ASSESSMENT OF STATE JOINT LOCAL GOVERNMENT ACCOUNTS ON SERVICE DELIVERY IN IMO STATE LOCAL COUNCILS (2011-2019)

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ABSTRACT: This paper focused on the assessment of state joint local government account (SJLGA) on service delivery in imo state local councils (2011-2019) as the focal point. The study was carried out to identify the extent to which state joint local government accounts have hindered effective service delivery. On the basis of the above, the study utilized structural functional theory as the framework of analysis. Moreover, a survey research design was used, and a questionnaire served as the primary instrument for data collection. The study population included 755 people (including political executives and bureaucrats) in Owerri Municipal, Mbaitoli, Isiala Mbano, Onuimo, Oru East, and Njaaba Local Government Areas (two local governments from each of the three zones in Imo State). The sample size was determined via the Taro Yammane formula; hence, the sample size was 262. Moreover, a simple random sampling technique was used for the study. The instrument was subjected to face and content validity and adheres to the instructions of the supervisors. The data collected were analysed via simple percentages. In line with the hypotheses, it was revealed that state joint local government accounts, significantly influence rural security, primary health care, rural road maintenance, and primary education. On the basis of these findings, the National Assembly should consider, among other things, the urgent review of the provision of the state joint local government accounts in the 1999 constitution to allow for more fiscal autonomy for local councils and to enable them to be financially independent so that they can carry out their constitutional roles and act as instruments for rural transformation.

Keywords: State Joint Local Government Account (SJLGA), Service Delivery, Imo State Local Councils, Fiscal Autonomy, Rural Transformation

INTRODUCTION

The existence of local government is a universal phenomenon. This stems from the fact that the central and state governments cannot attend to every detail of local administration; hence; there is need for local governments to enhance service delivery at the rural community level. For this reason, Ibietan, (2010) reported that the local government is the third tier of government established to enhance development at the rural community level. The 1976 Local Government Reform is dynamic and distinct, as it marks a turning point in the history of Local Government in Nigeria for a number of reasons: (a) This was the first time in the political history of Nigeria that the Federal Government initiated Local Government Reform for all the state governments; (b) a uniform system of Local Government was for the first time introduced for all the states of the Federation; (c) it resulted in a uniformity of Local Government Areas on the basis of a given population range and these Local Government Areas are large in size; (d) the Federal Government started to give statutory allocation to Local Governments; (e) the Local Government started to be recognized as the third tier of

government; (f) Local Government staff training, in which the Federal Government is involved, became an integral part of the local government management strategy; and (g) the reform introduced full-time chairpersons of Local Government and supervisory councillors, and the councillors were paid fixed salaries instead of sitting allowances (Angahar, 2013 and Asaju, (2019).

That notwithstanding, the 1976 Local Government Reforms in Nigeria recognized the fact that its meaningful service delivery at the Local Government is to be expected, much larger financial resources are needed. Kimario (2014) stated that one of the main reasons why local councils exist is to collect various forms of revenues from citizens and to use these revenues to provide social services in an efficient manner as possible. A development oriented local government system is therefore expected to be a vehicle for the provision of goods and services, which are necessary prerequisites for sustained development, (Jin, McKelvey & Dong, 2020). Prior to the 1976 constitution, local governments were given grants for funding for primary health care, rural road maintenance, and primary education. The objective is to enhance service delivery in rural communities. If this is to be achieved in our system today, there must be a relationship between the local government and the state as well as the Federal Government.

Our major focus of this study is the state joint local government account system and how it affects local communities in terms of service delivery. The Nigerian constitution under section 162 (6) provided for the establishment of the state joint local government (SJLGA) system. The account is meant to be a mechanism that can implement the notion of fiscal federalism at the local government level.

According to Joseph and Jimwan (2014), the State/Local Government Joint Account system as a financial instrument in Nigeria first came into operation through the 1979 constitution, although it was abolished in 1989 by the Military Head of State, General Ibadamnosi Ibrahim Babangida, because of the wrong implementation of the system by state governments. With respect to the restoration of democracy and civil rule in Nigeria in 1999, the State Local Government Joint Account system found its way back to the constitution (Abdulazeez, 2021).

Nwogwugwu and Olusesi (2015) reported that the 1999 constitution of the Federal Republic of Nigeria strategically positioned the local government as a third tier level of government and established the Federal Accounts Allocation Committee (FAAC) and the State/Local Joint Allocation and Accounts Committee (JAAC) for the pooling and distribution of local government revenues among governments. The creation of these special accounts by the constitution was borne out of the need to enhance rapid grassroots development through prompt provision of adequate social services and ensuring effective supervision and distribution of revenue to local governments from federation accounts. The constitution stipulated the establishment of the special state and local joint account in a bid to entrust the state with powers to distribute revenues due to local governments from the federation account and its own 10% internally generated revenue to ensure effective supervision and spending of the funds towards service delivery (Serem, 2015).

Statement of the problem

Section 162 of 1979 constitution (6) establishes the state joint local government account system, which affects the effectiveness of local governments in terms of revenue allocation. Because of the joint account system, many Nigerian local governments do not live up to expectations, as it concerns service delivery functions. This is because the local government is operating joint account with the state government; hence; the local government cannot receive its federal allocation directly but rather through the state government. These factors have made it possible for the local government to be highly deficient in fulfilling its service delivery functions, rural road maintenance, provision of primary health care facilities, primary education services, etc. The existence of a joint account system has made it possible that the local government does not have the needed financing capacity to take care of rural road maintenance, primary health care services, primary educational services and rural security. Therefore, the service delivery functions of the local government remain unprovided. For that, the major problem of the study focused on the following:

- Poor primary health care
- Ineffective ruler security
- Poor rural road maintenance
- Ineffective primary education services

Objectives of the Study

The general objectives of this study anchored on Assessment of State Joint Accounts on Service delivering in Imo State Local government councils. The specific objectives are as follows:

1. To examine the impact of State Joint Local Government Accounts (SJLGA) on rural security in the selected local government areas in Imo State.
2. Identifying the extent to which the State Joint Local Government Accounts (SJLGA) system has hampered primary health care in local governments.
3. To ascertain how the State Joint Local Government Accounts (SJLGA) system has infringed on rural road maintenance in the selected local government areas in Imo State.

