

An Assessment of Power Relations Between State and Local Governments in Kwara State: The Prospect and Way Forward

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Abstract

The expectation of the people from any level of government is to receive service delivery but this is not realized as expected due the distance government at the center cum the state brought about the establishment of the local governments and to ensure quality service delivery at the local government in Nigeria, there is need for inter-tier relations between the state and the local governments. However, the local government failed in the area of the quality healthcare service delivery which is the main focus of the work over the years. Consequently, the study examined the impact of power relations between the state and local government as regard to the policy issue of joint account and project on healthcare service delivery in the three selected local governments of Kwara State. The methodology adopted was both qualitative and quantitative methods. The study found out that the power relations between the state and local governments on the issue of joint account and project majorly the provision of healthcare facilities like buildings, drugs and laboratory equipment were responsible for the inability of the local government to perform to the expectation of the people in the state. The study however suggests that there is need to amend the constitution of the federal republic in order to promote first-line-charge of statutory allocation directly to the account of the local governments.

Keywords: Local Government, Power Relations and Joint Account/project on healthcare delivery system

Introduction

The power relations between state and the local governments is a contending issue that affecting the socio-political economic development of the country. It is generally believed that the local government in a modern day life is responsible for the delivery of basic services to its local communities in a faster, easier and more efficient manner. Service delivery refers to the provision of social or public goods that will promote the socio-economic well-being of the citizens. Public services offered by government are numerous and may include the provision of public utilities, security, economic development projects, and the enforcement of the law and so on. The delivery of public goods and services at the local government level or the grass root is aimed at moving the standard of living of the populace to the next level (Angahar, 2013). However, various strategies and approaches have been adopted by the government for the purpose of good governance and in their efforts at distributing the state resources to reach the people at the grass root. Decentralization of power is one of the strategies adopted and it constitutes the basic principle for the establishment of local government.

But it has been observed that local governments in Nigeria performed below the expectation of the people most especially in the area of the healthcare service delivery. Hitherto, A well-functioning healthcare system requires a robust financing mechanism; a well-trained and adequately-paid workforce; reliable information on which to base decisions and policies; and well maintained facilities and logistics to deliver quality medicines and technologies (World Health Organization, 2012). It is on this note that Alenoghena (2014) sees that inadequate funding affect the efficacy of the healthcare services delivery to the grassroots inhabitant. The World Health Organization (WHO 2012) recommends that at least 5% of

GNP should be set aside for health. While the developed nations spend as much as 10% of their GNP on health, developing countries generally spend 1.5 to 4% (Olise, 2007). Inadequate finance and overdependence of the LGA on federal, state and international agencies for support, because the meager internally generated revenue of the LGA cannot sustain the healthcare services. The financing of (but not the responsibility for) public health is tied to the flow of funds from the federation account. Funds are shared between levels of government according to an allocation formula that keeps about half at the federal level, allocates a quarter to the 36 states, and gives the other quarter to the LGs (Abimbola, 2012; Budget Office of the Federation, 2014).

The Problem Statement

Governments at all levels exist primarily to provide services that will make life worth living for the people. More importantly, local governments as the third tier of government are created to bring government closer to the people at the grassroots and reach them through a satisfactory and high-quality healthcare service delivery that is timely, effective and adequately provided.

However, it is sadden that Nigerian local governments generally have not been up and doing in terms of efficient and effective social service delivery to the grassroots which is evident from poor and deteriorating public school buildings, poor market facilities and above all is the dilapidated healthcare centers ranging from basic modern equipment, basic infrastructural facilities, hygienic environment and up to lack of sufficient number of personnel nurses, doctors and lab attendants that could attend to the needs of people (Agba, 2006, Olusola, 2011). Thus, the provision of basic social service of this nature in terms of quality healthcare delivery in the local government is now both a myth and mirage (Agba, 2006). As a result of this abysmal failure of local governments in providing quality healthcare service delivery, the citizens at the local levels are beginning to lose interest and trust in the existence of the local government councils in Nigeria (Adeyemi, 2013). Hence, the hope for effective and high quality of healthcare services delivery in the local governments has been a big problem and mirage as successive local councils have grossly underperformed in their assigned responsibilities towards the people at the grassroots (Ibok, 2014).

