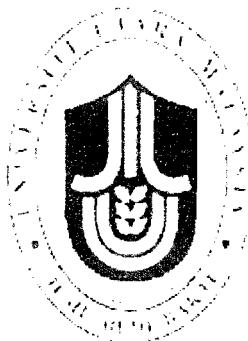


UNIVERSITI UTARA MALAYSIA
GHAZALI SHAFIE GRADUATE SCHOOL OF GOVERNMENT
COLLEGE OF LAW, GOVERNMENT & INTERNATIONAL STUDIES



PhD Thesis on
**PRIMARY EDUCATION AND HEALTHCARE SERVICE DELIVERY BY LOCAL
GOVERNMENT IN OYO STATE, NIGERIA**

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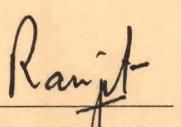
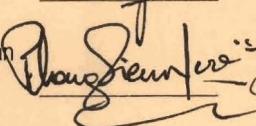
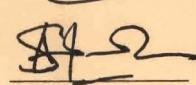
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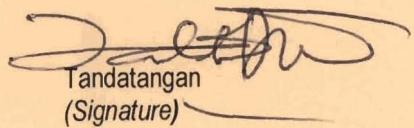
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Date

ABSTRACT

The main purpose of creating local governments in Nigeria is to deliver social and welfare services to the people in the local area. This research study is interested in primary education and healthcare service delivery by local governments in Oyo state of Nigeria. There are a lot of hindrances militating against the delivery of these services to the people at the grassroots, amongst which are insufficient funds, corruption, leadership quality, bad governance, managerial accountability, leadership problem, instability in governance, and government policy from other tiers of government. Out of these multifarious problems, this research study focuses on three main factors, namely statutory allocation/fund, managerial accountability, and leadership structure in the local governments. The study wants to evaluate the relationship between service delivery (primary education and healthcare service) and these variables. These variables are treated as independent variables, while service delivery is treated as the dependent variable. Multiple regression analysis is used to predict the unique significant contribution of the three variables to the delivery of primary education and healthcare service by local governments in Oyo state. The findings of the study show that there exist positive relationship between service delivery and the three variables. The correlation coefficient between statutory allocation/fund and service delivery is given as 0.643, while the correlation coefficient between managerial accountability and service delivery is given as 0.254. And the correlation coefficient between leadership structure and service delivery is given as 0.457. Multiple Regression analysis shows that the variables are correlated, and have unique significant role to the delivery of primary education and healthcare service by the local governments. The significant values for the variables are given as statutory allocation/fund (0.000), managerial accountability (0.040), and leadership structure (0.013). Similarly, statutory allocation disbursed to local governments in Oyo state for 2007, 2008 and 2009, and approved annual budget for the fiscal year 2008 of four local governments in Oyo state are analyzed to evaluate the expenditure trend for primary education and healthcare service in order to determine the rate at which primary education and healthcare service is delivered. It is established by the study that < 5% of the statutory allocation is being utilized for primary education and healthcare service, while > 10% is being utilized for personnel expenditure as the cost of delivering primary education and healthcare service. This shows that local governments in Oyo state are not delivering optimum primary education and healthcare service to the people in the local area. It is therefore recommended that there is need for proactive measure to improve upon the delivery of primary education and healthcare service by local governments in Oyo state of Nigeria.

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ACRONYMS

CBF: The Capacity- Building Fund

CBG: Capacity Building Grant

DDP: District Development Project

ESDS: Expenditure Service Delivery Survey

FAAC: Federation Account Allocation Committee

F&GPC: Finance and General Purpose Committee

IGR: Internally Generated Revenue

IMF: International Monetary Fund

ISD: Infrastructure Service Delivery

LDPs: Local Development Programs

LGCs: Local Government Councils

LGCDG: Local Government Capacity Development Grant

LGDP: Local Government Development Project

LGUBEB: Local Government Universal Basic Education Board

LGSC: Local Government Service Commission

LGSP: Local Government Support Project

NEC: National Economic Council

NGOs: Non Governmental Organizations

MIM: Malaysian Institute of Management

MQSDS: Modified Quantity Service Delivery Survey

NIM: Nigerian Institute of Management

NPE: National Policy on Education

NPM: New Public Management

PETS: Public Expenditure Tracking Survey

PFI: Private Finance Initiative

PHC: Primary Health Care

PMO- RALG: Prime Minister's Office Regional Administration and Local Government

PPPs: Public Private Partnerships

QSDS: Quantity Service Delivery Survey

RMAFC: Revenue Mobilization Allocation and Fiscal Commission

SUBEB: State Universal Basic Education Board

SPSS: Statistical Package for Social Sciences

UNESCO: United Nations Educational, Scientific and Cultural Organization

UNDP: United Nations Development Programme

VAT: Value Added Tax

WHO: World Health Organization

CHAPTER ONE

INTRODUCTION

1.0 Introduction

A local government is a political institution whose operations is geared towards addressing the needs and aspirations of the citizen and also extends the administrative and political control to the community (Wanjohi, 2003). Akpa (1972) conceived local governments as the breaking down of a country into small units or localities for the purpose of administration on which the inhabitants of the different units or localities concerned play a direct and full part through their elected representatives who exercise power or undertake functions under the general authority of the national government. In corroboration of Akpa (1972) position, Ola (1984) further argued that local governments exist to provide essential services, and serve as a vehicle for efficient service delivery. Lending further credence to the service provision functions of local governments, Adamolekun (1983) asserted that the goal of local government is to provide efficient service delivery such as primary education, healthcare, amusement park, water facilities, drainage, roads, etc.

Gboyega (1983) traced the evolution of local government administration in Nigeria to the practice of regionalism and regional administration embarked upon by the colonial administration starting from the 1946 Richard constitution. The commencement of regionalism resulted in the division of Nigeria into three regions: Northern, Western and Eastern regions. Each of these three regions is dominated by major ethno-national group which are the Hausa-Fulani in the North, Yoruba in the West, and Igbo in the East

regions respectively (Ekpo and Ndebbio, 1998). Aside the three dominant majority groups, there are also minority groups that numbered over two hundred scattered across the three regions as it was then (Imam, 1999). The numerous ethno-national groups that make up the geo-political space of Nigeria already had one form of local administration or the other prior to colonialism. Thus, it can be argued that local government administration is not a new phenomenon since it has been in existence before the advent of colonial administration.

During the colonial era, evidence abounds that local governments exist in form of native authority, district council, and local authority. Available record shows that the first local administration based on ordinance No 4 of 1916 was designed to evolve from Nigeria's old institutions seen as best suited form of rule based on the people's custom, value and practices (Imam, 1990). As one of the principal authors of the local administration system in colonial Nigeria notes, the native administration as the precursor of the local government system was:

Designed to adapt to purposes of local government the tribal institutions which the native people have evolved for themselves so that the latter may develop in a constitutional manner from their own past, guided and restrained by the traditions and sanctions which they have inherited, moulded or modified as they may be on the advice of the British officers. It is an essential feature of the system, within the limitations, the British Government rules through these native institutions which are regarded as an integral part of the machinery of Government with well defined powers and functions recognized by Government and by law and not dependent on the caprice of an executive officer (Cameron, 1934 cited in Ukiwo, 2006: 3).

With difference based on local customs and practices varying forms of local administrations are used in the then northern, eastern and western regions in colonial Nigeria and immediate period after independence. The Macpherson constitution of 1951

initiated some remarkable changes; the regions introduced some reforms in their local administrations in the 1950s which aimed at enhancing performance. Though, the reforms gave local administrations power to collect rates and levy pools and income taxes to finance their activities, the region had overall control of the taxes and administrative control and direction over the affairs of the local administration units. The regional and latter state governments' strong control over the affairs of the local governments continued until the enactment and implementation of the 1976 local government reform.

Before the 1976 local government reforms, little responsibility is given to the local governments in Nigeria. As a result of this, little resource is available to the local governments for the provision of social and welfare services to the public in their areas of jurisdiction. The little impacts they have on social services provision make the need for the creation of more local governments of less importance to the public. In 1967, there are only ninety-six (96) local governments across the twelve states of the Nigeria federation. By 1979, the number had increased to three hundred and one (301) local governments. Additional one hundred and ninety-eight (198) local governments were created by the military government in 1987 bringing the number to four hundred and ninety-nine (499). In 1991 ninety (90) local governments were added to the existing ones bringing the total to five hundred and eighty-nine (589). By 1997 the number increased to seven hundred and seventy-four (774) with the creation of additional one hundred and eighty-five local governments by the Federal Military Government under the late General Sani Abacha. While the number of local governments in Nigeria as at present stand at seven hundred and seventy-four (774), there continue to be agitation for

the creation of additional local governments (Akindele, Olaopa and Obiyan, 2002; Adedokun, 2004). The rise in the number of local governments has implications on the assignment of service delivery such as primary education and healthcare service to the people among the tiers of government.

Table 1: Rise in the number of local governments in Nigeria over the years

Years	Number of local government councils
1970	299
1979	301
1987	499
1991	589
1997	774

Source: Akindele, Olaopa and Obiyan (2002: 574).

Local government administration in Nigeria experienced fundamental changes in 1976 through a comprehensive local government reform during the reign of General Olusegun Obasanjo (Gboyega, 1983 & NCEMA, 1990). According to Awotokun (2005), the term local government administration in Nigeria has attracted serious attention both nationally and internationally since 1976 reform. The 1976 local government reform created for the first time, a single tier structure of local government administration throughout Nigeria. The reform was a major departure from the previous practice of local government administration with particular reference to the uniformity of structure it gave rise to (Oviasuyi, Idada & Isiraojie, 2010: 81). The uniformity of the single tier structure can be seen in form of the functions, the structure, the financial resources, the

place of traditional institutions, relationships with state government; and law enforcement in the local governments. By virtue of the changes brought about by the reform, local government became a constitutionally recognized third tier of government with constitutionally assigned functions and responsibilities (Akindele, Olaopa and Obiyan, 2002).

There is an examination of Nigerian local government fiscal autonomy in the 1976 reform. In the reform, a fixed proportion of statutory allocation of revenue from the central government to local governments is included in the recommendations of Aboyade Revenue Commission. Fiscal autonomy is entrenched in the recommendations of the Aboyade Revenue Commission of 1977 (Awotokun, 2005). Prior to the Aboyade Revenue Commission, there are other commissions that have worked on the disbursement of federal statutory allocation. Few amongst them are Phillipson (1946), Hicks-Phillipson (1951), Chick (1953), Raisman (1958), Binns (1964), and Dina (1968) while the Okigbo (1980) commission worked on statutory allocation disbursement after the Aboyade commission. The adoption of Aboyade Revenue Commission's recommendation leads to the emergence of the Revenue Mobilization Allocation and Fiscal Commission (RMAFC). RMAFC is a constitutionally mandated board constituted by the federal government and charged with the responsibility of keeping the federation account and disbursing the accrued revenue to the federation account among the three tiers of government. Accordingly, any amount standing to the credit of the federation account shall be distributed among the federal and state government and the local governments in each state, on such terms and in such manner as may be prescribed by the National Assembly. The constitutional basis for allocating revenue to the three tiers

of Government in Nigeria is laid down under Section 160 subsection (2) to (8) of the 1999 constitution of the Federal Republic of Nigeria.

The statutory allocation being disbursed to local governments is meant to be utilized for the delivery of basic and essential social services to the people within each local government. This is one of the variables which this study is set upon. The types of social services that a local government council may require to provide include: primary education, primary health facilities, water, sewage and sanitary, housing, electricity, roads and transport, and other social services. As a consequence, local governments have to be able to effectively identify the required welfare services of their communities, have a strong institution in terms of managerial accountability, have efficient leadership structure in the local government, and have in place systems to track expenditures on welfare services to determine if the allocation of resources has had an impact on social services delivered by local governments (Khemani, 2004). 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” (FRN, 1999).

Therefore, it can be seen that local governments exist to provide essential services in accordance to the needs and wishes of its local inhabitants” (Tindal, 1977).

One of the justifications for creating local governments is that it serves as an instrument of service delivery (Finn, 2008 & Ola, 1984). Adamolekun (1983) also posited that the

goal of local government is to provide efficient service delivery. Newman (2001) and Stoker (2004) opined that there has been a major process of management reform in the United Kingdom aimed at enhancing the capacity of various levels of governance to deliver improved outcomes for citizens. Within the Africa context, Oyugi (2000) stated that there is not a single country in the continent in which some form of local government is not in operation, and the stated objective of virtually all of these reforms is to strengthen governance and service delivery. The issue of service delivery is without doubt a cardinal pillar in local government administration. In the same vein, most of the reforms that have been conducted on local government administration in Africa countries revolve around how to engender efficient and effective service delivery by local government. Indeed there exist numerous studies on local government and service delivery with reference to Nigeria, of which that by Mass (1959), Oladosun (1981), Adamolekun (1983), Ola (1984), Aghayere (1987), Okeem (1989), and Lawal (2000) are just but few examples.

Primary education and healthcare service continues to be a major challenge to responsible and responsive government. In view of its centrality a major focus of reform in many developing countries has revolved around the redesigning of structures, systems, and processes by which primary education and healthcare service delivery at the local government level can be improved upon. Some of the areas and issues that local government reforms in developing countries have addressed include; reform among the tiers of government, decentralization of resources and responsibilities, reform in pattern of operations of government ministries, departments, agencies; reform dealing with commercialization and privatization of service provision, contracting out of public

goods, and the use of range of public private partnerships initiatives in service provisions with the intended objectives of enhancing the capacity for service provisions and improving efficiency in delivery (Draper, 2004).

Notwithstanding the reforms, the realization seems to be that primary education and healthcare service delivery approaches that have so far been embarked upon has failed the people, most especially the poor (Robinson, 2007). Part of the reason been that public spending by sub-national units of government (state-regional-provincial and local government) on these two welfare service most often failed to reach the frontline service provider. This is the case in many societies where there is a shortage of health professions and school teachers. The objective informing the decentralization of power, responsibilities and revenue to local government is premised on the assumption that local governments being the closest tier of government to the people will be in better position to identify people needs and be more responsive to ensure that welfare service such as primary education and healthcare service is provided to the public (Smoke, 1999). This believe informed the strong emphasis on the call for and implementation of reforms directed at enhancing the decentralization of political power and authority, administrative responsibilities and fiscal capacity to sub-national units of government across many developing countries.

Given that the delivery of welfare services, especially primary education and healthcare service as the cornerstone of local governments, then it is safe to infer that improves service delivery is the core objective for investing local administrative authority with power, responsibility and resource. However, this objective only become possible if the

system of co-responsibility between institutions of governance at the central, states and local government according to the principle of subsidiary could be effectively established. This brings to the fore the issue of decentralization among the three tiers of government. Broadly speaking, decentralization entails the devolution of state assets and power by the central government to local or private decision-making bodies which can range from representative local government, local administrative branches of central government, non-state organization or private individuals and corporations (Ribot, 1999).

For Agrawal and Ribot (1999) decentralization is any act in which a central government formally cedes powers to actors and institutions at lower levels in a political-administrative and territorial hierarchy. Such devolving of political power and administrative responsibilities to lower levels of authority involves the creation of realm of decision making in which a variety of lower-level actors can exercise some autonomy of actions and decisions. In the same wise, Ribot (2002) notes that decentralization can be constructively thought of as the strengthening of local institutions in ways that they can be better adapted to play a more representative, responsive and constructive role in everyday lives of the local population. Such strengthening often involves some transfer of financial resources and decision-making power from central government to the local political and administration unit of governance. In essence, decentralization whether it is to local administrative or political actors, entails the creating of a realm of local autonomy defined by inclusive local processes and local authorities empowered with decisions and resources to deliver welfare services in meaningful ways to the local population. Decentralization involves differing dimension of reallocation of political

power, administrative authority, service delivery responsibilities, financial resource inclusive of the power to tax among other issues.

The concept of decentralization is often conceived in different form and indeed there is considerable confusion and obfuscation about what constitutes decentralization. This notwithstanding, there is still the strong believe that decentralization of power, authority and governance of resource, if carefully planned, effectively implemented, and appropriately managed can lead to significant improvement in service delivery and thus enhance the welfare of people at the local government level. As Robertson (1999) notes decentralization aims at transferring decision-making authority, resources and responsibilities for the delivery of welfare services from the central government to other lower levels of government, agencies, and field offices of central government line agencies. This transfer serves two basic purposes, namely accountability for resource governance and management and effective service delivery. The central government has decentralized resources, decision-making authority, and responsibilities for the delivery of primary education and healthcare service to the local government in Nigeria (FGN Constitution, 1999).

During the late 1990s, the World Bank was concerned about increasing government expenditure on health and education services, which failed to translate to corresponding increase in the quality of service delivery (The World Bank Report, 2003). Corroborating the World Bank position, Gupta, Guari & Khemani (2004) note that increasing budget allocation to essential services such as health and education is not enough to ensure that quality services are indeed delivered at the long run. This concern

informed the commissioning of an independent survey of schools and health clinics service delivery by the World Bank. The report of the survey research showed that only 20 to 30 percent of the funds being disbursed for the delivery of education and healthcare service were actually getting through to frontline service delivery activities (Dehn, Reinikka & Svensson, 2002, 2003). This is one of the reasons why the issue of funding, budgeting and expenditure on primary education and healthcare services needs to be critically examined.

In Tanzania, local governments diverted a large part of funds disbursed by the central government for non-wage education and health expenditures to other uses (i.e. other sectors than education) as well as private gain (Government of Tanzania, 1999, 2001). Leakage is estimated at 57% of the total fund budgeted for education, and 41% of the total fund budgeted for healthcare service. With all these challenges of not spending the fund meant for primary education and healthcare service, there is no way sufficient welfare services can be delivered by local governments in Nigeria and the situation is the same for other countries in Africa. Given the leakage and other constraints and the context of the importance of local government as the tier of government largely responsible for primary education and health care that the problems of service delivery to people at the local level can be better understand.

Having briefly discussed the background of decentralization and statutory allocation, the need arises to look at the management of the allocated resources by the decision makers in the local government administration. This eventually leads to the concept of New Public Management (NPM). New public management is a public management

movement that was introduced in 1982 to bring effectiveness and efficiency into the administration of government enterprises. The concept embraces many new innovations such as managerialism, market-based governance, enterpreneurialism, and other innovations that are widely deemed to bring about effectiveness and efficiency in public management. Public administrators are not willing to embrace the concept of new public management, especially where there is a weak political and governance institution, except it is enforced by donor agencies. Donor agencies came into the interference of the administration of government agencies because of the fund provided for the delivery of welfare services such as primary education and healthcare service.

In Nigeria, it is the donor agencies that are influencing the government to embrace the concept of new public management. New public management is seen as a politically neutral movement that is concerned with improving efficiency, effectiveness and accountability (Hood, 1991). The motive of the donor agencies for introducing new public management may be somehow different, probably as a result of changing policy from funding agencies (Turner & Hulme, 1997). That notwithstanding, governments in developing countries have also been searching for new ways of improving public sector efficiency in order to address the issue of service delivery to the vast majority of the citizens. The idea of new public management includes the separation of policy and service delivery, and some other functions (Bennington & Cummane, 1997). Hedges (1994) stated that the new model of public management “will totally change the way the public sector operates”. Maor & Jones, (1999) argued that public sector managers need to see their roles differently, while Savoie, (1992) expressed the view that they require new skills and knowledge to be effective in delivering welfare services. In response to

the paradigm shift in British local government, Smith (1996a) found that manager had to develop new concepts, values, skills, and new mindsets about the public service; they need to develop their staff, and engage them in the change processes.

Analoui (1998) reported works on new public management in Zimbabwe, India, Romania and Ghana, which indicate awareness for the need to have more effective public managers in the public sector. A study conducted Analoui (1998) in Ghana by shows that senior public managers show good planning skills, effective communication, good human relations skills, organizing ability and supervisory skills. These are skills needed by senior managers in the public sector to deliver to the public essential welfare services. Virtanen (1996) listed the instrumental competencies that new public managers need to include ethical competence, political competence, professional competence in both subject area (service delivery) and in administration, and task competence. Behm, Bennington and Cummane (2000) argued that the skills of public bureaucrats together with the confidence placed in them by politicians will ultimately influence the quality of service delivered by government.

In the management of government resources, accountability must be the watch-dog. Thus, government must be accountable to the entire citizenry, not just to a select group of stakeholders. One major feature of accountability is fairness. Peters (2001) noted that “the issue of equality raises important questions about accountability. How can public management be both flexible and fair? Government is supposed to use the available fund and other resources prudently, treat everyone fairly and must be able to accomplish public purposes. Accountability for finances reflect concerns for how government does

what it does, that is what is actually accomplished and how it is accomplished (Behn, 2001). From these two forms of accountability, it requires the third form of accountability, which is accountability of performance. This refers to the consequences of government action. Accountability of performance embraces the planning-oriented approach where accountability is given much importance as improved efficiency, effectiveness and service quality. Behn (2001) concluded his work on democratic accountability by saying that existing institutions of accountability not only overemphasize accountability for finance and fairness, and undercut performance, but they undercut the capacity of government's productive units from achieving the results they were created to pursue.

For the purpose of this research, managerial accountability is studied from the purview of accountability of resources in order to deliver primary education and healthcare service to local populace. Managerial accountability needs to take care of discipline, openness, fairness, equity, transparency, honesty, integrity, credibility, etc in the administration of local government. It is when this is done that local government can play in effective manner its statutory responsibilities of providing primary education and healthcare service to people at the local level of governance. Managerial accountability can only be guaranteed, where the leaders (Career officers and political appointees) display credibility in the performance of their responsibilities.

Having discussed managerial accountability in the public sector, there is a strong need to consider leadership structure in the local government administration. Managers suppose to acquire skills to lead, and have professional competence in new public management

and public leadership. According to Pavlov (2002), managerial approach requires government executives and public servants (leaders) to acquire core managerial qualification and leadership attributes. Pavlov argues further that there are differences between managers and leaders, in six key areas which he outlined as follows: managers do things right, while leaders do the right thing; managers maintain the status quo, while leaders move others to committed change; managers follow established rules up-and-down the “chain of command”, while leaders challenge the status quo; managers control financial, human and technological resources, while leaders enable other to act with enhanced creativity, enthusiasm, and initiative; managers establish timetable to monitor work and, if necessary, coerce subordinates, while leaders lead others to lead themselves; and managers stress consistency and reliability, while leaders develop strategies to inspire a shared vision for the future and align stakeholders with the larger vision (Pavlov, 2002).

The issue at stake now is to find out whether statutory allocation/fund, managerial accountability and leadership structure in the local governments are interrelated, and examine if they are contributing factors to the delivery of primary education and healthcare service by local governments in Oyo state. The study also intends to access the link between budget allocation for primary education and healthcare service and performance outcomes in these areas of service in the local governments in Oyo state. Most often, there used to be pressure from the people in the local government area demanding for quality social service delivery, especially in the areas of primary education and healthcare service. And local governments are constantly striving to improve on the quality of primary education and healthcare service they deliver.