Research Questions

On the basis of the objectives of the study, the following research questions were posed.

1. How does the State Joint Local Government Accounts (SJLGA) system impact rural security in the local governments under study?
2. To what extent does the State Joint Local Government Accounts (SJLGA) system hamper primary health care in the local governments under study?
3. How does the State Joint Local Government Accounts (SJLGA) system impinge on rural road maintenance in the local government under study?

Research Hypotheses

On the basis of the research objectives and research questions, the following hypotheses guided the study:

$H0_1$:   There is no significant relationship between State Joint Local Government Accounts (SJLGA) and rural security.

Hi_1:   There is a significant relationship between the state joint local government account (SJLGA) and rural security.

$H0_2$:   State Joint Local Government Accounts (SJLGA) do not affect the development of primary health care in the local government under study.

Hi_2:   State Joint Local Government Accounts (SJLGA) affect the development of primary health care in the local government under study.

$H0_3$:   There is no significant relationship between joint local government accounts (SJLGA) and rural road maintenance among Nigerian local governments.

Hi_3:   There is a significant relationship between states' joint local government accounts (SJLFA) and road maintenance in Nigeria's local government.

The Concept of Local Government

The concept of local government has been defined in various ways by different schools of thought on the basis of their philosophical, ideological, historical, socio-economic and political analyst. Hence, the variation in the definitions is as a result of the distinct experiences of various scholars from the origin of local government. In the words of Briffault, (1995), the definition of local government is problematic. To him, in most cases, the term is wrongly used as a result of the varied interpretations of the local government. In light of Agu (2007), the 1976 guidelines on local government reforms in Nigeria define local government as a representative council established by law to exercise specific powers within defined areas. These powers should give the council substantial control over local affairs as well as the staff, institutional and financial authority to initiate and direct the provision of services and to determine and implement projects to complement the activities of the state and federal government in their areas and to ensure, through devolution of functions to the councils and through active participation of the people and their traditional institution, and sure adequate service delivery at the local government in the country.

The Evolution and Practice of the Local Government in Nigeria

Given the various views of scholars on the concept of local government, tracing the origin of local government administration in Nigeria may be ideal. Historically, there was a time when men lived in a state of nature. The state of nature was described by Thomas Hobbes as a social contract theory, as life was nasty, brutish, solitary and short Adeyemi (2013). It was a period that historians described as the Palaeolithic age in which men had no living place (home) or generally known as dark age. His major and sole interest was himself. 'What he would eat and how he would continue to eat. In view of Carneiro, R. L. (1970) the state of nature gradually gave way to traditional society. Traditional society was characterized by man's gradual recognition of his fellow man. He grew less brutish, less wild and less self-conscious because his needs were no longer taken care of by himself alone. They began to learn the act of exchanging some of their needs and surpluses.

As time progressed, the early men formed themselves into various groups and joined their counterparts to talk about the rules and regulations that members of their community should observe. What emerged from traditional societies was some form of segmented or autonomous local government. Umar (2022) arrived at this conclusion because they identified the following elements of government that are innate to traditional societies: "order authority, monarchy, differentiation, legitimacy, specialization, power, influence and the political system. To this extent, "Local Government was the first legitimate authority within the society or state which existed to regulate the behaviour of people and to organize and enforce a healthy and civilized environment". This was the system of government before colonial rule. The realization of the gains of democracy at the local level by the colonial administration encouraged them to use the local people through the indirect rule system of (Lechler & McNamee, 2018).

Owing to the diverse nature of the traditions, norms, customs, and ways of life of Nigerians, the evolution of local government administration in the country has taken several different turns and patterns. Prior to the 1950s, different regions in Nigeria were administered mainly by their various native administrative systems in conjunction with British appointed officers. The presence of traditional rulers, the fulcrum of native authorities, no doubt suited the purpose of indirect rule, being then mostly illiterate. The first major effort at reforming the British inspired local government system in Nigeria was initiated in the former Eastern region in 1950, followed by the West (Akidi, 2017). Thus, in 1950, the local government ordinance of Eastern Nigeria attempted real decentralization of the inherited local government structural arrangement. Through that development, the elective process was introduced, which reduced the influence of traditional rulers and the strict interference of central government field administrations, i.e., district officers/commissioners.

Concept of Service Delivery

Joseph (2014) sees services as goods and social outputs that people in a community wish to obtain for the common good, such as a liveable environment, clean water, good education, health care, and security. According to Lolojih (2014), service delivery refers to the goods and services that the government, federal, state and local governments, provides to the general public, the consumption of which depends not on the consumer's income but only on the needs of the public. Ogunmuyiwa, and Agbaje (2023). asserts that service delivery should be designed to provide maximum levels of services to respond to customers' yearnings at a specific location and time.

State/Local Government Joint Accounts

1999 Constitution provides for the creation of the State/Local Government Joint Account into which all allocation to the Local Government Councils of a state from the federation account and from the government of the state are to be paid. It also provides for each state to pay such a proportion of its total revenue on such terms and, in such a manner, may be prescribed by the National Assembly into the same account Abiodun (2005). These provisions are found in section 162, subsection 5 and subsection 6, respectively. Notably, the State/Local Government Joint Account came into existence in 1979 through the 1976 Local Government reforms. In lieu of this, Bello-Imam (1996) noted that "the major attempt of comprehensiveness looking at the finances of Nigerian Local Government came into being in 1976, during the nation -wide Local Government reforms. This account system was

abrogated in 1989 by the Military Head of State, Gen Ibrahim Bebangida, because of the obvious mismanagement of the system by various state governments in Nigeria. The Joint account found its way back in the 1999 constitution. According to Agu (2007), in 1999, Abdulsalami Abubakar came into power and drafted the joint account into the constitution of 1999. The study revealed that this arrangement has been vulnerable to several abuses by state governments. In the first instance, since the accounts were established under the control of the state government, local government councils lost a degree of autonomy and control over their financial management. Some state governments have enacted laws that give them the power to make spurious deductions from the Joint Account Allocation Commission at the detriment of the local government councils (Ikeanyibe, Chukwu, & Ibietan, 2020).