The problem of poor services delivery, particularly the quality of healthcare services to the people in the local government can be routed to a number of factors. Previous researchers have attributed this abysmal failure of local governments in performing its primary role to the issues of corrupt behaviours of those in authorities, leadership problems, administrative efficiency, unskilled workers, nonchalant attitudes of staff and inadequate and/or poor budgetary allocations, politico-administrative problems and lack of funds or financial constraints (Bello-Imam and Roberts, 2001; Eboh&Diejomaoh, 2010; Adeyemi, 2013; Agba, Akwara, &Idu, 2013; Ibok, 2014; Bolatito& Ibrahim, 2014; Chukwuemeka et al., 2014).

While the present study acknowledges the little contributions from the earlier researchers to pinpoint and establish the root-causes (as highlighted above) for poor healthcare services delivery and the likes of the local governments, a new dimension and direction such as power-relations between states and local governments has cut attention of this work to be a fundamental factor. This has been left out in the literature as the primary gap for the poor quality of the healthcare service delivery system in the local governments. Power-relation between states and local governments are in three-fold: namely autonomy, joint account-project, and constitutional bandage. As a matter of fact, the constitution of the federal republic of Nigeria has put the local government under the control of the state in terms of the level of autonomy to freely discharge its primary responsibilities especially in the area of healthcare service delivery.

Research Question

To what extent does the joint account and joint project affect local governments' health care service delivery in Kwara State?

Research Objective

The study examines the effect of joint account and joint project on health care services delivered in the local government areas of Kwara State.

Significance of the Study

The study analyses the constitutional responsibility of power distribution among the tiers of government, efforts are put in place by the study to address the lacuna in the constitution as regards state/local power relations and healthcare services delivery.

This study will be a resource material for public policy practitioners, academics, students and researchers in politics and governance issues.

Scope of the Study

The study is aimed at assessing the impact of state-local government councils' power relations on the quality healthcare service delivery, efforts are on some selected local governments, cut across the three senatorial districts, such as North (Moro), Central (Ilorin West) and South (Oyun) in Kwara state between 2014 to 2017.

Literature Review

Local Government

This is often referred to as smallest government created to take care of all local action that requires government attention. It is the government closer to the grassroots and purposely for grassroots development. The local Government is simply the government that is responsible for the management of the public affairs of the people of a locality. The word locality means a restricted area like a group of villages, towns or a city. A government at this level is permitted by law to take charge of local services such as maintenance of law and order, municipal services, provision of basic social and economic infrastructure among others. Agboko (2004:2) says the local government is "a political administrative unit that is empowered by law to administer a specific locality", while Awofeso (2005:98) adds that it is "the governing body of such an entity elected or otherwise selected to take care of the local affairs and needs of their locality". The inclusiveness of the people in the administration of local governments is stressed by Akpan (1967:50) when he says, "a Local Government implies the breaking down of a country into small units or localities for the purpose of administration in which the inhabitants of the different units or localities concerned play a direct and full part through their elected representatives". Thus the local government is a tier of government with assigned legislative and executive powers to execute and make policies covering a particular local government area. This implies the existence of a relationship between this and other tiers of government since the same people that live in council areas inhabit states and the federation. The constitution of Nigeria clearly spells out such relationships, assigns responsibilities and fiscal powers to each tier of government, and recognises the local government as a third tier of government in the country.

Inyang&Bassey (2014) contended that to 'manage inter-tier relations', effort should be on variety of political and administrative mechanisms as well as the judicial process. The prominent political mechanism is the constitution, which spells out the legislative powers conferred on each of the tiers of government. Inter-tier relations are nothing but interaction among the various levels of government within a political space. This, according to Ojo (2014) is meant to ensure that the government policies and programmes are well implemented and to ensure that government policies and programmes are carried out without failure. Although the opinion of Ojo is not accurate as far as Nigerian political structure is concerned, the state governments are using local governments to syphon both external and internal revenue, such as grants, loans among others.

