



CIEA7 #38:

DILEMMAS OF AFRICAN MODERNITY AND THEIR THEORETICAL CHALLENGES.

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### **A Case study of Service Delivery by Local Government Councils in Oyo state in relation to Fund and Constitutional Issues**

**Purpose** - *The purpose of the paper is to review the performance of Local government councils in Oyo state of Nigeria from two major view lens viz-a-viz Constitutional and Fund/Statutory allocation perspectives in relation to service delivery.*

**Design/methodology/approach** – *The research adopts quantitative and qualitative approach. Correlation between service delivery and fund/statutory allocation is established in order to assess the solvency of fund flow in the Local Government Councils.*

**Findings** – *Contrary to the findings of previous studies that fund is always insufficient, the result shows that fund flow in Nigerian Local government councils is regular and sufficient to provide basic essential services.*

**Research limitations/implications** – *This paper covers only 33 out of 774 Local government councils in Nigeria.*

**Originality/value** – *The policy-makers can use the findings of this study to help inform future decisions with respect to service delivery in Nigeria.*

Service Delivery, Constitution, Fund/ Resource Allocation.

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## INTRODUCTION

Development is synonymous to freedom in any society. If a society is developed, the people in that society is always said to be free from diseases, hunger, poverty, illness, illiteracy, ignorance, and insecurity. Sustainability could be the right word to describe development. In pursuit of development, access to resources ought to be made available for state/local government to deliver the required welfare services. According to Lawal (2000), the development of the rural dwellers has been the concern of every responsible and responsive government. He argues further that development remains insignificant, if development does not positively affect the lives of the people in the society. King and Murray (2002) opine that development is emphasized to be freedom from fear, which include freedom from human want (human development), and may comprehensively cover all the menaces that threaten human survival, daily life and dignity.

Nigeria has a nation therefore creates local government councils as the third tier of government whose major responsibility is to ensure effective, efficient, measurable service delivery to the rural dwellers. A local government council is the third tier of government that is established, guaranteed, and protected by the constitution, which comprise of democratically elected representatives whose purpose is to provide basic services to the people at the sub-national level. Constitutionally, the law that creates local government councils as the third tier of government is enshrined in section 7(1) of the 1999 constitution of the Federal Republic of Nigeria. As agent of rural development, local government councils are to use the fund made available to them by both central and state governments and their internally generated revenue (IGR) to improve on the lives of the people within local government council's area of operation through the following: Initiating and attracting developmental projects to the local government councils such as provision of access roads, water, and rural electricity; communal services such as the construction of roads, bridges, water ways; and personal welfare in such areas as education, housing, and healthcare service delivery system. This is in line with Agagu (1997), who opines that local government council is a government at the grassroots level of administration "meant for meeting peculiar grassroots need of the people".

According to Ajayi (2000), the essence of creating local government council anywhere in the world stems from the need to facilitate development at the grassroots. Local government councils are constantly striving to improve the effectiveness and efficiency of service delivery. There is pressure from the community demanding for quality service delivery, especially in the areas of healthcare and education services. Local government councils in Nigeria are striving to ensure that priorities are not misplaced in the provision of service delivery to the rural dwellers. Descriptively, it is noted that Federal statutory allocation

being disbursed to Local government councils in Nigeria since early 1990s is regular, and reasonable enough to translate to better outcomes. In spite of these increasing public funds, the financial profile of local government councils in Nigeria is still very poor relative to the infrastructural development and delivery of social services expected of the local government councils by the rural dwellers. This situation is not unconnected to the mismanagement and embezzlement of these funds by the officials of the local government councils (Lawal, 2002).

Similarly, budget allocations or funds alone should not be used as indicators of the supply of public services, especially in countries where there is no accountability or weak institutions. Though, budget allocations or funds may be allocated adequately, but, when there is no accountability or weak institutions, the execution may lead to poor service delivery. Devarajan and Reinikka (2002) posit that there are four parameters that can be used to distinguish public spending meant to address efficiency and equity concerns, and its transformation into basic services. These four parameters are firstly, government may spend on wrong goods or wrong people. Secondly, if government spends on right goods or right people, the fund may fail to reach the frontline service provider. Thirdly, if the fund reaches the intended services, the incentives to provide those services may be weak. And fourthly, if the services are effectively provided, the beneficiaries may not take advantage of those essential services.

