

IMPACT OF STATE JOINT LOCAL GOVERNMENT ACCOUNT (SJLGA) ON THE CAPACITY OF SOME SELECTED LOCAL GOVERNMENT COUNCILS IN BORNO STATE TO EXECUTE CAPITAL PROJECTS

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ABSTRACT

The creation of State Joint Local Government Account (SJLGA) was primarily to serve as a medium through which funds from the federation account are disbursed to local governments for developmental purposes. However, in spite of increased efforts through allocation there are still major gaps to be filled in the area of service delivery at the local government level. The study adopted the survey research where both primary and secondary data were sourced. Data were presented on tables using frequency counts and simple percentages. A total of 800 questionnaires were administered randomly on respondents out of which 400 to local government staff and 400 to community leaders, 353 for community leaders and 344 from local government staffs were retrieved as valid and used for data analysis. Meanwhile, Spearman Rank order, an inferential statistical tool was used to test the hypotheses. The study revealed that the operations of joint account has not significantly improved the performance of local governments in the execution of capital projects in key areas of primary health care, primary education, agriculture and rural infrastructure. The study concluded that State Joint local government account has not significantly improved the performance of selected local government councils in service delivery in Borno state. It was recommended among others that State Joint local government account should be scrapped so as to ensure financial autonomy of local governments in Borno state. It is only then that service delivery can be greatly improved at the local government level.

Keywords: Capital project; Execution; Impact; Local Government; SJLGA

INTRODUCTION

Local government plays a crucial role in the delivery of services to the citizenry. The success of any local government is its ability to utilize its human and material resources to achieve the desired objectives i.e. rendering needed services to the community. Local government is a government in which popular participation both in the choice of decision makers and in its recognition as third tier of government. Local governments heavily depended on statutory allocations from the federation account to execute most of their essential services to people. Section 162(6) clearly states that. "Each state shall maintain a specific account to be called "State/Joint Local Government Account" into which shall be paid all allocations to the Local Government Councils of the State from the Federation Account and from the Government of the State". This section of the constitution prescribed direct allocation to the councils and put it under the supervision of every State Government. Therefore, direct allocation to the councils was no longer possible as monies allocated to the local authorities are now paid into the State Joint Account. It is, however, worthy to note that the issue of a Joint Account was given birth to in 1979 via the 1976 Local Government Reforms.

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

The articulation of all the financial problems of the Local Government precipitated the idea of having a Joint Account System for the Unified Local Government system in Nigeria under the supervision of the State Government. The major reason according to Omoruyi (1985) for the Joint Account System and its subsequent inclusion into the 1979 constitution was to forestall possible manipulation of the Local Government Finances by the various State Governments. It is worthy to note that contrary to the protection of Local Government allocation as envisaged by the constitution it was still

embarrassingly subjected to various kinds of manipulation by the State Governments. The illegal deduction, diversions and delay in the release of council's allocation from the Joint Account System attest adequately to this. This deduction made its abolition in 1985 possible, but it was later re-introduced into the 1999 constitution.

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

Bello-Imam (1996:50) also observed that local government fund is often misappropriated by the supervising state government. Again, Agu (2007) submitted same unfortunate analysis as he rightly pointed out that local government resources do not get to them because of exploitation by the state government. The exploitation and misappropriation of councils' fund is made easier due to its lack of financial autonomy (Agu, 2007: 89). In spite of the increase in the total amount of funds available to the local governments in Nigeria since early 1990s and in 1999 the huge financial contributions from the federal government mainly to service rural needs in which Borno state is a beneficiary of this increment, its economic and financial profile is still very poor, relative to the development programme it is expected to carry out (Ojo, 2008). This situation is not unconnected to the mismanagement and embezzlement of these funds by local councils. State governments that are constitutionally required to fund local government councils have instead used the State Joint Local Government Account mechanism (or Account) to hold local government's hostage and make them appendages of the state. Similarly, reports show that Borno state government has received huge allocation from the federation account for disbursement to the 27 local governments of the state between 2011 and 2017 with little or no significant impact on the performance of local governments in the state. Even the 10% of the internally generated revenue of the state is most often never paid as and when due and this delay in the release of allocation to the local governments affects planning and their performance. It is against this background that this study seeks to assess the impact of state joint local government account on the performance of selected local governments in Borno State.