Some of the deductions include payment of primary school teachers' salaries, 1% training fund deduction given to the local government service commission, deduction of varying degrees for traditional rulers, deductions for state/local government joint projects, which, in most cases, are not under the control of local government councils, and other sundry deductions for state government political events. In most cases, the local government councils are left with only monies for operational costs and payment of staff salaries after various deductions are made at the JAAC level. In the words of (Ahmad, Tabi'u & Mohamed 2013), the state joint local government account is meant to be a mechanism that can implement the notion of fiscal federalism at the local government level in Nigeria.

Local Government Financial Autonomy and the Joint Account System

If local governments must perform their functions well, the third tier of government must enjoy financial autonomy. Adeyemo (2005) writes that autonomy presumes that local governments must possess the power to make decisions independent of external control within the limits laid down by the law. It must mobilize efficient resources, particularly financial resources, to meet its responsibilities; in other words, local autonomy is the relative independence of the local government as clearly defined issues and areas and separates legal identity from other levels of government. It may be argued that there can never be absolute autonomy because of the need for interdependence among the three levels of government, which highlights the intergovernmental context of local government autonomy. The federal, state and local governments rule over the same population. To ensure optimum utilization of the resources at their disposal, there must be a very clear definition of the boundaries or arenas of operation of each of them. There cannot be any meaningful development at any given level of government without adequate financing.

The financing of local governments continues to be at the forefront of political discourse in Nigeria, as local governments have failed to deliver grassroots development for which they were created. Most of the local governments in the country pay only for salaries, as they depend primarily on statutory allocations from the federation account. Adeyemo (2005) writes that to enhance financial autonomy and regular sources of revenue, during the military administration of Ibrahim Badamosi Babangida, there was direct disbursement of funds to local governments, thus preventing the hijacking of funds from local governments by state governments. The federal government equally increased the statutory allocation to local governments, from 10--15% in 1990 and subsequently from 15--20% in 1992. The usurpation of local government functions and revenue sources by the state government is another serious area of eroding the autonomy of the local government. More often than not, parallel revenue boards, through the states unwittingly usurp and erode the revenue yielding areas of the local

government. It is not uncommon for such Boards to include markets, motor parks, building plan approvals and forest royalty collection funds.

Asaju (2019) writes that the 1999 Constitution empowered the State government to scrutinize and approve local government budgets and expenditures through the State House of Assembly. Most state governments capitalize on this to exercise arbitrary and undue control over local government finance. The 1999 constitution of the Federal Republic of Nigeria also stipulated very clearly on the establishment of the joint account and purpose for which it should be put in section 162, Subsection 18. Specifically, section 5 8 of the constitution states that the amount standing to the credit of local government councils in the federation account should also be allocated to the states for the benefits of their local government councils on such terms and, in such a manner, as may be prescribed by the national assembly. Each state shall maintain a specific account to be called the "state joint local government account", 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 the local government councils in its area of jurisdiction such a proportion of its total revenue on such terms and, in such a manner, as may be prescribed by the national assembly.

The amount standing to the credit of local government councils of a state should be distributed among the local government councils of the state on such terms and in such a manner as may be prescribed by the house of the assembly of the state. Nwogwugwu and Olusesi, (2015). write that, historically, the idea of state–Local government accounts was first introduced in Nigeria in 1976 following the 1976 local government reform. The introduction of the Joint Accounts into the 1979 constitution of the Federal Republic of Nigeria was primarily to improve the parlous financial condition of the local councils as well as to have statutory provisions that would ensure that state governments do not interfere with the allocation to the local councils. Erne, Izueke and Ewuim (2013) state that the Act establishing the Slate - Local government Joint Account also provided for the modalities of its operations to ensure financial discipline and the fact that no local government is politically marginalized in favour of other local governments by the state government as the supervisory body. This included both the sharing formula among the local governments in the state and the statutory deductions that should be made from the Joint Account. The Act stated that:

> any amount that shall be set out by the committee at any time for distribution from the amount standing to the credit of local government councils in the joint account shall be distributed among the local government councils by the Joint Account Allocation Committee (JAAC) in the following manner:

a) 40% on the basis of equality
b) 25% of the population
c) 20% on the basis of primary school enrolment
d) 10% on the basis of internally generated revenue
e) 5% on the basis of landmass.

Some Deductions Provided by the Law:

The deductions provided under the Joint Account Law tagged "First-Line-Charges" include the following:

- Local Government Education Authority gross salary
- Local Government Education Authority Overhead
- Total Education Fund payable
- Pension fund allowance.
- Training fund
- Traditional rulers (Erne, Izueke & Ewuim, 2013:117-118).

Briffault (1995) noted that contrary to the protection of local government allocation, as was envisaged by the constitution, various state governments have resorted to manipulations of the account according to their interests. The different types of illegal deductions, diversions and sometimes delays in the release of the council's allocation from the joint account system adequately attest to this. The authors averted that it was the same process of making illegal deductions for spurious reasons that led to the eventual abolition of the joint account system in 1985 during the administration of Ibrahim Badamosi Babangida. Agu (2007) argued that, ordinarily, local governments should not face financial challenges in the execution of their constitutional mandate; however, various state governments serve as impediments to the actualization of the dreams of those who drafted the constitution and created the Joint Account. "Local government is well funded, but unfortunately these resources do not get to them. The problem is the issue of indirect funding, and this confirms the extent of exploitation by the state government" (Agu, 2007:89). Bello-Imam (1996) clearly reported that local government funds are often misappropriated by the supervising state government. The exploitation and misappropriation of councils funds are made easier because of their lack of financial autonomy, as the JAAC actually places the local government under the direct control of the states, as the local governments have no real control over their resources.