Joint Account

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.

Methodology

The method adopted by this study is quantitative and qualitative methods. It is designed to analyze the outcome of questionnaire and interview conducted from the selected local governments of Kwara State. Questionnaire survey was carried out in order to identify the impact of power relation on healthcare service delivery by the healthcare centres under reporting and to establish a framework of critical causes for successful implementation of healthcare policy. Thirdly, interview sessions were carried out in order to identify obstacles and barriers in the way of implanting healthcare delivery. Thus in this chapter, the hypothesis states that There is no significant relationship between the Joint Account /Joint project and local government healthcare services delivery. And the research question of the thesis is elaborated. Furthermore, the research methodology used to fulfill the stated research aims and objectives is explained and justified.

Unit of Analysis

Since this study involves people, the unit of analysis is the individual employee of some cottage hospitals, the clients, Ministry of Local Government and Chieftaincy Affairs, Ex-local Government Councilors and Chairmen, Local Government Service Commission, Civil Society Organization and Local Government staff member be focused on the selected personnel of health division under the local governments (Ilorin West, Oyun and Moro). The division or specific sectors are not mentioned in this study due to the strict request from the director for anonymity.

Sample Size

The sample size of the respondents (n) for the purpose of this study is approximately 250, which comprise nearly some personnel of the organizations involved, such as Local Government Councils, Ministry of Local Government and Chieftaincy affairs, community Healthcare Centres and some Civil Societies from the three selected Local Governments in the regions of Kwara State. According to Isreal's model for determine sample size

Table 1 The Target Respondents

S/N	Institutions	Number of Questionnaire Distributed	Job Duty
1.	Ilorin West Local Government	100	Current & Former Chairmen, Admin Officers, Health Officers and member of Civil Societies
2	Moro Local Government	75	Current & Former Chairmen, Admin Officers, Health Officers and member of Civil Societies
3	Oyun Local Government	75	Current & former Chairmen, Admin Officers, Health Officers and member of Civil Societies

Source: from the filed study 2017

Data Presentation and Analysis

Introduction

This chapter presents the results of the statistical analysis which were carried out in the field. The chapter is divided into four (4) main sections. The first section would basically discuss the sample demographic profile and presents the frequency count and percentage distribution of the respondents. The second section preceded to the normality test results. The final section provides the findings of the study in relation to its respective research objectives and hypotheses.

Demographic Profiles of Respondents based on the selected local governments

Respondents of this study comprise the staff members of local government councils, ministry of local government and chieftaincy affairs and some healthcare centres which cut across the local government areas of the study, NULGE, ALGON, the patients and were the civil society. 250 questionnaires were distributed to the targeted audience, but only 180 were returned the questionnaire during collection, amount to 72% response rate. The demographic variables of the respondents are namely gender, age, highest education level, job position, years of service.

Analysis and Findings

Gender of the Respondents by the selected local governments in Kwara State

Table 2 Gender of Respondents

Local government	Male	Female	Total
Ilorin west	41 (55.4%)	33 (44.6%)	74 (100%)
Moro	30 (52.6%)	48 (47.4%)	57 (100%)
Oyun	29 (59.2%)	35 (40.8%)	49 (100%)

The table reflected that out of one hundred and eighty copies returned from the field, seventy four from Ilorin west indicates that 41 represent (55.4% respondents) were male while 33 respondents represent 44.6% were female. While it also reflected that out of fifty seven copies from Moro, where thirty with 52.6% were male while forty eight with 47.4% were female and lastly the forty nine copies from the Oyun, 29 represent (59.2% respondents) were male while 33 respondents represent 44.6% were female.