There are many reasons advanced by past researchers as responsible for non performance of local governments in the area of delivery of primary education and healthcare service. For instance Adedeji (1970) blamed the ineffectiveness of local government administration in the area of primary education and healthcare service delivery on the following reasons: lack of mission or lack of comprehensive functional role; lack of proper structure (i.e. the role of local governments in the development process was not known); low quality of staff; and low funding. Adedeji (1970) noted that these problems led the local governments into a vicious circle of poverty because inadequate functions and powers lead to inadequate funding which result in the employment of low skilled and poorly paid staff. This study therefore wants to critically investigate the unique contribution of the three identified variables, and examine how fund is being voted and utilized on primary education and healthcare service by local governments in Oyo state, Nigeria.

1.1 Statement of the Problem

As part of overall governance system of any society, decentralization to locally elected governments has been explored as a means of strengthening incentives for public service providers for improved service delivery (Bardhan, 2002). In that respect, local governments in Nigeria have been receiving federal transfer in terms of resources and responsibilities through decentralization reforms. The essence is that such transfers from the federal and state governments will enable local governments to meet the welfare needs of the people in their area of jurisdiction, and take care of their others financial

obligations. The intergovernmental fiscal transfer to local governments in Nigeria ranges from statutory allocations to primary education funds, fund expended on healthcare services among others. While the federal government is constitutionally mandated to disburse certain percent of what is accrued to the federation account in line with the recommendation of the Revenue Mobilization and Fiscal Commission (RMAFC), the state governments are also constitutionally mandated to allocate some percent of their internally generated revenue to the respective local governments in their jurisdictions. The sections of the constitution that deal with these issues are Section 162, sub-section (3), (5), (6), (7), and (8) (Federal Republic of Nigeria, 1999).

Much as revenue is the lifeline of administration and service delivery, the literatures have shown that it is always difficult to establish the relationship between the amount of resources spent on welfare services and the outcomes derived from such spending (Hanushek & Kremer, 1995). Evidences from previous researches show that more spending does not necessarily imply corresponding improvement in welfare and social services delivery (Pritchett, 1996; Reinikka, 2001; Reinikka & Svensson, 2001b; Gupta, Gauri & Khemani, 2004). Filmer, Hammer and Pritchett (2000) argued further that lack of data has constrained the ability of researchers to conduct empirical studies on the relationship between public spending on healthcare services and health service delivery outcomes. Specifically on Nigeria, Khanemi (2004) and Akindele, Olaopa and Obiyan (2002) are of the opinion that local governments in Nigeria are starved of fund, and that this insufficiency is one of the reasons why local governments in Nigeria are unable to deliver their statutory responsibility effectively. This raises the question of “how prudent is the resource meant for provision of primary education and healthcare service are being

used to deliver these welfare services?" Empirical studies on how prudent are local governments in their financial management and the impacts of this on service delivery are lagging. Thus, this study therefore, intends to fill this research gap by looking at local governments statutory allocation spent on primary education and healthcare service delivery. This eventually leads to the formulation of research question that wants to investigate the relationship between statutory allocation/fund and the delivery of primary education and healthcare service in the local governments of Oyo state in Nigeria.

With the advent of new public management, local governments in Nigeria are not in tune with the initiatives of the new public management to deliver essential services to the people at the grassroots. Davies (2000) posited that the relationship between service delivery and managerial accountability is subject to some critical analysis. Lynn, Heinrich and Hill (2001) supported this argument by discussing governance in terms of 'the regime of laws, rules, judicial decisions, and administrative practices that constrain, prescribe, and enable the provision of publicly supported goods and services'. It is argued that new public management is the most recently used concept to solve management issues. It is believed by researchers that the issue of managerial accountability needs critical analysis. Therefore, this study wants to examine the interrelationship between leadership structure and managerial accountability in the delivery of primary education and healthcare service by local governments in Oyo state. And this is what prompts the research questions 2 and 3 in the study (see page 20).

1.2 Research Questions

The study wants to evaluate the interrelationship between service delivery and statutory allocation/fund, managerial accountability and leadership structure in the local governments in Oyo state. Also, the study wants to determine the contribution of the three (3) independent variables. Drawing from the problem statement, the research intends to answer the following questions.

- i. What is the relationship between statutory allocation/fund and the delivery of primary education and healthcare service in the local governments of Oyo state, Nigeria?
- ii. What is the relationship between managerial accountability and the delivery of primary education and healthcare service in the local governments of Oyo state, Nigeria?
- iii. What is the relationship between leadership structure and the delivery of primary education and healthcare service in the local governments of Oyo state, Nigeria?
- iv. What is the approved estimate for primary healthcare service in the annual budget of local governments, and what is actually spent?
- v. What is the approved estimate for primary education service in the annual budget of local governments, and what is actually spent?

1.3 Research Objectives

The objective of this research study is to assess the workability of local governments in relation to how they deliver primary education and healthcare service to the public with respect to funds, managerial accountability and leadership structure in the local governments. Thus the research study is informed by the following research objectives:

- i. To determine the relationship between statutory allocation/fund and service delivery (primary education and healthcare service) in the local governments.
- ii. To determine the relationship between managerial accountability and service delivery (primary education and healthcare service) in the local governments.
- iii. To determine the relationship between leadership structure and service delivery (primary education and healthcare service) in the local governments.
- iv. To find out whether the approved estimates for primary education service in the annual budget of local governments are actually spent.
- v. To find out whether the approved estimates for primary healthcare service in the annual budget of local governments are actually spent.

1.4 Scope of the Study

The scope of this study is limited to the three independent variables. These variables are statutory allocation/fund, managerial accountability and leadership structure in the local governments. The study considers these variables as few of the major contributing factors to the delivery of primary education and healthcare service. Out of many numerous variables such as bad governance, political instability, corruption, government policies, etc, this study considers only three variables, and these variables are treated as independent variables in the study.

The study covers thirty-three (33) local governments in Oyo state out of seven hundred and seventy four (774) local governments in Nigeria. The researcher consulted all the stakeholders in the administration of local governments in Oyo state. The stakeholders are the Oyo State Ministry of Local Government and Chieftaincy Affairs, Oyo State Local Government Service Commission (LGSC), the thirty- three (33) local governments in Oyo state, Directors of Personnel, Directors of Finance and Supplies, Directors of Works. The consultations are aimed at eliciting information on source of funding, managerial accountability and leadership structure of local governments in Oyo state. The consultations enable the researcher to identify key service delivery issues. The consultations led the researcher to identify problems (Research Questions) in the chosen sector of social services; determining the structure of the local governments resource flow; guidelines for resource allocation to primary education and health service; the system of accountability; obtaining a good understanding of the institutional setting of

local government administration; checking data available at the local governments; assessing available local capacity to carry out the survey and to engage in data analysis and research; and choosing the appropriate survey tool.

1.5 Theoretical Framework

According to Manor (1999), all countries of the world are experimenting with decentralization to address different kinds of problems relating to economic, social and political issues in governance. Robertson (2000) posited that if decentralized governance is carefully planned, effectively implemented and appropriately managed, it can result in significant improvement in the delivery of welfare service to people at the local level, the cumulative effect of which can lead to enhanced human development. Decentralization therefore can be conceived as a political process the objective of, which is the transfers of responsibilities, resources, and/or political authority from higher to lower levels of government. Decentralization and effective devolution of responsibilities from central to sub-national governments can be an effective way to address service provision, economic development and the involvement of citizens and private investors in the provision of public goods noted Saasa, et al (1999).

Ribot (2002) noted that decentralization can be constructively thought of as the strengthening of local institutions to play a more representative, responsive and constructive role in everyday lives of local populations and the countries in which they live. Such strengthening often involves transfers of financial resources and decision-making power from central government to local unit of governance. It is generally

believe that for decentralization to be successful it has to encompass the transfer of powers in three sectors. Supporting this position, Manor (1999) and Binswanger (1999) noted that if it is to have significant promise of success decentralization must entail a mixture of three issues namely; democratic, fiscal and administrative decentralization of power and responsibility to local level of authorities. Though these three forms are critical for statecraft, they failed to hold up as analytical categories argued Agrawal and Ribot (1999). In forms by this Agrawal and Ribot (1999) noted that three distinct dimensions: actors, powers and accountability, underlie all acts of decentralization. Rather than being conceived as a simple political tinkering with power and responsibilities decentralization in reality entails complex policy issue and there are various dimensions to it which includes; fiscal, administrative, institutional, economical, and political decentralization.

Fiscal decentralization refers to the set of policies designed to increase the revenues or fiscal autonomy of sub-national governments. More than this, Boschmann (2009) conceived of fiscal decentralization as relating to the transfer of functions or authority from central levels of government to local institutions regarding local decision-making on the allocation of financial resources (financial discretionary powers) and the powers to levy local taxes. Fiscal decentralization is said to have four major components: allocation of expenditure responsibilities by central and local governments; assignment of taxes by government tiers; design of an intergovernmental grant system; and the budgeting and monitoring of fiscal flows between different government tiers (Elhiraika, 2007). Unlike these earlier stated and other related conception of fiscal decentralization that merge revenues and expenditures together, Wibbels (2004) saw the transfer of

revenues and/or the authority to raise revenue through the granting of degree of taxing power as fiscal decentralization, while the authority to determine expenditures related issues as administrative decentralization.

This analytical separation makes it easier to evaluate the consequences of decentralization processes where the transfer of revenues and expenditures growth path did not correlate. In one of his studies, Manor (1999) highlighted the imbalances in the transfer of fiscal revenue and expenditure responsibilities to sub-national unit of government across through fiscal empirical statistical data of what is actually transfer to the sub national governments of the world in 1980. The sub national governments around the world collected an average of 15% of the revenues of the national governments, and spent 20% as expenditures. By the year 2000, the figure rose to 19% and 25% respectively. In this context, the disbursement of revenue is viewed as fiscal decentralization, while the delivery of welfare and social services is viewed as administrative decentralization.

By considering different theories and methodological approaches, literatures on decentralization divided the process into components. Policy-oriented theorists undertook studies on administrative reforms aspect of decentralization inclusive of the transfer of responsibilities such as provision of education and healthcare services to the lower levels of government (Di Gropell & Cominetti, 1998). Administrative decentralization may have positive or negative impact on the autonomy of local government executives. If administrative decentralization improves local bureaucracies, fosters training of local officials, and facilitate learning through the practice of

delivering new responsibilities, it will surely increase organizational capacities of local government administration. Contrarily, if administrative decentralization takes place without adequate transfer of funds, it may decrease the autonomy of local government officials; because they are largely depend on national fiscal transfers for the delivery of public social services. Thus evolving a modality for the transfer of needed fund become a cardinal issue on which the success of any forms of decentralization hinges (Escobar-Lemmon, 2001).

In Nigeria, the nucleus of funds being used by local governments is provided by the federal government. Previous researches have shown that a substantial percent of the local government revenue are derived from this source (Okafor, 2010; Oviasuyi, Idada & Isiraojie, 2010; Akidele, Olaopa and Obiyen, 2002; Ekpo and Ndebbio, 1998; Bello, 1990). Aside the statutory and other forms of fiscal transfer from the federal government, the state governments are also constitutionally mandated to transfer 10% of their internally generated revenue to the local governments in their domain. The federal government requires a measure or law to determine the distribution of the monthly statutory allocation to be disbursed to each local government in Nigeria. The measure used for the distribution of the statutory allocation is provided in the 1999 constitution of the federal republic of Nigeria.

In the constitution, section 160, subsection (2) to (8) empowered the Revenue Mobilization Allocation and Fiscal Commission (RMAFC) with the responsibility of keeping the federation account and allocating the accrued revenue to the three tiers of government. The percentage allocated to local governments is 20% of the revenue in the

federation account. This fund is shared among the seven hundred and seventy-four (774) local governments in 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 effort. Revenues being distributed under federal statutory allocation is gross statutory allocation, excess crude proceed, and value added tax (VAT). This allocation is being disbursed on monthly basis (FRN, 1999).

The fund being allocated to the local governments as a result of decentralization of responsibilities, resources and authority is meant to enhance the capacity of local governments to deliver required basic social services to the public in the area of their jurisdictions. According to Svensson et al (2002), it is becoming increasingly clear that funds and other statutory financial transfers are being used as indicators of the supply of public services, especially in countries with poor accountability and weak institutions. The researchers argued further that when governments failed to spend on the right goods or the right people, the money may fail to reach the frontline service provider. Thus, if the local financial resource is to be well utilized, it means that local government officials need to manage the fund at the disposal of local governments in more prudently and efficiently manner in order to improve local government capability to deliver the required welfare and social services to the public.

There is a paradigm shift from public administration to public management in the process of governance. Few decades ago, the concept of new public management is introduced with different initiatives. This concept is embraced by many governments

including developed and developing countries to ensure efficiency and effectiveness in the delivery of essential services to the citizens (Hood, 1991; Larbi, 1998). This new concept has been variously labeled as managerialism (Pollit, 1993), market-based public administration (Lan & Rosenbloom, 1992), entrepreneurial government (Osborne & Gaebler, 1993), and new public management (Hood, 1999, Kearney & Hays, 1998). All these authorities emphasize same concept of new public management in their expositions.

The concept of new public management (NPM) has had far-reaching impact and heralded as some of the most important developments in western governmental systems are recorded (Farnham, Harton, Barlow & Hondeghem, 1996). New public management has also been introduced in administration and governance in developing countries such as Ghana (Larbi, 1998), Sri Lanka (Samaratunge, 1999), Malaysia (Common, 1999), and Hong Kong (Cheung, 1996). The extent of usage of new public management varies from country to country. In Australia, the impetus for reform is to enhance the capacity of governments to implement their agendas (Dawkins, 1995). This enables the Australian government to achieve “the internal process and external relations of a public sector suffering from a number of widely acknowledged scleroses and related energy deficiencies” (Painter, 1998). Presumably, this would be a relatively true reflection of the motivation of many other governments, although this is not to distract from the impact of diminishing economic resources with which to provide services, increasing demands for services, and general public dissatisfaction (albeit at least partially generated by politicians) with the “bureaucracy” (Morley & Vilkinas, 1997).

In developing countries, the primary motivation for introducing NPM is based on request from donor agencies such as the International Monetary Fund (IMF), and the World Bank (Turner & Hulme, 1997). In addition to the requirement of these donor agencies, governments in developing countries have been striving to improve on public sector efficiency in terms of service delivery, privatization, public private partnership, etc. Public sector reforms in these countries have also included the separation of policy and service delivery, privatization, or at least commercialization, of some functions (Bennington & Cummane, 1997); the development of more business-like practices and attitudes; a focus on outputs and outcomes, rather than inputs; the abolition of monopolies, increased competition and a stronger focus on efficiency; and the application of user-pays principles (Hughes, 1998).

NPM shifts the emphasis from traditional public administration to public management, pushing the state towards ‘managerialism’. According to Economic Commission for Africa (ECA, 2004), the traditional model of organization, and delivery of public services, based on the principles of bureaucratic hierarchy, planning and centralization, direct control and self-sufficiency, is apparently being replaced by a market-based public service management or enterprise culture. NPM as a management theoretical approach provided for smaller, faster-moving service delivery organizations, which will meet the criteria of user-responsiveness and outcome-orientation in order to survive.

NPM initiatives are inspired to improve the performance of public service in delivery of essential services to the citizens. Local government in Nigeria is no exception because they are striving hard to be effective and efficient in delivering welfare services to

people at the grassroots through the initiatives of new public management. The delivery of essential services by various government and private organizations can be examined through different theoretical lens. The framework adopted by the study is therefore premised on public choice theory, which is one of the new initiatives in the new public management paradigm. The theoretical framework prefers public choice theory against the agent theory because the theory is in tune with the nature of local governments in Nigeria as highlighted by ‘classic’ works of (community government) polycentrists (such as Madison, 1941; Dahl, 1967; Sharpe, 1970; Gunlicks, 1981; Newton, 1982; Magnusson, 1986; Kjellberg, 1995; King & Stoker, 1996; Schoburgh, 2006). Public choice theorists strongly advocate for local government fragmentation that will allow for political representation and participation. The theorists see public choice theory as a better option for economic growth in the local governments, if local government institution is portioned into smaller units.

Tiebout (1956) demonstrated that residents are similar to consumers who ‘shop’ between different municipalities to find the one that has the right mix of taxes and public services, and that people’s ability to choose forces towns to compete against one another making these towns better able to discover and serve the needs of their citizens. Tiebout posited further that public choice theory is based on the emerging field of public goods economic theory which is characterized by the existing complex patterns of local governments in metropolitan areas as polycentric systems. This shows that public choice theory is based on quasi-market values, whereby local governments are seen more of service provider rather than political entities. It is observed by Acir (1987), that a local government can undertake production with its own personnel and equipment,

contract out production to another local government or to a private company, franchise production by one or more private companies use volunteers to produce the service, offer vouchers to residents or use combinations of these options. Public choice theory emphasizes managerialism more than democratic politics (Lowery, 1999).

There have been different approaches that emphasize new reforms that could bring about efficiency in the delivery of social and welfare services to the citizens. One of the reforms in the public service delivery is accountability (Terry, 1993; Moe, 1994). In the academic literatures, accountability is based on bureaucratic concept that require four things: a higher authority vested with responsibility for oversight or supervision; a criterion or measure used by the higher authority to assess performance or compliance; a mechanism for reporting compliance to the higher authority; and the prospect of penalty or reward based on performance. The bureaucratic structures and procedures that have been denounced by the reinventing government movement (Osborne & Gaebler, 1992) have been the primary instruments for holding government officials accountable for their actions and thereby creating a powerful check on abuses of power and administrative discretion. For all the officials' shortcomings, they can be held responsible for their actions (Goodsell, 1985). The issue of accountability borders on how will the public, including the elected officials know whom to hold accountable when services are not delivered, when funds are misspent, when intended outcomes are not achieved?

The approach to maintain accountability in the government setting to deliver public welfare services is based primarily on principal-agent theory, which brings with it accountability measures like competitive bidding, performance contracting, mandated

quality controls, outcome measurement, program evaluation and independent financial audits (Pope, 2001). This form of accountability requires the service providers to account for expenditures and activities to ensure that they are in accordance with legal, regulatory and contractual agreements (White, 1926; Shafritz, 1992). Within the narrow confine of this purpose, these oversight tools work reasonably well, although like any compliance mechanism they are subject to abuse, neglect and poor enforcement (McDonald, 1997).

A broader approach to accountability is based on guiding principles. According to Kearns (1996), five guiding principles are identified as: accountability is the obligation of public service providers (whether government or private sector organizations) to serve a higher authority- the public trust- which ultimately is the source of their mandate, their authority and their legitimacy; while the standards of accountability are formally codified in laws and regulations, the standards can equally be defined by subjective standards and expectations of citizens, clients, donors, the media, self-appointed watchdog organizations and other stakeholders; whether the standards of accountability are objective or subjective, formal or informal, they are dynamic components of an organization's strategic environment; public agencies and their contracted service providers can respond to their accountability environment with either tactical (reactive) or strategic (proactive) actions; and like all other components of the strategic environment, the standards of accountability should be continuously monitored and incorporated into the organization's strategic management process.

There are changing conceptions and approaches with nature of leaders and leadership style in the public service throughout the universe. Executive leadership, according to Campbell and Wyszomirski (1991) is beyond the level of senior service, but shows relationship between appointed and elected leaders. Leadership is said to be a product of an organizational context. This refers to the density of administrative competence. The question that most often raised is 'how significant is leadership? The responses range from positions that leadership is either unimportant (Kaufman, 1981) or change is determined environmentally, to arguments that individual leadership does register an impact (Doig & Hargrove, 1987; Sanders, 1998). Some scholars are of the opinion that it may be subtle (Rayner & Theakston, 1999). A more inclusive approach is given by Rockman (1991), who sees leadership as interrelated with and dependent upon situation factors, administrative culture, institutional forms and the agenda of political leaders.

Issues about the nature of and potential for leadership in the civil service are yet to be settled. One strong argument is that civil service leadership remains different from that of business because of constitutional and political context; because it is believed that they serve political leaders. Senior civil servants cannot be rated as leaders in terms of the business management literature because they are managers or clerks (Performance and Innovation Unit, 2001; Theakton, 1999). Yet, some management studies focus on corporate change across public and private sectors and the type of leader that are associated with different tasks (Stace & Dunphy, 2001). But, there has been movement in the conceptions and analysis of civil service leadership. Specific leadership rather than leadership is now in focus. Leaders are the outstanding individuals who are recognized for making a significant contribution to public service. Newer analyses have

taken the form of comparative biography and the linking of case studies of leadership to institutional development and performance (chapman, 1984; Theakston, 1999, 2000), whether of ‘entrepreneurs’ who display ‘uncommon rationality’ (Doig & Hargrove, 1987) or to the attributes of effective leadership (Riccucci, 2000).

Studies have shown different resurgence of interest in leadership development. The main impetus is the changing environment, which is seen to require a new type of leadership (OECD, 2001). One of the propositions is that leadership is largely reflecting a substantially shift from traditional administration dominated by the tasks of policy advice to political leaders and process implementation, to acceptance of leadership defined increasingly in management terms and often within a broader governance environment. This includes leaders that will be able to manage and empower staff more effectively (Maor, 2000). Also, leadership style could still be viewed from the scale of change (incremental to transformational), style of change (ranging from consultation to directive) and commitment to the civil service (Theakston, 1999; Stace & Dunphy, 2001). There exists a more radical position that reflects the movement from leadership conceived in terms of mandarins’ attributes to that of acquired skills, which suggests that everyone can become a leader. This is in tune with the position of Wilson (2000), who posited that leaders can be nurtured, while skills can be learnt. According to OECD (2001), leadership at all levels is revolutionary in its potential impact, and is an important driver of the move to redefine public sector leadership. The issue of leadership within public organizations has acquired new dimensions and now extends to a range of staff with resource management responsibilities. New processes are emerging for

leading change and focusing complex organizations (Kotter & Cohen, 2002; Vardon, 2000).

1.6 Hypothesis Formulation

Webster (1968) defines hypothesis as “a tentative assumption made in order to draw out and test its logical or empirical consequences.....Hypothesis implies insufficiency of presently attainable evidence and therefore a tentative explanation. Based on the objective of this study and the theoretical framework, the relationship between the independent variables and dependent variable is established. Hence, the related hypotheses are formulated. The hypotheses are therefore stated as follows:

H₁: Statutory Allocation/fund is significantly related to the delivery of primary education and healthcare service to the public through local government administration.

H₂: Managerial accountability is significantly related to the delivery of primary education and healthcare service to the public through local government administration.

H₃: Leadership structure is significantly related to the delivery primary education and healthcare service to the rural dwellers through local government administration.

H₄: Funds voted for primary healthcare service in the approved annual budget are not always spent on primary healthcare service by local governments.

H₅: Funds voted for primary education service in the approved annual budget are not always spent on primary education service by local governments.