This is why "this practical denial of autonomy to local government councils affected local government resources and therefore created problems in the local government system in Nigeria as much of the resources from the central authority are siphoned by the state governors" (Agu, 2007:94 cited in Briffault (1995). Aliyu, Afolabi and Akinwande (2013) cite several cases of abuse of the Joint Account by different state governments across Nigeria to substantiate their argument that the Account has been subjected to severe abuses by the state governments at the detriment of the local governments, thereby undermining the financial autonomy of the local government as well as their ability to deliver on their statutory responsibilities. They write that the illegal deduction of local government funds by some state governors ignited a petition by the Nigerian Union of Local Government Employees (NULGE) in 2002, which was sent to former President Olusegun Obasanjo (Abiodun, 2005). The same scenario played out between the Ekiti State chapter of NULGE and the Ekiti State government, which is still in court (Nwogwugwu & Olusesi, 2015). All the allegations boil down on illegal deduction connected with the non-availability of elected councils' bosses.

This illegal infiltration into council affairs was properly captured by Abiodun (2005), who noted that joint accounts across states of the federation included various illegal and arbitrary deductions from statutory funds. It was equally alleged that monies accruing to the local

governments in the joint account were occasionally paid to contractors without verifying such debts and that new contracts were awarded centrally (at the state level) without recourse to the interest of the respective local councils (Nwogwugwu & Olusesi, 2015; Abiodun, 2005). To affirm these accusations, in 2009, the Revenue Mobilization Allocation and Fiscal Commission (RMAFC) indicted that the state governors abandoned their statutory responsibilities with respect to the state/local governments' joint account (Aliyu, Afolabi & Akinwande, 2013: 77-78). Mohammed (2022) also posits that the usurpation of local government functions and revenue sources by the state government is another serious area of eroding the autonomy of the local government. More often than not, parallel revenue boards, through the states unwittingly usurp and erode the revenue yielding areas of the local government. It is not uncommon for such Boards to include markets, motor parks, building plan approvals and forest royalty collection funds (Adeyemo, 2005 cited in Mohammed (2022), 2013:36).

The issue of State Local government Joint Account has been a thorny issue in Local government State relationships in the Fourth Republic. This situation also brought to the fore the question of local government autonomy. The experience with many local government areas was that their states starve them of statutory grants, thus denying them the opportunity of rendering of essential services as needed (Ekwonna, 2014; Asaju, 2019). The charge is corroborated by Dalhatu, (2018:90), who writes that: State governments have compounded the financial problem of local governments by failing to pass on to local governments the federal allocation that has been passed through them as provided for by section 149(5) of the Nigerian constitution... In addition to "diversion" of local government funds, state governments have also failed to contribute their own share to the local governments as required by section 149(6) of the same document (Dalhatu, 2018; 9(1).

Benga (2010) posited that there are factors or reasons that contribute to the state joint local government account system in Nigeria, and the factors are as follows:

1. To make funds available to the coffers of local governments, that is, local governments, access to funds from both the federal government and the state government represents statutory allocation from federation accounts, whereas that of state funds represents the 10% internally generated revenue of the state. Evidence from the literature shows that state governments do not always remit 10% of the IGR to local governments Abiodun (2005).
2. To enhance state–local fiscal relations, i.e., before the joint account system, the state government did not have any financial relations with its local governments. For example, in 1973/74, when the federal government provided the state with 1,000,000 funds to be distributed to local governments' capital loan funds, the states were required to match the contribution from the federal government but failed to do that. In a bid to clearly show the poor level of state–local fiscal relations before the state–local joint account was established. Bolatito and Ibrahim (2014) averted that the state government was expected to match the contributions of the federal government. Many state governments did not provide matching funds as required by the federal government, as the administration of local government loan funds left much to be desired (Bolatito & Ibrahim, 2014)
3. To encourage effective supervision of local government spending by the state. This special account was established to block all forms of misappropriation, mismanagement and looting of local government finances by local government chairpersons and other politicians at the grassroots level. That is, it will enhance accountability and probity. This

reason was strongly supported by Agbani and Ugwoke (2014), who contend that constitutional provisions concerning the joint account system ensure probity and accountability in the management of local government revenue for effective rural development and transformation.

4. This account revealed that funds in this account were judiciously spent on service delivery, which in turn promoted grassroots development. This, if effectively done, is expected to drive the Nigerian economy towards the achievements of her vision 2020 (Agbani & Ugwoke (2014).

5. It was also established to strengthen federal–local fiscal relations. Prior to the 1976 reform, the commitment of the federal government to local governments in terms of finance was very poor. However, with this account, the federal government promptly remits or pays statutory allocation standing to the credit of the local governments of a state. Section 162 of the constitution of 1999 provides that the amount standing to the credit of local government councils in the Federation Account shall also be allocated to the states for the benefit of their local government councils on such terms and, in such manners, as may be prescribed by the National Assembly. Bolatito and Ibrahim, 2014) noted that the increasing local-federal nexus resulted from push and pull factors at the macro level of the political system. However, the rationale for the joint account system was principally to strengthen both state–local relations and federal–local relations to enforce strict monitoring and supervision of local government financing to make more monies readily available to the coffers of local governments and to enhance prompt implementation of social services at the grassroots level.

The impact effects of State Joint Local Government Account System in Nigeria. Although the constitution enjoined states to pay 10% of the statutory revenues to local government councils (LGCSs), in Nigeria, very many states honoured the provision. Additionally, statutory allocations from the "Federation Account" to LGCSs, paid into the State Joint Local Government Account, were often diverted by some state governments. By and large LGCSs were emasculated through acts of omission or commission by some state governments through States Joint Local Account. In some states, the state government used to award contracts to local governments, such as the construction of staff quarters, and the monies were paid via state Joint Local Government Accounts to determine whether the project had a direct impact on the local populace. In some situations, the state governments procured items such as fertilizer, official cars, tractors for agriculture at local governments, and other sundry items and compelled the local government to pay or be deducted from the State-Joint Local Government Account. In addition, the state's joint local government account has made Nigerian local governments unable to afford to settle their running cost, pay 18,000 minimum wages, and finance development projects. All these and many more have subjected people in rural areas to poverty because the resources do not reach those people who are expected to benefit from it (Abubakar 2019).