Hypothesis

The hypothesis below was formulated to guide the study

H01: The operation of state joint local government account has not significantly affected the execution of capital projects.

LITERATURE REVIEW

Concept of Local Government

It is important at this junction to examine this concept vis-à-vis the contributions of various scholars on this subject matter. As a concept and one of the subordinate units in federal political system arrangement, it has attracted definitions of various scholars. Therefore, there is no unanimous agreement between these scholars on the definition of local government. However, the United Nations Office for Public Administration quoted in Tonwe (2009:4) defines local government as thus: A political subdivision of a nation or (in a federal system) state, which is constituted by law and has substantial control of local affairs, including the powers to impose taxes or to exact labour for prescribed purposes.

The governing body of such an entity is elected or otherwise locally selected. Along this dimension, the International Encyclopedia of Social Sciences cited Adeyemo (2010:7) defines it as: A political subdivision of a Nation or Regional Government which performs functions which in nearly all cases receives its legal power from national or regional government but possesses some degree of discretion on the making of decisions and which normally has some taxing power. The Guidelines for Local Government Reform of (1976:1) defines local government as: Government at the local level exercise through representative council established by law to exercise specific powers within defined area. These powers should give the council substantial control over local affairs as well as the staff and institutional and financial powers to initiate and direct the provision of services and determine activities of state and federal; government in their areas, and they ensure, through devolution of functions to these councils and through the active participation of the people and their traditional institutions, that local initiative and response to local needs and conditions are maximized.

Service Delivery in Local Government

Service delivery refers to the provision of social or public goods that will promote 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). Consequently, the efficient and effective provisions of basic amenities and social infrastructures for the people at the grass root are key factors to the existence of any government (Bolaito & Ibrahim, 2014). In sequel to the above, the Nigerian

constitution assigns service delivery responsibilities to the three tiers of government with states and local government playing the most significant role in the delivery of basic services. Some of the services expected from local government authority include education, health, housing, water, rural electricity, waste disposal services, roads, transport, and so on (Adeyemi, 2013; Agba, Akwara, & Idu, 2013). Thus local government councils are required to serve the public interest in areas of constructing roads, public markets, healthcare centre, drainages, transportation, motor parks, building primary schools, among others (Bolaito & Ibrahim, 2014).

In support of this position, Agba, Akwara, & Idu (2013) contends that as agents of rural development, local governments are to use funds made available to them by both federal and state governments and their internally generated revenue to improve on the lives of the people within their areas of operations through initiating and attracting developmental projects to the local government such as provision of access roads, water and rural electricity. Apart from being a viable political and administrative organ for the transformation of rural communities, local governments also act as the training ground for the breeding of the grassroots democracy fundamental in national development (Adeyemo, 1995; Lawal and Oladunjoye, 2010).

State - Local Government Joint Allocation and Account Committee (JAAC) In Nigeria

Ojugbeli and James (2014) write that historically, the idea of state joint 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.

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

1. 40% on the basis of equality
2. 25% on the basis of population
3. 20% on the basis of primary school enrollment
4. 10% on the basis of internally generated revenue
5. 5% on the basis of landmass.

Some Deductions provided for by the Law: The deductions provided for under the Joint Account Law tagged "First-Line-Charges" include the following;

1. Local Government Education Authority gross salary
2. Local Government Education Authority Overhead
3. Total Education Fund payable
4. Pension Fund allowance.
5. Training fund
6. Traditional rulers (Eme, Izueke & Ewuim, 2013: 117 - 118).