1.7 Research Model Construct

Based on the objective of this study, a research model construct is designed after thorough readings of past literatures, articles, journals, internet exploration, and consultations with the World Bank, Washington, D.C., International Institute of Educational Planning (IIEP), Paris, France, and Institute of Educational Planning (IEP), Kuala Lumpur, Malaysia. The research model is constructed based on previous models used for service delivery by past researchers such as (Ablo, E. & Reinikka, R., 1998, Steffensen, J. & Trollegaard, S., 2000, Reinikka, 2001, Xiao, Ye, & Sudharshan Canagarajah, 2002, Reinikka, R., Svensson, J. & Dehn, J., 2002, Dehn, Reinikka & Svensson, 2003). The researcher modifies the research model construct used to satisfy the peculiarities of local governments in Oyo state of Nigeria. The research construct model of this study is premised on four (4) variables, namely service delivery (primary education and healthcare service), statutory allocation/fund, managerial accountability, and leadership. Service delivery (primary education and healthcare service) is used as dependent variable in the study. Other three (3) variables, statutory allocation/fund, managerial accountability, and leadership structure in the local governments are the independent variables of the study. Other variables such as cash flow, expenditure trend and other welfare services delivered by local governments are treated with respect to statutory allocation/fund in the model. The format of the research construct model is given in figure 1 as:

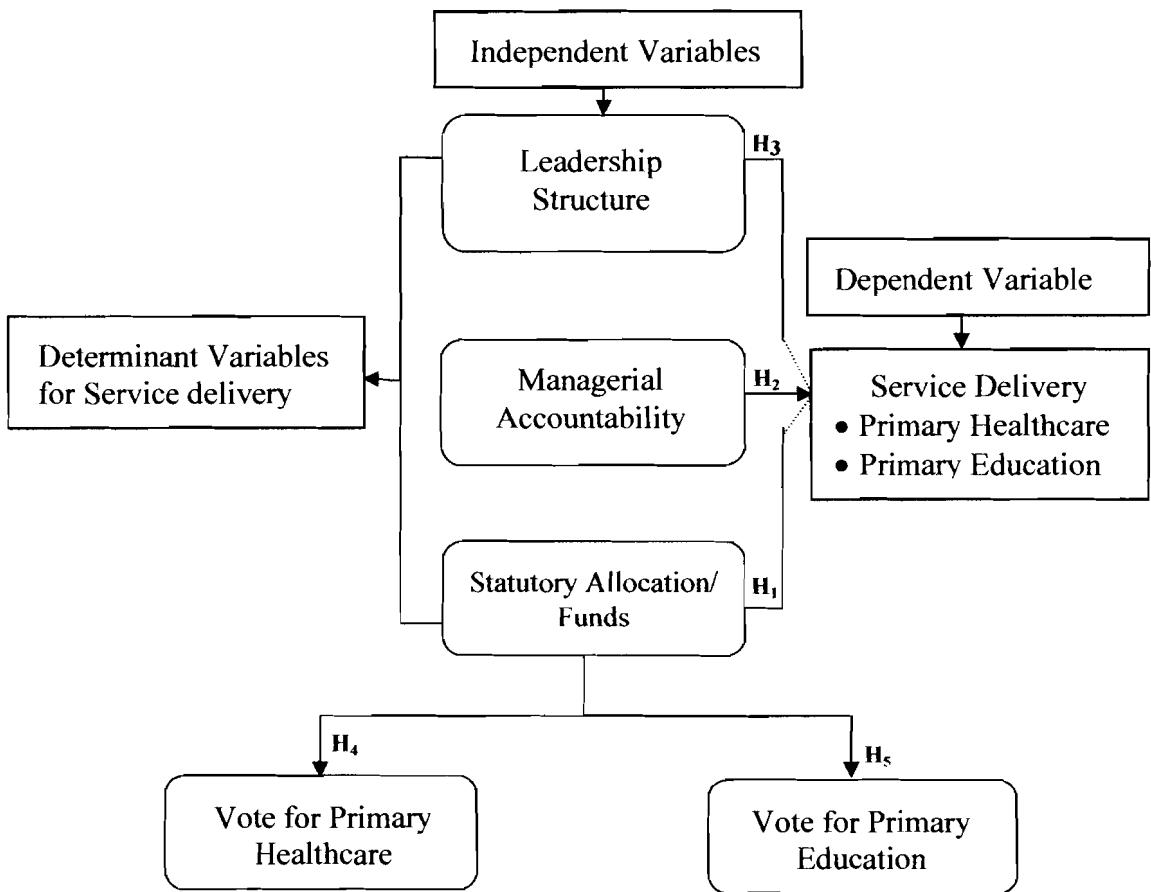


Figure 1: Research Model Construct

There are several models used in determining the quantity and quality of service delivered by local governments in African countries. Most of these models are developed by researchers working with World Bank Research Team. Few amongst these delivery models within which can be chosen to provide social services are: “Own Right” service provision, contestability model, competitive tendering model, contracting out model, collaborative venture model, and expenditure service delivery survey (ESDS),

public expenditure tracking survey (PETS), and/or quantity service delivery survey (QSDS).

This research study used a Modified Quantitative Service Delivery survey (MQSDS) because of features and peculiarities of local governments in Nigeria. The original model, Quantity Service Delivery Survey (QSDS) was developed by Devaraja and Reinikka (2002), while Public Expenditure Tracking Survey was developed by Reinikka (1996) and the first round of QSDSs includes healthcare service delivery in Bangladesh, Chad, Madagascar, Nigeria and Uganda. A QSDS- type survey was conducted in Bangladesh, where unannounced visits were made to health clinics with the intention of discovering what fraction of medical professionals are present at their assigned post (Chaudhury & Hamner, 2003). Quantitative service delivery survey (QSDS) is distinct from other existing survey approaches. The survey is used on education and healthcare services in more than fifty (50) developing countries involving service component. The QSDS approach emphasized quantitative measures of social services provided by the service providers (Local Governments). Providers of public services typically rely on the wider government structure for resources, guidance about what services to provide, and how to provide the mentioned services. This dependence makes the local governments sensitive to system wide problems in transfer of resources, the institutional framework, and the incentive system, which private providers do not face. This is what informed the researcher to incorporate the use of public expenditure tracking survey (PETS). And the use of the two models is tagged as Modified Quantitative Service Delivery Survey (MQSDS).

Most steps are common to models, but QSDS needs to relate government facilities to the public sector hierarchy. Modification is therefore made to the survey in order to suit the purpose of the study by the researcher.

1.8 Conceptual Framework for Service Delivery

This research study is keenly interested in service delivery with respect to two major services, namely primary education and healthcare service. Research findings have shown that it is always difficult to establish relationship between the amount of resources spent on education and education outcomes. The findings of different studies in industrialized and developing countries are summarized by Hanushek and Kremer (1995), respectively reaching different conclusions regarding the effectiveness of education expenditures. According to the findings of their studies, the relationship between resources spent and education outcome, most often is always weak in developing countries. Lack of data has not been allowing researchers to have a critical study of relationship between public spending and health outcomes. Emerging evidence indicates that total public spending on health has had much less impact on average health status than one might have expected, and certainly less than one could have hoped for (Filmer, Hammer & Pritchett, 2000). More spending does not necessarily imply more public services (Pritchett, 1996; Reinikka, 2001; Reinikka & Svensson, 2001b). So, the researcher needs to look at other factors such as managerial accountability and leadership quality responsible for efficient and effective service delivery in the local governments.

The use of Public Expenditure Tracking Survey (PETS) and Quantitative Service Delivery Survey (QSDS) is first used by Reinikka (2002) in his “Assessing frontline service delivery”. These instruments have two broad uses. The first one is to capture the public spending on service delivery, while the second one is to capture the quantity of services delivered by service provider. Primary data is obtained from the service provider through the use of the instrument for empirical research. Two surveys are combined together in this research study.

The conceptual framework for primary education service is based on the roles given to local governments by the 1999 Constitution of the Federal Republic of Nigeria because education sector is in the concurrent list of the 1999 constitution of the federal republic of Nigeria. For the primary education to be well organized in Nigeria, sufficient funds must be provided by other tiers of government to local governments in Nigeria. This fund will be used to provide the following materials: buildings, chalkboards, desks, chairs, textbooks, notebooks (notebooks in this context is laptops), water, electricity, teaching aids, and most importantly enough teachers. In Nigeria, local governments are responsible for supplying these inputs through the agency known as State Universal Basic Education Board (SUBEB) in various States, and Local Government Universal Basic Education Board (LGUBEB) in all the seven hundred and seventy four (774) local governments in Nigeria. Besides, there should be strong institution that will ensure managerial accountability and good leadership quality.

Evidences abound from previous studies that fund and other resources are determinants of sound and quality education in any locality. It is posited further that government is

always in absolute control over the issue of fund because funds are being disbursed from the central government through the Revenue Mobilization Allocation and Fiscal Commission (RMAFC) in Nigeria. It is obvious that education can only be improved by local governments through prompt and frequent disbursement of statutory allocation to local governments in Nigeria. Researchers have equally shown that there exists leakages between public expenditures on education and the outcomes in education service, and this is discouraging. A research conducted in Uganda by Reinikka (1996) using Public Expenditure Tracking Survey (PETS) shows that little of the total fund allocated to the schools at the centre reached the schools. The result of the research further stated that majority of the schools received none of the funds that they were entitled to collect between 1991 and 1995 in Uganda. PETS conducted in other countries also confirmed that capture of fund by the intended schools is always a problem. Honduras used a combination of PETS-QSDS to diagnose moral hazard with respect to frontline health and education staff (World Bank, 2001). The researcher intends to use PETS-QSDS to quantify the quantity of social services provided by local governments in Nigeria.

Delivery of primary healthcare service at the local governments involves a balanced and integrated system of health facilities that will be put in place by local governments for the benefit of public. The healthcare facility in the local governments is made up of clinics, and community health centers designed to be flexible in order to prevent diseases, through trained health personnel. Davis (2000) stated that the production of healthcare by a medical system can be measured by the ability of the medical service of an institution in offsetting the negative effects of illness. Davis (2001) went further to argue that the efficiency of the medical system depends upon the organization,

management, leadership quality, and financing of the system on healthcare service. Ablo and Reinikka (1998) show how budgetary allocations for public spending on health service can be misleading in the context of weak institutional setting. These institutional settings could be management of the institution, leadership structure of the institution, and/or managerial accountability of the institution. MQSDS is used in this research study to diagnosis the problems of inefficiency, low quality of services, leakage of resources, issue of ghost health workers, ineffective management, and supervision on one hand, and quantify the quantity of healthcare services provided (Bardhan & Mookherjee, 1999, 2000) on the hand.

It has been established by Ekpo and Ndebbio (1998) that the bulk of capital expenditures of rural-based local governments are on agriculture, rural development and primary healthcare services, while the urban local governments expend their capital expenditures on primary education, and general administration in Nigeria. Ekpo et al. (2003) stated in their study that Odeda LGC, Bassa LGC, Agaie LGC are examples of local governments that expend their capital expenditures on rural development and healthcare services, while Ibadan North LGC, Abeokuta North LGC, and Ado-Ekiti are examples of local governments that expend their capital expenditures on primary education services.

1.9 Significance of the Study

The need to study primary education and healthcare service delivery by local governments in Oyo state cannot be compromised. It is the grassroots' government that can ameliorate the suffering of the masses and bring about fast development to the

people at the grassroots. Primary education and healthcare service delivery will bring about development not only to the local government, but to the entire nation. It therefore becomes imperative to carry out a comprehensive study of local government administration as an institution that is charged with responsibility of delivering primary education and healthcare service to the public.

The central theme of this study is to foster the delivery of primary education and healthcare service in the local governments of Oyo state. The study calls for further social researches to investigate such things as what makes for quality of life, quality education, quality primary healthcare system, quality well being and/or standard of living. The findings of this research study shows how effective and efficient is the provision of fund through statutory allocation, managerial accountability, and leadership structure in the local government administration assist in delivering the essential social services to the grassroots by the local governments in Oyo state of Nigeria.

The study encourages proper records and book keeping. There should be accurate and proper financial transactions in the local government so that there will be effective managerial accountability and effective performance in the local government administration in terms of primary education and healthcare service delivery to the people at the local level. The study makes provision for financial information useful for policy planning and budgeting and for predicting the impact of primary education and healthcare service delivery in the local governments in Oyo state, Nigeria. There is need for proper and accurate accounting procedure in the local governments in Oyo state.

1.10 Limitations of the Study

There are limitations to this study. The principal officers consider much information as confidential, so they are not willing to either give in form of hard copy or even reveal to the researcher during face-to-face interaction. It takes researcher's time to elicit information from the staff of Ministry of Local Government and Chieftaincy Affairs, Local Government Service Commission, and senior staff of local governments in Oyo state. The researcher goes through many rigors before eliciting information from the stakeholders of the local governments in Oyo state. This hinder the research study because the study is premised on the annual budgets of thirty-three local governments in Oyo state for three years, that is, 2007, 2008 & 2009, but the researcher can only get annual budget of only four local governments for year 2008.

Records are not easily sought in most of the local governments of Oyo state. And where those records are available, the information will not be up to date. Also, some of the financial data that are available are yet to be audited by the external auditors, so there is no way those data could be used in this study. Thus, it reduces the coverage of the study to only four local governments out of thirty-three local governments in Oyo state.

Non release of information on financial transactions by majority of local governments in Oyo state hindered this research study. Take for instance, secondary information on budgetary allocation for primary education and healthcare service is not released by three quarter of the local governments in Oyo state. Instead for the researcher to

investigate budgetary allocation for thirty-three local governments, the researcher can only investigate four local governments.

Information on financial transactions that could be used for this research study is not audited as at the time the researcher was on the field collecting data. So, this problem limits the researcher to conduct on study on 2008, instead of 2007, 2008, and 2009.

1.11 Organization of the Study

The research work comprises of seven chapters. The research work is organized as follows: Chapter one comprises of introduction, statement of the problem, research questions, and research objectives, scope of the study, theoretical framework, hypothesis formulation, and research model construct, conceptual framework for service delivery (primary education and healthcare service), significance of the study and limitation of the study, organization of the study, operational definitions. Chapter two is about the literature review of the study, which has to do with the introduction of the chapter, literatures on decentralization, fund/statutory allocation, model for tracking public expenditures on welfare services, model for determining the quantity of welfare and social services, new public management, managerial accountability, leadership, local government governance, and service delivery.

Chapter three discusses the introduction of the chapter, research paradigm, research design, population and sample of the study, sampling framework, and instrumentation. Under the instrumentation, instrument for quantitative, instrument for qualitative and

instrument design are discussed. The chapter goes further to discuss data collection, procedures for collecting data, piloting the questionnaire, reliability and validity of the pilot study, discussion of the pilot results, designing of the final instrument for the study, measurement of variables, and method of data analysis.

Chapter four is premised on quantitative findings, and discusses the introduction of the chapter, primary data collection, instrument reliability, validity of data, demographic distribution, correlation analysis, multiple regression analysis of the variables, interpretation of the model using multicollinearity and summary of the findings of the study.

Chapter five is on qualitative findings, and discusses the introduction of the study, fiscal policy of local government councils, statutory allocation to local governments in Oyo state, statutory allocations to selected local governments, budgetary allocations for primary healthcare services, budgetary allocations for primary education services, and budgetary allocations for personnel emoluments.

Chapter six deals with discussion of findings, and discusses the introduction of the chapter, discussion of the findings on quantitative analysis. The quantitative analysis is premised on the relationship between fund/statutory allocation, managerial accountability, and leadership structure and service delivery. Similarly, discussion of findings on qualitative analysis is premised on the discrepancies in the estimates of primary education and healthcare service, discrepancies in the estimates of personnel emoluments in the local governments of Oyo state, discrepancies in the budgetary

allocation of the four local governments under consideration, comparing the quantitative and qualitative findings. Lastly, the chapter discusses achieving the research objectives.

The last chapter discusses the summary and conclusion of the study. And finally makes some recommendations on study about service delivery by local governments in Nigeria.

1.12 Operational Definitions

Accountability: Accountability in this context refers to the accountability of performance. This embraces the planning-oriented approach, where accountability is given much importance as improved efficiency, effectiveness and service quality.

Administrative Competence: This refers to the skills, knowledge, qualification, capacity or authority to manage or direct the affairs of a public or private organization.

Decentralization: This is an act where a central government formally codes powers to actors and institutions at lower levels in a political-administrative and territorial hierarchy. Decentralization can be constructively thought of as the strengthening of local institutions in a way that can be used to better the well-being of local populace. Such strengthening often involves transfer financial resources and decision making power from central government to the local political and administrative unit of governance.

Fiscal Discipline: This is referred to as the management of local government budget in such a way that excessive fiscal deficits will be avoided. Thus, there should be restraint by local government from spending on frivolous goods or intangible statistics, rather funds should be used to provide services to the citizens.

Funds Management: This entails an analysis of how the committee (FAAC) put in the control of the funds demonstrates judiciary stewardship in the accounting process.

Leadership Structure: It refers to leadership arrangement in the local government administration, where leaders/managers are trained to acquire skills, attributes, competence, responsibility, qualification in order to deliver services to the people. It is defined as a behavior or set of behaviors that tries to describe excellent performance in the public service.

Local Government: The system of government of a town or an area by elected representatives of the people who live there. Put differently, the organization that is responsible for the government of a local area and for providing services. This tier of government is often referred to as third tier of government.

Local Government Municipality: This is a system of local government that is either within the federal territory of a country or within the state capital of a given country.

Managerial Accountability: It refers to the accountability of resources in order to deliver primary education and healthcare service to local populace. Managerial

accountability takes care of discipline; adhere for regulation, openness, fairness, equity, transparency, honesty, integrity, credibility, etc in the administration of local government.

Personnel Expenditure: These are expenses incurred in the process of providing services to the public in the public organization. This expenditure comes in form of wages, overhead cost, pension, house rents, rates, etc. It varies depending on the type and length of service being performed.

Service Delivery: It refers to the provision of basic services by the local government councils to the citizens. Such services may include primary education, primary health care, agricultural services, etc.

Statutory Allocation: It refers to the distribution of funds by the statutory commission known as RMAFC among the three tiers of government, namely, Federal, State and Local Government. It is used to assign the available resources in an economic way.

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

This chapter reviews the related literatures on service delivery particularly primary education and healthcare service delivered by local governments. It elucidates on the varying dimensions of the concept of decentralization as used in the literatures. The literatures also cover revenues and allocation from federal government to local governments. This chapter reviews the fiscal decentralization of revenues and responsibility from central to local governments, new public management from the perspective of managerial accountability and leadership structure in the local government administration. Lastly, the chapter reviews local government governance in its entirety.

2.1 Decentralization

Decentralization is defined as the transfer of authority or responsibility for decision making, planning, management, or resource allocation from the central government to its field units, district administrative units, local government, regional or functional authority, parastatal organizations, private entities and non-governmental private voluntary organizations (Conyers, 1986; Rondinelli, Nellis & Cheema, 1983; Rondinelli & Cheema, 1983). According to Tardoff (1994), decentralization entails the process of re-assigning resources, responsibility and corresponding decision-making authority for specific functions from higher to lower levels of governmental authority. It is often viewed as a shift of authority towards local governments, and away from central

governments. Such shift is often directed at devolving political power, governmental authority, service delivery and resource to execute such to local unit of governance (Conyers, 1986). Attempt to define and measure decentralization is focused more on fiscal and less on policy, responsibility and political authority. The emerging view on decentralization explains the intertwined transfer of political, fiscal and policy autonomy. According to Rodden (2004), the central theme of fiscal decentralization starts with the presumption that provision of public services should be located at the lowest level of government encompassing, in a spatial sense, the relevant benefits and costs. This particular position reflects a compartmentalization of authority that follows the subsidiary principle, with occasional shared authority for tasks where the relevant benefits and costs fall between levels of government. Numerous studies have seek to measure fiscal decentralization in relation to the degree of official accountability, control of corruption and/or quality of governance (Bahl & Linn, 1994; Bird & Vailancourt, 1995; Carrello, 1997; Manor & Richard, 1998; Bardhan, 2002; Hee-Soun & Richard, 2007). Few of these studies have sought to examine decentralization assessing the implications of the degree of decentralization on non-core governance issues such as deficits, inflation and macroeconomic stability. Also, studies measure fiscal decentralization from the size and growth of government view lens.

Decentralization in Nigeria entails a mix of de-concentration and delegation of authority along with the devolution of resources to state and local governments noted Geo-Jaja & Magnum (2003). This transfer of power and/or responsibility might be partial or complete, and may be connected to such concepts as delegation, devolution, deconstruction, deregulation, de-concentration or outright privatization (Lauglo, 1995).

Though decentralization has been embarked upon as a policy response directed at increasing popular participation and improving the delivery of welfare to the citizenry, however, the problem of rhetoric-versus-reality has constrained the realization of the fundamental objectives of decentralization in Nigeria noted Geo-Jaja & Magnum (2003). Therefore, it should come as no surprise that decentralization has done little to give voice and empowerment to people or build community capacity in Nigeria Adamolekun (1999) contends. In Nigeria, decentralization neither guarantee efficient delivery of welfare services nor accountability in governance and administration, rather it has resulted in the creation of intermediate levels of power which are not only tied to but also accountable to centralized authority in contrary to the objectives underlying decentralization.

There may be some problems in analyzing fiscal decentralization in any given country because of the peculiarities of individual country with regards to institution, politics and economic context. Hee-Soun and Richard (2003) view fiscal decentralization as policy which achieves the goals of the central government or improve national welfare as a whole. In the same vein, other researchers viewed it as a policy that free local governments from central dictates or probably improves local welfares. The choice of perspective becomes inevitable in approaching fiscal decentralization because of various schools of thought. The bottom-up perspective is said to be appropriate for set of developing countries like India (Rao, 2004), South Africa (Ahmad, 2004) or Bosnia-Herzegovina (Fox & Wallich, 2004), where heterogeneity among different territorial units on various dimensions is high, and reflects political decisions that makes the national state a potentially viable state.

But in other developing countries, the top-down perspective seems more likely to be appropriate posited Bird (1993). In line with Bird position, top-down perspective has been adopted in Nigeria efforts at decentralization of authority and responsibility. Bird, Ebel & Wallich (1995) emphasized that there is the need for the adoption of stringent conditions for the success of efforts at decentralization in developing countries. They argued that not only decentralization may fail to improve local service delivery, but it may equally risk national destabilization if haphazardly implemented. According to them, this risk is greatest when revenues are decentralized without taking adequate steps to ensure that local revenue mobilization is maintained, and that local governments are carrying out expenditure responsibilities that corresponds available revenue from decentralized sources. Their views perfectly aligned with the operation of decentralization in Nigeria, and that is what makes top-down perspective a good option for Nigeria system of decentralization and governance.