Challenges of the State-Joint Account System in Nigeria

By challenges, we mean that some constraints are faced by both state and local governments in executing the joint account system. Moreover, the joint account is a financial policy meant to check the manipulation and misappropriation of council funds by Hawks, i.e., state governments and their corrupt-minded local government executives. The intention of the policy formulators was laudable, but the implementation of the policy became parlous. The

wrong implementation largely renders the joint account system problematic. The problems associated with the joint account system include Adeyemi, (2013).

- Illegal deduction from local government statutory allocation
- Delays in the release of local government statutory allocation
- Diversion of local government statutory allocation

The above challenges will be thoroughly examined to understand the problem of the state joint local government account system. First, illegal deduction from local government statutory allocation: Bello-Imam (1996:50), while commenting on the anomalous deduction and misappropriation of council funds by the state government, opined that "there is the fact that because the federal government was statutorily obliged to pass the allocation for the local government units to the supervising state government for distribution to them, most of the states often misappropriated the allocation for their respective units'". Agu (2007:89) argued that "Local government is well funded, but unfortunately these resources do not yet to them. The problem is the issue of indirect funding, and this confirms the extent of exploitation by the state government". Bello-Imam clearly observed that local government funds are often misappropriated by the supervising state government. Additionally, Agu submitted the same unfortunate experience, as he rightly noted that local government resources do not reach them because of exploitation by the state government. The exploitation and misappropriations of councils funds are made easier because of their lack of financial autonomy. The local government has no real control over her resources as a result of the lack of autonomy.

This is probably why Agu (2007:94) argued that "This practical denial of autonomy to local government councils affected local government resources and therefore created problems in the local government system in Nigeria as much as the resources from the central authority are siphoned by the State Governors". Deductions from the allocation of local councils constitute major hindrances to performance. Acba (2009:7), while capturing the feelings of council executives in Abia State, said, "Analyst, however, contend that nothing seem to be working at the councils because they are either starved of funds or shortchanged by State governments through the joint Allocation committees. In Abia, while some council chief executives cry over illegal deductions from their allocation by the state, others describe such an act as statutory". In Edo State, Arowolo, 2011; 11) informed us that "Edo state chapter of the Nigeria Union of Local Government Employees (NULGE) has in June 2008 backed the 18 council chairpersons's decision to reject may allocation from the federation account to protest an alleged overdeduction by the state government". This situation occurs in almost all local governments in Nigeria; hence, other cases are not different.

The analysis of the above scholars' submissions reveal that the joint account system is absolutely problematic because of its unhindered vulnerability to deductions by the state government. This explains why the local council's performance has not been encouraging in Nigeria. Second, diversion of council allocation: This thesis is of the opinion that the above factor has contributed largely to the inability of our local councils in Nigeria to continuously perform poorly in their different localities across the country. The adverse effect of the diversion of local government monthly statutory allocation by the state government is better captured by Aghayere (1997:90) when he said "state government have compounded the financial problem of local governments by failing to pass on to local governments the federal allocation that has been passed through them as provided for by section 149 (5) of the Nigerian Constitution". "In addition to "diversion" of local government funds, state

governments have also failed to contribute their own share to the local government as required by section 149 (6) of the same document. Agu (2007:89), in an earlier interview on funding and financial management in Enugu State Local Governments, opined that "when interviewed about the other sources of revenue like value added tax, and crude oil, excess proceed, the principal officers of Nsukka, Enugu North, Enugu South and Udenu Local governments purported that these resources were hijacked by the state government.

They admitted that they release a certain percentage but not the total figure. This therefore, makes a negative impact on the performance of local governments; hence, they also find it difficult to pay personal enrolments to their workers." Additionally, Tyumbu (2018) informed of how the Ondo State Commissioner for finance, the Accountant-General, Commissioner for Local government and Chieftaincy Affairs were invited by the ICPC in "connection with the alleged diversion of N1.2 billion belonging to the 18 local government's councils in the state. Tyumbu further maintained that the petition had alleged that statutory allocation to the 18 local government councils in the state for between six and nine months since 2005 was diverted to private pockets". Therefore, it is clear from the above submission that the problems of the state joining the local government account system to the local government administration in Nigeria are caused by the state governments. This actually is a total negation and contradiction to the intention of the policy formulators, which have the objective of preventing possible manipulation of the account by state governors. Thus far, the major problems affecting the joint accounting system in Nigeria are as follows:

1. Illegal deduction from the statutory allocation of the local government by the state government
2. Delays in the release of statutory allocation to local governments by the state government and
3. Diversion of the statutories of the local government

- deduction
- delay and
- diversion

These three factors constitute enormous operational problems for the joint account system, making it a defective financial policy for Nigerian local governments (Ojugbeli & Ojo, 2014).

Prospects of the Joint Account System in Nigeria

Although there are many clear reasons why the state joint local government account system should be abolished. However, there are positive impacts derived from this approach. The intention of those who formulated the joint account system as a financial policy for the local government was good. The joint account system was established to avoid any possible manipulation of the account by the state government. The system would have assisted in no small measure to extenuate the incessant corruption inherent in the local government system aptly perpetuated by the council's executives Ojugbeli and Ojo (2014). Unknown to policy makers, this system was converted to a gold mine by many state predators. Their interference became abysmal and detrimental to local government productivity. The frequent deductions, diversions and delays of local government allocation brought untold anguish and outright frustration to the managers of the local government. All these are highly pathological and

should be discouraged. To this end, it is certain that the joint account system has failed and as a result, has no better prospects for the management of local government allocation.