Age of the Respondents by the Selected Local Governments in Kwara State

Table 3 Age of the Respondents

Local government	18-29	30-39	40-49	50-59	60-69	Total
Ilorin west	17(23%)	21 (28.4%)	23 (31%)	12 (16.2%)	1 (1.4%)	74 (100%)
Moro	24(42%)	22 (38.6%)	7 (12.3%)	3 (5.3%)	1 (1.8%)	57 (100%)
Oyun	19(38.8%)	15 (30.6%)	14 (28.6)	1 (2%)	-	49 (100%)

The table above showed that out of one hundred and eighty copies returned from the field seventy-four (74) copies from Ilorin west, 23% (17) were between the age 18-29, 28.4% of (21) were between the age of 30-39, 31% (23) were between the age 40-49, 16.2% of (12) were between the age of 50-59 1.4% (1) was between the age 60-69. It also showed that fifty-seven copies (57) returned from the Moro, 42% (24) were between the ages 18-29, 38.6% of (22) were between the ages of 30-39, 12.3% (7) were between the ages 40-49, 5.3% of (3) were between the ages of 50-59 no respondent was between the ages of 60-69. Lastly, the table also indicated that forty nine (49) returned from the Oyun, 38.8% (19) were between the age 18-29, 30.6% of (15) were between the age of 30-39, 28.6% (14) were between the age 40-49, 2.0% of (1) were between the age of 50-59.

Level of Education of the Respondents in the selected Local Governments in Kwara State
Table 4 Level of Education of the Respondents

Local government	Primary	Secondary	Polytechnic	Postgraduate	First degree	Other	Total
Ilorin west	45(60.8%)	22 (29.7%)	6 (8.1%)	-	1 (1.4%)		74(100%)
Moro	47(82.4%)	6 (10.5%)	2 (3.5%)	-	1(1.8%)	1(1.8%)	57(100%)
Oyun	41(83.7%)	5 (10.2%)	3 (6.1%)	-	-	-	49(100%)

The table above reflected that out of one hundred and eighty (180) copies returned from the field, Ilorin west recorded seventy four copies (74) with 60.8% (45) respondents were primary holders, 29.7% of (22) respondents were the secondary school holders, 8.1% (6) respondents were the polytechnic graduates and 1.4% (1) respondent, were the holder of first degree. The table also reflected that Moro recorded fifty-seven copies with 82.4% (47) respondents were primary holders, 10.5% of (6) respondents were the secondary school holders, 3.5% (2) respondents were the polytechnic graduates and 1.8% (1) respondents, was the holder of first degree and 1.8% (1) respondents did not specified. The table also showed that Oyun recorded fourth- nine (49) copies with 83.7% (41) respondents were primary holders, 10.2% of (5) respondents were the secondary school holders and 6.1% (3) respondents were the polytechnic graduates

Do you agree that the Joint Account Refrain Direct Statutory Allocation to the Local Government by the State Government?

Table 5 Joint Account and Local Government Statutory Allocation

Local government	Yes	No	Total
Ilorin west	51 (68.9%)	23 (31.1%)	74 (100%)
Moro	30 (52.6%)	27 (47.4%)	57 (100%)
Oyun	14 (28.6%)	35 (71.4%)	49 (100%)

The table 5.2.24 showed that in Ilorin west 68.9% (51) respondents testified to the fact that local governments in Kwara State access the statutory allocations from the state government but 31.1% (23) respondents indicated that local governments in Kwara State do not enjoy the disbursement of the statutory allocation from the state government through the policy of Joint Account Allocation. However in Moro, the table showed that 52.6% (30) respondents testified to the fact that local governments in Kwara State access the statutory allocations from the state government but 47.4% (27) respondents indicated that local governments in Kwara State do not enjoy the disbursement of the statutory allocation from the state government through the policy of Joint Account Allocation. Also in Oyun the

record showed that 28.6% (14) respondents testified to the fact that local governments in Kwara State access the statutory allocations from the state government but 71.4% (35) respondents indicated that local governments in Kwara State do not enjoy the disbursement of the statutory allocation from the state government through the policy of Joint Account Allocation.

The Respondent A29 said that I am very much agree that joint account refrain the statutory allocation of the local government, It will be of great help to the local government its allocation could come directly from the federation account, this will make local government to plan well on any local projects. Respondent B29 said that state government dictates the projects to be executed from the allocation allotted to them from federation account. Respondent C26 responded that local government should independently collect their statutory allocation from the federation account so that it will refrain the state government from illegal deduction (Fieldwork, 2017).