International experience has shown that if countries decentralize more expenditure responsibilities than revenue resources, service delivery may fail at the local governments' level. Then, local governments will demand for either more transfers from the central government or loans from commercial banks or both to augment such it revenue shortfall in relations to responsibilities. The experience of the Russian federation is one of the most analyzed instances of such revenue-responsibilities disparity (Wallich, 1994). It is equally argued that if more revenue resources are decentralized than expenditure responsibilities, local government internally generated revenue (IGR) mobilization will decline, which may eventually lead to macroeconomic

imbalances. Lastly, if both sides of the budget are decentralized in a balance fashion, local government officials may not have adequate administrative or technical capacity to carry out the function of service delivery in a satisfactory fashion. These problems are frequently associated with developing countries, where local governments are charged with the delivery of important social services (Bird, 1994a). The solution to these problems is to ensure that decentralization is undertaken in such a fashion that will increase accountability and transparency in governance process.

It is possible for local governments to be ninety percent dependent on central government transfers and be fully accountable to the central government and its citizens. This is only possible if the best form of intergovernmental transfer is adopted. Thus, the best form of intergovernmental transfer is the one in which the amount to be transferred has been fixed in advance and will not be altered as a result of any (in-period) action by recipients (Ahmad & Thomas, 1997). This is the form of intergovernmental transfer being used in Nigeria. This type of lump-sum transfer by formula implies that, local governments cannot raise or lower local revenues or expenditures because it will affect outcomes. This is what is needed to ensure accountability. If decentralization is to work, local governments being the tier of government that is charged with the responsibility of providing some local infrastructure and welfare services must be accountable to those who transfer fund (central government), and to those who benefit from the revenue resources (citizens). To enforce accountability at the local governments' level, it requires provision of adequate information to local constituents and enhancing the capacity of local constituents to exercise meaningful influence over the service delivery system.

Given some of the challenges of revenue transfer earlier noted, most developed countries are reshaping their intergovernmental fiscal structure in ways as to make it to be more in tune with the realities of the “post-welfare state” (Bennett, 1990; Wildasin, 1997a). This is in line with the position of Bird, Ebel and Wallich (1995) when they argued that most of the developed countries are setting up new systems of local and intergovernmental finance to meet changing realities of governance. In the same wise, developing countries in Africa are carrying out one form of reform or the other on decentralization in order to navigate the crisis of ineffectiveness and inefficiencies in governance process. With specific reference to Nigeria, decentralization in its varying form as being implemented by the Nigerian state can either be viewed as a panacea or a plague. This is in view of the fact that the fiscal structure as it is at present has failed to achieve the objectives informing decentralization, rather it seems to have added to the burden of governance with particular reference to governance and service delivery at the local level in the country.

There are two schools of thought in the study of decentralization. Some researchers argued for decentralization on grounds of cost efficiency, improved accountability and increased resource mobilization. Other researchers argued that none of these virtues can be achieved, especially if citizens’ preferences are not captured in the budget and the institutional capacity of the sub national governments is weak. From the budget and institutional perspective, Prud’homme (1995) opined in the context of budget disparity and institutional weakness, decentralization might likely result in increased costs, lessened efficiency in service delivery, greater inequity and macroeconomic instability.

It is easier to evaluate either side of the two schools of thought. With respect to efficiency, the standard economic view is that the existence of different tax-spending packages in different jurisdictions, coupled with individual mobility, is sufficient to ensure that there will be efficiency-producing interjurisdictional competition in service provision (Tiebout, 1956). Similarly, empirical evidence from a number of countries studies supports the proposition that locally controlled services are likely to be provided at lower costs than centrally provided ones (Campbell, Peterson and Brakarz, 1991). On the other hand, reaping these benefits appears to require the prior existence of such rare conditions in developing countries, Nigeria inclusive, as significant local administrative capacity and locally responsive and responsible officials with substantial discretionary financial control (Bahl & Linn, 1994). However, these underlying conditions essential for the success of decentralization are most often lacking in many developing countries that have embarked on the process of decentralization directed at improving service delivery and improve governance.

Researchers have tried to develop a wealth of theories to explain the causes and effects of transferring authority and resources from central to sub national governments. Notwithstanding, the increase in the volume of theoretical and conceptual studies there is little or no empirical testing to substantiate the usefulness of decentralization in governance setting. Few amongst the theories used by researchers to study decentralization include optimistic theories, public choice theories and normative theories. Optimistic theories started with Montesquien and continue through modern welfare researchers, who stressed the advantages of accountability in more decentralized governance structures. Public choice theories emphasize that mobility in a decentralized,

multijurisdictional context can facilitate better matching of citizen preferences and government policy through sorting and this can eventually lead to smaller, more efficient, less corrupt government and faster growth and development.

However, decentralization of policy autonomy is rarely addressed by empirical scholars because it is difficult to measure. Henderson (1998) took the task up by asking whether the central government has the legal right to override the decisions and policies of lower levels of governments. As at 1975, Henderson in his sample found out that central governments have override authority of 21% on sub national governments, and by 1995, the figure soared up to 60%. The researcher went further to ask which level of government that is responsible for decision making in each of these three policy areas: primary education, infrastructure, and local policing. The answer to these questions, according to him shows an unmistakable trend toward increasing influence for regional and local governments in each policy area. In Nigerian context, policy decentralization is not clearly defined between the three tiers of government. The most striking aspect of policy decentralization is the sharing of authority between central government and sub national governments. Practically, central government in most cases does not always want to cede autonomy to sub national government in policy decentralization.

Most empirical studies of decentralization exclusively focus on the balance of revenues and expenditures between national and sub national governments. Most studies rely on the revenue and expenditure data provided by International Monetary Fund (IMF) in the IMF's government finance statistics yearbook to calculate the combined regional and local share of total government expenditures. According to IMF's government financial

statistics yearbook, the average fiscal decentralization variables for the 1990s in Nigeria is given as: the state-local expenditures (sub national governments) is 48%, grants (revenue disbursed to sub national) is 86%, sub national governments own revenue (internally generated revenue) is estimated at 09%, while the borrowing autonomy given to sub national governments in Nigeria is 100%. The revenue and expenditure data for which the IMF provides good coverage over the 1990s is given where over half of public expenditures can be made by the regional and local governments in decentralized federations. In some centralized African countries, the percentage of public expenditures that regional and local governments can spend is less than 4%. The most important thing is that these figures being released by IMF enables researchers to trace developments in fiscal decentralization over time and across countries.

Some researchers have done a lot of studies on fiscal planning in both developing and developed countries with the sole objectives of sustaining development in rural areas. Bahl and Linn (1992) conducted a survey on fiscal expenditures of twenty-one developing countries and found out that between 6% and 50% of total government spending, with an average of 23% are accounted for by local governments. For ten developed countries, OECD (1991) found out that the comparable range to be from 12% to 53%, with an average of 26% being spent by local governments. Bird (1995) found out that an average of local expenditure share of 22% for eighteen developed countries and only 9% for sixteen developing countries are being used for sustainability. Due to inaccurate records keeping, it is hard to obtain data on the importance of local (and other sub national) governments' spending on infrastructural development. It should be noted

that the degree of fiscal decentralization in terms of spending tends to be greater in richer than in poorer countries (Wasylenko, 1987).

Bird (1995) in another study found out that local government in developed countries financed only 62% of their expenditure from their internally generated revenue (IGR), while local governments from developing countries financed 88% of their expenditures from the fiscal transfer from the central governments. Specifically, in Chile and Malaysia, local government financed more than 60% of their expenditures from their own revenues in 1990, while local governments in Argentina, India and Pakistan had lower levels of financial autonomy (say 38% to 50%), and local governments in Indonesia had a proportion of 21% in 1989 (UNDP, 1993). In Nigeria, fiscal transfer is not encouraging until 1999, and local governments depend largely on national fiscal transfers for their expenditures. In fact, the bulk of local governments' expenditures are financed by statutory allocation disbursed by the central government to local governments. As a result of the high level of dependency, national fiscal transfers have become a central if not the most important aspect of the decentralization process in Nigeria.

Bird and Slack (1991) identified two broad characteristics of decentralization. First, no matter what local governments spend, and whatever the money is spent on, the revenue resources are always less compare to their expenditure responsibilities. The second characteristic is that not all sub-national governments are equal. Some are rich, while some are poor. Those local governments from rich countries (mostly in Scandinavia) do have access to large and elastic tax bases. So, they often have access to enough revenues

to develop their localities. This may not be applicable to many local governments in the developing countries notably in sub-Saharan Africa.

Considering the second characteristic that states that not all sub-national governments are equal, Bird, Litvaik and Rao (1995) conducted a study in Vietnam, and found out that there existed the result of unevenness among the provinces. Based on the central transfers, expenditures in the poorest provinces of Vietnam is 59%, when compared with those richest provinces. Also, Shah and Qureshi (1994) studied the per-capita own-source revenue in Indonesia and Timor. Owing to transfers from the central government, one of the poorest provinces has per-capita own-source revenue of 4%, when compared with Jakarta, while Timor's per-capita expenditures are 40% of that of Jakarta. Intergovernmental transfers are often used to determine the pattern and level of expenditure responsibilities in the developing countries. This is how fiscal decentralization is being practiced in the Nigerian context.

An essential mechanism for improving the life of the poor in developing countries is to improve the provision of basic welfare and infrastructure services noted the World Bank (1994). In view of this position, a number of countries have adopted the use of intergovernmental transfers to guide and shape local investments in the areas of infrastructures and welfare services provision. In Nigeria, specific grants are provided to construct primary healthcare centers in all the seven hundred and seventy-four local government' headquarters. This is in line with what is obtainable in Indonesia, where specific grants are provided for provincial and district road improvement (Shah & Qureshi, 1994; Shah, 2004). The grant allocation formula is directly related to the

indicators of poor roads. Unlike Nigeria, local discretion in the use of grants is restricted in Indonesia. This may limit its effectiveness and efficiency.

A recent study of sample of sixteen municipalities found numerous beneficial results of decentralization in terms of the enhancement of local capacity in the area of labor, leadership, management, capital and technology (World Bank, 1995a). The study emphasizes increasing the skills of local bureaucrats, sharing the services of professionals among municipalities, training municipal employees, and rotating personnel through different departments in the same municipality. These underlying improvements have brought more basic changes to local government administration in the studied municipalities according to the World Bank report (World Bank, 1995a). Nowadays, local government administration has been moving to a “demand-driving” (bottom-up) approach to public services as opposed to the previous “supply-driven” (top-down) approach Bird et al. (2004) notes. In practice, emphasis has shifted to the delivery of welfare service such as education, health, roads, water projects, etc. The shift is underscore by the fact that these services constitutes people perceived needs, and as such these should be what responsive local governments should attempt to satisfy. Opinion surveys by the World Bank affirmed that sectoral allocation of resources through decentralization is consistent with community preferences, with most respondents indicating that they trust the local governments more than the national government to deliver goods and services (World Bank, 1995a).

2.2 Statutory Allocation/Fund

A fixed form of fiscal decentralization will bring about allocation efficiency and productive efficiency Prud'homme (1995) notes. Sub national governments with many responsibilities but without the revenue resources to fulfill them are unlikely to have the capacity to fulfill their citizens' expectations, calling into question their effectiveness and efficiency or legitimacy in the act of governance. Within this context fiscal operations at the local governments might become significant in nurturing locally driven sustainable economic growth and the management of the national economy. This is because local governments in Nigeria depend largely on transfers from the centre. Though, the revenue allocation system requires that a certain fraction of the federation account be allocated to local governments in order to meet the expenditure requirements. Yet, there have been one form of frustration or the other that have largely worked to render local governments financially impotent to discharge the functions for which they are created. In their study, Ekpo and Ndebbio (1991) did not only trace the evolution of fiscal federalism and state governments, but vividly study the economic relationship between central government and local governments in Nigeria. According to them, an examination of local government fiscal operations becomes very important for a complete understanding of fiscal federalism.

The 1976 local government reform instituted statutory allocations of revenues from the federation account with the aim of giving local governments fixed proportions of both the federation account and each state's revenue. This statutory allocation is entrenched in the recommendations of the Aboyade Revenue Commission of 1977. The 1979

constitution empowered the national assembly to determine what proportion of the federation account and each state's revenue should be allocated to local government councils in Nigeria (Gboyega, 1991; Awotokun, 2005). In 1981, the national assembly fixed these proportions at 10% of the federation account, and 10% of the total revenue of the state. In 1985, the states' proportion was reduced to 10% of the internally generated revenue. As at now, statutory allocation stands at 20% of the federation account, and 10% of the internally generated revenue (1999 constitution of FRN).

The 1976 local government reforms went further to state the internal revenue sources of local governments in Nigeria. The internal revenue sources include: rates, which include property rates, education rates and street lighting; taxes such as community, flat rate and poll tax; fines and fees, which include court fines and fees, motor park fees, forest fees, public advertisement fees, market fees, regulated premises fees, registration of births and deaths and licensing fees; and other miscellaneous sources such as rents on council estates, royalties, interests on investments and proceeds from commercial activities (Olatunji, Taiwo & Adewoye, 2009). This clear delineation of revenue sources was aimed at preventing the encroachment on local government councils' sources of revenue by states in Nigeria. Much as the constitution strive to prevent encroachment through the clear delineation of local government revenue source, the effort of insulating local government from the clutch of state government have not been much of a success. The controversies that surrounds the State Joint Local Government Account and the encroachment on centrally disbursed statutory fund to local governments by state governments is a vivid example of state government financial strangulation of local governments (Okafor, 2010).

There are only three sources of revenue to the local government councils in Nigeria. They are Federal statutory allocation, States' internally generated revenue (IGR), and local government internally generated revenues (Olatunji, Taiwo & Adewoye, 2009). Federal statutory allocation represents 20% of the federation account. This fund is shared among the seven hundred and seventy-four (774) local governments according to the following distributive criteria: 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 effort. Revenues being distributed under federal statutory allocation is gross statutory allocation, excess crude-oil account proceed, and value added tax (VAT). This allocation is given to all the seven hundred and seventy-four (774) local governments in Nigeria on monthly basis. Federal statutory allocation forms the nucleus of the funds used by local governments in Nigeria (Akindele, Olaopa & Obiyan, 2002).

There are thirty- six (36) state, and Federal Capital Territory, Abuja in Nigeria. Every state in Nigeria is mandated to argument the statutory allocation disbursed by central government to local government under their jurisdiction. Statutory state allocation to local governments in the domain of each state amounted to 10% of the state total annual revenue. This fund is distributed according to the directives of each States House of Assembly. There is joint allocation account between states and local governments (Okafor, 2010). This joint account does not give room for accurate statistics on the detail distribution of the ten percent (10%) state internally generated revenue to the local governments in Nigeria. Ekpo and Ndebbio (1991) and Shah (1991) argued that the

issues of efficiency, resource allocation and distribution become relevant at the local government level, if certain goods and services are to be delivered to the satisfaction of the rural dwellers. They argued further that certain taxes, levies and rates are better collected by local governments.

Expenditure made at the local government level may not be centrally financed, but centrally directed. Local governments that act as central expenditure agents do not reflect expenditure decentralization in a meaningful sense, just as centrally collected but shared taxes do not imply proper revenue centralization (Musgrave, 1973). Thus, it becomes necessary to determine the central control on local government expenditures and revenues resources of local governments in other to ascertain the extent of decentralization as practice in Nigeria. Centralization seems to be easy to be measured between central government and state governments, but it is relative at the local government level.

There used to be economic, political, and social reasons for transfers of revenue by central government to local governments. These are treated with respect to transfers by Boadway (1990), and Shah (1983). Economic justifications for grants include efficiency, equity and stabilization objectives. Within the theory of grants, efficiency and equity objectives are complementary. Boadway (1990) posited that application of efficiency and equity principles suggests four main reasons for grants. These are: inter-jurisdictional spillovers- implying that intergovernmental transfers can be used to increase the efficiency with which public goods and services are provided. Fiscal gap which involve a mismatch between means and expenditure needs at various levels. This

results in a structural imbalance bringing about a shortfall in revenue for a lower level of government. Fiscal gap or imbalance could be due to: inappropriate expenditure and tax assignment; limited and/or unproductive tax bases available to a lower tier of government; tax competition between tiers of government; or the centre crowding out tax room for state and local governments; minimum standards of services- connoting efficiency as well as equity criteria for ensuring common minimum standards across an economy especially in a federation. The last relates to differential net fiscal benefits across states which might emerge because some states are better endowed than others with natural resources and thus have better access to an enlarged revenue base.

Local governments in Nigeria receive transfers from central government and state governments to enable them meet the needs and aspiration of the citizens in their jurisdiction. The transfers range from statutory allocations, grants, loans and funds for certain goods and services such as primary healthcare, primary education, water projects, and roads, among other. Close to 90% of local government expenditure in Nigeria is being financed through fiscal decentralization from the central government (see Appendix 7 for monthly statutory allocation disbursed by central government to local governments in Oyo state). According to Orewa (1968), the raison d'etre 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 local government cannot, therefore be ideal from the financial point of view if it collects its revenue in a slip-shod manner and devotes a large percentage of it to the maintenance of top-heavy administrative set-up (high level political and administrative personnel), with a relatively

small proportion of the revenue left for the provision of social services which are of direct benefits to the local population which the local government council are created to serve.

2.2.1 PETS: A Model for Tracking Expenditures on Welfare Services

Results of research studies have shown that budget allocations, when used as indicators of supply of public services, are poor predictors of the actual quantity and quality of public services, especially in countries with poor accountability and weak governance institutions (Dehn et al., 2002). A public expenditure tracking survey (PETS) is then designed to compare budget allocations to actual spending through various tiers of government, including service delivery points, in primary education, and healthcare (Ablo & Reinikka, 2001; Reinikka, 2001). Reinikka and Svensson (2001) conducted a public expenditure tracking survey (PETS) in Uganda to ascertain the level of leakage of public fund in 1996. Uganda is spending substantially on education when the Uganda economy is recovery, but the enrollment remains stagnant. The findings of the research study revealed that 13% of the annual capitation (per student) grants from the central government reached the school in 1991-95 while the remaining 87% of the central government allocation to education disappear into private purse or use by district officials for purpose that is not related to education. Roughly, 70% of the schools in Uganda receive very little or nothing of the central government allocation to district level unit of government. Based on yearly data, 73% of the schools received less than 5%, while 10% of the schools received more than 50% of the intended funds. In 1995, 22% of the total capitation grant from the central government reaches the school (World

Bank Development Indicators, 2001). Unlike primary education, the PETS survey for healthcare service does not work in Uganda. The survey confirms that health facilities do not keep systematic financial or patient records in 1991-95. Therefore, the quantitative assessment of the flow of resources to health centre on services delivered by those health centers could not be ascertain nor achieved.

In Tanzania, two public expenditure tracking surveys in 1991 and 2001 were conducted. Just like what obtained in Uganda, there is a strong suspicion that serious problems exist in the flow of funds from Tanzania government through local government authorities to frontline service facilities. The first Tanzania PETS studies three (3) districts, forty-five (45) primary schools, and thirty-six (36) health facilities. The survey pointed to qualitative assessment similar to problems observed in Uganda a few years earlier, but quantitatively the instruments appeared to be somewhat less severe (Prince Waterhouse Coopers, 1999). In Tanzania, local governments divert a large part of funds disbursed by the central government for non-wage education and health expenditures to other uses (i.e. other sectors than education) as well as private gain. Leakage is estimated at 57% in education, and 41% in healthcare service provision (Government of Tanzania, 1999, 2001; Xiao & Canagarajah, 2002).

Similarly, the second PETS tracks flows of money and materials from central government via regional, and local governments to basic service delivery points, using a combination of existing documentation and records and facility visits and interviews (REPOA & ESRF, 2001). The survey covers five (5) districts, and four (4) schools, and four (4) clinics in each district. The survey reveals that there is a considerable delay in

disbursement of funds by all levels of government. The study does not provide average figures for leakage or delays. The findings equally reveal that the delay is worst for non-wage expenditures in the rural areas. Also, rural districts receive a smaller portion of the intended resources than urban districts. According to the findings of the study, the underlying causes include cash budgeting leading to volatile transfers due to fluctuations in revenue.

In Ghana, a PETS survey was also carried out in 2000. As in Uganda and Tanzania the purpose of the PETS survey in Ghana was to measure actual expenditures on basic education and primary healthcare in order to estimate the leakage of public funds in the transfer process from central government via districts (local government councils) to service facilities. The Ghana PETS covers four (4) districts in each of the ten (10) regions. Apart from interviewing forty (40) district education officers, and forty (40) district health officers, a total of one hundred and nineteen (119) primary schools, seventy-nine (79) junior secondary schools, and one hundred and seventy-three (173) primary health clinics are included in the facility-level survey. The sample frame coincides with the 1998 household survey, but no explicit link with the household survey is made in the PETS (Ye & Canagarajah, 2001). The findings of the study revealed that 20% of the non-wage public health expenditure, and 50% of non-wage education expenditure reach the frontline facilities. Unlike what is obtained in the Ugandan and Tanzania experience, a large proportion of the leakage seem to occur between line ministries and district offices when public expenditures are translated from funds into in-kind transfers. In Uganda, and Tanzania, there is serious leakage at the

local government' level, while in Ghana leakage occurs before reaching local governments. In each case, the level of leakage of non-wage expenditures is massive.

According to Voorbraak and Kaiser (2007), the PETS- stocktaking with respect to Health service, Education, Poverty reduction, Agriculture, Water & Sanitation, and other service delivery for some African countries are given in the table below as:

Table 2: PETS- Stocktaking for African Countries

Region/Country	Year	Sectors
Africa		
Uganda	1996, 2001, 2003, 2004	Health/Education
Tanzania	1999, 2001, 2003, 2004	Health/ Service Delivery
Ghana	2000	Health/Education
Sierra Leone	2000, 2001, 2003	Agric/Health/Education/Water & Sanitation
Zambia	2001, 2002, 2004	Education/Service Delivery
Mozambique	2001, 2004	Health
Senegal	2002	Health
Madagascar	2003, 2005, 2006	Health
Cameroon	2003	Health/ Education
Rwanda	2003, 2004	Education, Health/Education
Nigeria	2004	Health
Chad	2004	Health/Service Delivery
Kenya	2004	Health/Education
Namibia	2004	Health/Education
Mali	2005	Education
Democratic Republic of Congo (DRC)	2007	Education

Source: PREM Public Sector Governance, the World Bank, IMF-FAD (2007)

2.2.2 QSDS: A Model Used for Determination of the Quantity of Welfare Services

This model is another useful tool that is being used sometime jointly with PETS to determine financial leakages and expected outcomes in relations to service delivery. PETS and QSDS can increase the observability of both outputs and actions and thereby

provide new information about the complex transformation from public budgets to public services (Bernheim & Whinston, 1986; Dixit, 1996, 1997, 2000). The novelty of the PETS-QSDS approach lies in the application of known and proven methods to service providers. The primary aim of a QSDS is to examine the efficiency of public spending and incentives and various dimensions of service delivery in provider organizations, especially on the frontline (Lindelow & Wagstaff, 2003). In QSDS, providers of public services rely solely on government structure for resources, guidance about what services to provide, and how to provide them. This dependence makes them sensitive to system wide problems in transfer of resources, the institutional framework, and the incentive system, which private providers do not face (Wagstaff, 1989; Wagstaff & Barnum, 1992; Barnum & Kutzin, 1993). Given the differing challenges that are likely to confront each of the measure, a combine use of PETS and QSDS can be adopted to complement each other. Their combination allows for evaluation of wider institutional and resource flow problems on the performance of frontline service providers. With more precise (quantitative) measures, it will be easier for policymakers in developing countries to design effective policies and institutional reforms Dehn, et al. (2002) notes.

