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LOCAL GOVERNMENT JOINT ACCOUNT AND SERVICE DELIVERY IN GOMBE LOCAL GOVERNMENT

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Abstract

This paper focused on local government joint account and Service Delivery in Gombe Local Government. This research sought to elicit information on the effect of the state/local government joint account system on the effective management of local government system in visa via service delivery. Data for the study were generated from both primary and secondary sources, and the actual population of this study was a sample of hundred (100) respondents which were randomly selected from the staff of Gombe local government. The study found that illegal deduction, diversion and delays in the release of local government statutory allocation, were the major challenge of the state local government joint account system in Gombe Local Government. The paper recommended among others that the state local government joint account should be abolished because the state government is using the account as the conduit pipe for the draining of local government funds, the anti-corruption agencies should be empowered by law to monitor the spending of local government funds by public office holders on monthly basis as they collect their allocations from Federation Account. This will enhance the needed service delivery in our local government areas and promote good governance which will deliver the dividend of democracy to the grass-root people and thus community development will be enhanced, the internal audit department should be empowered to work effectively also, and their quarterly report should be assessed by independent auditors.

Key Words: Fiscal Relations, Service Delivery, State Government, Local Government, Joint Account

Introduction

Intergovernmental fiscal relations are critical issues in any country that operates a democratic federalism, especially Nigeria. Revenue sharing and allocation between the federal and other tiers of government have become the most contentious issues in Nigeria's fiscal federalism (Omotoso, 2010). Fundamentally, the Nigerian fiscal federalism has been bedeviled to the extent that a good number of scholars including (Chukwuemeka & Eneh, 2019, Uche & Uche, 2004) contend that most protracted and controversial debate in Nigerian economy are as a result of government revenue is shared among the component tiers of government in the country. The goals of intergovernmental fiscal relations are said to be to promote peace and harmony and equitable fund distribution among the three tiers of government, which are the Federal, State and Local Government; to accelerate the achievement of self-reliant economy and galvanize the local government system to develop the rural communities. In so doing, inter-governmental fiscal relations will help to minimize inter-jurisdictional conflicts among the various levels of government, also to boost greater natural economic integration through the activities of the three levels of government. Furthermore, to enhance the emergence of co-operative rather than competitive federation, there is also need to enhance effective and efficient utilization of available human and material resources among the three levels of government; to help solve the problem of rural and urban poverty, to look into the situation where state, local government or unit of the federal government set up have responsibilities with no resources base to perform their statutory functions (Chukwuemeka, 2018). In the intergovernmental relations in Nigeria, the 1999 Nigerian Constitution, Section 162 sub-sections 1 to 8 stipulates the fiscal relations between the tiers of government. As it concerned the local government, sub-sections 6-8 state thus: each State shall maintain a special 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, each state shall pay to local government councils in its area of jurisdiction such proportion of its total revenue on such terms and in such manner as may be prescribed by the National Assembly and lastly the amount standing to the credit of local government councils of a state shall be distributed among the local government councils of that state on such terms and in such manner as may be prescribed by the House of Assembly of the state.

A close examination of the above provisions of the Nigerian 1999 Constitution especially as it concerns fiscal relations among the tiers of government brings to the fore the facts that the finances standing to the credit of the federal and state governments are paid directly to them while the finances meant for the fiscal operations of the local governments are to be paid into a designated account called 'State Joint Local Government Account' for onward distribution to all local councils of the state (Bello, 2015). In Gombe state, the monies are distributed on the principles of population, equality, landmass and terrain, internal revenue effort and social development factor according to an unpublished official document from the Gombe State Ministry of Finance. Many authors and researchers have attributed the poor and ineffective performance and service delivery problems of Nigerian local governments to the highlighted facts emanating from the provisions of the 1999 Nigerian Constitution as identified above. For instance, (Bello, 2013) posited that a research carried out by the Department of Local Government Studies, Ahmadu Bello University as far as back 1982 pointed out the problems which this Joint Account was causing the service delivery function of the Nigerian local governments especially in the northern states.