In view of these findings, this study suggests several possible ways forward. The monies (statutory allocations from the federation account) meant for local governments should directly go to them. The banning of the joint account would give local government councils full financial independence and political sovereignty. It will also make them responsible for the effective administration of schools, health, social services, and rural development (Puteh & Ibrahim, 2019). However, each council should be accountable for every kobo spent. Recently, the Nigerian House of Representatives, the lower legislative house, called for the need to grant full autonomy to the local government council. Now that we have the opportunity to amend the constitution, let it be determined once and for all the uniform policies of local government administration with respect to structure, tenure, administrative independence and fiscal autonomy. This is the only way to guarantee even development to our communities and spread the dividends of democracy to the people. In addition to scrapping the joint account and constitutional amendment, local governments should also be encouraged to improve their sources of internally generated revenue (1GR) so that they are self-sufficient and self-reliant and reduce their dependence on allocation from the federation account.

Theoretical Framework

The relevance of theory in political science and public administration studies cannot be overemphasized. This is why Follesdal, (1982; p.38) observed the following:

> ... situations usually warrant the engineering of theories. Such theories are necessary in offering explanations to issues and, more often than not, rationalize given situations and actions. Theories are not alien to the behavioural and social sciences or even all academic disciplines. There are surfeits of them. Each theory has its own postulations, ends to serve, interpretations of reality, basic components and, of course, observable conclusions.

In this study, the researcher used structural functional theory.

Brief origin and basic assumptions

In 1954, Gabriel Almond and colleagues developed structural functional theory. Almond focused on identifying the functions of the polity in the modern western system and how these functions are performed in non-western systems in the process of modernization (Almond, 1956). This theory holds that all the systems in a society have structures or institutions and that these structures or institutions have functions to perform for the survival of the society. Therefore, all political systems have structures in which they must perform certain tasks to achieve equilibrium. According to Jacob, Chukwuemaka and Nkatomba (2022) "the objective concern of structural functionalism is to identify which structures constitute which system, which structures perform which functions, and which functions impact the system as a result of the relationship it creates with the structure and the rest of the structures in the system".

Structural functional analysis revolves around certain more important concepts, such as functions and structures. When structural functional analysis is used, three basic questions are usually asked: (a) What basic functions are fulfilled in any given system? (b) By what structures and (c) under what conditions?

The basic assumptions of this theory include the following:

1. All systems have structures that can be identified, and these structures have certain functions to perform.
2. The broad aims and principles underlying a social structure can be identified
3. There is an interconnection between the parts of society and tensions are resolved by the parts working together.
4. Society serves as a single interconnected system where each structure performs certain functions and interacts with each other to achieve equilibrium maintenance (Wilden 2013 cited in Jacob, Chukwuemaka and Nkatomba (2022).

Relevance of the Theory to the Study

Applying structural functionalism to the assessment of State Joint Local Government Accounts (SJLGA) and its impact on service delivery in Imo State Local Councils offers significant insights into how financial mechanisms influence local governance. Structural functionalism posits that every component of a social system, including financial institutions like the SJLGA, serves specific functions that contribute to the overall stability and efficiency of the system. By examining how the SJLGA operates within this framework, one can assess whether it effectively supports local councils in fulfilling their service delivery responsibilities.

The theory highlights the importance of evaluating how well the SJLGA performs its role in resource allocation and financial management. A well-functioning SJLGA should ensure that funds are distributed equitably and timely, enabling local councils to provide essential services such as healthcare, education, and infrastructure. If the SJLGA is not functioning optimally, it can lead to inefficiencies and delays in service delivery, reflecting a dysfunction within the system. Therefore, the structural functionalist perspective helps identify areas where the financial management system may be failing and where improvements are needed.

Furthermore, structural functionalism emphasizes the need for integration and coordination among various components of the governance system. In the context of Imo State, the theory can be used to analyse how effectively the SJLGA and local councils work together. Effective coordination should result in improved service delivery and overall governance. If there are gaps in this integration, it can signal problems within the system that may require reform. The theory also underlines the importance of accountability and transparency in financial management, which are critical for ensuring that resources are used appropriately and that local councils can meet public needs efficiently.

Overall, applying structural functionalism to assess the SJLGA's impact on service delivery provides a comprehensive understanding of how financial management affects local governance. It helps in identifying strengths and weaknesses in the system, promoting reforms that enhance efficiency and effectiveness. This approach is relevant for ensuring that the financial mechanisms in place support the local councils' ability to deliver high-quality

services, thereby contributing to the overall stability and functionality of local governance in Imo State.

Empirical studies

Many studies have been conducted in related areas. First, Chukwu (2019) described the state local government joint account system and poverty reduction at the grassroots level. The study employed a survey method, and data were collected through an interview. The staff of Isiukwuato LGA of Abia State were utilized as the popiulation/sample; hence, the data were analysed via mean statistics. The study revealed that the joint account system encouraged a high poverty rate in the local government and therefore should be discouraged. The study recommends that local governments receive their allocation directly from the federation account.

Vambe (2018) carried out a research on state-local relations in Nigeria and its implication on public service delivery at the local government level. The researcher used Gabriel Almond's Structural-Functionalism as a theoretical basis, and relied on secondary data and contextual analysis, the study undertook a State-Local relations assessment and contends that local governments have not been able to maximize their potential as a third tier of government due to actions of state government in interpreting the ambiguous provisions of the 1999 Constitution leading to conflict in sources of revenue and general administration; dissolution of council and the whittling of the powers of the Chairmen. The study concludes that the low level of development at the grassroots is essentially due to skewed State-Local relations.

RESEARCH METHODOLOGY

Research Design: For the purpose of this study, the research design adopted by the researcher is a descriptive survey.

Population of the study: The population of this study is therefore composed of the entire 755 career staff from the six local governments selected (Owerri Municipal, Mbaitoli, Isiala Mbano, Onuimo, Oru East and Njaaba Local Government Areas). From the above population, a sample was selected.