## PURPOSE

The paper wants to ascertain the extent to which essential services are provided by Local government councils in Oyo state of Nigeria, especially education and healthcare services. The paper tries to examine the solvency and cash flow of fund in the Local government councils of Oyo state for three years (2007, 2008 & 2009). Also, the paper discusses the role of Local government councils in Nigeria based on the 1999 constitution of the Federal Republic of Nigeria.

## SERVICE DELIVERY BY LOCAL GOVERNMENT COUNCILS FROM CONSTITUTIONAL VIEW LENS

The 1999 constitution of the Federal Republic of Nigeria specifically establishes local government administration as the third tier of government. According to Section 7(1) of the 1999 Constitution of the Federal Republic of Nigeria, the system of local government council by democratically elected local government councils is under this constitution guaranteed; and accordingly, the Government of every state shall subject to Section 8 of this Constitution,

ensure their existence under a law which provides for the establishment, structure, composition, finance and functions of such councils.

Section 7(2) of the Constitution states further that “the person authorized by law to prescribe the area over which a local government council may exercise authority shall define such an area as clearly as practicable; ensure, to the extent to which it may be reasonably justifiable, that in defining such area regard is pay attention to: The common interest of the community in the area; Traditional association of the community in the area; and Administrative convenience. Section 7(3) stated that it shall be the duty of a local government council within the state to participate in economic planning and development of the area referred to in subsection (2) of the section 7(2) and to this end an economic planning board shall be established by a Law enacted by the House of Assembly of the state.

According to the fourth schedule of the 1999 constitution, “The functions of a local government council shall include participation of such council in the Government of a state in respect of the following matters: (a) the provision and maintenance of primary, adult and vocational education; (b) the development of agriculture and natural resources, other than the exploitation of minerals; (c) the provision and maintenance of health services; and such other functions as may be conferred on a local government council by the House of Assembly of the state”.

These are the constitutional powers given to Local government councils in Nigeria. Although, provision of education and health services are under the concurrent list of the 1999 constitution of the Federal Republic of Nigeria, the provision of these two essential services does not lie on the ambit of the Local government council alone. It is a joint venture between the three tiers of Government, private organization, and Non Governmental Organization (NGO). The issue of interest here is that “Is Local Government administration adheres strictly to what is in the constitution of Federal Republic of Nigeria?” Descriptively, Local government councils are trying to provide essential services to the people, but it seems that local government councils are not providing adequate education and healthcare services in their respective local government council.

## **SOURCE OF FUNDS TO LOCAL GOVERNMENT COUNCILS IN NIGERIA**

Nigerian constitution also empowers the Revenue Mobilization Allocation and Fiscal Commission (RMAFC) to allocate revenue to the three tiers of government - Federal, State and Local. RMAFC is a board constituted under the 1999 constitution of the Federal Republic

of Nigeria, i.e. charged with the responsibility of keeping the Federation account and disburses the accrued revenue to the Federation account among the three tiers of government. The constitutional basis for allocation of revenue among the three levels of Government in Nigeria is laid down under Section 160 Subsection (2) to (8). Accordingly, any amount standing to the credit of the Federation Account shall be distributed among the Federal and State government and the Local government councils in each state, on such terms and in such manner as may be prescribed by the National Assembly. The monthly statutory allocation is always meant to provide infrastructural development so that people will feel the pulse of the government at the three levels of governance.

The statutory allocation being disbursed by Revenue Mobilization, Allocation and Fiscal Commission (RMAFC) is meant for provision of infrastructural development amongst such other expenditures such as salaries, allowances, training and other overheads. RMAFC is to disburse Federal statutory allocation to the local government councils according to the specification of the constitution. The local government councils thereafter should make sure that funds being provided by the Federal Government are used for provision of essential services to the Nigerian citizens.

There are three sources of revenue to the Local government councils in Nigeria. They are Federal statutory allocation, State statutory allocation and internally generated revenue (IGR). Federal statutory allocation represents 20% of the federation account and forms over 90% of the total income accrue to Local government councils in Nigeria. This fund is shared among the seven hundred and seventy-four (774) local government councils. The funds use the following ratio: 40% on the basis of equality; 40% on the basis of population; 11.25% on the basis of direct primary school enrolment; 3.75% for inverse primary school enrolment; and 5% for internally generated revenue (IGR) effort. The detail breakdown of the funds to local government councils is Gross Statutory Allocation, Excess Crude Proceed, and Value Added Tax (VAT). The research study focuses on Federal statutory allocation because it forms the nucleus of major funds accrue to Local government councils in Nigeria.