Effective local government finance plays a crucial role in ensuring efficient provision of public goods (service delivery) to vast rural dwellers. In Nigeria huge percent of the population lives in the rural areas, where it is the constitutional responsibility of the local government to provide basic social and public services. The non-performance of the local governments in Nigeria has continued to generate concerns and attract reactions in the recent time. Onah (2006) submits that the major concern of government then was to make local governments an effective instrument of development and most importantly to stimulate development at the grassroots level. The crucial role which the local governments could play in bringing development to the grassroots was what informed the 1976 Local Government Reforms according to Elaigwu, et al (2001). Given the constitutional recognition of local governments as the third tier of government, they are entitled to statutory revenue allocations from both the federal and state governments for the discharge of their responsibilities. But in spite of the above, Gombe local governments have continued to perform dismally by not being able to bring beneficial developmental projects to those in their jurisdictions. Despite the fact that Nigeria is richly endowed with human and material resources even far above many of the so-called developed nations, the country seems to be stationary in terms of not being able to meet the basic needs of the generality of its people. A country which has not in some significant respects addresses the issues of poverty, unemployment and inequality cannot be said to be on the path of development (Bello, 2013). It is in the light of the above that this research seeks to examine the implication of Intergovernmental Fiscal Relations on the service delivery of Gombe Local Government of Gombe State, Nigeria.

Research Questions

In the light of the above, the research attempts to provide answers to the following questions:

- a. To what extent has State Local Government Joint Account affected the provision of portable drinking water in Nigerian local government?
- b. How has the State Local Government Joint Account affected the provision of rural feeder roads in Nigerian local governments?
- c. To what extent has State Local Government Joint Account affected the provision of primary health care service in Nigerian local governments?

Objectives of Study

The main objective of this work is to determine the implication of Intergovernmental fiscal relations and local government service delivery in Nigeria: an appraisal of state-local government joint account. However, the specific objectives include:

- a. To identify the extent on State Local Government Joint Account affected the provision of portable drinking water in Nigerian local government.
- b. To examine the effect of State Local Government Joint Account on the provision of rural feeder roads in Nigerian local governments.
- c. To assess how the State Local Government Joint Account affect the provision of primary health care service in Nigerian local governments.

Literature Review

Concept of Fiscal Federalism

Nnanna (2002) views fiscal federalism as fiscal decentralization which is the process of re-assigning expenditure functions and tax resources to the lower tiers of government with a view to decentralizing decision-making and implementation. This arrangement, according to Nnanna, ensures that each level of government is free to take decisions and allocate resources according to its own priorities in its own areas of jurisdiction. The above views are in tandem with the Keynesian theory of fiscal federalism which canvasses for active role of the state in economic affairs. The government is expected to step in where the market mechanism failed due to the various types of public goods characteristics. Thus once a multi-level government is adopted, this role of the state in maximizing social welfare then provides the basic ingredients for the theory of fiscal federalism. This view appears less forceful given the on-going global drive towards capitalism and globalization.

Eze (2016) defines inter-governmental relations as a series of legal, political and administrative relationship established among units of government and which possess varying degrees of authority and jurisdiction autonomy. The definition and sharing of the State as well as the resources to accomplish such goals is the primary thing in such democratic system, inter-governmental resource sharing is normally done in the basis of perceived importance, coverage and capability of each level of government and especially in Federal democratic systems, it is enshrined in the country's constitution. Secondly, another objective of the inter-governmental relations is bilateral or a multitude of pursuits of conflicting self-interest in the areas of first business undertakings, personnel and information exchanges, grants of extra-territorial rights in service delivery and the pooling and co-ordinations of resources and efforts, aimed at attaining greater economy and effectiveness in operations (Ofoeze, 2002).

The Concept of Inter-Governmental Fiscal Relations

Nigeria's fiscal Federalism is anchored on economic, political, constitutional, and local and cultural developments. The country runs a Federal structure but during the period of military rule, the structure of government was more unitary than Federal in practice. The country's Federal structure grew from three regions in 1960 to four regions in 1963. Between 1967 and 1970, twelve states were created and by 1976 the number of states stood at nineteen. It increased to twenty-one in 1987 and further increased to thirty in 1991 with a separate Federal Capital Territory Abuja. Presently there are thirty-six States, a Federal Capital Territory and seven hundred and seventy-four Local Governments. Consequently, the structure is a three tier or level of Government; the center (Federal), States and Locals Governments, within a presidential system of government. (Isawa, 2007). The increased number of sub-national governments (state and local government has been driven more by agitation and attempt to reduce ethnic tension rather than economic viability. Ironically, the lower centers of government, particularly the local governments, have been centers of economic development. This is not to suggest that development was not considered as a variable but it was a secondary consideration. (Isawa, 2007).