QSDS has been used extensively in Bangladesh, Chad, Madagascar, Mozambique, Nigeria, and Uganda to measure the delivery of education and healthcare services (Ablo & Reinikka, 1998; Reinikka, 2001). A QSDS-type survey was conducted in Bangladesh, where unannounced visits were made to health clinics with the intention of discovering what fraction of medical professionals were present at their assigned post (Chaudhury & Hammer, 2003). The findings of the nationwide study indicated the average number of

unfilled vacancies for all types of providers to be 26%. Regionally, vacancy rates are generally higher in the poorer parts of the country than in urban districts. Absentee rates for medical providers in general are quite high (35%), and these rates are particularly high for doctors (40%); at lower levels of health facilities, the absentee rate for doctors increases to (74%), Chaudhury & Hammer (2003) notes.

According to Ablo, Reinikka, and Svensson (2003), PETS and QSDS are new tools for measuring the efficiency of public spending and analyzing incentives for and the performance of frontline providers in government and the private sector. Together these tools can provide a better understanding of behavior of frontline providers and, by linking them to other surveys, the relationship between providers, policymakers, and users of services can be studied Dehn, et al (2002) assert. This notwithstanding, studies carried out by various researchers have shown that performance can be improved upon, if different intervention and reforms are targeted at vulnerable types of expenditures, such as non-wage recurrent spending. Such targeting will be directed at ensuring a more efficient use of resources for service delivery. Also, efforts to improve primary education and healthcare service delivery must consider not just resource flow, but also the institutional framework and incentives. This informed the position of Ablo, Reinikka and Svensson (2003) that adequate resources in and of itself is not sufficient enough to guarantee performance. Thus, incentives and reforms are intervention methods that could be used to strengthen the weak governance institutions in the management of local government administration.

2.3 New Public Management (NPM)

New public management has become a household used in management culture to emphasize the centrality of the citizens, as well as accountability for efficient service delivery. According to Hoods (1991), Pollitt (1993) and Ridley (1996), new public management is a set of broadly similar administrative doctrine, which dominated the public administration reform agenda of most OECD countries from the late 1970s. The concept of new public management theorized the structural, organizational and managerial changes taking place in the public services of the OECD countries, and a bundle of management approaches and techniques borrowed from the private-for-profit sector.

Hughes (1994) argued that the new model of public management “will totally change the way the public sector operates”. It has been argued further that new public sector managers need to see their roles differently (Maor & Jones, 1999), and that they need to acquire new skills and knowledge to be effective (Savoie, 1992). With the paradigm shifts in British local government, Smith (1996a) found out that managers have to develop new concepts and values and new mindsets about the public service; the civil servants require new skills that are referred to as “social practice of management” by Smith, and that the senior civil servants need to develop their staff, and engage them in the change process.

According to Hood (1995), the key components of NPM are viewed from two broad perspectives. There are scholars who emphasized managerial improvement and

organizational restructuring, while others emphasized market and competition. The basic foundation of the NPM movement is the drive for efficiency and the use of market economic structure as a model for political and administrative relationships. The institutional aspects of NPM are derived from the “new institutional economics” movement, which has a theoretical foundation in public choice, transaction cost and principal-agent theories. These theories are based on ideas of market, competition, contracting, transparency and emphasis on incentive structures as a way of giving more “choice” and “voice” to service users and promoting efficiency in public service delivery. Improved efficiency is now the overriding aim of public management in African countries. Increased competition in service delivery is required in order to raise efficiency. Governments should concentrate their efforts less on direct intervention and more on services that are productive by providing basic social services and infrastructure the World Bank (1989) notes.

Improved accountability in the conduct of public affairs is another reform objective. Accountability is a complex concept that is seen from various dimensions. Administrative accountability requires a clear legal framework that clearly state who is responsible for what, what financial report is to be made, in what form, to whom, and when, and so on. Political accountability is seeking political leaders to be responsive and responsible to their constituents, and those members of the constituency to be fully informed about the consequences of their leader’s decisions. Economic accountability requires that local residents are responsible for paying for local services which in turn requires that local governments can set some tax rates. Accountability relating to management will be viewed at the margin of multifarious forms of accountability.

There are plenty of empirical evidences to show that even in consolidated democratic states in Africa; there are major deficits in accountability (Olowu, 1999; Therkilsden, 2001). Problems of accountability arises when governments ignore or transgress social ethics as well as constitutional and legal provisions in it conduct of public affairs; tasks to be performed are so complex or unspecified that implementation is difficult; activities are hidden; corrupt practices are widespread; political and personal loyalty are rewarded more than merit; and public participation in running public affairs is low. Accountability involves both the political justification of decisions and actions, and managerial answerability for implementation of agreed tasks according to agreed criteria of performance Day & Klein (1987) argued. Political accountability is about those with authority being answerable for their actions to the citizens, whether directly or indirectly, and managerial accountability is about making those saddled with delegated authority to be answerable for carrying out agreed tasks according to agreed criteria of performance.

Many reforms through NPM are aimed at ensuring that not only the adequate management of machineries of government, but also effective public service delivery through the building and strengthening of institutional capacity by introducing results-oriented techniques. The new paradigm in the delivery of services in governments call for a business approach to running the affairs of state, and requires the application of marketing and production techniques to the field of public administration. To this effect, mechanisms such as decentralization, accountability, leadership quality are adopted with a view to improving the responsiveness of governments to public concerns, improving

the quality of public goods and services, increasing the efficiency of service delivery and promoting accountability in government settings.

2.3.1 Managerial Accountability from NPM Perspective

American academic literature treats management to be the responsibility of public administrators. There are literatures that are offering a comparative analysis of public management, the notable one been Peters (1996); Kickert (1997); Kettle (2000); Pollit & Bouckaert (2000); Christenen & Laegreid (2001) among others. According to Scott (1998), public management is a structure of governance that is constitutionally appropriate formalization of managerial discretion that is intended to enable government to affect the will of the people. Other literatures view public management as a craft, which is a skilled practice by individuals performing managerial roles. To Weimer (1995), public management is an institution of constitutional governance. Public management as an institution and public manager as individuals must attempt to do the best they can even under difficult circumstance, even when that means doing little more than ‘muddling through’ or ‘coping’ (Lindblom, 1959; Wilson, 1989).

Government at various levels needs more attention to achieve effective management through the adoption of management procedures resembling those of business companies. Kettle (2000) observed that the international movement of new public management involves increasing the productivity of government activities, using market-like strategies, enhancing attention to citizens as service recipients, decentralizing responsibilities to local governments and front-line managers, and

sharpening accountability for results by focusing more on outputs and outcomes than processes and structures. Scholars like Perry & Kraemer (1983) asserted that management procedures need a richer theory and empirical research on management skills, responsibilities and procedures akin to that available in the academic fields of business management and organizational analysis. According to Lynn (1996), scholars are now focusing more on public management with less concern on public administration through a body of knowledge that support high-level executive leadership in government.

According to John Kotter (1990), good management functions to control complexity and ambiguity by providing order and consistency in organizational processes; effective leadership, by charting new direction, inspires people to produce useful organizational change. Management and leadership are complimentary processes that one does not substitute for another. Management is based on effective governance and good leadership structure in the organization. Governance forms an arm's length executive agencies, which is the leadership in the organization (Pollit, et. al., 2001). To other scholars, governance is multi-organizational collaborative (Sullivan & Skelcher, 2002), quasi-governmental hybrids (Kopell, 2003), public interest companies (Prabhakar, 2004), and public-private partnerships (Skelcher, 2005b).

With the introduction of the new concept of management, Collier (2005) came up with the following questions on management accountability, namely who is accountable? To whom are they accountable? And for what are they accountable? These questions are answered by shifting emphasis from process accountability towards a greater element of

accountability in terms of results (Hood, 1995; Brereton & Temple, 1999), through decentralization of responsibility (Gray & Jenkins, 1995). Literatures on accountability tend to be critical on measuring performance in an environment in which public sector values have traditionally been dominant (Humphery et al., 1993; Jackson, 1993; Likierman, 1993; Gray & Jenkins, 1995; Smith, 1995a; 1995b).

Similarly, researches in the public sector also focus on resistance and absorbing groups (Preston et al., 1992; Covaleski et al., 1993; Broadbent & Laughlin, 1998). A contrast to these studies is the study by Collier (2001), who finds that a shift in power accompanying delegated budgets overcome resistance, largely due to the interests of different actors coinciding rather than competing. Collier (2006) in a latter study argued that the measurement, monitoring, and management of performance aim to improve performance trends, achieve targets and raise the standard of relative performance by benchmarking the performance of elected officials, and civil servants in the public sector. In one of his submission, Collier noted that local financial management is aim to devolve resources down to operational levels (Collier 2001c).

While trying to provide answers to questions raised on accountability, Heeks (1998) posited that there is a broad set of accountabilities in the public sector. According to him, this set of accountabilities include managerial accountability, which refers to senior managers being accountable to their immediate boss in the public sector; political accountability which refers to those institutions that provide legitimacy of the organization; financial accountability which refers to those institutions that provide the

financing for the organization; and public accountability which refers to citizens outside the organization.

In managerial accountability, there is need to consider the democratic performance in the organizational setting, most especially in the area of service delivery to the electorates. According to Mathur and Skelcher (2007), democratic performance denotes the extent to which the governance arrangements of an organization enable the exercise of legitimacy, consent and accountability. To establish the relationship between forms of public governance and democratic performance in respect of delivery of social services, Weir and Hall (1994); Walti et al. (2004), and Skelcher et al. (2005) conducted a small group of studies that used criteria-based methods, which is derived from the 'quality of democracy' literature to assess the democratic performance of national and local quangos, and multi-organizational collaborations in the United Kingdom. The findings of their study revealed that the two bodies have lower levels of democratic performance than elected bodies. It is revealed further that multi-organizational collaborations tend to have a wide variation in their democratic performance.

Gray and Jenkins (1986) tried to explain the underlying principle of managerial accountability as the accountability of managers in the use of delegated resources in the pursuit of designated objectives. According to Sanderson (2001), the development of "managerial accountability" in the United Kingdom has been primarily top-down with a dominant concern for enhancing control and upwards accountability rather than promoting learning and improvement. This brings about distrust on the reform agenda, and hostility on the values of traditional public sector professionals (Gray & Jenkins,

1986). In addition to the view of Grey et al., Dunsire (1995) posited that there has been a shift from public administration to public management in the field of governance since the inception of new public management. The introduction of new public management is rooted in adopting private sector management practices into the public sector (Rhodes, 1994; Gray & Jenkins, 1995; Hood, 1995).

Dirsmith et al. (2000) opined that there are implications for future research into managerial accountability in the organizations. In line with Dirsmith et al., Abernathy and Chua (1996) also posited that there is the need for a greater understanding of the control mix, and tensions within organizations between administrative and professional mode of management. Managerial accountability tries to delegate greater flexibility and autonomy to managers as a means of improving efficiency and effectiveness of their operations. Since this gives the manager greater power to make decisions, the reforms have included much greater emphasis on accountability as a means of balancing and checking his exercise of that power. In relation to work carried out by local government councils' officials, managerial accountability may be to a higher level of management in which managers are assessed on a regular basis on the way in which they have carried out the tasks set out in their job description, with pay increases and/or promotion prospects frequently dependent on the outcome of such assessments (performance appraisal) or to parliament, the public, state or federal government for their own performance and in the case of senior officials, for the performance of the organization which they manage.

2.3.2 Leadership Structure

With the introduction of new public management, new leadership frameworks have been developed and tested in a number of countries with emphasis on core competencies (Bhatta, 2001; Dawson, 2001; OECD, 2001; PSMPG, 2001). Many countries have started cultivating the culture of recruiting senior level and elite administrative official based on competency criteria. There is a greater consciousness of the tasks of leading in systems operating within management cultures. For example, Strand (1993) argued that leaders are controlling and applying rules less, and motivating and supporting people more. So, leaders nowadays should possess high quality competencies in order to manage public organization effectively and efficiently.

Throughout the past 70 years, there have been several schools of thought on leadership (Van Wart, 2003; Turner & Muller, 2005; Hay & Hodgkinson, 2006). These include the trait, behavior/style, contingency, visionary/charismatic, emotional intelligence and competency schools of thought. Several models have also been developed that offer frameworks for assessing leadership behavior and describing its major components. Amongst these frameworks are the Blake and McCanse's (1991) framework, which provides the main dimensions of leadership behavior, the competing values framework (Hart & Queen, 1993, in Wyse & Vilkinas, 2004), and the Hersey and Blanchard's situational leadership model that reflects the 'readiness' of the followers to perform specific tasks or their competence and motivation (Irgens, 1995).

Leadership is often a quality that can be easily recognized, rather than defined. That explains the myriad of definitions on leadership in administration and management literature. Maxwell (1993) theorized leadership based on five levels from position rights, permission relationship, production, people development, to personhood. According to Johnson (1998), Bennis described a leader as one who manifests direction, integrity, hardness, and courage in a consistent pattern of behavior that inspires trust, motivation and responsibility on the part of the followers who in turns become leaders themselves. Other researchers have written about leadership in terms of professional and personal leadership traits (Mastrangelo et al. 2004). Some have pointed to effective leaders as being those who create positive organizational cultures, strengthen motivation, clarify mission and organizational objectives, and steer organizations to more productive and high-performance outcomes (Ingraham & Getha-Taylor, 2004). Yet, others have highlighted that leadership requires character, creativity and compassion, which are core qualities or traits that cannot be acquired cognitively (Allio, 2005). The OECD defined public service leadership as people who will promote institutional adaptations in the public interest and is a positive espousal of the need to promote certain fundamental values that can be called public spiritedness (OECD, 2001).

The nature, conception and approach of leaders and leadership as it relates to members of the senior service need to be vividly studied. This is important given the fact that leadership competency might determine how resources can be harness for the task of promoting efficient delivery of services to the people at the local level of government. According to Campbell and Wyszomirski (1991), executive leadership is beyond the conception and nature on the senior service, but relations between appointed and elected

leaders are highly relevant. Peters and Pierre (2001) also shared the view that the relationship between appointed and elected leaders plays a significant role in the administration of an organization.

There are two main issues under the importance of leadership in organization. One is 'how significant is leadership'? The second issue is 'what shapes organizational leadership? The response to the first issue ranges from positions that leadership is either unimportant (Kaufman, 1981) or change is determined by environment. Scholars argued further that individual leadership do register an impact (Doig & Hargrove, 1987; Sanders, 1988), but it may be subtle (Rockman, 1991; Theakston, 1999)) posited that leadership is interrelated with and dependent upon situation factors, administrative culture, institutional forms and the agenda of political leaders. The second issue on the other hand discusses the attributes of unusual individuals in top position, while another position is that leadership is a product of an organizational content (Doig & Hargrove, 1987).

There has been different conceptions and analysis of civil service leadership. The focus is on specific leaders, rather than analyzing leadership in its entirety. Leaders are seen as outstanding individuals who are recognized as having made a significant contribution to public service. Newer analyses have taken the form of comparative biography and the linking of case studies of leadership to institutional development and performance (Chapman, 1984; Theakston, 1999, 2000), whether of 'entrepreneurs' who display 'uncommon rationality' (Doig & Hargrove, 1987) or to the attributes of effective leadership (Ricciucci, 2000). Leadership development is being focused with respect to

changing environment, which is seen to require a new type of leadership (OECD, 2001). In public organization, there should be leadership style that caters for scale of change, style of change, and commitment to civil service (Theakston, 1999; Stace & Dunphy, 2001).

Leadership development is more important where society is diversified, government is decentralized, public administration is less traditional, and where comprehensive reform has succeeded incremental change (OECD, 2000). The main impetus of leadership development is changing environment, which is seen to be the requirement for new type of leadership (OECD, 2001). According to OECD, leadership ‘at all levels is revolutionary in its potential impact, and thus it is an important driver of the move to redefine public sector leadership (2001). To lead within public organizations require new skills and it is now extended to a range of staff with resource management responsibilities. A new process known as the application of Kotter’s injunction to assemble a group-a ‘Guiding Coalition’ with sufficient power to lead change- is adopted in Australia to Australia’s large multi-purpose delivery agency Centrelink, where a corporate board of sixty SES officers regularly meets to discuss strategic issues and decide on management directions (Kotter & Cohen; Vardon, 2000).

Questions about the nature and potential in the public organizations are yet to be settled. Some scholars argued that civil service leadership is different from business leadership because of constitutional and political contexts. Senior civil service officers cannot be rated as leaders in terms of the business management literature. They are seen as either managers or clerks (Theakston, 1999; Performance and Innovation Unit, 2001). Other

scholars espoused the view that management studies focus on corporate change across public and private sectors and the types of leader that are associated with different tasks and within different organizational setting (Stace & Dunphy, 2001).

The senior civil service is made up of heads of departments, bureaus and agencies within the core civil service. These officials at times are known as career officers, and they are charged with the responsibilities of policy, management, delivery, regulation and technical work in the government of each country. But political functionaries are elected leaders in the government system of a country. The relationship between politicians and senior civil service officials could be viewed based on three approaches. One is a policy approach that seeks to locate responsibilities focusing on politicians and bureaucrats but also on the relative importance of other actors internal and external to government (Aberbach et al., 1981; Peters & Pierre, 2001). The second approach is on political control, which yields three distinctive options: the neutral senior service (the British model), 'commanding heights' option (through control of the most senior appointments and/or through political advisers) and politicization of the service through party membership (Page & Wright, 1999). The third approach is the career approach, which produce a spectrum of possibilities ranging from blended careers (France) to separate careers (Anglo countries), with other systems falling between the two (Peters, 1988).

There are two categories of management staff in the administration of the local governments in Nigeria. There are staffs that are appointed by various state governments through Local Government Service Commission (LGSC). These staffs are known as career officer. There is scheme of service for the mentioned staff, and they are following

the civil service rule. In the case of the career officers in the local governments, they will spend thirty-five year or attain sixty years mandatory age for retirement. The principal officers in the local government are the director of personnel (DPM), director of finance & supplies (DF), director of works, director of education & social services, director of healthcare services, deputy director of personnel (DDPM), deputy director of finance & supplies (Auditor), deputy director of works, and other unit heads.

Political functionaries are the elected officials and their jobs in governing local governments as an institution is a complicated and demanding one. Political functionaries get elected into the office as individuals who is representing and responding to citizens views (Nalbandian, 1994). Political functionaries participated in the administration of local governments in the context of representative democracy. The elected officials are the local government chairman, vice chairman, political secretary, and the elected councilors. Those who are appointed on political platform are supervisory councilors for education, health, works & housing, sports & women affairs, special duties, environmental services, and other special advisers to the local governments in Nigeria. Salisbury (1968) posited that political functionaries respond to broader, longer-term issues, and make a series of decisions that they formalize into public policies. Rather than doing what is required of political functionaries, studies have shown that elected officials always rely on guesswork in making decisions on public policy (Hammond, Keeney, & Raiffa, 1998).

For the political functionaries to govern effectively, the elected officials must create political processes, relationships, and entities that produce sound municipal

organizations (Frederickson, 1989). This enables the elected officials to provide public goods to the public. Public goods are distinguished from nonpublic goods, and they are those goods that citizens collectively consume, and the benefits of their consumption are indivisible (Downs, 1967). As actors in the political process of local governments, elected officials are expected to formulate policies and allocate resources in support of delivering public goods, because local governments, as institutions are not market-driven entities, they cannot rely solely on the citizenry's voluntary contributions to support them (Olson, 1973). To maintain local governments, elected officials should assert leadership as "political entrepreneurs" (Salisbury, 1969; Olson, 1973).

Schattschneider (1960) opined that the fragmentation of power and authority between elected officials and career officers of local governments in the political system often intensify disagreements between the two categories of staff in local government administration and governance. To manage political conflict, political functionaries need leadership skills that will bring people together in governance coalitions to support their policies. Local elected officials need to be taught the political leadership skills necessary for effective governance (Burns, 1978; Lindblom, 1980; & Svara, 1990). Political conflict always makes elected officials to withdraw from decision-making, and avoid learning about governance (Lasswell, 1967; Volgelsang-Coombs, 1997). Cleveland (1985) therefore opined that public leaders should think globally, while acting locally. This implies that political functionaries should build the capacity of global leadership, and deploy such in the process of local governance. So, the relationship between political functionaries and career officers in the local governments is that these two bodies are the decision-making body in the administration of the local government.

These are the statutory members of Finance and General Purpose Committee (F&GPC), the committee where decisions relating to service delivery are taken in the local government.

2.4 Local Government Governance

Mayntz (1993) and Kooiman (2003) opined that governance is a way of conceptualizing the means of social coordination. Different authorities see governance as being closely related to public service performance. Thus, the rationale for moving away from politically headed bureau to other forms of governance that has greater direction to be exercised by managers within performance framework (Boyne, et. al., 2003). Managers are said to be free from day-to-day political supervision, which is in contrast to technical rationality that will enhance the organization's performance (Clark & Newman, 1997). The mode of governance, according to researchers forms the arm's length executive agencies (Pollitt et al. 2001), multi-organizational collaborative (Sullivan & Skelcher, 2002), quasi-governmental hybrids (Koppell, 2003), public interest companies (Prabhakar, 2004), and public-private partnerships (Skelcher, 2005b).

There are scholars who theorized governance as a means of social coordination (Mayntz, 1993; Kooiman, 2003). It is frequently employed in an oppositional pairing with government, to describe the network arrangements for steering and coordinating public, private and not-for-profit activity that have replaced hierarchical, state-centered policy-making and service delivery (Rhodes, 1997). This relationship has been subject to some critical analysis (Davies, 2000). It is referred to different corporate arrangements

applied to the organizations through which public policy is shaped, made and executed. Governance includes the formal constitutional design and legal status of public organizations. It includes the rules that set out how a legislature and executive are to operate, or how a public-private partnership is to be accounted for (Lynn, Heinrich & Hill, 2001).

Comparing African countries with other countries in other continents of the world, countries in Africa are the least decentralized not in terms of politics, but in terms of administration and governance. It is said to be so from the view lens of expenditure perspective or of employee size of local governments' vis-à-vis the rest of the public sector (Schiavo-Campo, 1998; Steffensen & Trollegaard, 2000). The centralized nature of local government is best understood within the framework of state decentralization. State formation in Nigeria requires centralization of resources and responsibilities. This is referred to as 'rhetoric of decentralization and the reality of centralization' (Subramaniam, 1980). According to Wunsch and Olowu (1990), centralized rule aggravate crisis in many countries in Africa. As far back as 1980, majority of African countries are adopting a more democratic form of decentralization by attempting to restore a system of local governance which seems to have worked fairly well (Davidson, 1993; Coulibaly, 1999; Steffensen & Trollegaard, 2000).

