operation of state local government joint account has not significantly affected the ability of local government councils in community development.

Community development

Table 4.17: Contingency Table 3(Community Members on Community Development)

Variable	Strongly agreed	Agreed	Undecided	Disagreed	Strongly disagreed	Mean
Provision of Seedlings	12	13	9	126	193	3.87
Appropriate supply of Fertilizer	19	17	20	113	184	4.17
Provision of micro credit loans to farmers	22	23	20	151	137	3.34
Availability of Markets for produce	122	121	41	36	33	2.26
Construction and Maintenance of Feeder Roads	52	72	34	108	87	2.23
Rural Housing Scheme	7	7	6	92	241	3.19

Source: Field Survey, 2021.

Table 4.17: Contingency Table 4(Local Government Staff on Community Development)

Variable	Strongly agreed	Agreed	Undecided	Disagreed	Strongly disagreed	Mean

Provision of Seedlings	17	23	14	82	208	3.76
Appropriate supply of Fertilizer	9	8	7	228	92	3.00
Provision of micro credit loans to farmers	7	4	0	154	179	2.65
Availability of Markets for produce	85	217	5	15	22	2.71
Construction and Maintenance of Feeder Roads	51	55	9	67	162	3.32
Rural Housing Scheme	6	6	6	72	254	4.21

Source: Field Survey, 2021.

Table 4.18: Spear man Summary table

Variables	Mean/Community Members	Mean/Staff	D	D ²
Provision of Seedlings	3.87	3.76	0.11	0.01
Appropriate supply of Fertilizer	4.17	3	1.17	1.37
Provision of micro credit loans to farmers	3.34	2.65	0.69	0.48
Availability of Markets for produce	2.26	2.71	-0.45	0.20
Construction and Maintenance of Feeder Roads	2.23	3.32	-1.09	1.19
Rural Housing Scheme	3.19	4.21	-1.02	1.04

Source: Field Survey, 2021.

$$N=6 \quad \sum D^2=4.26$$

$$\text{Rho} = 1 - \left(\frac{6 \sum d^2}{n(n^2-1)} \right)$$

$$\text{Rho} = 1 - \left(\frac{6 \times 4.26}{6(6^2-1)} \right)$$

$$\text{Rho} = 1 - \left(\frac{6 \times 4.26}{6(36-1)} \right)$$

$$\text{Rho} = 1 - \left(\frac{6 \times 4.26}{6 \times 35} \right)$$

$$\text{Rho} = 1 - \left(\frac{26}{210} \right)$$

$$\text{Rho} = 1 - 0.12$$

$$\text{Rho} = 0.88$$

From table 4.16 calculated spearman rank order is 0.88, to test for significance of execution of capital project. The calculated value (0.71) is lower than the critical (table) value 0.89 at 0.05 level of significance. Therefore we accept the null hypothesis and conclude that the operation of state local government joint account has not significantly affected the ability of local government councils in community development. The implication of this result in more specific terms is that

SLGJA has not impacted positively on the execution of capital projects. This can be collaborated with table 4.1 and 4.4 which shows that majority of the respondents were not satisfied with the level of the programme performance.

Discussion of Major Findings

The study assessed the impact of state/local government Joint Account on the performance of selected local government councils in services delivery in Borno state. In this regard, the research objectives, questions and hypotheses were carefully formulated to address issues on state/local government joint Account on the capacity of local government councils to execute capital projects, prompt payment of workers' salary: and community development. In order to achieve the desired objectives of the research, frequency distribution tables, Spear Man Rho was computed with a view to determining the degree of relationship between the variables. This discussion is segmented based on the objectives of the study.

Analysis of the table showed in table 4.1 that in terms of adequacy of teachers and classrooms, SLGJA is effective in the execution of such projects. This finding is refuted by the response of the local government staff in table 4.2 that classrooms and teachers are not adequately provided in the local government areas.

The result in table 4.1 corroborates the finding in table 4.2 that that SLGJA is effective in the availability and accessibility of healthcare facilities. Analysis of the table shows that the impact of SLGJA has been positive in terms of availability and accessibility of healthcare facilities as well as provision of health personnel in the selected local government; however, in terms of provision of drugs the impact has been negative. Table 4.3 showed that healthcare facilities have not been provided between the periods of this study. In the aspect of provision of markets stalls, textbooks and instructional facilities, access to potable water SLGJA has been a massive failure. This is corroborated by the response of local government staff in table 4.4. Hand pumps and motorized boreholes are not provided and wells are not dug by the government. The findings of this study refutes that of Sarumi (2014) that local government in Lagos state has been effective in the execution of capital project such as educational infrastructure, healthcare and potable water. However, this study corroborates the works of Altehe (2013) and Ibok (2014) who found out that restricted revenue sources available to local government and inability to effectively utilize its internal sources of revenue generation had impacted negatively on the execution of provision of public goods at local level.