The Fiscal Inter-relationship between the three-tiers of government has been contentions over the years. In recent times, the revenue allocation matter became heated when minority States (of South-

South Zone) at the National Political Conference staged a walk-out as a result of disagreements over the derivation principle. The crisis in the Niger Delta area of the country hinges on the revenue-sharing issue. Hence, the next decade will pose challenges for the leadership of the Nigerian State and her policy-makers as they tackle the fiscal relationship among the three level of government. Nigeria operates a federal structure of government under the 1999 Nigerian constitution, guarantees the existence of the Federating units. The functions of the Federal Government are contained in the Exclusive list, that of States on the Concurrent list where conflict exists, the exclusive functions of the federal government dominate. The constitution spells out the assignment of functions and areas of fiscal jurisdiction among the various units of the Federal system (Ralph, 2008).

The Nigerian 1990 Constitution, Section 4 (Second Schedule), shows the Exclusive Legislative list comprising the responsibilities on which only the Federal Government can act, the state governments can act. In addition, section 4 (7a) assigns the so-called residual functions to State governments. There are functions not indicated either in the Exclusive list or the concurrent legislative list. Section 7 (5) of the constitution provides for the creation of local government councils with responsibilities set out in the fourth schedule of the constitution. The federal units often give up sovereignty in certain aspects of their operations in order to achieve the benefits of natural unity in some areas of government activities while retaining some measure of autonomy in other areas. Inter-governmental fiscal relations can be situated within the concept of federalism. Therefore, federalism connotes a system of government where revenue and expenditure functions are divided among the different levels of government. This is done to enhance the delivery of services at all levels of government. It is generally agreed that revenue generation and spending responsibilities, inter-governmental transfer and the administrative aspects of fiscal decentralization remain the real issues in inter-governmental fiscal relations or fiscal federalism. Therefore, Nigeria's fiscal federalism involves the allocation of expenditure and tax-raising powers among the federal, state and local governments. The argument is that fiscal federalism/decentralization is good for any economy since it enhances better service delivery and stimulates growth and development. It is important to state that contrary views do exist. (Isawa, 2007). It is clear that fiscal arrangement has a consequence of a federal structure. The types of fiscal arrangements ought to affect the nature of the federal structure. The main problem centers on how to put in place, a federal structure that would be conducive to national and equitable allocation of the country's resources among the different sub-national governments in order to reduce intergovernmental and inter-group tensions.

In addition, other problem in Nigeria's fiscal arrangement include power sharing and the apparent imbalance between the expenditure responsibilities assigned to the different levels of government and the tax power available to them, state and local government power in the part of the federal government. The allocation of functions among federating units is more of a political than an economic exercise and there may be no stated principles underlying such allocations in the Nigerian Federation. (Okoli & Onah 2014). The financial aspect of the affairs of the various levels of government could be said to be the cord that hold them together. This is why Okoli & Onah (2014) add that financial transaction are important area where the various levels of government must come to agreement of development is to be enhanced. Revenue allocation as aspect of finance, dominated inter-governmental relations in Nigeria since 1954 and there about.

Concept of Local Government

Local government has been the concern of every responsive political system in the world. This is because; local government basically, is the involvement of grassroots people in the provision of social and economic amenities to the local areas. It is based on the principle that local problems and needs can be understood by the people of the locality better than by central or state government (Arowolo, 2008). The existence of local government has always been defended on the basis that it is a crucial aspect of democratization and intensification of mass participation in the decision making process. No political system is considered complete and democratic if it does not have a system of local government (Shah, 2006). Local government serves a two-fold purpose. The first is the administrative purpose of supplying

goods and services; the other purpose is to represent and involve citizens in determining specific local public needs and how these local needs can be met. Local representative government is a process that span and connects representation and administration at local levels within local government structures (Appadorai, 2004). Local Government has been defined by various scholars in different ways. The United Nations office for Public Administration cited in (Ogbuzor, 2006), defines local government as: 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 power to impose taxes or to exalt labour for prescribe purposes. The governing body of such an entity is elected

Awa (1981) sees local government as “a political authority set up by a nation or state as a subordinate authority for the purpose of dispersing or decentralizing political power”. Wraith (1984) also defines local government as “the act of decentralizing power, which may take the form of deconcentration or devolution. Emezi (1984) on the other hand perceived local government as: A system of local administration under local communities that are organized to maintain law and order, provide some limited range of social amenities, and encourage cooperation and participation of inhabitants towards the improvement of their conditions of living. It provides the community with formal organizational framework which enables them to conduct their affairs effectively for the general good. Tumini (2011) defines local government as follows: Local democratic governing units within the democratic system of a country, which are subordinate members of the government vested with prescribed, controlled governmental powers and sources of income to render specific local services and to develop, control and regulate the geographic, social and economic environment of defined local area. According to Mawhood (1983) local government maybe loosely defined as a public organization, authorized to decide and administer a limited range of public policies within relatively small territory which is a subdivision of a regional or national government. Stoker (1990) defines Local government as governmental organization having jurisdiction not over the whole of a country but over specific portion of it. For Stoker, local government connotes the decentralization or dispersion of authoritative decision making whereby the authority to make decision is displaced downwards from remote points near the top administration or outward from geographical locations, thus bringing authority closer to the people affected by it (Edigin & Otoghile, 2011).