There is a proviso in the 1999 constitution that funds allocated to Local government councils should be deposited in the state- local government councils' joint account. Each state government and all local government councils under her jurisdiction are allowed by Law to maintain a state- local government joint account into which funds from the allocation from the Federation Account shall be paid into. The amount standing to the credit of the Local government councils in the joint account shall be distributed among local government councils on such terms and in such manner as may be prescribed by the House of Assembly of the state. It is expected that in exercising their powers with regard to revenue allocation,

both the National Assembly and the House of Assembly of each state shall act after considering the report of the RMAFC. Lawal (2002) opines that as far back as 1999, the Nigerian Local government councils are being given enough revenue in order to provide essential social services to the citizens, but It seems the said public revenue are being mismanaged by political leaders and local government councils' officials in Nigeria. This is supported by Adedeji (1970) who points out that the ineffectiveness of local government council is due to improper structure, untrained staff and insufficient funds. However, Lawal (2002) posits further that budget allocations or funds may be allocated adequately, but, execution is always weak which usually lead to poor service delivery.

According to Orewa (1968), the *raison d'être* of a local authority is to collect its revenue efficiently and to use that revenue to provide as many social services as possible for its tax-payers, while maintaining a reasonable amount of reserve to tide it over any period of financial stringency. A council cannot, therefore be ideal from the financial point of view if it collects its revenue in a slipshod manner and devotes a large percentage of it to the maintenance of a top-heavy administrative set-up, with a relatively small proportion of the revenue left for the provision of social services which are of direct benefits to the local inhabitants.

## METHODOLOGY

This research study conducts a survey by administering questionnaire on three hundred and sixty-three (363) respondents on the relationship between fund/statutory allocation and service delivery in the Local government councils in Oyo state. The study goes further to collect a secondary data on the detail distribution of Federal statutory allocation to thirty-three (33) Local government councils in Oyo State of Nigeria for 2007, 2008, and 2009. The detail includes Gross Statutory Allocation, Excess Crude Proceed, and Value Added Tax (VAT). Finally, secondary data on the approved annual budget of Ogo-Oluwa, Oyo East, Irepo, Ibadan North Local government councils for 2008 are obtained to study the expenditure habits of Local government councils in Oyo state.

## ANALYSIS

Local government councils in Oyo state are classified into three categories, namely urban, semi-urban, and rural Local government councils respectively. The research study collects a secondary data on the detail distribution of Federal statutory allocation to the thirty-three (33) Local government councils in Oyo State in Nigeria for years 2007, 2008, and 2009. The detail distribution of funds disbursed to thirty-three (33) Local government councils in

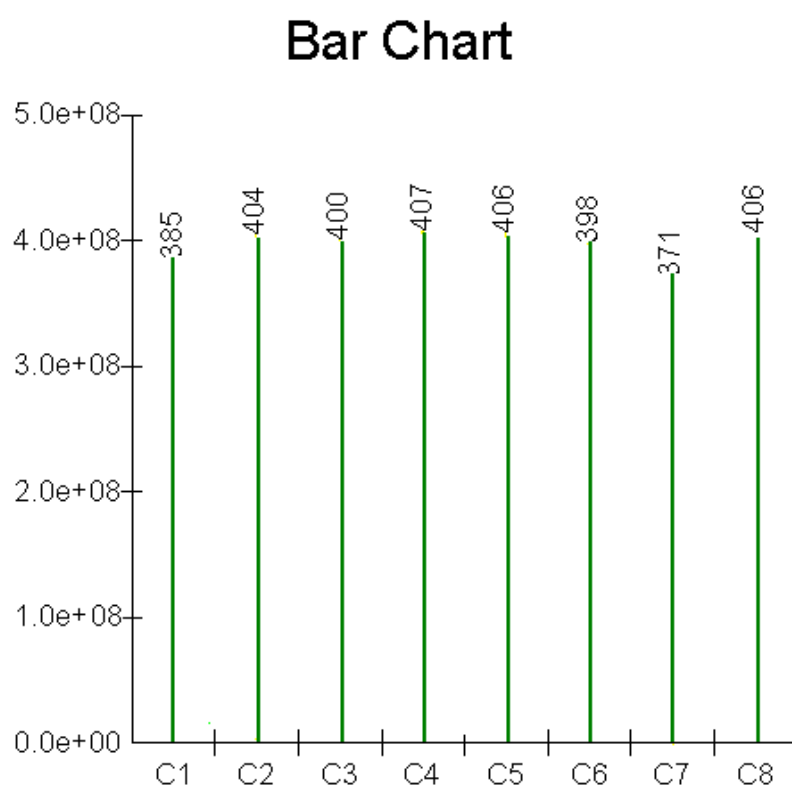
Oyo state for the year 2007, 2008, and 2009 by the central government is illustrated with Table 1, and bar charts in the category of rural, semi-urban, and urban.