Ojugbeli & James (2014) write that contrary to the protection of Local Government allocation as was envisaged by the constitution, the various state governments have resorted to manipulations of the account according to their interests. The different types of illegal deductions, diversions and sometimes delay in the release of council's allocation from the Joint Account System attest adequately to this. The authors aver that it was the same making of illegal deductions under spurious reasons that led to eventual abolition of the Joint account system in 1985 during the administration of Babangida.

Joint Account and Execution of Capital project

Capital budget is largely concerned with the creation of long-term assets" (World Bank, 2008). One test of a capital outlay is whether it adds substantially to the value of the governments (Herbert, 2003). It is one most appropriate means for planning for capital projects; supported by a capital improvement program. The term capital improvement refers to projects of relatively large size, nature and/or long life usually a minimum of fifteen to twenty years. Such expenditures are designed to provide new or additional government facilities for public service. Since the objectives is to provide major public facilities that have a relatively long life within the limits of available public resources, capital budgeting should involve planning, and formulation of policies in terms of the desired level of public service to be provided – goals and objectives. These goals and objectives should be related to population and economic levels and economic trends and projections to ascertain future demands for public services and facilities.

The need for programming capital improvement s arises from the limited fiscal resources available to any level of government. Programming should be based on a system of priorities tied to the goals and objectives set forth in the planning phase. Planning reveals need; programming provides the basis for ordering the sequence in which these needs can be met most effectively. The financing phase relates to any analysis of the sources of funds to be drawn upon and how the payments are to be made. There are a number of ways in which capital facilities can be financed – on a "pay-as-you-go" basis (that is, from current revenue), from capital reserve funds, from long term leasing, and through long-term or short-term borrowing, these methods

must be evaluated in terms of the overall fiscal capacity and in light of the particular capital improvements needs. Also, local governments are not allowed to borrow externally, to develop any viable project; though they may borrow domestically.

Since local governments are very crucial for national development, then revenue and expenditure decentralization must accompany each other. Therefore, Nigeria's public revenue mobilization and utilization should be restructured such that assigning of tax powers, tax bases and borrowing would be left to the appropriate tier of government. A situation where the federal government is so far from the people and yet collects virtually all revenue is unhealthy. Certain lucrative taxes should be left to local authorities. The weak administrative machinery should be strengthened to enable them collect major taxes for further development. The federal government should complement the revenue raised locally with special grants to enable local government with good projects execute it to the benefit of its people. In this case, the federal government can do the necessary follow-up of the project by providing logistic support in terms of monitoring and evaluation modalities. Capital projects naturally generate employment and prevent migration to urban centers. The involvements of local governments in education also contribute to human capital development. Since 70 per cent of Nigerians still live in the rural areas and local governments are the closest to the rural people, its revenue mobilization drive and utilization strategies should be improved considerably to enable them meet the challenges ahead.

Local government's responsibilities for economic planning and development, citizenship development and empowerment through primary, adult and vocational education and capacity enhancement through health care provision cannot be effectively executed just with 6 per cent of total public sector spending. Thus, about 95 per cent of the local governments do not have adequate funding. In a study carried out by the United Nations Development Programme (UNDP) and the states/local government department of the Presidency, out of an aggregate of 23,602 towns claimed by the respondent local governments, only 5,291 are linked to the national grid for electricity supply while about 33 per cent do not have electricity at all even in their headquarters (UNDP 1989). Yet, between 1995, and 1997, the local governments executed only 122 rural electrification projects nationwide. Sixty per cent of the local governments had no access to telecommunication facilities yet no local government executed a project in this regard during the three years mentioned. No doubt, the local governments are still confined to their traditional areas with just a little improvement. A typical Nigerian community in the modern setting faces a number of developmental related challenges. These may be classified as physical (or infrastructural), economics, social, political and cultural (Akande, 2001:57).

The physical challenge has to do with the requirement of motor able road for a community to be able to transact its economic and social activities with other neighboring communities and the world outside its immediate vicinity. Associated with roads is the requirement of communication system that promotes information

dissemination and interactions. The physical challenges also embrace the requirement for shelter or housing (Akande, 2001:57).