Sequel to the respondents' opinions, it is apparent that the joint account policy is one of the hydra headed monster difficult to tame and endangered service delivery in local government as the state government seized the opportunity of joint account policy to overarch on local government account and the respondents expressed their opinions through which local government can best restored if the local government is empowered with financial autonomy.

Does the Joint Account Policy Subservient Financial Autonomy of the Local Government to the State Government

Table 6 Joint Account Policy Programme and Subservient Financial Autonomy

Local government	Yes	No	Total
Ilorin west	42 (56.8%)	32 (43.2%)	74 (100%)
Moro	43 (75.4%)	14 (24.6%)	57 (100%)
Oyun	33 (67.3%)	16 (32.7%)	49 (100%)

The table 5.2.25 showed that in Ilorin west 56.8% (42) respondents stated that joint account policy subservient local governments financial autonomy in Kwara State the whereas 43.2 (32) respondents indicated that joint account policy did subservient the local governments the financial autonomy in Kwara State and in Moro the table showed that 75.4% (43) respondents stated that joint account policy subservient local governments financial autonomy in Kwara State the whereas 24.6% (14) respondents indicated that joint account policy did not subservient the local governments the financial autonomy in Kwara State. The table also revealed that in Oyun 67.3% (33) respondents stated that joint account policy subservient local governments financial autonomy in Kwara State the whereas 32.7% (16) respondents indicated that joint account policy did not subservient the local governments the financial autonomy in Kwara State.

The respondent A30 said that the policy gives the state government to have full control and access the local government statutory allocation. The same respondent also said that it responsible for the delayed in the disbursement of fund to the local government. The respondent B30 and C27saidthat allocation supposed to have been sent directly to the local government account for better services delivery but the state government has taken the advantage of the joint account to diverted the local government funds either internal or external sources (Fieldwork, 2017).

Consequent upon the people opinions from the field, there is no debating the fact that the responsibility of the setback in local government activities should be centered on the confinement that is placed on local government from the policy of state joint account, the statutory allocation of local government which is under the full access and control of the state remains one of the major factors contributing to the inefficient attributes of the local government, they have to remain subjected to the states in the management of their finance, thus the state always take this opportunity as mean of exploiting the local

government, in order to stabilize the efficiency of local government in Kwara state, financial autonomy of this tier becomes so imperative.

Do you agree that the Joint Account between State and Local Governments Encourages Illegal Deduction from the Local Government Account by the State Government?

Table 7 Illegal Deduction from the Local Government Account

Local government	Yes	No	Total
Ilorin west	53 (71.6%)	21 (28.4%)	74 (100%)
Moro	39 (68.4%)	18 (31.6%)	57 (100%)
Oyun	27 (55.1%)	22 (44.9%)	49 (100%)
			18

The table above showed that in Ilorin west 71.6% (53) respondents stated that joint account policy encourages illegal deduction from the local governments account in Kwara State whereas 28.4% (21) respondents indicated that joint account policy did not responsible for the illegal deduction from the local governments account in Kwara State, while in Moro the table indicated that 68.4% (39) respondents stated that joint account policy encourages illegal deduction from the local governments account in Kwara State whereas 31.6% (18) respondents expressed that joint account policy did not responsible for the illegal deduction from the local governments account in Kwara State and finally the table also showed that 55.1% (27) respondents stated that joint account policy encourages illegal deduction from the local governments account in Kwara State whereas 44.9% (22) respondents indicated that joint account policy did responsible for the illegal deduction from the local governments account in Kwara State.

The respondent A31 said that joint account gave room for corruption and mismanagement of funds meant for the development of local government and rural development by the state government. It is also responsible for the illegal deduction of fund from the local account by the state. Respondent B31 said that infact, it is the mechanism for money making by the state government at the expense of the local government. The policy makes the Kwara State Government to used local government account as collateral for taken loan from the World Bank. Respondent C28 the system serves as a means of making unnecessary deduction from revenue accruing to the local government (Fieldwork, 2017).