The Nigerian 1976 local government reforms (cited in Adeyemo, 2005) defined local government as: Government at the local level established by law to exercised specific powers within defined areas (and) to initiate and direct provision of services and to determine and implement projects so as to complements the activities of the states and federal government in their area.

The Report of the Political Bureau (1987) in Nigeria sees local government as widely acknowledged as a viable instrument for rural transformation and for the delivery of social services to the people. Local government may be seen as, “a segment of a constituent state or region of a nation state”, established by law to provide public service and regulate public affairs within its area of jurisdiction (Ikelegbe, 2005). The above presupposes that it is the closest level to the people with powers to perform functions and mandates over its finances and manpower. It is on the strength of the above that (Ikelegbe, 2005) says that, it is government under the responsibility of the local people and in the interest of the local population by local representative bodies??. As King (1988) observed, the local government is universally found in modern politics, although it goes by various appellations. Its legitimacy lies on its, “claim to represent the interests or wishes of the local inhabitants and to administer their needs”. Founded on the democratic ideals, it is required that they are given an opportunity to control their affairs at this level, especially since this is the point at which their interest and welfare are most likely to be directly affected. Thus, analysis or examination of various definitions of local government given above reveals that local government is a combination of various elements and no single definition is acceptable as a general definition. In essence, therefore, local government is a government institution with limited legislative power and authority which operates within clearly defined geographical and legal jurisdiction, within a nation or state with the responsibility of providing services to the grassroots people.

State-Local Government Joint Account System

The Joint Account System was reintroduced into the Constitution of the Federal Republic of Nigeria in 1999. Section 162 (5) of the Constitution provides inter-alia. "The amount standing to the credit of local government Councils in the Federal Account shall also be allocated to the State for the benefit of their local government councils on such terms and in such manner as may be prescribed by the National Assembly". Also, Section 162(6) provides as follows. "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".

These sections of the Constitution proscribed direct allocation to the councils and put it under the supervision of every state government. Due from that, direct allocation to the councils was no longer possible as money allocated to the local authorities and 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 Bello-Imam (1996) asserted that "The first major attempt of comprehensively looking at the finances of Nigeria local governments took place in 1976, during the nation-wide local government reforms. The reform measures and the 1979 Nigerian constitution identify reasonably adequate sources of revenue for the local government to local governments". In the light of the above Oguona (2004) argued "due to the persisted problem of inadequate revenue to the local government System, the Federal Government has been reviewing the revue 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%.

Earlier Omoruyi (1985) informed us that "in an attempt to look for a better way of improving the finances to the Local councils, the then permanent secretary, Federal Ministry of Finance, Mr. Alison Ayida was asked if it would "be normal in a federal System for the Central Government to deal directly with the local authorities in revenue allocation. He said, he did not think that the Federal Government should relate directly to the Local Governments arguing that the essence of the 1976 reforms "was to make state governments have statutory allocation relationship with their respective local governments.

He maintained further, that the State Government should administer the local government Account and warned that there would be need for statutory guarantee written into the constitution against possible manipulations by the State Governments. 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 technical committee on revenue allocation was headed by Prof. Ojetunji Aboyade. During the first meeting of the technical committee Dr. Omoruyi was assigned the responsibility to look into the local government financing and relate this to the distribution of political powers and functional responsibilities within the three tier system, government should disburse funds directly to the local governments and the other was whether the Federal Government grants to Local Government should be made through the state government. These two questions dominated the meeting of the technical committee. However, the committee observed two things as they embarked on the tour of the states in 1976.

- i. That the local government was not adequately provided with funds.
- ii. That many State Government were not providing fund for the local governments (Omoruyi (1985).

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 Nigerian 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.