The introduction of Adjustment Programme (SAP) in 1986 with ultimate goals of attaining transformation and stability of the economy only achieved some improvements in the macroeconomic indicators and also created some social problems. It was nevertheless accompanied with some serious declines in some infrastructure and access to health and education, as well as rising unemployment rate and social inequality. All these created social tensions and insecurity (Oladipo, 2001:63).

Many palliative measures were introduced to cushion the negative social cost of SAP as well as others aimed at addressing directly or indirectly various aspects of poverty. These include:

1. The Directorate of Food, Roads and Rural Infrastructural (DFRRI)
2. The Directorate of Employment,
3. The Agricultural Development Programme (ADP)
4. The River Basin Development Authority
5. National Agricultural and Development Authority (NALDA)
6. Strategic Grains Reserve Programme
7. Mass Transit Programme.
8. The peoples' Bank and Community Banks Programme
9. Better life Programme
10. Family Support Programme
11. Family Economic Advancement Programme.

Despite efforts of government, these programmes did not record the desired effect (Oladipo, 2001: 63-64). It is disquieting, however, that the part being played by the local governments in the task of community mobilization for development through self-help effort has been very minimal. The services and amenities provided by the local governments in the country are grossly inadequate in relation to the population they are expected to serve (Ola and Tonwe, 2009:275-276). In reality, Ola and Tonwe (2009) explain further that, only a handful of communities enjoy some sort to services facilities. In Borno state, local governments have been receiving allocations from Joint account. The tables in appendix E shows the allocations from 2011 to 2015 to Biu, Gubio, Kwaya-Kusar, Mafa, MMC, Monguno. The tables showed that there have been steady monthly allocations though at variations to the local governments in Borno state.

Efficiency Theory

The efficiency theory was propounded by J. K. Sengupta in his book entitled 'New

Efficiency Theory: With Applications of Data Envelopment Analysis' in 2003. The efficiency theory argues that what is central and important to any organisation is the achievement of success in providing quality services to its residents. The crux of the theory therefore is that the predominant purpose for establishing any organisation is to provide services to the population (Fatile, Majekodunmi, Oni & Adejuwon (2013). The efficient-service theorists hold that the local government occupies the best position for the efficient performance of certain functions. This is as a result of the fact that they are the government that is closest to the people, and also the fact that they cater for a smaller population when compared to the state or federal governments. As argued by Sharpe (cited in Ola and Tonwe, 2009) the local government is the most efficient agent for the provision of those local services that they have responsibility to provide. The implication is that those needs are so germane that if there were no local governments, there would have been another agent of government that would have established to perform those responsibilities. According to him, there would have been need to decentralize a specific government department at the national level to undertake their responsibilities of the local government. However, the reality is that a department would not be able to achieve the same level of coordination that a local government does (Fatile, Majekodunmi, Oni & Adejuwon (2013).

The central point of the efficiency-service model is that the primary purpose of the local government systems is to provide social services such as law and order, local roads, primary education, sanitation and others efficiently (Chukwuemeka et al., 2014). According to Kafle and Karkee (2003) the core argument of the efficient-service delivery school is that local government exists to help to ensure efficient-service delivery. The leading advocate of the efficiency service school Machenzie (1954), quoted in Adeyemo (2010) and Chukwuemeka et al., (2014) notes that service delivery to the local people is expected to pre-occupy the resources, power and time of the local government. The proponents of the efficient service school argue that all is well even if there is less democratic participation in the governance process as long as the local or grassroots people get efficient services from the local government. This implies that local government, because of its closeness to an area, can provide certain service far more efficiently than the state or central government (Chukwuemeka et al., 2014).