Instead of adopting decentralized system of governance, Nigeria, South Africa, Ethiopia, etc are using Federalism till date. Under this Federalism system of government, local governments are funded through elaborate systems of fiscal transfers, which ensure that substantial national resources are made available to cash-starved local organs (Smoke,

1999). Another issue is managerial dilemmas. The question raised by scholars is that should institutions of local governance be the same all over the country or should they be allowed to vary according to specific criteria (Steffensen & Trollergaard, 2000)? How much central oversight should be developed as compared to local accountability? Haque (1997) and Olowu (1997) pointed to the fact the Nigeria public administration systems function under the shadow of colonial model of administration of the twenty century. It is better to look ahead to reform of public service, better monetary incentives and new personnel management approaches. Local governance will continue to play a useful role in strengthening public management provided local governments are allowed to explore this avenue and support the re-professionalization of the public service (Koehn & Ojo, 1999).

Dahl (1961) postulated that the concern of researchers about local governments is not about what local governments deliver to the citizens, but it is all about how local governments govern. The analysis on how local governments govern flourished in the 1970s and 1980s, which produced new terms such as 'rural regimes', 'urban regimes', 'metropolis regimes' (Stone, 1989). These concepts continue to develop in order to increase the tendency of local governments to get actively involved in localized forms of economic development (Le Gales, 1995). As the study continues to progress, local government could no longer be studied in isolation, rather the authority and acts of representatives of local government has to be studied with respect to concept of governance (Rhodes, 1988, 1997). According to Ansell (2000), only a short step was required to convince many scholars that they were studying local governance (power relations between actors of public, private and associative status) rather than local

government (the activities of local authorities). Today, all scholars are convinced of the newness of governance, its usefulness, and its relationship to the multi-level governance literature (Stanyer, 1999).

There are some researchers who argued that change to governance arrangement in any organization may lead to undesirable consequences. Rhodes (1997) argued that changes in the governance of quasi-governmental status may introduce confusion, and weak accountability. According to Rhodes (1997), governance is often employed in an oppositional pairing with government, to explain the network arrangements for steering and coordinating public, private, and not-for-profit activity, which have replaced hierarchical, state-centered policy-making, and delivery. Nowadays, the relationship has been subjected to critical analysis by scholars in public management (Davies, 2000). In line with Rhodes (1997), Skelcher (2005a) posited that the fragmentation of large bureau into congeries of smaller quasi-autonomous bodies potentially degrades the performance of the public policy system.

Researchers have shown empirical relationship between forms of governance, methods of management, and public service performance. There is a literature that shows the meta-analysis of the majority of the evidence on the relationships between management and performance, and shows further that there is a key gap in terms of the impact of governance (Hill & Lynn, 2005). In line with this argument, Skelcher (2007) developed a research design to compliment the empirical studies in the field of management and performance, while some studies were undertaken on performance effects of network

modes of governance (O'Toole & Meier, 2004). In view of the above, the study wants to assess the management and performance of local governments in Nigeria.

The findings of empirical studies of the impact of local government structure appear to be divided. Some studies (Lineberry & Fowler, 1967; Hansen, 1975; Karnig, 1975; Lyons, 1978; Schneider & Park, 1989; Benton, 2000a, 2000b, 2002) supported the argument that structure matters, while other studies (Morgan & Pelissero, 1980; Benton & Gamble, 1984; Deno & Mahey, 1987; Farnham, 1987; Hayes & Chang, 1990; Morgan & Kickham, 1999) reported that structure has little or no impact in the local government administration. Many of the studies focus on municipalities, instead of counties. A study conducted by Schneider and Parker (1989) suggested that the policy effects of structural reform may be different for counties than for municipalities. Park (1996) conducted a survey on the impact of government structure on expenditure growth among counties. The researcher collected data for 244 counties in 56 of the largest metropolitan statistical areas (MSAs) for 1972, 1977, 1982 and 1987. The data is to estimate the influence of government structure over time. The findings of the study revealed that expenditure growth in four service areas (developmental, redistributive, allocation, and public safety) is greatest in counties that have undergone restructures.

Researchers have been focusing on reformed structure of municipal and county in the United Kingdom. Some researchers are of the believe that reformed structure in the local government administration produce better public services, and better administrative professionalism, other researchers believe that reformed structure in the local government administration does not matter. They argued that spending decisions,

delivery of quality services, and administrative professionalism are not determined by reformed structure, but rather by other factors. The following research studies conducted by Lineberry and Fowler, 1967; Hansen, 1975; Karnig, 1975; Lyons, 1978; Schneider and Park, 1989; Benton 2000a, b, 2002 supported the argument that reformed structure in local government administration produce better public outcomes, while other studies by Morgan and Perlissimo, 1980; Benton and Gamble, 1984; Deno and Mahey, 1987; Farnham, 1987; Hayes and Chang, 1990; Morgan and Kickham, 1999 reported that reformed structure has little or no impact on better public outcome. A study conducted in the United Kingdom by Schneider and Park (1989) suggested that the policy effects of structural reform for counties are different from municipalities. The findings of the research show that reformed county governments performed more functions than unreformed counties.

There are other research studies (such as Lineberry & Fowler, 1967; Hansen, 1975; Karnig, 1975; Lyons, 1978; Lowery & Berry, 1983; and Welch & Bledsoe, 1988) that reported significant variations in policy output instead of reformed structure. These studies found out that reformed municipalities tend to spend less than unreformed municipalities. On the contrary, there are few studies (such as Morgan & Pelissimo, 1980; Deno & Mehay, 1987; Farnham, 1987; and Hayes & Chang, 1990) that found out that city government structure has little or no effect on policy output. The best that could be done is to engage local government service partnership to deliver the expected welfare services to the citizens.

Local Government Service Partnership [LGSPs] needs to be considered in the context of recent thinking about the changing role of local government and emerging concepts of local governance. In an increasingly complex world, effective local governance requires stronger networks of relationships and collective decision-making amongst all the different organizations [government agencies, private sector and civil society] that must work together to meet society's needs. Local government is just one part of this framework of local governance, but it has a key leadership role in improving quality of life for its citizens and must engage central government agencies, civil society and the private sector in order to do this. In addition, changing community needs are placing demands on local government to expand its range of activities and to operate more efficiently and effectively. The limited resources available for the public sector and local government in particular are under severe pressure. LGSPs are means by which local government can exercise necessary leadership and find additional resources to meet community needs, by sharing responsibilities and risks with other key stakeholders. However, LGSPs should not be seen simply as a response to scarcity of resources in local government. LGSPs are form of innovation they are a new way of delivering services that many offer substantial benefits and significant advantages compared to purely 'in house' delivery. Moreover, by establishing partnerships local governments can gain access to new technology, new skills and new ideas about how services can best be delivered. This can challenge and help to re-frame existing methods of service delivery and lead to major improvements.

With the view of the mentioned researchers, there is need for good structure in the administration of local governments in Nigeria. The composition of local governments

in Nigeria includes the legislative council, the Financial and General Purpose Committee (F&GPC) and the executive body. These are the policy making bodies of local governments in Nigeria. The local government is made up of elected councilors. Amongst them are Leader, Deputy Leader, Majority Leader, Minority Leader, Chief Whip and members of the legislative council. The Finance and General Purposes Committee (F&GPC) is the alpha and omega of local government administration. The committee meets once in every month after the release of statutory allocations by the Federal and State Governments. The committee deliberates extensively on the local government fund and service delivery. The membership of the Finance and General Purposes Committee (F&GPC) made up of: Executive Chairman, Vice Chairman, Supervisory Councilors, Director of Personnel Management (DPM), Political Secretary, Director of Finance and Supplies (DFS), Director of Works, Deputy Director Finance and Supplies (Auditor), and Other Head of Departments.

There are six major departments in the local governments in Nigeria. Presently the existing departments in Nigerian local governments include: General and Administration Department headed by Director of Personnel Management (DPM) and supported and/or assisted by Political Secretary (PS) who is a political appointee; Department of Finance and Supplies headed by Director of Finance and Supplies (DFS); Department of works, Housing, Land and Survey headed by Director of Works (DW) and assisted by a supervisory councilor for works, housing, land, survey; Department of Agriculture and Natural Resources headed by Director of Agriculture and Natural Resources and Supported by Supervisory Councilor for Agriculture and Natural Resources; Department of Medical and Health Service headed by Director, Primary Health Care who happens to

be a qualified medical Director. The Medical Doctor used to be the primary health care coordinator, while the maternity division is headed by Senior Midwifery Sister; Department of Education and Social Services in headed by Director of Education and Social Services. The information unit of the local government is equally attached to this department and the unit is headed by a unit head; and There are other sub-heads like Planning, Research and Statistics (PRS) unit headed by a unit head and Area Rates officer that is headed by a unit head that oversees the Internal Generated Revenue (IGR) of local government in Nigeria.

2.5 Service Delivery

Local governments today face enormous challenges to provide essential services, better services and more economical services. Scholars conducting studies on local government service delivery (Salant, 1991; Berman, 1993; & Cigler, 1995) noted that there is critical need to improve on the delivery of services to the people within local government jurisdiction. Support for this statement can as well be traced to the findings of previous research studies (such as Benton & Rigos, 1986; Schneider & Park, 1989; Benton & Menzel, 1991; and Park, 1996). In 1978, for instance, 50% of Americans thought that local governments are wasteful, but they have now realized that local governments play a vital role in providing or delivering social services to the public in their area of jurisdiction. In order to accomplish the functions for which local governments are created, that is provision of essential services to the people; various options are opened to local governments in Nigeria. Previous studies defined the use of different methods for the provision and production of different goods and services (Dettoog, 1984; Ferris & Grady,

1988; Donahue, 1989; Stein, 1990, Clinger & Feiock, 1997; Hall, Holt & Graves, 2000; Grimsey & Lewis, 2002; and Clifton & Duffield, 2006).

The development of collaborative arrangements between tiers of government such as joint planning and community-based coordinating councils may be used to create a more coherent delivery system. Weiss (1981), Chisholm (1989), and US General Accounting Office (1992), submitted that the efforts of cooperative or collaboration may bring to focus domain conflicts, interest-group politics, and other influences that are outside the control of those participating in the process of delivering services to the grassroots. He argued further that what may appear to be resistance to the implementation of “good public policy” may instead reflect the inability of organizations to effect the changes expected. To achieve a comprehensive system for service delivery at the local governments’ level, problems attributed to inadequate coordination must be addressed. As Seidman (1980) noted, failure to “reconcile the irreconcilable, harmonize competing and wholly divergent interests, overcome irrationalities in our government structures, and make hard policy choices to which no one will dissent” may be the lasting solution to improve service delivery by various service providers.

The experience on how local government actually delivers depends largely on the institutional reforms. The importance of institutional reform cannot be over-emphasized, while the need for greater capacity within urban local governments has also been considered in many studies (Rakodi, 1997; UN-Habitat, 2008). Urban governance present the most daunting and challenging task for Sub-Saharan African Countries in the 20th

Century (McGill, 1988; Rakodi, 1997; and Rakodi, 2001). Findings from previous researches have shown that the level and quality of urban services and infrastructure does not match the growth of populations in most cities of developing countries (Brockerhoff, 2000; UN-Habitat, 2005; UN-Habitat, 2008). Finance, management and technical challenges continue to limit the capacity of urban governments to provide adequate services and infrastructure (UNECA, 2007). With these problems at hand, the quality of life in the urban areas is characterized with poor environmental conditions; poor sanitation and health problems, high rate of illiteracy, and this dominate the agendas of local governments to provide basic services such as water project, healthcare and education services in developing countries.

However, the impact of various forms of government on municipal expenditure and revenues is far from clear and it remains an issue of intense empirical debate (Ruhil, 2003). Scholars often assume that reformed local government with fulltime city managers are more receptive to innovative administrative techniques, including service contracts than the municipalities with a mayor council form of government (Stein, 1990; Clinger & Feidck, 2001). Under the council manager form, power is concentrated in the elected council, which hires a professional administrator to implement its policies. The professionalism of city managers can lead appointed local government administrator to pursue a policy that maximize efficiency in the production and delivery of public goods and services.

Constituencies resist higher taxes from inefficient direct service delivery, citizens may perceive that government has a higher commitment to the service if it produces it in-

house (Ferris & Grady, 1988). Also local official may not know the true costs of services. Weisbrod, 1975, 1997, and Little, 2001 argued that variance in service demands significantly affects the performance of public service delivery. The information cost of governments is high when the characteristics of target populations are diverse and are not sufficiently differentiated and satisfied by in-house production. According to Weisbrod, (1997), when services needs and citizens preferences cannot be sufficiently satisfied by with the government provision, non profits are the understandable alternative mechanism for providing social services. So, the more heterogeneous a community is –the more diverse citizen's preference-the greater the need for nonprofit organizations.

Developing countries such as Nigeria, Tanzania, Zimbabwe, Mali, Uganda, Namibia, Democratic Republic of Congo, Ghana, Madagascar, etc are facing challenges of poor public service delivery, most especially at the local level of governance. There suppose to be pragmatic researches that will provide conceptual guidance, which may likely facilitate ideas, skills, and knowledge required to meet the pressing challenges of providing social services to the people at the local governments. Different public sector reforms are tailored towards public governance with performance measurement. It is believed that performance measurement will increase the efficiency of public service delivery at the local governments' level. And, there should be key performance index (KPI) for social service objective in the local governments in Africa countries.

Phang (2008) in her paper titled “Decentralization and recentralization trends in local government in Malaysia” posited that local governments face constant criticisms over

delays, poor attitudes, weak enforcement and displaying arrogance when it comes to service deliverance to the community. She went further to say that the current adverse perceptions of local governments are not solely on the result of a weak service delivery system, but can as well be attributed to the absence of a transparent method for public participation and consultation. In line with her position, the Malaysian administrative modernization and management planning unit (MAMPU) conducted a survey on how to improve the public service delivery system. The finding of the survey revealed that nearly 700 emails of criticisms and suggestions were received (The Sun, 2007). Also, the bureau of the Prime Minister's department received complaints regarding weaknesses in government administration including slow and ill-mannered public counter services (New Straits Times, 2000). In response to these problems, the Malaysian government has highlighted the urgency of improving the local government delivery system by reducing bureaucratic red tape (Ninth Malaysia Plan, 2006-2010). This is indicative that for a nation to deliver services efficiently and effectively, sufficient funding, managerial accountability, and effective leadership at the local governments' level are essential. The Malaysian experience as far as weak service delivery by local governments is concerned can easily be associated with the Nigerian experience.

Noore (2002) wrote on “service delivery innovations and governance: The Malaysia Experience. The paper seeks to provide an overview of the service delivery innovations and reforms introduced in Malaysia’s public sector and examine and analyze their overall impacts on governance. He provided a systematic review of general literature on service delivery innovations and those on Malaysia. According to the author, Malaysia’s

service delivery system has witnessed a comprehensive set of innovative changes lately; public governance of the country continues to suffer from poor records and unfavorable ratings. Innovations and reforms introduced have so far produced generally positive but limited impacts. The paper demonstrates a number of key areas where the impacts of reforms have been clearly unsatisfactory. Although the findings of the paper are not based on a comprehensive and vigorous empirical work and therefore, can only be interpreted as indicative of the overall situation. The author finally identified issues, challenges and the policy implication of strategies and measures for further improving service delivery and good governance in Malaysia.

According to the executive summary of the local government administration of the Government of Uganda, the 1995 constitution and the local government acts of 1997 in Uganda, the central government transferred political, administrative and fiscal powers from central government to local governments. It makes local governments responsible for the delivery of the bulk of services to the local people in Uganda and makes the officials accountable to their constituents. The policy framework allows popular participation and empowers local people to make decisions about their own development priorities. Infrastructural social services like primary education, primary health care, water and sanitation, rural roads and agricultural extension services are the core functions of local governments in Uganda. A case study on overview of Local Development Project (LDP) that supported rural infrastructural service delivery was carried out in Uganda. The main focus of the study is the provision of primary education, primary health care, water and sanitation, rural roads and agricultural extension services. The study shows that only 2% of the allocated funds were invested

on rural infrastructural services. This has been the practice of most African countries, including Nigeria.

Khemani (2004) carried out a research on 'local government accountability for service delivery in Nigeria'. The research presents evidence on local accountability for health services delivery, and draws general lessons for the design of intergovernmental fiscal relations to promote accountability. The study asked the respondents who the principal decision-maker is amongst the federal government, the state government, the local government area. The overwhelming majority of respondents indicated the local government, amongst the three tiers of government, as the principal decision-maker for most of the areas of facility level provision of primary health services. The study went further to say that the evidence for the health sector is a striking contrast to available evidence for service delivery in other sectors-such as primary education, water and sanitation-that are characterized by considerable overlap and confusion with regard to the sharing of responsibilities between the three tiers of government, often at the expense of undermining local government area responsibility and accountability (Olowu & Erero, 1995; The world bank, 1996; Khemani, 2001). The researchers found out that an overall problem of accountability of local government suggested that the design of intergovernmental transfers is likely to be a blunt instrument to strengthen incentives for better allocation of public resources. Finally, the finding of the study revealed that primary health workers and primary school teachers are not paid their monthly salaries promptly; and there existed zero allocation in most of the local governments covered.

Community health is the primary responsibility of local governments in Nigeria. Community involvement may equally add value to effective public health in the local governments. PREM Public Sector Governance (2007) posited that developing countries are trying to increase their expenditures with the support of donor funding from various institutions such International Monetary fund (IMF), The World Bank, World Health Organization (WHO), and other regional bodies in order to fulfill their commitments of providing quality health service to the public, most especially people in the local governments. Local governments in Nigeria are never an exemption. Local governments in Nigeria have been striving hard to make sure that this service is provided to the public, but evidences show that there are a lot of bottlenecks that are holding back local governments in Nigeria. According to Khemani, et al. (2004), there are no uniform health expenditures or budget documents for health expenditures across the local governments in Nigeria. Total amount of health expenditures are either not easy to find or simply not available in the local government' budget documents.

The need for adequate information dissemination on the delivery of primary healthcare services then arises. Dungan and Banwell (2004) opined that there is need for research-based evidence in the field of effective information on the rate of primary healthcare services delivered by local governments to the public in their area of jurisdiction. Akande (2009) bemoaned a dearth of information in the primary healthcare sector in Nigeria. He went further to say that data and information generated at the bottom (local governments) are hardly passed for policy and decision making. He claimed that the public is often overlooked and underestimated in the health information system in Nigeria. Arguing against the existing top-down information dissemination strategy in the

health sector, Akande (2009) said the non-participation of healthcare users in decision making on priorities and strategies will foil any meaningful information dissemination on healthcare delivery system in Nigeria. He then concluded that data and information generated in primary healthcare in Nigeria is hardly disseminated to make meaningful impact on service delivery.

There are little empirical studies on the efficiency and effectiveness of deliverance of quality primary education by local governments in Nigeria. Although, education is in the concurrent list of the 1999 constitution of the Federal Republic of Nigeria, but expenditures and other statutory regulations of primary education in Nigeria is vested on the third tier of government, that is, local governments. In the second and fourth schedules of the 1999 constitution of the Federal Republic of Nigeria, the constitution clearly articulates division of labor amongst the three tiers of governments. Part I of the second schedule of the 1999 constitution describes the exclusive legislative rights of the Federal Government. Also, there is list of areas that are exclusive responsibility of local governments in Nigeria. Between the two tiers of government, it has a list of areas that are concurrent. Part II of the second schedule of 1999 constitution explains the concurrent areas in which both the Federal and the State Governments can act. The fourth schedule of the constitution therefore provides a list of functions that are the responsibility of local governments, as well as a list of functions for which the states are responsible, but local governments can participate in their delivery at the discretion of the states. Provision and maintenance of primary, adult and vocational education is one of the functions in which local governments can participate in order to deliver service to the public.

Nigeria has an excellent vision about the objectives of education. There are two main sets objectives as it spelt out in the National Policy on Education (NPE) in 1977. The first set of the objectives is about what kind of society Nigerians want to build, and the second set is about the types of values schools should nurture. According to the National Policy on Education (1977), which was revised in 1981, and 1991 respectively, a clear and comprehensive vision for educational development is stated. The national policy principles and objectives are to build: a free and democratic society; a just and egalitarian society; a united, strong, and self-reliant nation; a great and dynamic economy; a land of bright and full opportunities for all citizens; and to inculcate values with respect to: respect for the worth and dignity of individuals; faith in man's ability to make rational decision; moral and spiritual values in interpersonal and human relations; shared responsibility for the common good of society; respect for the dignity of labor; and promotion of the emotional and psychological health of children. The stakeholders in the education sector goes beyond local governments alone in Nigeria. It cuts across the public, civic, and private organizations. But, local governments need to strive hard to make sure that quality primary education is provided for the people at the local level.

Local governments are constantly striving to improve the efficiency on the delivery of primary healthcare and primary education to the people in the local government area. There are pressures from different communities demanding for quality social services, especially in the areas of health and education services. Local governments in Nigeria must ensure that priorities are not misplaced in the provision of essential services to the people. Every responsible government has been trying to improve on the deliverance of

services to its citizens, most especially provision of health and education services. It has equally been noted that increased public resources do not always translate to better outcomes. Therefore, budget allocations or funds alone should not be used as indicators of poor supply of public services, especially in countries where there is no accountability or weak institutions (Devarajan & Reinikka, 2002).

For the deliverance of effective and efficient welfare services, it becomes evident that local governments must be able to respond effectively to the changing demands of the environment, which will eventually ensure the nation's sustainable socio-economic growth and global competitiveness. As such, all tiers of government are being called upon to be agile, flexible, innovative and resilient if they are to continue to be effective in service delivery.

CHAPTER THREE

METHODOLOGY

3.0 Introduction

This chapter discusses research paradigm, population and sample of the study, sampling framework, research design, and instrumentation. Under instrumentation, the research study focuses on instrument design for quantitative analysis, instrument design for qualitative analysis (information data sheet), and instrument design. Also, this chapter considers procedure for data collection, reliability and validity, piloting the questionnaire, discussion of the pilot results, testing of the reliability and validity of the pilot study, design of the final instrument, measurement of variables, and methods of data collection.

3.1 Research Paradigm

The research paradigm is about the philosophy of this research study. According to the Webster's New World Dictionary (1968), a paradigm is "a pattern, example or model." A paradigm is said to be a perspective or frame of reference a researcher intends to use to view the research problem. Paradigm may consist of concepts and assumptions. Kuhn (1962) posited that social scientists typically work within the reigning paradigm, accumulating findings within this perspective until the paradigm's limit is reached. Researchers discussed extensively on substantive, and positivism research paradigm in social sciences (Friedrichs, 1970; Ritzer, 1975; Ritzer, 1990). This research study is

premised on positivism. Positivism is a theory in research methodology that is developed sometimes in nineteenth century by empiricist thinkers such as Bacon and Hume. In positivism theory, every rationally justifiable assertion can be scientifically verified or is capable of logical or mathematical proof. Also, Thomas Kuhn (1970) emphasized the role of positivism in natural sciences.