A cursory observation on the comments of the respondents reveals that it not a doubt that that the financial relationship between the state and local government is actually enhancing corruption and mismanagement of funds at local level. Corruption in Kwara state is becoming greatest bane of local government administration this has been canonically accommodated, entertained, and celebrated within the system and from the people's opinion at the field, it is believed that the state joint account policy is also one of the factors contributing to this corrupt act as it has given the state the highest priority on the local government finance through which unnecessary deduction are enhanced and make it easy for the state government to mismanage funds which ought to be used for the development of local government.

Do you belief that the Joint Account Policies are Responsible for the delayed in the Implementation of the Local Governments' Statutory Responsibilities?

Table 8 Delayed the Local Governments' Statutory Responsibilities

Local government	Yes	No	Total
Ilorin west	54 (73%)	20 (27%)	74 (100%)
Moro	45 (78.9%)	12 (21.1%)	57 (100%)
Oyun	43 (87.8%)	6 (12.2%)	49 (100%)

The table above showed that in Ilorin west 73% (54) respondents stated that the joint account policy encourages delay in implementation of local government statutory responsibility in Kwara State, whereas 27% (20) respondents expressed that the joint account policy is not responsible for the delay in implementation of the local governments' statutory responsibility in Kwara State. On the other hand, the table showed that in Moro 78.9% (45) respondents stated that the joint account policy encourages delay in implementation of local government statutory responsibility in Kwara State whereas 21.1% (12) respondents indicated that the joint account policy is not responsible for the delay in implementation of the local governments' statutory responsibility in Kwara State. In Oyun the table revealed that 87.8% (43) respondents stated that the joint account policy encourages delay in implementation of local government statutory responsibility in Kwara State whereas 12.2% (6) respondents indicated that the joint account policy is not responsible for the delay in implementation of the local governments' statutory responsibility in Kwara State.

The respondent A32, had it been the local government is receiving its statutory allocation directly from the federation account, there would not be any delayed in the discharge of its responsibilities. Respondent B32, the policy has given the state government the full control of the statutory allocation to the local government and also encourages illegal deduction from the local government account which makes it difficult for the local government to meet up its financial responsibilities. Respondent C30 responded that the state government used this advantage to delayed, deduct and encroaches the local government finance and also discourage the state government to given 10% generated by the state to the local governments (Fieldwork, 2017).

The creation of the State Joint Account policy by section 162 of the 1999 constitution of Nigeria was meant for rural development of the local communities through effective supervision of distribution and efficient management of revenue accruing to the local government councils from the federation account but however from the respondents' comment it so dishearten to realize that the major aim of this policy in Kwara state is being bastardized by the state governments and rather for the policy to have been a vehicle that will drive rural development the state joint account has served as a mean of making unnecessary deduction from the revenue accruing to the local government councils from the federation account to the coffers of the state government in Kwara state and this makes the needs for straight disbursement of allocations to local governments to becomes much imperative.

Do you Subscribe to the fact that the Joint Account Programme Promotes Diversion of the Local Governments' Statutory Allocation?

Table 9 Promotion of Diversion of Local Government Statutory Allocation

Local government	Yes	No	Total
Ilorin west	63 (85.1%)	11 (14.9%)	74 (100%)
Moro	44 (77.2%)	13 (22.8%)	57 (100%)
Oyun	43 (87.8%)	6 (12.2%)	49 (100%)

The table 5.27 showed that the respondents from Ilorin west with 85.1% (63) respondents stated that the joint account policy encourages illegal diversion of local governments' statutory allocations in Kwara State whereas 14.9% (11) respondents indicated that the joint account policy is not responsible for the illegal diversion of the local governments' statutory allocations in Kwara State, while in Moro the respondents with 77.2% (44) respondents stated that the joint account policy encourages illegal diversion of local governments' statutory allocations in Kwara State whereas 22.8% (13) respondents indicated that the joint account policy is not responsible for the illegal diversion of the local governments' statutory allocations in Kwara State and in Oyun the table indicated that the respondents with 87.8% (43) respondents stated that the joint account policy encourages illegal diversion of local governments statutory allocations in Kwara State whereas 12.2% (6) respondents indicated that the joint

account policy is not responsible for the illegal diversion of the local governments' statutory allocations in Kwara State.