METHODOLOGY

The study was carried out in Borno State, Nigeria. Borno State shares borders with Adamawa State to the south, Yobe State to the west and Gombe State to the southwest. The population of the study comprised of two categories; the staff of the six (6) local government areas (Biu, Gubio, Kwaya-Kusar, Mafa, Maiduguri Metropolitan Council and Monguno), and community leaders (ward leaders, Religious leaders, village heads of primary Schools and Clinics). The population of community leaders is 1154 comprising 190 from Biu, 149 from Gubio, 130 from Kwaya-Kusar, 192 from Mafa, 286 from Maiduguri Metropolitan Council, and 207 from Monguno. The population Local Government staffs is 3050 comprising of 897 from Biu local government, 238 from Gubio local Government 433 from Kwaya-Kusar local Government 204 Mafa local

Government 902 from Maiduguri Metropolitan Council, 376 from Monguno local government. The sample size of 800 out of four thousand, two hundred and four (4204) respondents was selected to represent the entire population.

This is a survey research and data was obtained using two major tools; questionnaire and interview. The research study made use of researcher - designed questionnaire to get information from the research population. The questionnaire was used to elicit information from local government staff and community leaders. Interview was conducted with the secretaries to the Local Government Area. The data in this study was analysed using both descriptive and inferential statistics. The descriptive statistics consisted of simple percentage, frequency distribution, and tables which were used for presentation of data. The inferential statistics used to test the hypotheses was Spearman Rank order.

FINDINGS

Impact of State Joint Local Government Account (SJLGA) on Capital Projects

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

Table 1: Impact of SJLGA on Capital Projects (Community Leaders)

Variable	Strongly agreed		Agreed		Undecided		Disagreed		Strongly disagreed		Total	
	Freq.	%	Freq.	%	Freq	%	Freq.	%	Freq.	%	Freq	%
Adequacy of classrooms and teachers	115	33	126	36	25	7	50	14	37	10	353	100
Adequacy of textbooks and instructional materials	39	11	27	8	28	8	139	39	120	34	353	100
Availability of Market Stall	21	6	21	6	34	10	175	50	102	29	353	100
Availability and accessibility of healthcare facilities	160	45	112	32	24	7	39	11	28	8	353	100
Availability of drugs	135	38	92	26	26	7	60	17	40	11	353	100
Health Personnel	180	51	91	26	23	7	31	9	28	8	353	100

Access to potable water	61	17	65	18	27	8	109	31	91	26	353	100
Provision of Hand Pumps, dug well and motorized boreholes	57	16	52	15	27	8	122	35	95	27	353	100

Source: Field Survey, 2017.

Table 1 shows that 115(33%) and 126(36%) strongly agreed and agreed respectively that there is adequacy of classrooms and teachers in the local government areas. It also shows that 50(14%) and 37(10%) disagreed and strongly disagreed respectively. Based on majority rule, it can be concluded that there is adequate provision of classrooms and teachers in the selected local government areas. The table also indicates that textbooks and instructional materials are not adequately supplied based on the response of 139(39%) disagreed and 120(34%) strongly disagreed. Analysis of the table revealed that SJGJA has not enhanced the provision of textbooks and instructional materials to schools in the selected local government areas.

Furthermore, table 1 showed that markets stalls as part of the responsibilities of the local government are not provided by the local governments. This is so because 175 (50%) and 102 (29%) disagreed and strongly disagreed respectively that markets stalls are provided by the local governments. In terms of availability and accessibility of healthcare facilities, 160(45%) and 112(32%) of the respondents strongly agreed and agreed respectively that it is available. It can be revealed hence, that SJLGA is effective in this regard. On the aspect of availability of drugs, the table also showed with 180(51%) and 91(26%) of the respondents strongly agreed and agreed that it drug is available. Therefore, SJLGA has facilitated the provision of drugs in the local government areas. Health personnel have been provided in the local government areas. This is indicated by 180(51%) and 91(26%) strongly agreed and agreed response rate that health personnel and provided.