Table 4.4 Local Government Councils do not provide seedlings for farming. This is corroborated by the finding in table 4.5 by the local government staff that seedlings are not provided by the local government in community development. Analysis of the table showed that fertilizers are not provided to the community members in the selected local government areas. This is corroborated by the finding from the staff of local government in table 4.5 that fertilizers are not adequately supplied by the local government council. Table 4.4 showed that credit facilities are not made available to the community members by the local government council. This is corroborated by the finding from the staff of local government in table 4.5 that credit facilities are not made available to the community members by the local government council. The finding contradicts the work of Odiong, (2003) that it is morally binding on the government to assist in community development. However, what was found in this study is that local government due

not pay sufficient attention to the plight of the community members in term of community development. This can be explained by the porosity of funds at the disposal of the local government due to State Local Government Joint Account.

Tables 4.4 and 4.5 revealed by community members and staff of local government respectively pointed out that Markets are available for their produced. Observation by the researcher revealed that it was not the effort of local government that made market for produce available because the stalls in the market were not provided by the council rather it was the farmers efforts at ensuring that their produce are sold. It is the responsible of the local government council to provide market for its populace. Olowu (1988) in supporting the above view averred that in the rural areas, effective local governments can assist the rural people in organizing themselves to mobilize and manage their resources effectively, reduce waste associated with rural development projects due to poor and inaccurate information, feedback as well as non performing or corrupt bureaucracies. However, what is obtainable in the local government in Borno state is the reversal of the position of Olowu (1988).

Table 4.4 indicated the response of community members that Feeder roads are not constructed and maintained. This is corroborated by the finding from the staff of local government in table 4.5 that Feeder roads are not constructed and maintained. The findings of Bolatito and Ibrahim, (2014) and Chukwuemeka et al., (2014) corroborates this study that local government do not performed their role in construction of road in Borno State. Furthermore Table 4.4 indicated the response of community members that rural housing scheme is not a consideration by the local government council. This is corroborated by the finding from the staff of local government in table 4.5 that rural housing scheme is not provided by the local government council in the selected local government areas of Borno State. The closeness of the local government to a specific location makes it best suited to provide efficiently the services that are needed at the grassroots. However as Eminue, (2006) agreed with the finding of this study local government are not involve in the provision of shelter to the local government staff let alone the community members.

Table 4.3 the fund for SLGJA is not adequately disbursed. SLGJA has not enhanced the capacity of local government in capital project execution and payment of salaries. The nature, contents and operations of the SLGJA has done harm to the local government than good and should be scrapped as it is replete the local government into crisis. This is corroborated by Eme, Izueke and Ewuim, (2013) that SLGA is not adequately disbursed. The finding is worrisome because its affect the strategic positioning of the local government which is closer to the people and in better position to meet the yearnings and aspirations of the local populace.

Table 4.5 also shows that salaries of the workers are not regularly paid but are regularly deducted as a result of SLGJA. Edoyugbo (2012) and Aghayere (1997) posits that SLGJA has deprived the council authorities of much needed funds, consequently local government authorities are mostly unable to pay salary. Micro credits are not provided to the workers as part of the operations of SLGJA. Workers do not undergo regular training in the selected local government. One of the constant features of the local government is the near inability to pay the salaries of her workers. Most of these local government council are affected by the almost SLGJA.

Within the purview of efficiency service theory, that SLGJA when effectively implemented will bring the needed development and vice versa. The finding of the study hence validates this theory since local government council are not effective in terms of execution of capital projects, community development and prompt payment of salaries.

Conclusions

Based on the summary of the findings, the study concludes that joint account has not increase the capacity of local government council in execution capital project. It has not increased the ability of local government councils in the payment of workers' salary and has not enhanced community development in the selected local government areas of Borno States. The study therefore concludes that the impact of state/local government Joint Account on the performance of selected local government councils in services delivery in Borno state has been negative.

Recommendations

- Based on the conclusions, the following recommendations were made;
- i. Capital project are not executed by the local government council. The council should as a matter of fact make it budget more of capital than recurrent. This is to ensure that development is brought to bear at the local government areas. This will then serve as a barometer for measuring development at the grassroots areas.
 - ii. Local government councils are not involved in community development. Local government should be encouraged to discharge their statutory responsibilities such as provision of healthcare facilities, primary education, feed roads, market stalls, portable water, agricultural implement and micro-loans.
 - iii. Move sources of revenue should be created and generated internally by local government councils so that they become self-sufficient and be able to finance themselves, especially as it relates to the payment of salaries.
 - iv. State local government joint account has not increased the capacity of local government council to execute capital project, involved in community development and payment of salaries. The workings of the account are not in tone with the reality of the Nigerian State. Therefore, the account should be scrapped so as to ensure sovereignty and financial anatomy of local government in Nigeria. The capacity of the local government can be built through this recommendation.

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