	Local Government Councils	Rural Local Government Councils	Semi-urban Local Government Councils	Urban (Municipal) Local Government Councils
		3.0 – 4.0(#Billions)	4.1 – 5.0(# Billions)	5.1 – 6.0(# Billions)
1.	Afijio L.G	-	4.20	-
2.	Akinyele L.G	-	4.91	-
3.	Atiba L.G	-	4.89	-
4.	Atisbo L.G	-	4.85	-
5.	Egbeda L.G	-	-	5.24
6.	Ibadan North L.G	-	-	5.42
7.	Ibadan Northeast L.G	-	-	5.49
8.	Ibadan Northwest L.G	-	4.38	-
9.	Ibadan Southeast L.G	-	-	5.30
10.	Ibadan Southwest L.G	-	-	5.50
11.	Ibarapa East L.G	3.85	-	-
12.	Ibarapa North L.G	4.04	-	-
13.	Iddo L.G	4.00	-	-
14.	Saki West L.G	-	-	5.80
15.	Ibarapa Central L.G	4.07	-	-
16.	Irepo L.G	-	4.45	-
17.	Iseyin L.G	-	-	5.56
18.	Itesiwaju L.G	-	4.62	-
19.	Iwajowa L.G	-	4.37	-
20.	Olorunsogo L.G	4.06	-	-
21.	Kajola L.G	-	4.94	-
22.	Lagelu L.G	-	4.45	-
23.	Ogbomosho North L.G	-	4.68	-
24.	Ogbomosho South L.G	3.98	-	-
25.	Ogo Oluwa L.G	3.71	-	-
26.	Oluyole L.G	-	4.76	-
27.	Ona Ara L.G	-	-	5.38
28.	Orelope L.G	4.06	-	-
29.	Oriire L.G	-	4.94	-
30.	Oyo East L.G	-	4.16	-
31.	Oyo West L.G	-	4.13	-
32.	Saki East L.G	-	4.17	-
33.	Surulere L.G	-	4.71	-
	<b>TOTAL</b>	<b>31.77</b>	<b>77.61</b>	<b>43.69</b>

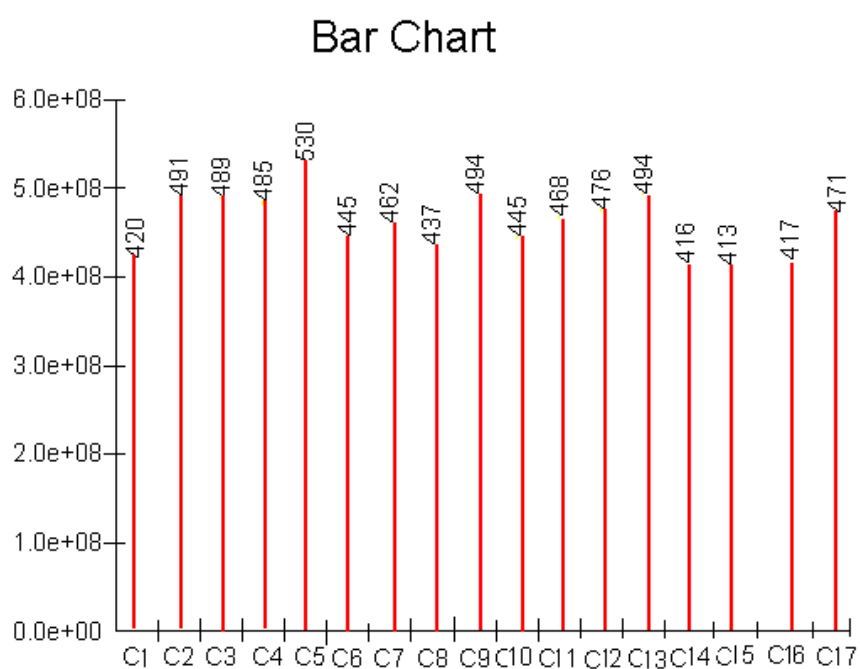
**Table 1** - Detail Distribution of Statutory Allocation to Oyo State Local Government Councils according to Rural, Semi-urban, and Urban (Municipal) Local Government Classification for 2007, 2008, and 2009.