The table also shows that there is no access to potable drinking water in the local government areas. 109(31%) and 91(26%) of the respondents disagreed and strongly disagreed that potable water is provided. This goes to show that SJLGA is not effective in the provision of potable in the selected local government areas. Hand pumps and motorized boreholes are not provided and wells are not dug by the government. This is indicated by 122(35%) and 95(27%) response rate of disagreed and strongly disagreed respectively that such water facilities are not provided. Analysis of the table shows that in terms of adequacy of teachers and classrooms and health care SJLGA is effective in the execution of such projects. In the aspect of provision of markets stalls, textbooks and instructional facilities, access to potable water SJLGA has been a massive failure. The interview with secretaries indicated that resources allocated have been used to pay the salaries of teachers and as well construct classrooms in primary

schools. The result above shows that due to paucity of the resources, the local governments have not being able to construct market stall, as well provide textbooks and instructional materials. However, the interview result in Kwaya Kusar indicated market stall has been constructed by the local government council. The findings of the interview are in complete agreement with that of the questionnaire distributed.

Impact of State Joint Local Government Account (SJLGA) on Capital Projects in Borno State

The study enquired to know from the local government staff in the selected local government whether SJLGA has impact on the execution of capital projects such as adequacy of classrooms and teachers, textbooks and instructional materials, market stall, health care facilities, drug, health personnel, access to portable water, hand pumps, and motorized boreholes in the selected local government areas.

Table 2: Impact of SJLGA on Capital Projects in Borno State (Local Government Staff)

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

boreholes

Source: Field Survey, 2017.

On the issue of adequacy of classrooms and teachers in the local government, based on majority rule in table 2 of 131(38%) and 113(33%) disagreed and strongly disagreed respectively that classrooms and teachers are not adequately provided in the local government areas. It also shows that 123(36%) and 154(45%) disagreed and strongly disagreed respectively that textbooks and instructional materials are adequately supplied. Based on majority rule, it can be concluded that there is no adequate provision of textbooks and instructional materials in the selected local government areas. Analysis of the table revealed that SJGJA has not enhanced the provision of classrooms and teachers as well as textbooks and instructional materials to schools in the selected local government areas.

Furthermore, table 2 showed that markets stalls as part of the responsibilities of the local government are not provided by the local governments. This is so because 152 (44%) and 119 (35%) disagreed and strongly disagreed respectively that markets stalls are provided by the local governments. In terms of availability and accessibility of healthcare facilities, 104(30%) and 185(54%) of the respondents strongly agreed and agreed respectively that it is available. It can be revealed hence, that SJLGA is effective in the availability and accessibility of healthcare facilities. On the aspect of availability of drugs, the table indicated that 67(19%) and 115(33%) of the respondents strongly agreed and agreed that it drug is available, while 94(27%) posits that drug is available. Therefore, SJLGA has not facilitated the provision of drugs in the local government areas. Health personnel have been provided in the local government areas. This is indicated by 223(65%) and 70(20%) strongly agreed and agreed response rate that health personnel and provided. Analysis of the table shows that the impact of SJLGA has been positive in terms of availability and accessibility of healthcare facilities as well as provision of health personnel in the selected local government; however, in terms of provision of drugs the impact has been negative.

The table also shows that there is no access to potable drinking water in the local government areas. The result shows that 80 (23%) and 189 (55%) of the respondents disagreed and strongly disagreed that potable water is provided. This goes to show that SJLGA is not effective in the provision of potable in the selected local government areas. Hand pumps and motorized boreholes are not provided and wells are not dug by the government. This is indicated by 73 (21%) and 213 (62%) response rate of disagreed and strongly disagreed respectively that such water facilities are not provided. Analysis of the table shows that in terms of adequacy of teachers and classrooms and health care SJLGA is effective in the execution of such projects. In the aspect of provision of markets stalls, textbooks and instructional facilities, access to potable water, the impact of SJLGA has been negative. The findings corroborate with the interview result as well as questionnaire administered to the community leaders. The interview result shows that the local government councils have not been able to

effectively execute capital projects in the local government councils, most of the local government councils have not been able to construct market stall provides of textbooks and portable water except in (Kwaya-Kusar). The interview results are in agreement with the questionnaire results.