The respondent A33 said that the policy helps the state government to properly monitoring and manages the financial activities of the local governments. Respondent B33 said that the joint account programme promotes diversion of the local governments' statutory allocation. Respondent C31 said that joint account is nothing but a funnel of corruption by the state government and its surrogate local governments' executives (Fieldwork, 2017).

In consideration of respondents' opinions, the perspectives of people toward the effectiveness of curbing illegal diversion of local government funds is more of contradictory as some set of people opined that it has actually enhanced proper management of local government funds and others posited that's it is a major tool contributing to illegal diversion of funds. However with their contradictory opinion the fact will still remain the same the only way through which local government can be more effective and corrupted free from the state interference is when the local governments are granted financial autonomy.

Hypothesis 1

There is no significant relationship between the Joint Account /Joint project and local government healthcare services delivery.

Table 10 Variable in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)	95% CI for EXP (B)	
							LOWER	UPPER
Step1 ^a Joint Account	1.044	.433	.8204	1	.016	.839	1.216	6.628
Constant	-.569	.387	2.168	1	.141	.566	-	-

a. variable entered on step 1: Joint Account

The table 5.44 showed that the contributions of each independent variable to the model and its statistical significance. Joint account and joint project positively related to healthcare services delivery in Kwara State. The result showed that there is a significant relationship between the two variables as showed in the table where sig (0.16). Consequently, the null hypothesis stated that there is no significant relationship between the Joint Account /Joint project and local government healthcare services delivery. The result of the Binomial Logistic regression test indicates 1.004 Beta value at the associated significant level of 0.16 which is greater than the conventional significant level of 0.05, with Cox & snell R Square value of .070 indicating that about 0.070% of variation in the 1999 constitution will be accounted for the failure the selected local governments to deliver healthcare services.

Decision: Hypothesis 3 is accepted and therefore there is no significant relationship between the Joint Account /Joint project and local government healthcare services delivery.

Conclusion and Recommendations

Nwaka (2006:20) argued that “The provision of 20% for Local Governments in the revenue allocation formula of the federations account remains a tragic reminder of the lack of political will to appropriately address the problem of local representations and effective delivery of Services. As the Government that has the most direct and immediate impact on the people, it stands to reason that adequate funding should ordinarily be guaranteed for this tier of Government”. “Many Local Governments are rural based and naturally has limited capacity for internally generated revenue. The study expects that Local Governments should actually be the engine of growth for Local economics regrettably the hegemonic central of the revenue from the federation account by the State Government and Federal Government is not indicating the genuine desire to strengthen the Local Government to meet the high expectation of the mass of our people”. It is evident that 20% percent from federation account subject some local government to solely depend on external source of revenue generation. However, the establishment of joint projects that follows the constitutional responsibility of joint account does not really assist the local governments' healthcare services delivery in Kwara State as it makes local

government management to relax on only external revenue and see the internal revenue as a means to enrich their families.

Recommendations

There should be autonomy for the local governments in Kwara State to generate revenue internally without intervention of the state according to the forth-schedule of the 1999 constitution but reverse is the case as most of the local governments in Kwara State rely much on external sources of revenue. This resulted into the inability to stand economically independent not to talk on how to improve the welfare of people. The study hereby recommends that the constitution should device a mechanism to check the activities of the local governments as regard revenue utilization and empowered them to access the external revenue generated without full participation of the state government in order to promote healthcare services delivery at the local health centre in the local communities of Kwara State.

There is need to strengthening the functions of Auditor General for the local government to publish the activities of the local government as regard their expenditure and revenue monthly or yearly to enable the inhabitants of the local governments have first class knowledge about the financial capability of the local governments. If accountability is enhanced, there is every possibility that local healthcare services will be delivered at the local governments.

The constitution should be reviewed to restrict the ability of the state to directly involving in controlling of statutory account of the local governments and to empower local government to generate revenue internally and control it on the required services.

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