Source: Accountant- General Office, Federal Ministry of Finance, Abuja, Nigeria.

Note: #1000 = USD 6.67

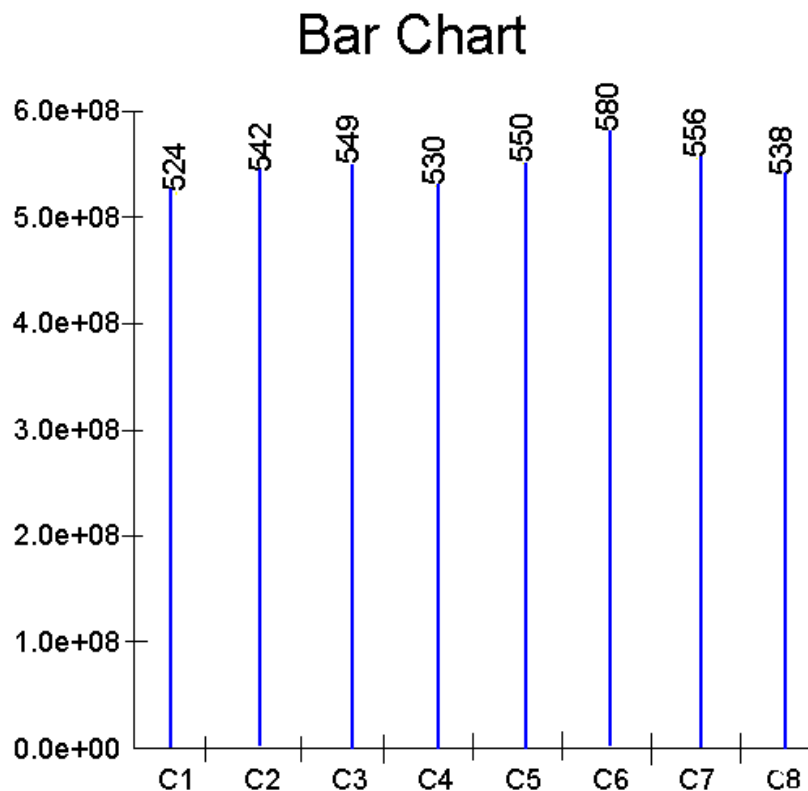


**Figure 1** - Bar Chart showing details distribution of Statutory Allocations for 2007, 2008, & 2009 in the Rural Local Government Councils of Oyo State



**Figure 2** - Bar Chart showing details distribution of Statutory Allocations for 2007, 2008, & 2009 in the Semi-urban Local Government Councils of Oyo State





**Figure 3** - Bar Chart showing details distribution of Statutory Allocations for 2007, 2008, & 2009 in the Urban (Municipal) Local Government Councils of Oyo State

Based on the data obtained from the Accountant-General's office, Abuja, funds disbursed to the thirty-three (33) sample Local government councils are #153.07 billion. The data shows that there is stable flow of fund to the Local government councils in Oyo state of Nigeria, because fund/statutory allocation is released for thirty-three (33) months out of thirty-six (36) months, representing 91.67% of the total month of cash flow for 2007, 2008, and 2009. This reveals that there is a stable cash flow and solvency in the fund being disbursed by the central government to the sample Local government councils in Oyo state of Nigeria.