Provision of Infrastructure

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

Table 3: Social Amenities provided by the local governments under service delivery

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

Source: Ministry of Local Government and Chieftaincy Affairs 2017

Table 3 indicated that a market stall was constructed in Kwaya-Kusar in the year 2011. All the above local governments were unable to embark on project because there were no enough funds for them. When the researcher visited the local governments, it was found out that most of the capital project available in the local governments especially classrooms, clinics and culverts and some bridges were either constructed or renovated by the Borno State, Non-Governmental Organizations and Politicians for campaign to be re-elected.

The interview with secretaries to the local government shows that, state governments interfere with the financial autonomy of local governments through the instrument of the State Joint Local Government Account. This has greatly hampered the developmental efforts and service delivery of local governments. One of them asked what types of capital project have been provided by the local governments as part of service delivery in Borno State? They answered that most local government have not been able execute capital projects due to and insufficient resources allocated to them. Capital project to be provided by the Local Government as part service delivery between 2011 and 2016 in the state.

Test of Hypothesis

The calculated spearman rank order is 0.71, to test for significance of execution of

capital project. The calculated value (0.71) is lower than the critical (table) value 0.74 at 0.05 level of significance. Therefore we accept the null hypothesis and conclude that the operation of state joint local government account has not significantly affected the execution of capital projects. The implication of this result in more specific terms is that SJLGA has not impacted positively on the execution of capital projects. This can be collaborated with table 1 and which shows that majority of the respondents was not satisfied with the level of the programme performance.

DISCUSSION OF FINDINGS

Analysis of the table showed in table 1 that in terms of adequacy of teachers and classrooms, SJLGA is effective in the execution of such projects. This finding is refuted by the response of the local government staff in table 2 that classrooms and teachers are not adequately provided in the local government areas.

The result in table 1 corroborates the finding in table 2 that that SJLGA is effective in the availability and accessibility of healthcare facilities. Analysis of the table shows that the impact of SJLGA has been positive in terms of availability and accessibility of healthcare facilities as well as provision of health personnel in the selected local government; however, in terms of provision of drugs the impact has been negative. Table 3 showed that healthcare facilities have not been provided between the periods of this study. In the aspect of provision of markets stalls, textbooks and instructional facilities, access to potable water SJLGA has been a massive failure. This is corroborated by the response of local government staff in table 2. Hand pumps and motorized boreholes are not provided and wells are not dug by the government. The findings of this study refutes that of Sarumi (2014) that local government in Lagos state has been effective in the execution of capital project such as educational infrastructure, healthcare and potable water. However, this study corroborates the works of Altehe (2013) and Ibok (2014) who found out that restricted revenue sources available to local government and inability to effectively utilize its internal sources of revenue generation had impacted negatively on the execution of provision of public goods at local level.

CONCLUSIONS AND RECOMMENDATIONS

The paper found out that in terms of adequacy of teachers and classrooms and health care, SJLGA is effective in the execution of such projects. In the aspect of provision of markets stalls, textbooks and instructional facilities, access to potable water SJLGA has been a massive failure. The study also found out that seedlings and fertilizers are not provided to the community members in the selected local government areas. It also showed that credit facilities are not made available to the community members by the local government council. Markets are available for the produce of the community members but feeder roads are not constructed and maintained. Therefore, the paper concludes that joint account has not increase the capacity of local government council in execution capital project.

The study recommends that the council should as a matter of fact make it budget more of capital than recurrent. This is to ensure that development is brought to bear at the local government areas. This will then serve as a barometer for measuring development at the grassroots areas. Local government councils are not involved in community development. Local government should be encouraged to discharge their statutory responsibilities such as provision of healthcare facilities, primary education, feed roads, market stalls, portable water, agricultural implement and micro-loans.

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