Agu (2007) writes "In 1985, General Badamosi Babangida took over power from Buhari/Tunde Idiagbon. He funded Local Government directly. He gave allocation direct to the Chairmen and not through the State Joint Account". Agbayere (1997) given credence to the above information said "The financial relationship between all the levels of government finds expression under section 160 of the 1989 Nigerian constitution. The Constitution provides that share of local government be allocated directly to local governments whereas it has to pass through the state in the past. The Joint Account System was surely abrogated in 1989 due to its defectiveness. The various state governments over manipulated the Joint Account to the utter detriment of the Local Governments. The Joint Account finds its way again into the 1999 Nigerian constitution. Agu (2007) observed "In 1999, Abdusalami Abubakar came into power and drafted the 1999 Nigerian constitution. The process of direct funding to local government was changed and it was incorporated into state joint account. The statutory allocation of 20% goes to the state joint account". We have to agree with the fact that the formulators of the state joint local government account system have good intention for its establishment. However, this financial policy played into the hands of hawks such that the objective of the joint account became defeated as the supervision of the account by the state governments provided a vent for manipulation of the account through deduction, delay in the release of allocation to councils and diversion of funds into private use.

Service Delivery

In any federation, local governments constitute the most crucial level at which the momentum of national development can be created and sustained. This is because larger segment of the populace resides in the local communities and local governments which are closer to these communities are deemed to have intimate knowledge of the people's needs, problems and potentials. A modern local government is expected to play the role of promoting the democratic ideals of a society and coordinating development programmes at the grassroots level. These development programmes include the provision of basic infrastructures, social amenities and delivery of local services. 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 suggests 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. Public Service delivery is a common phrase in Nigeria used to describe the distribution of basic resources citizens depend on like water, electricity, sanitation infrastructure, land, and housing. Unfortunately, the government's delivery and upkeep of these resources is unreliable - greatly inconveniencing or endangering whole communities.

As a crucial responsibility of government and government institutions, the public service should deliver services that a society requires to maintain and improve its welfare. Ghatak (2007) argues that public services are a key determinant of quality of life that is not measured in percentage income. The author stresses that service delivery is an important feature of the poverty reduction strategy. Hernandez (2006) concerns that services are vital to poverty alleviation and key to realizing the Millennium Development Goals (MDG's) both directly and indirectly, i.e. enhancing the availability and affordability of education, health and empowering women through entrepreneurial and employment creation opportunities.

Theoretical Framework

This work adopted the Structural functionalist theory as postulated by Gabriel Almond, James Coleman and Bingham Powell. Almond (1960) started his study of the various political systems with an attempt at defining what a political system means. He disagreed with the definition provided by Max Weber, that a political system is a human community that (successfully) claims the monopoly of the legitimate use of physical force within a given territory (Weber, 1946). He argued that this definition with its emphasis on territory as one of the characteristics and on the right to use physical force being ascribed to other institutions or to individual refers only to the state rather than to the political system. To Almond & Coleman (1960), "Physical" means separating out a certain set of interaction in society in order to relate it to other sets, a "system" means process of interactions. A system is comprehensive in the sense that it includes all the interactions, inputs and outputs which affect the use of physical coercion, in all the structures, including undifferentiated structures, like kinship, lineage and anomic phenomena like riots and street demonstrations and not merely the interactions which take place within the structures associated with the state, like parliaments, executive, bureaucracies and formally organized units like parties, interest groups and media of communications.

Structural functionalist theory is then, a form of systemic analysis which looks at political systems as coherent whole which influences and are in turn influenced by their environments. The interactions which characterize political systems (as particular kinds of social systems) take place between, not individuals, but the roles individuals adopt: these are the basic unit of structural functionalist theory. The criticism of this theory is based on the ground that it is incapable of generating scientific explanation due its inherent logics, but of course the paradigm is capable of generating description about relationships that logically seem to exist in a wide variety of political systems. Furthermore, the identification of functions is alleged to rest on the interpretation the analyst places on observed development, meaning that there cannot be complete objectivity. That is to say, that the number of the identified functions can be more or less than the seven listed by Almond & Coleman, (1960). The theory is also faulted on the ground that it is culture bound, since the functions attributed to the political system are very closely related or modeled on western political systems. Finally, structural functional theory has been criticized partly because of the emphasis on system maintenance which it is said to be status quo-oriented and therefore conservative. Although there are extant competing theories in social sciences that can guide a study of this nature, the one we consider suitable in analyzing and understanding the problem under investigation is the structural functionalism theory within the purview of Political Science. It is a theory that sets out to interpret society as a structure with inter-related parts with each structure performing role function. The failure of one structure leads to dysfunctionality or disorderliness in the system.