Sample size determination: Sampling involves removing a portion of the entire population. The sample size is mathematically derived via the Taro Yamane formula, which is expressed as:

$$n = \frac{1+N}{1+N(e)2}$$

Where n = sample size to be derived
N = total population
e = torable level of error of significance (0.05)
1 = constant

$$n = \frac{755}{1+755(0.0025)}$$

$$n = \frac{755}{2.8875}$$

$$n = 261.45$$

$$n = 262$$

:. 262 people were sampled

Sampling technique

The sampling technique that was adopted in the course of this research is the probability sample method. In using the probability sample method, the simple random sampling shuffling card method) was adopted. Bierene-Nnabugwu (2010) stated that the technique (the shuffling card method which is under the Simple Random Sampling (SRS) techniques involving the numbering or naming of cards or slips so simple but very practical that each one represents a unit of the population. This method was used to give the entire population an equal chance of being selected in the sample. Using this method, 262 respondents were sampled and used as the sample size.

Research instrument/Method of data collection

In this study, the researcher used both primary and secondary sources of data. In carrying out this research, the use of questionnaire was employed to gather necessary and relevant data from the respondents. This method was used in order to minimize the problem associated with data collection and to ensure that results from respondents are reliable and bias - free as expected. To achieve a greater co-operation from the respondents therefore, the questionnaire was designed to sample the views of the respondent on the issue of the study. The questionnaires were distributed to respondents. The questionnaires were close ended questions, developed in Likert format of strongly agreed, agreed, undecided, disagreed and strongly disagreed. The questionnaire was used because of its benefits and advantages in easy data collection, data analysis and variable identification. Moreover, the secondary data used in this study were assembled for some purposes. Data were collected by the use of relevant material such as textbooks, journal articles, seminar papers, periodicals and library research etc.

Validity of Instrument

Content and face validity were used to validate the instrument. Here, the researcher presented the questionnaire to the supervisor (who is a professional in the field) and some senior lecturers (in measurement and evaluation) to ascertain whether it contains the vital content/aspects of the subject matter. The corrections, suggestions and criticism of the experts were adhered to in the final draft of the instrument before distribution.

Reliability of the Instrument

The reliability of our instrument was done to determine the level of consistent, dependable and credibility of the instrument. To ensure the reliability of the Instrument used for data collection, the researcher made use of test-retest method to test the Instrument, fifty (50) copies of the questionnaire will be given to fifty (50) respondents in Okigwe LGA of Imo State. The pilot study instrument was administered first to the respondents, and after two (2) Weeks the second Instrument (the main questionnaire) was administered to the respondents.

Here, the data obtained through the first and second test was tested for reliability through the Moment Correlation (PPMC). If the result of the reliability coefficient of r is up to 0.2 (as

suggested by Alugbuo, 2002), which is high enough to justify the use of the instrument, we therefore conclude that the instrument is reliable.

Method of data analysis

This work used tables, simple percentages, bar charts and Pearson product moment correlation coefficients to analyse the data collected. The data collected in this study was analyzed using simple percentage, bar chart and Pearson product moment correlation coefficient. Simple percentage (in line with Likert's five point scale) was used I to analyze the percentage responses of the respondents in any given item in the questionnaire. Simple percentage was used because it helps in data analysis especially where the questionnaire is used as research instrument. The simple percentage format of likert five points scale was therefore used to rate the level of respondents agreements' or disagreements with each attribute. The points were assigned in the following manner:

i. A respondent that strongly agreed to the point (SA) scored 5 points
ii. A respondent that agreed (A) scored 4 points
iii. A respondent who was undecided (UND) Scored 3 points
iv. A respondent that disagreed (D) scored 2 points
v. A respondent that strongly disagreed (SD) scored 1 point

The researcher therefore adopts a cutoff point of 3.50 mean score. Thus, any response/attribute with a mean score up to 3.50 and above is accepted and below 3.50 is therefore rejected. Simple percentage formula is given as follows;

$$\frac{N}{N} \ X \ \frac{100}{1}$$

Also,

$$\frac{\sum X}{\sum F}$$

Where:

X = True outcome

N = Total number of possible outcomes.

$\sum X$ = calculation of total number of observation in the X variable

$\sum F$ = calculation of total number of observation in the F variable

Decision Rule: The researcher adopted 0.05 level of significance. For that, if the calculated value t, is more than the tabulated value t, 2.353, the researcher accepted the alternative hypothesis and the null hypothesis, and reject the alternative hypothesis if otherwise.

RESULT

Table 1: Responses of Respondents

Options	SA (%)	A (%)	U (%)	D (%)	SD (%)
Significant relationship between State Joint Local Government Accounts (SJLGA) and Rural Security	85 (35)	70 29.3)	65 (27)	12 (5)	7 (2.9)
Poor State of Rural Security and Joint State Account	78 (32.5)	58 (24.2)	56 (23.3	20 (8.3)	28 (11.7)
Lack of funds to mobilize security agencies	79 (32.9)	70 (29.2)	21 (8.8)	20 (8.3)	50 (20.8)
State Interference and the Effectiveness of Local Government on Security	88 (36.7)	107 (44.6	21 (8.8)	4 (1.7)	20(8.3)

Item 1 indicates that 35% of the respondents strongly agreed that there is a significant relationship between State Joint Local Government Accounts (SJLGA) and rural security, whereas 29.3% of the respondents agreed. Additionally, 27% of the respondents were undecided, whereas 5% of the respondents disagreed. However, 2.9% of the respondents strongly disagreed.

Item 2 indicates that 32.5% of the respondents strongly agreed that the poor state of rural security is because of the existence of a joint accounting system, whereas 24.2% of the respondents agreed, 23.3% of the respondents were undecided, and 0.3% of the respondents disagreed. Additionally, 11.7% of the respondents strongly disagreed.

Item 3 indicates that 32.9% of the respondents strongly agreed that most of the time, the local governments do not have the money to mobilize the security agencies to do their work, 29.2% of the respondents agreed, 8.8% of the respondents were undecided, 8.3% of the respondents disagreed, and 20.8% of the respondents strongly disagreed.