The total fund disbursed to four (4) randomly selected Local government councils for the year 2008 is illustrated with Table below:

<b>Months</b>	<b>Ogo- Oluwa (Rural)</b>	<b>Oyo East (Semi- Urban)</b>	<b>Irepo (Semi- Urban)</b>	<b>Ibadan North (Urban)</b>
<b>January</b>	53,864,415.65	69,415,267.04	62,533,792.53	104,643,335.81
<b>February</b>	94,173,225.20	122,231,253.83	109,688,160.44	181,757,075.90
<b>March</b>	83,288,947.33	93,778,479.26	98,690,688.76	123,025,808.48
<b>April</b>	133,121,971.00	149,262,818.00	160,689,847.42	195,463,686.00
<b>May</b>	81,436,356.76	91,515,036.06	97,426,536.70	120,191,918.84
<b>June</b>	370,513,000.83	415,503,647.54	445,286,733.68	541,990,679.24
<b>July</b>	82,099,761.55	92,268,256.37	98,202,159.57	121,214,293.10
<b>August</b>	83,567,372.47	93,927,650.78	99,862,583.40	123,469,440.62
<b>September</b>	80,530,478.43	90,458,012.53	96,379,970.46	118,660,318.03
<b>October</b>	82,130,722.90	92,273,621.61	98,205,142.68	121,141,155.43
<b>November</b>	82,945,178.02	93,201,999.86	99,141,741.27	122,420,004.49
<b>December</b>	81,135,559.88	91,142,694.47	97,051,139.30	119,598,532.18
<b>TOTAL</b>	<b>1,308,806,990.00</b>	<b>1,494,978,737.00</b>	<b>1,563,158,496.00</b>	<b>1,993,576,248.00</b>

**Table 2** - Shows statutory allocation disbursed to Ogo-Oluwa, Oyo East, Irepo, and Ibadan North Local government councils for year 2008.

Note: #1000= USD 6.67

Source: Accountant-General's Office, Abuja.

Based on the data obtained from the Accountant-General office, Abuja, the total sum of #3.71 billion is disbursed to Ogo-Oluwa Local government council, while #4.16 billion is disbursed to Oyo East Local government council. #4.45 billion is disbursed to Irepo Local government council, and the sum of #5.42 billion is disbursed to Ibadan North Local government council in three years, that is, 2007, 2008, & 2009. This fund does not include internally generated revenue (IGR), and 10% state statutory allocation. The study intends to compare the sum disbursed for the year 2008 with what is spent on the delivery of primary healthcare and primary education services.

Secondary data on the analysis of the approved and actual estimates is obtained from the approved annual budget of Ogo-Oluwa, Oyo East, Irepo, and Ibadan North Local government councils. The analysis in Table 3 below:

s/no	LGCs	Social Services	Expenditures on Services	Expenditures on Services	%	%
		Healthcare Services	Approved Estimates	Actual Estimates	Approved Estimates	Actual Estimates
1.	Ogo-Oluwa	Primary Healthcare	#39,700,000	#27,702,849	3.03%	2.12%
2.	Oyo East	Primary Healthcare	#53,000,000	#34,413,852	3.55%	2.30%
3.	Irepo	Primary Healthcare	#45,580,000	#14,493,041	2.92%	0.93%
4.	Ibadan	Primary Healthcare	#56,500,000	#47,023,216	2.83%	2.36%
-	-	Education Services	-	-	-	-
1.	Ogo-Oluwa	Primary Education	#64,000,000	#22,106,327	4.89%	1.67%
2.	Oyo East	Primary Education	#74,000,000	#32,484,931	4.95%	2.17%
3.	Irepo	Primary Education	#68,900,000	#11,405,515	4.40%	0.73%
4.	Ibadan	Primary Education	#95,000,000	#39,799,999	4.77%	2.00%

**Table 3** - The approved estimates, actual estimates, and percentage of capital expenditures on primary healthcare and primary education services in the sample Local government councils  
 Note: #1000= USD 6.67  
 Source: Extract from the approved annual budgets of the sample LGCs

As can be seen from the above, it is established from the approved annual budget of Local government councils of Oyo state that fund voted for primary healthcare and primary education services is between 1% and 5% by comparing the selected the four (4) Local government councils in the study. There is no Local government council out of the selected four (4) Local government councils that vote fund beyond 5% for either the approved estimates or the actual estimates of primary healthcare and primary education services. 5% vote for primary healthcare and primary education services is considered to be very low considering the statutory allocation being disbursed by central government.