The positivist approach puts into practice a view of science that has its origins in a school of thought within the philosophy of science known as “logical positivism” or “logical empiricism”. A major tenet of logical positivism is its “thesis of the unity of science” (Kolakowski, 1968; Hempel, 1969), which maintains that the methods of natural science constitute the only legitimate methods for use in social science. Positivism has been recognized and advocated as the “natural-science model” of social science research, which is being widely used in social science and organizational research (Schutz, 1973; Burrell & Morgan, 1979; Behling, 1980; Daft, 1983; Schm, Drake & Miller, 1984; Lee, 1989a, b). This should not be limited to natural sciences alone; it can as well be applied to social sciences. Five hypotheses are formulated in this research study, and all the five hypotheses are based on positivism.

This research work is approached through the use of empirical, descriptive and survey methods. Because of the peculiar nature of local governments in Nigeria, which has to do with a lot of manual facts, figures and records of activities pertaining to services provided to the masses, the research method is restricted to empirical descriptive research through the use of questionnaires, and collection of information through information sheet and internet. Information that is collected from stakeholders which is

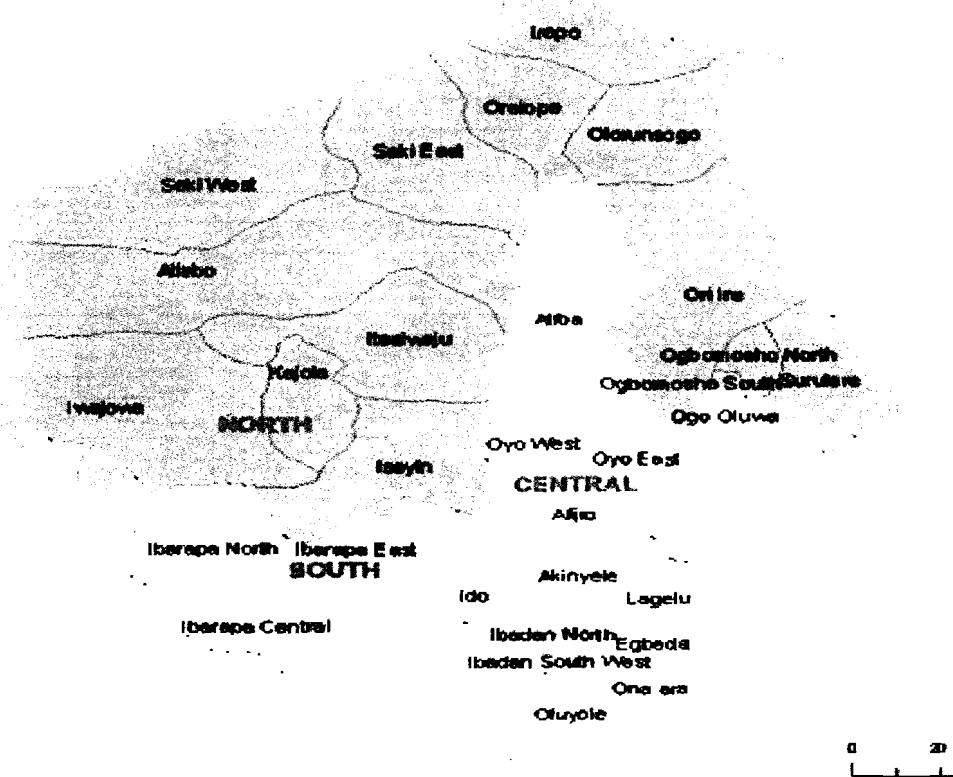


Figure 3: Map of Oyo state showing the sampled thirty-three Local Governments

The sampled local governments cover a wide range of other factors such as municipality, semi-urban, rural councils because the thirty three local governments cater for all these factors under consideration.

The research design is exploratory, and descriptive in nature. The research study tries to explore all available information to arrive at a logical conclusion in respect of the results of the study. The study intends to explore the workability of funds cum resource allocation, managerial accountability and leadership structure of local governments in

the delivery of primary education and healthcare services by local governments in Oyo state of Nigeria, which are the three independent variables in the research study. Questionnaire is designed to elicit information from respondents so that descriptive analysis could be performed to arrive at the logical results of the study. The researcher describes or explains all the variables in the questionnaire.

In order to elicit enough information from respondents about primary education and healthcare service delivery by local governments in Oyo state, questionnaire is designed on variables influencing the delivery of primary education and healthcare service in the local governments. Secondly, information data sheet is equally designed to extract information from the stakeholders about provision of primary education and healthcare service to the people in the local government area. Thus, the study is premised on both quantitative and qualitative analysis.

Quantitative analysis is used to describe the descriptive statistics of the variables in the study. In this research study, the variables under consideration are four, namely: service delivery (the delivery of primary education and healthcare services), which is the dependent variable, and leadership, managerial accountability, and fund/statutory allocation, the independent variables. Multivariate analysis such as correlation and regression analysis are used to draw inference on the four variables of the study. Frequency distribution is used for demographical data, while correlation and regression analysis are used to test the first three hypotheses of the study.

Qualitative analysis is done based on information elicited through the information data sheet, and secondary data obtained from the stakeholders. Face to face interaction is carried out between the researcher and stakeholders at the State Ministry of Local Government and Chieftaincy Affairs, Local Government Service Commission (LGSC), local government councils in Oyo State, and other members of staff of local governments in Oyo State. The information obtained from stakeholders is analyzed to draw inference on the rate at which local governments is providing primary education and healthcare services at the local level. This is done through the use of qualitative analysis. The analysis is used to examine the remaining two hypotheses.

3.3 Population and Sample

The population of the study is the seven hundred and seventy- four (774) local governments located in thirty-six (36) states and Federal Capital Territory, Abuja. These are the constitutionally recognized local governments in Nigeria. A sample of thirty-three (33) local governments in Oyo state of Nigeria were selected from the population to study the delivery of primary education and healthcare services by local governments in Oyo state. The sample is selected because it satisfies the selection model for sampling of the study. Thus, the sample of the study is premised on purposive and stratified sampling method. Oyo state is selected because it is convenient, and at the same time, caters for non-random features of local governments in Nigeria. Oyo state is one of the oldest states in Nigeria, and many local governments are created as far back as 1948. This informed the researcher to conduct the research study on local governments in Oyo state.

With one tier structure of local government in Nigeria, local governments are said to be homogeneous, because they are using the same structure, functions, guidelines, and same pattern of regulatory framework (1999 Constitution). Local governments in Nigeria are being controlled and regulated by the same rules and regulations in the 1999 constitution of the Federal Republic of Nigeria. Therefore, the problems of local governments are likely to be homogenous in nature. The problems are so unique that whatever problems happening to local governments in the southern part of Nigeria are likely to be happening to local governments in the Northern part of the country, because of the nature of composition of local governments in Nigeria. So, the researcher feels that the sample of the population is sufficient enough to study primary education and healthcare service by local governments in Oyo State of Nigeria.

The samples of the research study are purposive and stratified. Oyo State with a vast population of over four (4) millions is one of the oldest states in Nigeria. Most of the local governments in Oyo state are even older than some newly created states in Nigeria. So, the sample of the study is seen to be stratified. According to Mendanhall, Ott and Scheaffer (1971), a stratified sample is obtained by separating the population elements into non-overlapping groups, called strata, and then selecting a simple random sample from within each stratum. This study does not select the sample on random basis, but the thirty three local governments of Oyo state are considered as strata of the study. The stratification in this research study is based on the nature of local governments in Oyo state, because, all the thirty-three (33) local governments are categorized into urban, semi-urban and rural local governments. And this stratification is the major interests of

this research study in order to arrive at a logical conclusion. This spread takes care of stratified sample, which is important in this study. The research study has taken care of this interest because all the thirty-three local governments in Oyo state must have taken care of all interests as far as leadership, managerial accountability, and statutory allocation/fund of the local governments are concerned.

Secondly, the sample is purposive because it accommodates rich and poor local governments of Oyo state. Some local governments in the state can be considered as rich local governments because of revenue being generated as internally generated revenue, while some can as well be considered as poor because their internally generated revenue is far below others. There are many factors that could be used to categorize local governments into rich and poor, which this sample satisfies. Some local governments are classified as rural local governments, while some may be classified as urban local governments. As a result of this classification, these local governments are bound to be richer than one another, so there is need to put all these interests into consideration in this study. By so doing, the sample of interest in this study equally used purposive sampling in order to arrive at a result that is objective.

So, the thirty-three selected samples of the research study according to rural, semi-urban and urban local governments with the number of questionnaires administered in each local government are given in Table 4 below:

Table 4: Types of LGCs and Administration of Questionnaire

S/NO	Rural LGCs	Questionnaires Administered	Semi-urban LGCs	Questionnaires Administered	Urban LGCs	Questionnaires Administered	Total
1.	Ibarapa East	12	Afijio	12	-	-	24
2.	Ibarapa North	12	Akinyele	12	-	-	24
3.	Iddo	12	Atiba	12	-	-	24
4.	Ibarapa Central	12	Atisbo	12	-	-	24
5.	Olorunsogo	12	Ibadan Northwest	12	-	-	24
6.	Ogbomosho South	12	Irepo	13	-	-	25
7.	Ogo Oluwa	13	Ilesiwaju	12	-	-	25
8.	Orelope	12	Iwajowa	12	-	-	24
9.	-	-	Kajola	12	-	-	12
10.	-	-	Lagelu	12	Egbeda	12	24
11.	-	-	Ogbomosho North	12	Ibadan North	13	25
12.	-	-	Oluyole	12	Ibadan Northeast	12	24
13.	-	-	Oriire	12	Ibadan Southeast	12	24
14.	-	-	Oyo East	13	Ibadan Southwest	12	25
15.	-	-	Oyo West	12	Saki West	12	24
16.	-	-	Saki East	12	Iseyin	12	24
17.	-	-	Surulere	12	Ona Ara	12	24
Total	-	97	-	206	-	97	400

3.4 Sampling Framework

The sampling framework of the study covers the decision-making body (senior staff who are members of Finance and General Purpose Committee), the head of legislative council, and heads of various departments and units of local governments in Oyo State. Four hundred questionnaires were administered to various respondents in the local government administration. The heads of departments and units that are considered in this study are the executive chairman, being the chief accounting officer, director of

personnel, director of finance & supplies, director of works, primary healthcare coordinator, head of agriculture, head of education & social services, head of legislative council, and supervisory councilors. The aim of the survey is to elicit information to determine the relationship between the delivery of primary education & healthcare service and fund/statutory allocation, managerial accountability & leadership structure in the local government administration in Oyo state.

Out of the four hundred (400) questionnaires that are administered on the respondents, three hundred and seventy-one (371) questionnaires, representing 92.75% of the total questionnaires distributed to the respondents are returned. Information elicited from the respondents is treated using regression analysis.

3.5 Instrumentation

The research study is premised on quantitative and qualitative analysis. The instrumentation stage involves two stages. The first stage is for quantitative analysis, while the second stage is for qualitative analysis. For the quantitative analysis, questionnaire is designed to elicit information from the respondents about the delivery of primary education and healthcare service in Oyo state, which is the dependent variable of the study. Fund/statutory allocation, managerial accountability, and leadership are the independent variables. On the other hand, information data sheet is designed to elicit information from the stakeholders (Commissioner, Ministry of Local Government, Chairman, Local Government Service Commission, Chairmen, Local Governments, DPM, DFS, DW, and host of others) in the local governments. This is used for the

qualitative aspect of the study. These instruments are vetted by the researcher's supervisor before it was administered on the respondents in the field.

The instruments would have been adopted based on what past researchers have done on this research title, but the researcher could not lay his hand on questionnaires that suit the required information for this study. All the relevant materials to this study are made use of during the design of the questionnaire and information data sheet. The instruments are designed in such a way that the content validity is measured before the administration of the instruments. Also, the reliability of the two instruments is put to doubt in order to come out with good result, which is the aim and objective of this research study.

3.5.1 Instrument Design for Quantitative Analysis

The first stage of instrument design is through literature review. Literatures were thoroughly reviewed by the researcher in order to raise some logical questions. Literatures on the delivery of primary education and healthcare services to the public by various governments and their agents are critically reviewed, and inferences are drawn out of these literatures. Besides, the researcher explored the internet to seek for used instrument that could be adopted for the purpose of this study, but could not get one that suit the peculiarities of the deliverance of primary education and healthcare services by local governments in Oyo state.

Letters were written to various organizations such as the World Bank in Washington D. C., USA, International Institute of Educational Planning (IIEP), Paris, France, and Institute of Educational Planning (IEP), Kuala Lumpur, Malaysia, when the researcher wanted to design the instruments for the research study. The response from these institutions is that the best option is to design a suitable instrument that will suit the peculiarities of local governments in Nigeria.

Then, questionnaire is designed based on the four variables under consideration in this study. Questions are prepared on the four items that are used as the variables in the research study. The variables are fund/statutory allocation, managerial accountability, leadership, which are independent variables, and service delivery (primary education and healthcare service), which is dependent variable.

3.5.2 Instrument Design for Qualitative Analysis

The researcher used modified quantitative service delivery survey (MQSDS), where secondary information pertaining to revenue, expenditures and welfare services delivered are obtained for analysis. This survey is always premised on qualitative analysis. Thus, information is collected in form of secondary data, and this information is then analyzed to draw inference. In line with the point, information data sheet is prepared to elicit information from the stakeholders in the local government administration in Oyo state. Information is sought on service delivery that borders on primary education and healthcare service, fund/statutory allocation, managerial accountability, and leadership structure in the local governments in Oyo state of Nigeria.

The questions in the information data sheet are meant for officers like the executive chairman of the local government, the leader of the legislative council, the director of education & social services, the coordinator of primary healthcare services, the director of administration, director of finance and supplies, director of works, and other unit heads in the local governments. The director of personnel (DPM) in the Local Government Service Commission as well provides answers to some question statement in the information data sheet. Finally, any officer assign by the Commissioner for Local Government and Chieftaincy Affairs in the state must provide necessary information with regards to service delivery (primary education and healthcare service), fund/statutory allocation, managerial accountability, and leadership in the local governments.

3.5.3 Instrument Design

The instrument was finally designed, when all available resources are considered. That is, the researcher made use of literatures, consultation with institutions, explores internet, publications, textbooks, journals, etc when designing the instruments. A pilot study was carried out to measure the content validity and reliability of the instrument before going to administer the instrument in the field.

The researcher's supervisor and the researcher do a thorough job in designing the instrument because the instrument has to be designed to elicit the required information from the respondents. The instrument is designed in such a way that the items in the

questionnaire are clear; the items are constructed to give room for closed-ended responses. The respondents are allowed to choose answer that agrees with their opinion based on five-point Likert scale rating. The instrument avoids double-barreled questions, and the researcher ensured that questions in the instrument are those that respondents must be able to answer without any difficulty.

The questionnaire is then tested using Cronbach's Coefficient Alpha. According to Nunnally (1978), the recommended minimum level is 0.7. The Cronbach's Coefficient value in the study is of high greater reliability because the value obtained is over 0.8, while the recommended value is 0.7. The four variables are tested, and the report of the test is given in the later session of the thesis (see Tables 16, 17, 18 & 19).

3.5.4 Coding of Instrument

The variables in the research study are coded for the purpose of data analysis. These variables are service delivery (primary education and healthcare service), statutory allocation/fund, managerial accountability, and leadership structure in the local government administration (see Appendix 8, 9, 10 and 11). This is done in order to give room for the researcher to use Statistical Package for Social Sciences (SPSS). Service delivery is coded as "SD", statutory allocation/fund are coded as "FRA", managerial accountability is coded as "MA", and leadership structure is coded as "LDR".

There are forty (40) items under the dependent variable, which is service delivery. In this context, service delivery is used for primary education and healthcare service (see

Appendix 8). Leadership is one of the three independent variables in this research study, and it is coded as “LDR”. There are twenty items under this variable (see Appendix 9). The second independent variable is managerial accountability. Items under the variable are fourteen (14), and it is coded as “MA” (see Appendix 10). Finally, the third independent variable is statutory allocation/fund, and this variable is coded as “FRA”. And there are sixteen (16) items under fund/statutory allocation (see Appendix 11).

3.6 Data Collection

There are two types of data in this study, namely: primary data (Quantitative) and secondary data (Qualitative). Majorly, primary data for this research study are collected by designing a well organized questionnaire for the respondents in the local governments. This questionnaire is designed to contain five major items. The first item is on the demographical data, which enables the researcher to obtain some background information about the respondents who are part of stakeholders in the administration of local governments in Oyo state. There are forty (40) questions on service delivery. Service delivery in this study refers to the delivery of primary education and healthcare service. And service delivery is the dependent variable in the study. Other three variables, leadership has twenty (20) questions, managerial accountability has fourteen (14) questions, and statutory allocation/fund have sixteen (16) questions. These three variables are the independent variables. This instrument is used to elicit information from the respondents. The information elicited from respondents in this context will be treated using quantitative analysis.

Secondary data are equally obtained through the use of information data sheet that is administered on the stakeholders of the local governments in Oyo state. Information data sheets are distributed to individual local governments and few stakeholders in order to obtain data needed for this research study. Besides, there are numerous data that are collected through exploration of internet, which eventually gives way to collection of detail distribution of statutory allocation disbursed to local governments in Oyo state for years 2007, 2008, and 2009. The researcher made use of past literatures, past articles, journals, textbooks, and institutes' publications in order to obtain related information about primary education and healthcare service delivery by local governments in Oyo state. The information obtained through information data sheet, and from other secondary sources is used for qualitative analysis.

3.6.1 Procedures for Data Collection

The researcher went to the field to administer the questionnaire by himself. Thus, all the thirty-three (33) local governments in Oyo State were visited by the researcher, and questionnaire is administered on the respondents in the thirty-three (33) local governments. The researcher made sure that the questionnaires distributed to the respondents are collected back for the purpose of analysis. A visit was equally made to Oyo State Government secretariat, Ibadan where Local Government Service Commission (LGSC) is located, and State Ministry of Local Government and Chieftaincy Affairs. The purpose of the visit is to conduct interviews with the desk officers in the ministry, and LGSC. Information data sheets were equally distributed to the principal stakeholders, and other vital documents were collected from both the

Ministry of Local Government and Chieftaincy Affairs, and Local Government Service Commission.

Four hundred (400) questionnaires were administered on the respondents, but three hundred and seventy-one (371) were returned, yielding return rate of 92.75%. The total number of questionnaire that is not returned is twenty-nine (29), and the percentage of unreturned questionnaire is given as 7.25%. Out of these three hundred and seventy-one questionnaires, only three hundred and sixty-three (363) questionnaires were used for this survey, yielding a valid percentage of 97.84%. The eight (8) questionnaires that are unused was either incomplete or the respondents made those questionnaires invalid. The percentage of the invalid questionnaire is given as 2.16%.

3.7 Reliability and Validity of the Pilot Study

The reliability of a scale in a research study tries to determine the random error of a scale. According to Zikmund (1994), reliability is the degree to which measures are free from error and therefore yield consistent results. That is, reliability will always want to ascertain how free a scale is from random error. This is usually done through either test-retest method or internal consistency method. In this research study, internal consistency method is used to measure the degree to which the items in the instrument are reliable. The statistics used is Cronbach's Coefficient alpha. The values ranging from zero to any higher value indicates greater reliability. As it is postulated by Nunnally (1978), a minimum level of 0.7 is recommended. According to Briggs and Check (1986), the optimal mean inter-item correlation values range is from 0.2 to 0.4. Reliability test is

administered to test the content reliability of the instrument used for the pilot study. The instrument is confirmed to be reliable through the administration of Cronbach's Coefficient alpha. The prove showing the validity and reliability of the content of the construct is shown in the later session of the thesis (see Tables 20, 21, 22 & 23).

Factor analysis is employed to reduce the number of variables under analysis. Allen (1995) opined that factor analysis is a technique used to reduce the number of variables under analysis by combining sets of variables that appear to be measuring the same construct. Asubonteng et al. (1996) opined that factor analysis is a major tool as it provides a means of determining which questions are measuring dimension number one, which questions are measuring dimension number two, and so on and so forth, as well as which question do not distinguish between dimensions and the number of dimensions in a given data. In factor analysis and reliability analysis, one needs to understand one important step in data analysis, that is, the dimensionality of variables in empirical research (Hair, Anderson, Tatham, & Black, 1998). Hence, factor analysis is needed to identify the structure of interrelationship correlation among a large number of variables by defining common underlying dimensions known as factors. Subsequently, reliability analysis of each factor is therefore determined. Cohen et al. (1992) posited that convergent evidence of construct validity can be obtained by the use of factor analysis, in that such an analysis is specifically designed to identify variables that are presumed to influence or explain test performance.

3.8 Piloting the Questionnaire

Piloting is like pre-testing the questionnaire before the researcher goes to the field with the instrument. No matter how careful the researcher designs a data collection instrument, there must be possibility of error. To avoid this error, there is need for piloting the questionnaire, which the researcher did before going to the field with the instrument. The instrument is designed after series of consultation. Few amongst the places consulted are International Institute of Educational Planning (IIEP), Paris, France, World Bank Headquarters, Washington, D. C., USA, and Institute of Educational Planning (IEP), Kuala Lumpur, Malaysia. The researcher explored internet to get a lot of related instrument before designing questionnaire for this research study. The supervisor thoroughly vetted the instrument before it is recommended for pilot study. The researcher distributed ninety (90) questionnaire to ninety cases (90 LGCs), but eighty-four (84) questionnaires were returned, yielding 93.3% response. In the research study, the ninety cases were chosen randomly from the six geo-political zones of Nigeria. Reason for these ninety local governments is to cover at least ten percent (10%) of the total population of the research study. Since the total population of the local governments in Nigeria is seven hundred and seventy-four (774), at least minimum of seventy-five (75) local governments is required for pilot study. Hence, the researcher used eighty-four local governments for pilot study. And they are spread across the six geo-political zones vis-a-vis: south-west, south-east, south-south, north-west, north-east, and north-central. The sample under consideration catered for other interest in the study such as rural local government, urban-city local government, poor local government, rich local government, inter-city local government, etc.

3.9 Discussion of the Pilot Results

Statistical treatments are used to determine the reliability and validity of the instrument.

The total population of the pilot study is eighty-four (84), which is denoted as “N”. The demographical data in the research study includes age, working experience, gender, educational level, status, and job training. There is no missing value. The result of the demographic data is given in Table 5 below:

Table 5: Items under Demographical Data

		Age	Working Exp	Gender	Educational Level	Status	Job training
N	Valid	84	84	84	84	84	84
	Missing	0	0	0	0	0	0

The above table is showing the items treated under demographical data, and the total population is eighty-four (84). Also, there is no any missing item in the demographical data.

The first item under demographical data is age. Age is classified into three groups. Local Government staff that is under the age between eighteen (18) and twenty-five (25) years has frequency of twenty five (25), and 29.8%, while those who are between 26 and 45 years have frequency of 54 and 64.3%. And those who are above 45years old have frequency of 5 and 6.0%.