Structural functionalists like Gabriel Almond and Bingham Powell posited that for proper understanding of the structures (institutions) in the society, there is need to place them in a meaningful and dynamic historical context. Situated within the present study, the above postulations have relevant applicability in understanding and analyzing service delivery in local governments. Local governments are structures created in Nigeria to perform specific functions that will help bring government closer to the people. As postulated by Almond and Powell, an historical study of local government has brought to the fore some of the service delivery functions of local governments in Nigeria. The idea of dysfunctionality or disorderliness advance by structural functionalists could be used in explaining the incapacity of local government to deliver services to the people in a timely, adequate and satisfactory manner. Local government is one of the subsystems or structures of the Nigerian political system or state; it has both inputs and outputs functions which the study seeks to assess within the period under study. It is also one of the structures of the state established to perform specific social, economic and political functions at the local level. It is also supposed to operate on the democratic tenets. As a structure has it performed its expected role within the period under study? The Structural Functionalist Theory enunciated that every structure performs a functional role, for the stability and maintenance of the system. As a subsystem or structures of the Nigerian political system or state, local government has been given certain constitutionally assigned functions to perform e.g. provision of basic social amenities,

providing and maintenance of public conveniences etc. to enhance service delivery in its area of jurisdiction.

As a structure, the third tiers of government (local government) are generally believed to have failed woefully in the discharge of their constitutionally assigned function. This failure can justifiably be link to their lack of autonomy. For instance, in the area of authority relationship, the local governments are clearly subordinated to the other tiers of government. In fact, the 1999 Nigerian constitution, at best muddles up the status of local governments and at worst denies local government independent existence. For instance, and fundamentally, of all the tiers of government in Nigeria, it is only the local government that does not have the characteristics of tripartite division of governmental functions. It is only at the local level, that the judiciary does not exist and function. Any government that can make, implement and cannot interpret and pronounce on its laws is, indeed, no government. It is this structural deficiency that has greatly impeded the status of local government as a government. In the area of finance, local governments do not fare any better. Even though local government is the government closest to the grassroots, its statutory share of the federation account is not commensurate with its assigned functions and responsibilities. Moreover, even the amount that is due to it, does not get to it directly, but must be paid into state/local government joint account to be shared according to a law made by the State House of Assembly; this has further compounds the financial helplessness of the local government.

In the area of fiscal rights and revenue sources, local government is constitutionally consigned to non-viable sources of revenue. There is also the problem of overlapping fiscal jurisdiction between the federal and local government and between the state and local government. With respect to personnel, local government's greatest albatross is political interference, leading to the politicization of appointments and general human resource management at the local government level. Even though the local government service commission is responsible for staff recruitment, training, posting and career advancement of the staff of the local government, at least from grade level 06 and above, the situation on ground shows that the entire process is being politicized. All these constitutional, procedural and structural anomalies impoverish the local government and constrain its service delivery to the people.

Research Methodology

This study makes use of survey research design that allows for the use of questionnaire to elicit data from the respondents. A structured questionnaire was designed in a closed and opened ended form and was administered to the respondents. Questionnaire was used because it is cheaper, faster and can generate comparable and quantifiable data. The responses thus constituted the data base of the study. The research used secondary data sources such as textbooks, journals and other publications. However, stratified random sampling technique was adopted where the 36 states plus Abuja the federal capital territory of the federation were grouped into six geopolitical zones to reflect six strata. Furthermore, purposive sampling technique was used to select northeastern geo-political zone hence it is the most underdeveloped zone in the country in terms of local government service delivery. In the selection of the state, cluster sampling technique was used to divide the six (06) state of the geo-political zone into six clusters and simple random sampling through balloting was used in selecting Gombe state, hence Gombe Local Government Area.

The actual population of this study was the entire staff of Gombe Local Government Secretariat. Simple Random Sampling was used. A sample of one hundred (100) respondents was randomly selected from staff of the local government. An appropriate sample (100 respondents) was randomly selected to represent the entire population considering the various constraints associated with the population, which is getting all the respondents in office at a time. Data was analyzed using descriptive statistics. The descriptive statistics involves frequency table, while the hypothesis was tested using chi-square method.

Data Presentation and Analysis

Data was analyzed using descriptive statistics. The descriptive statistics involves frequency table. About 100 questionnaires were distributed to the retirees and about 89 were returned while 11 not returned.