Item 4 indicates that 36.7% of the respondents strongly agreed that state government interference hinders the effectiveness of local government, as it concerns the security of living and property; 44.6% of the respondents agreed, 8.8% of the respondents were undecided, 1.7% of the respondents disagreed, and 8.3% of the respondents strongly disagreed.

Table 2: Major area in which state joint local government accounts (SJLGA) affect rural security

Options	No. of	Percentage
Inability of the local government to have local vigilante group	80	33.3
Inability of the local government to motivate existing security	40	16.7
Inability of the local government to purchase security	30	12.5
Poor community training and orientation security issues	60	25
Inability of the local government to perform security	10	4.2
All of the above	20	8.3
Total	**240**	**100**

Table 2 above shows that 33.3% of the respondents indicated the inability of the local government to have a local vigilante group, 16.7% indicated the inability of the local government to motivate existing security outfit, 12.5% indicated the inability of the local government to purchase security equipment for officers, 25% indicated poor community training and

orientation security issues, and 4.2% indicated the inability of the local government to perform security functions.

Test of Hypotheses

Table 3: Test of Hypotheses

Hypotheses	r	t cal	df	t tab	Decision
H$_1$: There is significant relationship between State Joint Local Government Accounts (SJLGA) and rural security.	.97	6.86	3	2.353	**Accepted**
H$_2$: State Joint Local Government Accounts (SJLGA) affects the development of primary health care in the local government under study	0.98	8.53	3	2.353	**Accepted**
H$_3$: There is significant relationship between joint local government accounts (SJLGA) and rural road maintenance among Nigerian local governments.	0.96	6.27	3	2.353	**Accepted**

DISCUSSION

The test of hypothesis one showed that there is significant relationship between State Joint Local Government Accounts (SJLGA) and rural security. This underscores the need for effective financial management and targeted investments to improve security outcomes in rural areas. Abubakar (2019) stated that local government executive are ought to provide effective security at the local government level. However, this function is not performed as it should be because of poor financial resources available to the local government. Ahmad, Abubakar and Ahmad (2013) was of the view that the joint account system and interference of the state government in the local government affairs has made the local government to perform poorly on issues relating to security of lives and properties. In addition, Carneiro (1970) noted that high level of crime in the Nigeria federation is based on the ineffectiveness of the local government to perform security and social functions at the grassroots level.

From the research hypothesis two, this study discovered that State Joint Local Government Accounts (SJLGA) affects development of primary health care in the local governments. This is shown in table. 4.11 and 4.12. Igwebueze (2024) asserted that poor primary health care services are the order of the day because of poor financial resources and poor leadership at the local government level. In tandem, Asaju (2019) acclaimed that the joint account system of the local and state government have made possible for poor training of primary health care Staf tack of constant recruitment of professional health workers and job turnover at the primary healthcare level. This reason is based on the issue of poor remuneration of primary healthcare which is) informed through the existence of joint account. More so, Agu (2017) stated that from 2010. the primary healthcare in Imo State have suffered high level of neglect from both state and local government.

In the research hypothesis three, this study discovered that there is significant relationship between State Joint Local Government Accounts (SJLGA) and rural road maintenance in Nigerian local governments. This is shown in table 4.16 and 4.17. Gbenga (2019) was of the opinion that it is the function of the local government to maintain rural roads and develop new road to be used for rural dwellers. However, considering the financial resources available to the local government, it is on record that these functions have not been

performed very effectively; hence the joint account systems have made the local government ineffective. Not only that, the local government that ought to enhance grading and maintenance of rural roads in most cases only try as much as possible to pay salaries; hence neglecting is infrastructural development functions because of financial challenges (Bello, 2015). Akidi (2017) said that the financial resources available to the local government is nothing to write home about because of the existence of joint account.

Conclusion

It was difficult for the central and state governments to administer all the functions of government successfully without the third-tier government (local government). On this basis, local governments were created to meet the aspirations of the local populace, given that constitutional recognition as third-tier organizational governments played a pivotal role in improving the general standards of local dwellers through the provision of essential services such as improvements in water and electricity supplies, the construction of roads and bridges, the constitution of culverts, and the maintenance of health services and educational systems. These services in addition to helping to improve the quality of life of people living within local communities, will also help integrate and generally increase community life. In developing countries such as Nigeria, these basic services are regarded as central to the overall development of a country as opposed to the rapid increase in gross domestic product (GDP). Thus, the creation of the Owerri Municipal Council, Mbaitoli, Isiala Mbano, Onuimo, Oru East and Njaba, as selected by the researcher, is intended to enhance development, local stability and administrative effectiveness, among other factors, through efficient service delivery.

However, this has been mitigated through improper management of the statutory account called the State Joint Local Government Account System. Therefore, this research work was undertaken to examine the State Joint Account and Service Delivery in Nigerian Local Governments in some selected Local governments in Imo State. This study therefore concludes that the achievement of service delivery (e.g., security of place lives and property, rural road maintenance, primary healthcare and educational services) depends on the extent to which the local government has the funding required to perform its functions. Additionally, the local government can have required funding to perform its service delivery functions if the third tier of government is granted financial autonomy; hence, the state joint local government account system in Nigeria is discarded.

Recommendations

On the basis of these findings, the following recommendations were made.

1. The National Assembly should seriously consider the urgent review of the provision of state joint local government accounts in the 1999 constitution to allow for more fiscal autonomy for local councils and to enable them to be financially independent so that roles, particularly in the area of providing adequate security in rural areas, will be assured.
2. The state government should stop interference with the activities of the local government and should help the local government enjoy the financial autonomy necessary for rural road maintenance. This should be done by allowing the local government to collect revenue within its domain.

3. The federal government should discard the state local government joint account system in practice and send local government allocations directly to local governments to enable them to perform very actively on primary health care services.
4. There is a need to effectively utilize internal revenue sources to finance primary education services and improve the literacy level of the local government.

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