On the other hand, three hundred and sixty-three (363) questionnaires were administered on respondents (senior staff) working in the sample thirty-three (33) Local government councils in Oyo state with specific reference to fund/statutory allocation and service delivery. The relationship

between fund/statutory allocation and service delivery is given as 0.643. This shows that there exists a positive relationship between fund/statutory allocation and service delivery in the Local government councils in Oyo state. The correlation coefficient shows that the relationship is strongly correlated. This is illustrated in Table 4 below:

		MEANSD	MEANFRA
MEANSD	Pearson Correlation	1	.643(**)
	Sig. (2-tailed)	.	.000
	N	362	362
MEANFRA	Pearson Correlation	.643(**)	1
	Sig. (2-tailed)	.000	.
	N	362	363

**Table 4** - Correlation Coefficient between Service Delivery and Fund/Statutory Allocation

\*\* Correlation is significant at the 0.01 level (2-tailed).

## FINDINGS

Based on the data obtained from the Accountant-General's office, Abuja, funds disbursed to the thirty-three (33) Local government councils in Oyo state are #153.07 billion. The data shows that there is stable flow of fund to the Local government councils in Oyo state, because fund/statutory allocation was released for thirty-three (33) months out of thirty-six (36) months, representing 91.67% of the total disbursement. This reveals that there is flow and solvency in the fund being disbursed by the central government to the Local government councils in Nigeria (see Table 1). Against previous studies that revealed that Local government councils are always starved with insufficient fund (Khanemi, 2004), the result of this study reveals that enough funds are being released to the Local government councils by the central government, and the said funds are reasonable enough for Local government councils to deliver basic social services.

The result of the study shows the trend in which the funds are being disbursed. The trend of the cash flow is represented with bar charts. Rural local government councils in Oyo state are eight (8) and #31.77 Billion Naira is disbursed in three years. This represents 20.76% of the total funds disbursed to the sample Local government councils in three years.

Semi-urban local government councils are in-between rural and urban local government councils. There are seventeen (17) semi-urban local government councils in Oyo state. Semi-urban local government councils receive #77.61 Billion Naira, which is 50.70% of the total funds disbursed for 2007, 2008, and 2009. There are eight (8) urban local government councils in Oyo state, and they were given #43.69 Billion Naira for the years 2007, 2008, and 2009. This amount is 28.54% of the total funds disbursed to the thirty-three (33) sample Local government councils in three years (see Table 1).

From the approved annual budget of Ogo-Oluwa, Oyo East, Irepo, and Ibadan North local government councils, the findings reveal that little fund is voted for social services in the annual budget (see Table 2), especially primary education and primary healthcare services. Where funds are approved for primary education and primary healthcare services, the actual funds spent on these welfare services are always below what is approved for the services. This shows that the expenditure habit on delivery of social services is not encouraging (see Table 3).

The finding of the study goes further to reveal that there exists a positive relationship between service delivery and fund/statutory allocation. The finding reveals that the relationship is strongly correlated. The correlation coefficient is 0.643 (see Table 4). This implies that enough fund/statutory allocation are disbursed by central government to deliver basic services to the people at the local government councils in Oyo state. Therefore, it is left to the operators of Local government councils in Oyo state of Nigeria to make use of the available resources to provide essential services to the rural dwellers.

## CONCLUSION

The research study covers only thirty-three (33) Local government councils out of seven hundred and seventy-four (774) Local government councils in Nigeria. By the homogeneous nature of Local government councils in Nigeria, the findings of this study will assist in changing the expenditure behavior of most Local government councils in Nigeria towards the delivery of social services to the people at the grassroots. The expenditure behavior can be changed from view-lens of constitutional issues, financial solvency, and cash flow of the Local government councils in Nigeria. Local government councils in Nigeria have been trying their best in terms of provision of social services to the people at the grassroots. But, the issue at hand is that people at the Local government level are still yearning for more essential services.

## RECOMMENDATION

The study recommends that there should be pragmatic research study on the delivery of social services by Local government councils in Nigeria. Efforts should be made to determine the rate of service delivery by Local government councils through timely research studies. Many factors are militating against efficient and effective provision of essential services by Local government councils in Nigeria. These factors should be looked into, and solutions provided.

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