Table 1: Respondents' Opinion on the Effect of State Local Government Joint Account on the Service Delivery of Gombe Local Government

Statement	Responses						
	SA	A	N	SD	D	Total	%
Does Gombe state government make deductions from the statutory allocations due for councils from federation account?	31 (34.8%)	19 (21.3%)	24 (27.0%)	7 (8.0%)	8 (9.0%)	89	100 %
Do you think the operation of the state local government joint account system enhances the deduction of local government funds by state government instead of monitoring their efficient financial management?	41 (46.1%)	23 (25.8%)	-	10 (11.2%)	15 (16.9%)	89	100 %
Does the state government utilize any fund deducted from the local government for the development of the local government areas?	4 (4.4%)	19 (21.3%)	18 (20.2%)	39 (44.0%)	9 (10.1%)	89	100 %
The state of Service delivery in Gombe Local Government is poor	49 (55.1%)	23 (25.8%)	16 (18.0%)	1 (1.1%)	-	89	100 %
Do you attribute the performance of Gombe local Government council on service delivery to excessive deduction	47 (52.8%)	29 (32.6%)	13 (14.6%)	-	-	89	100 %

Source: Field Work (2022)

Table 1 shows respondent's opinion the effect of state local government Joint account on the service delivery of Gombe Local Government. Concerning deductions from the statutory allocations due for councils from federation account, 31 respondents representing 34.8% strongly agreed, 19 respondents representing 21.3% agreed, whereas 24 respondents representing 27.0% were either, 7 respondents representing 8.0% strongly disagreed while 8 respondents representing 9.0% disagreed. This shows that there are always deductions by Gombe State Government from the statutory allocations due for local government councils from federation account since majority of the respondents agreed. Concerning the whether the operation of the state local government joint account system enhances the deduction of local government funds by state government instead of monitoring their efficient financial management, 41 respondents representing 46.1% strongly agreed, 23 respondents representing 25.8% agreed, no respondent was either whereas 10 respondents representing 11.2% strongly disagreed while 15 respondents representing 16.9% disagreed. This shows that operation of the state local government

joint account system enhances the deduction of local government funds by state governments instead of monitoring their efficient financial management since majority of the respondents agreed. Concerning utilization of funds deducted from the local government for the development of the local government area by Gombe State Government, 4 respondents representing 4.4% strongly agreed, 19 respondents representing 21.3% agreed, 18 respondents representing 20.2% were neutral, 39 respondents representing 44.0% strongly disagreed, while 9 respondents representing 10.1% disagreed. This shows that funds deducted from the local government for the development of Gombe local government area are not properly utilize by Gombe State Government since majority of the respondents agreed.

Concerning whether the state of Service delivery in Gombe Local Government is poor 49 respondents representing 55.1% strongly agreed, 23 respondents representing 25.8% agreed, 16 respondents representing 18.0% were either while 1 respondent representing 1.1% strongly disagreed. This shows that the state of Service delivery in Gombe Local Government is poor since majority of the respondents agreed. Concerning whether the poor performance of Gombe Local Government council on service delivery is as a result of excessive deduction through joint account system, 47 respondents representing 52.8% strongly agreed while 29 respondents representing 32.6% agreed whereas 13 respondents representing 14.6% were neutral while no respondent disagreed. This shows that the poor performance of Gombe local Government council on service delivery is as a result of excessive deduction through joint account system since majority of the respondents agreed.

Table 2: Respondents’ Opinion the Impediments Associated with the Operation of State Local Government Joint Account in Gombe Local Government

Statement	Responses						Total	%
	SA	A	N	SD	D			
Illegal deduction from local government statutory allocation is one of the challenges of the state local government joint account system	37 (41.6%)	19 (21.3%)	27 (30.3%)	1 (1.1%)	5 (5.7%)	89	100%	
Delay in the release of local government statutory allocation is one of the challenges of the state local government joint account system	41 (46.1%)	23 (25.8%)	11 (12.4%)	2 (2.2%)	12 (13.5%)	89	100%	
Diversion of local government statutory allocation is a challenge of the state local government joint account system	43 (48.3%)	19 (21.3%)	14 (15.7%)	8 (9.0%)	5 (5.7%)	89	100%	

Source: Field Work (2022)

Table 2 shows respondent's opinion on impediments associated with the operation of State Local Government Joint Account in Gombe Local Government. Concerning illegal deduction from local government statutory allocation as one of the challenges of the state local government joint account

system in Gombe Local Government, 37 respondents representing 41.6% strongly agreed, 19 respondents representing 21.3% agreed, 27 respondents representing 30.3% were neutral whereas 1 respondent representing 1.1% strongly disagreed while 5 respondents representing 5.7% disagreed. This shows that illegal deduction from local government statutory allocation as one of the challenges of the state local government joint account system in Gombe Local Government since majority of the respondents agreed.

Concerning delay in the release of local government statutory allocation as one of the challenges of the state local government joint account system in Gombe Local Government, 41 respondents representing 46.1% strongly agreed, 23 respondents representing 25.8% disagreed, 11 respondents representing 12.4% were neutral whereas 2 respondents representing 2.2% strongly disagreed while 12 respondents representing 13.5% disagreed. This shows that delay in the release of local government statutory allocation is one of the challenges of the state local government joint account system in Gombe Local Government since majority of the respondents agreed. Concerning the diversion of local government statutory allocation as a challenge of the state local government joint account system in Gombe Local Government, 43 respondents representing 48.3% strongly agreed, 19 respondents representing 21.3% agreed, 14 respondents representing 15.7% were neutral whereas 8 respondents representing 9.0% strongly disagreed while 5 respondents representing 5.7% disagreed. This shows that diversion of local government statutory allocation is a challenge of the state local government joint account system in Gombe Local Government since majority of the respondents agreed.

Summary of Findings

From the foregoing analysis of the data, the research reveals that Gombe state government makes deductions from the statutory allocations due for councils from federation account and the funds deducted from the local government are not utilize for the development of Gombe local government area. As a result of this, the state of Service delivery in Gombe Local Government is poor. Furthermore, the study revealed that illegal deduction from local government statutory allocation, delays in the release of local government statutory allocation, and diversion of local government statutory allocation are the major challenge of the state local government joint account system in Gombe Local Government. Lastly as part of the solution to the challenges, The research work recommended the development of Sound accounting basis or system to be put in place that will guarantee responsibility accounting and this will make provision for safeguarding assets as well as ensure a good internal control system, the anti-corruption agencies should be empowered by law to monitor the spending of local government funds by public office holders on monthly basis as they collect their allocations from Federation Account. This will enhance the needed service delivery in our local government areas and good governance that will deliver the dividend of democracy to the grass-root people and thus rural development will be enhanced, the internal audit department should be empowered to work effectively, and their quarterly report should be assessed by independent auditors. This will help to bring about responsibility accounting and needed service delivery and lastly the provision of section 162(6-7) of the 1999 Constitution which created the Joint Account Allocation Committee (JAAC) system operated by the State and Local Governments in Nigeria should be amended to grant financial autonomy to Local Government as the third tier level of Government to make them more responsible to service delivery.

Conclusion and Recommendations

The 1999 Nigerian Constitution, Section 162 sub-sections 1 to 8 stipulates the fiscal relations between the tiers of government. As it concerned the local government, sub-sections 6-8 state thus: each State shall maintain a special 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, each state shall pay to local government councils in its area of jurisdiction such proportion of its total revenue on such terms and in such manner as may be prescribed

by the National Assembly. Based on the findings in this study, the basic issue critical to the service delivery in Nigeria local governments is the efficient and effective management of local government revenues. Nigeria economic and transformational agenda embarked by this present government and the millennium goal development programmes will not yield the desired service delivery in Nigeria local governments, if proper attention is not put in place to monitor what comes to the local Governments from the Federation Account and how are they been utilized. The operation of State Joint Local Government Account System as provided by the 1999 Nigerian Constitution lives much to be desired, as State Government in Nigeria have seen this as an opportunity for manipulating and tampering with the local Government allocations from federation accounts in the name of special deductions in the JAAC system. Instead of acting as a check to the efficient financial management of Funds accruing to the Local Government councils from Federation Account, they are rather engaging in the deduction of the local Government Council Funds through their Joint Allocation Account Committee (JAAC) system as seen in the case of Gombe Local Government.

Based on the findings and conclusion drawn from the study, we hereby recommend as follows:

- a. The development of Sound accounting basis or system to be put in place that will guarantee responsibility accounting and this will make provision for safeguarding assets as well as ensure a good internal control system, the anti-corruption agencies should be empowered by law to monitor the spending of local government funds by public office holders on monthly basis as they collect their allocations from Federation Account. This will enhance the needed service delivery in Gombe local government areas and good governance that will deliver the dividend of democracy to the grass-root people and thus rural development will be enhanced, this These results are confirmed by Bappi, et al. (2021), who argued that corruption in the Gombe region can be curbed by strengthening the criminal justice system in the region, challenging people's sources of wealth, and changing the negative value system.
- b. The internal audit department should be empowered to work effectively, and their quarterly report should be assessed by independent auditors. This will help to bring about responsibility accounting and needed service delivery.
- c. lastly the provision of section 162(6-7) of the 1999 Nigerian Constitution which created the Joint Account Allocation Committee (JAAC) system operated by the State and Local Governments in Nigeria should be amended to grant financial autonomy to Local Government as the third tier level of Government to make them more responsible to service delivery.

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