The statistics is best illustrated by Table 6, and Figure 4, the bar chart below:

Table 6: Age of the Respondents

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Between 18 - 25 years	25	29.8	29.8	29.8
	Between 26 - 45 years	54	64.3	64.3	94.0
	Above 45 years	5	6.0	6.0	100.0
	Total	84	100.0	100.0	

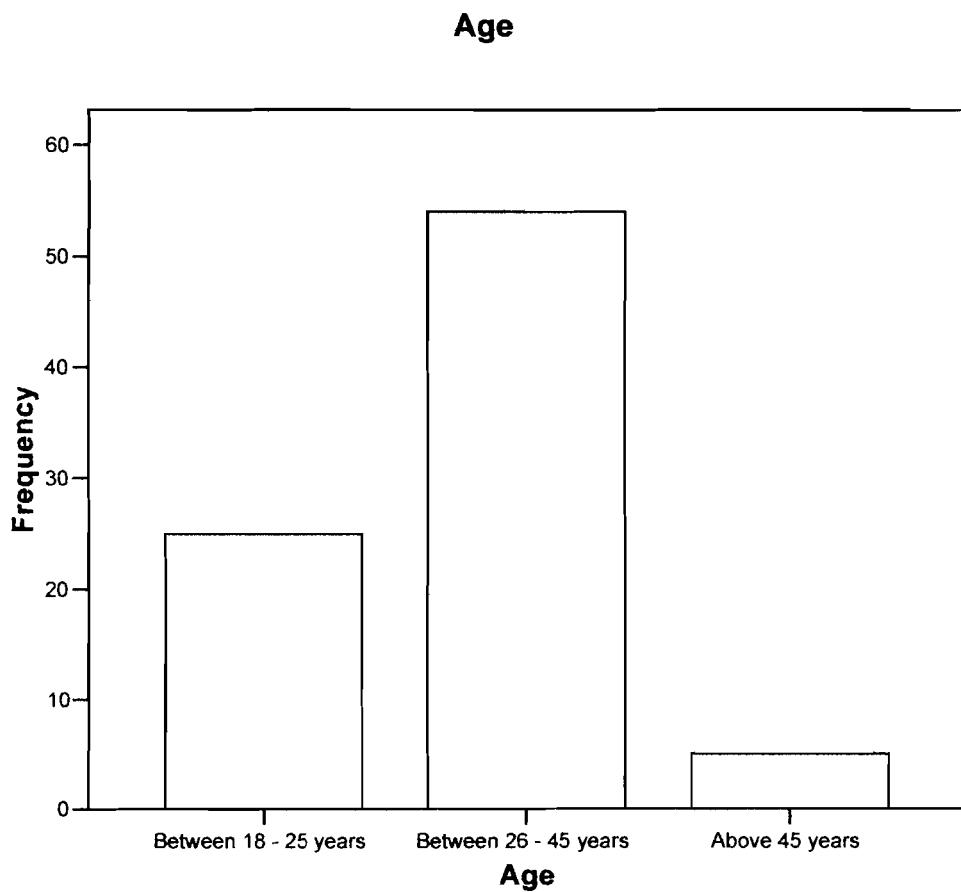


Figure 4: Frequency Distribution of Age of Respondents

The second item under consideration in the pilot study is working experience of the local government staff of the eighty-four local governments in this pilot study. The working experience between 1 and 15 years has frequency of 69 and 82.1%, while the working experience of staff between 16 and 30 years has frequency of 12 and 14.3%. And those who have working experience above 30 years have frequency of 3 and 3.6%. There is no any missing value in this case. The statistics is shown in Table 7 and figure 5 below:

Table 7: Working Experience of Respondents

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Between 1 - 15 years	69	82.1	82.1	82.1
	Between 16 - 30 years	12	14.3	14.3	96.4
	Above 30 years	3	3.6	3.6	100.0
	Total	84	100.0	100.0	

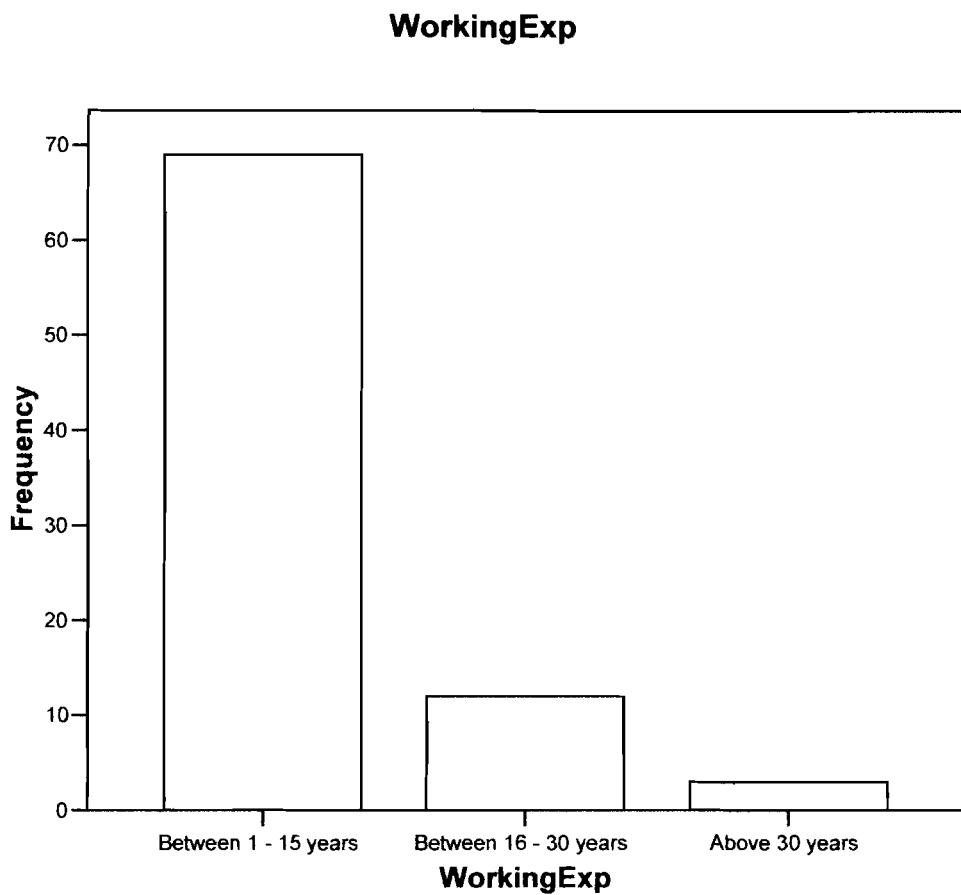


Figure 5: Frequency Distribution of Working Experience of Respondents

The third item is the gender of the staff of the local governments in this pilot study. The frequency of the male staff in the local governments of the study is 50 and it has 59.5%, and that of the female staff has a frequency of 34 with 40.5%. The cumulative percentage is 100.0%, meaning that, it has no missing value. The gender parity of the study is therefore shown below in Table 8 and figure 6 below:

Table 8: Gender of Respondents

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Male	50	59.5	59.5	59.5
	Female	34	40.5	40.5	100.0
	Total	84	100.0	100.0	

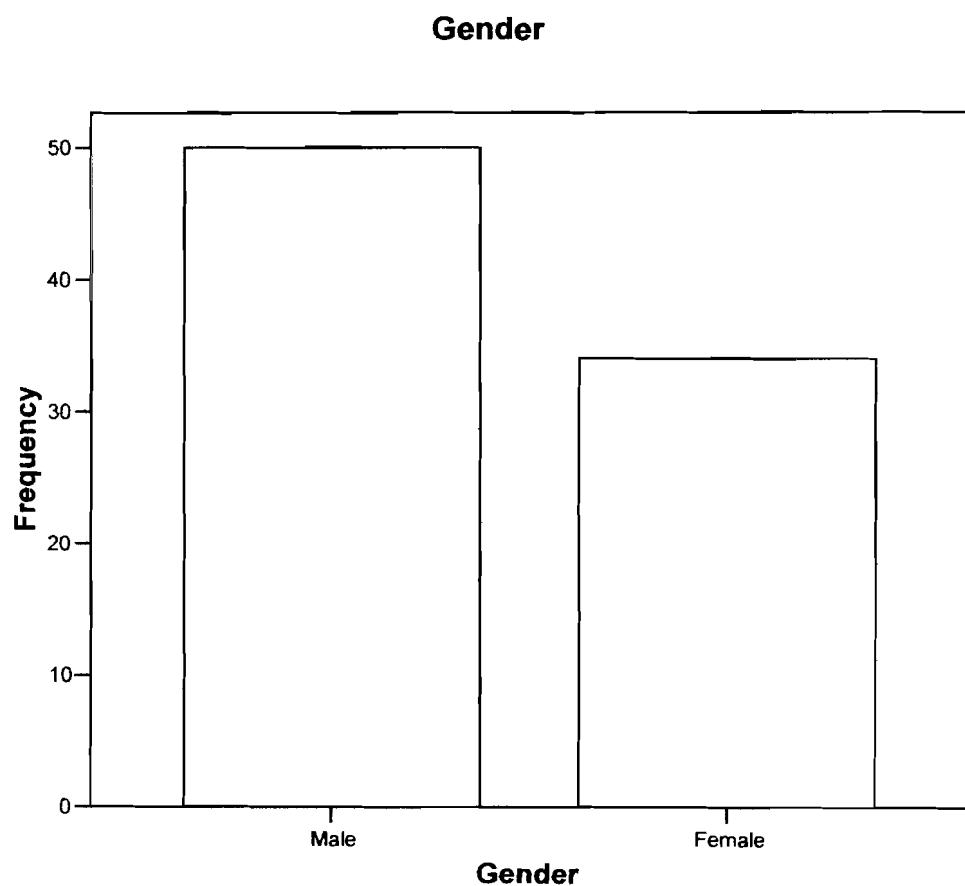


Figure 6: Frequency Distribution of Gender of respondents

Educational level is the fourth item in the demographical data of the study under consideration. The educational level of the staff of the local governments is grouped into four viz-a-viz: Higher School Certificate, B.Sc/B.Ed/ BA, M.Sc/MA/MBA/M.Ed. Staff with higher school certificate has frequency of 14 and the percentage is 16.7%. The staff with B.Sc/B.Ed/ BA has frequency of 42 and percentage of 50.0%. And those with M.Sc/MA/MBA/M.Ed have frequency of 28 and percentage is 33.3%. The total population is 84, meaning that there is no missing value. This is illustrated by statistics in Table 9 and figure 7 below:

Table 9: Educational Level of Respondents

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Higher School Certificate	14	16.7	16.7	16.7
	B.Sc/B.Ed/ BA	42	50.0	50.0	66.7
	M.Sc/MA/MBA/M.Ed	28	33.3	33.3	100.0
	Total	84	100.0	100.0	

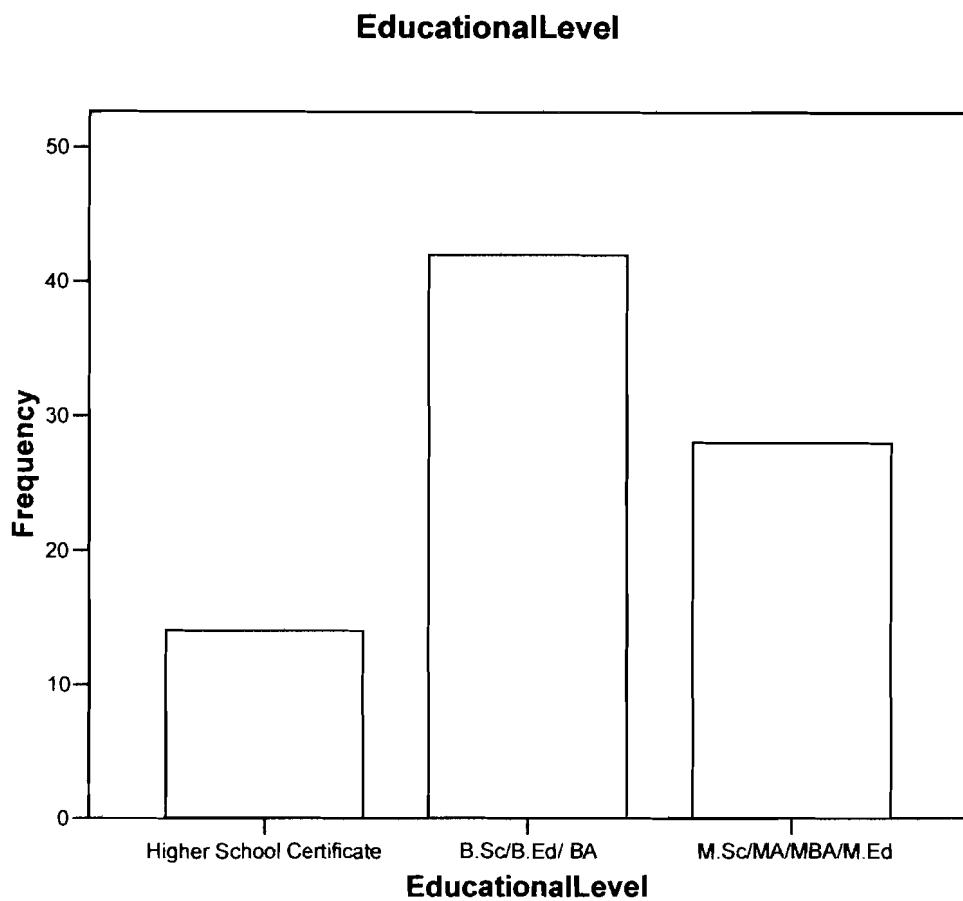


Figure 7: Frequency Distribution of Educational Level of Respondents

The fifty items is occupational status in the office. The occupational status is categorized into three viz-a-viz: Junior Staff, Higher Executive Officer, and Director in the service of local government administration. The staff that belongs to the category of junior staff has frequency of 38, and percentage of 45.2%. The staff that belongs to the category of higher executive officers has frequency of 43 and percentage of 51.2%, while the directors in the administration of local governments have a frequency distribution of 3

and percentage of 3.6%. The cumulative percentage is 100.0%. Hence, there is no missing value. The statistics is illustrated by Table 10 and figure 8 below:

Table 10: Occupational Status of Respondents

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Junior staff	38	45.2	45.2	45.2
	Higher executive officer	43	51.2	51.2	96.4
	Director	3	3.6	3.6	100.0
	Total	84	100.0	100.0	

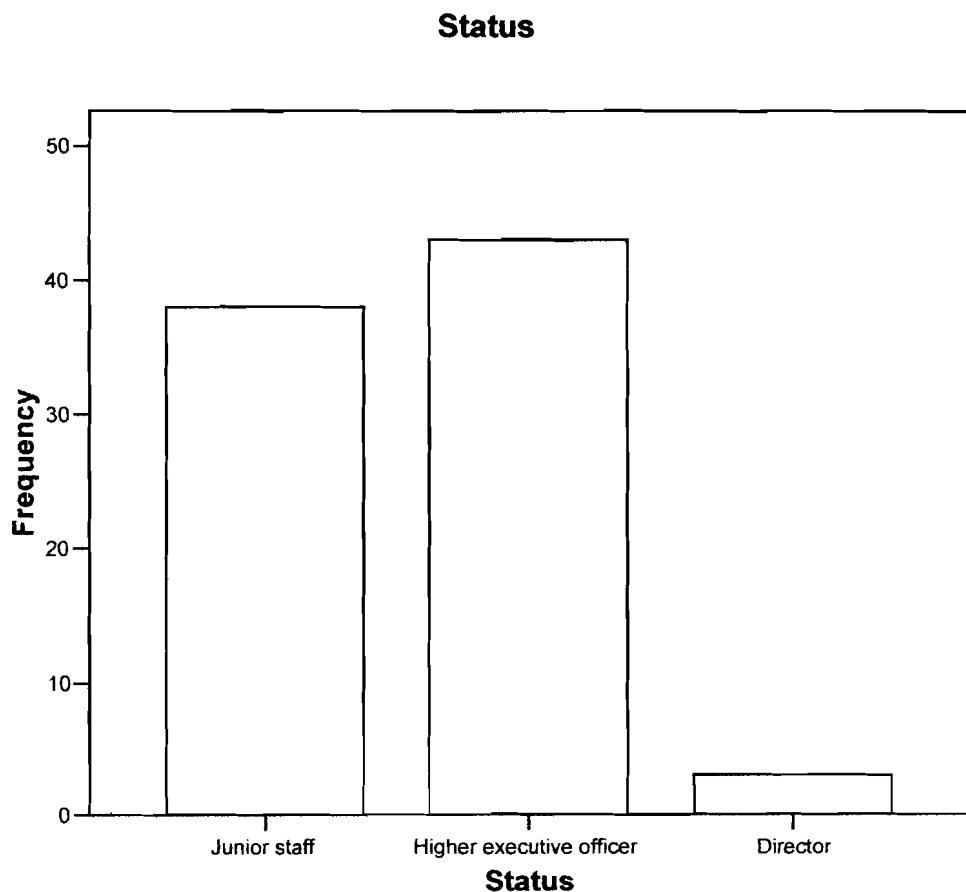


Figure 8: Frequency Distribution of Occupational Status of Respondents

On-the-job training by the local governments is the sixth item in the demographical data. The research study wants to determine how often the staff of local governments attends on-the-job training. The study looks at 1-5 times, this group has a frequency distribution of 66 and percentage of 78.6%, while those who attended on-the-job training for between 6-10 times have frequency distribution of 17 and percentage of 20.2%. The cumulative percentage in this item is 98.8%. This means that there is a missing value of “3” with a frequency distribution of 1, and it has a percentage of 1.2%. In this case, the missing value is inconsequential, so it should be disregarded in this study. The statistics is therefore illustrated with Table 11 and figure 9 in the below table:

Table 11: On-the-job Training of Respondents

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1 -5 times	66	78.6	78.6	78.6
	6 -10 times	17	20.2	20.2	98.8
	3	1	1.2	1.2	100.0
	Total	84	100.0	100.0	

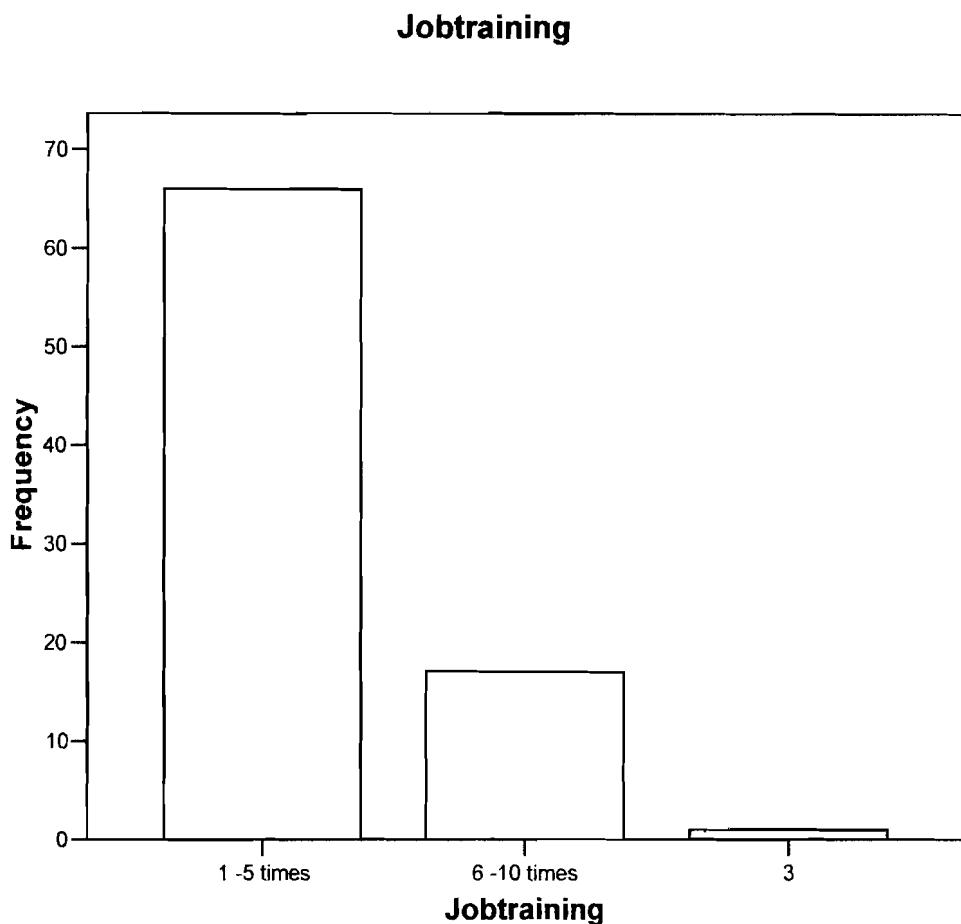


Figure 9: Frequency Distribution of on-the-job Training of Respondents

3.9.1 Test for Reliability of the Pilot Study

The researcher tested the reliability of the information elicited from respondents in the eighty-four (84) local governments herein referred to as cases. Out of eighty-four (84) local governments, eighty-two (82) local governments are valid using listwise deletion method. The percentage of the eighty-two (82) local governments that are valid for pilot study is 97.6%. The local governments that are excluded have a percentage of 2.4%. This is illustrated in Table 12 below:

Table12: Listwise deletion of all variables in 84 LGCs

		N	%
Cases	Valid	82	97.6
	Excluded(a)	2	2.4
	Total	84	100.0

The reliability of the study is equally performed using Cronbach's Coefficient Alpha. The researcher confirmed the state of every scale in the study. Scholars have recommended a minimum level of 0.7. Nunnally (1978) recommended a minimum level of 0.7. In the pilot study carried out, the study revealed different values of Cronbach's Coefficient, which are above the recommended minimum level. There are four variables in the research construct. The variables are service delivery (SD), leadership (LDR), managerial accountability (MA), and fund/resource allocation (FRA). Service delivery (primary education and healthcare service) is the dependent variable, while leadership, managerial accountability, and fund/resource allocation are independent variable.

The construct reliability for the pilot study is therefore given in Table 13 below:

Table 13: Construct Reliability for Pilot Study

Variables	No. of Items	Average Cronbach's Alpha
Service Delivery	40	.921
Statutory	16	.881
Allocation/Fund		
Managerial	14	.825
Accountability		
Leadership	20	.859

From table 13 above, there are 40 items under primary education and healthcare service delivery.

These items are exposed to Cronbach's Coefficient Alpha test, and average Cronbach's Alpha is given as 0.921. There are 16 items under fund/statutory allocation, and the average Cronbach's Alpha is given as 0.881. Similarly, the study considered 14 items for managerial accountability, and the average Cronbach's Alpha is given as 0.825. And 20 items are used for leadership, and the average Cronbach's Alpha is given as 0.859.

Hence, the results of the pilot study show that the researcher can use the instrument for the study.

3.9.2 Test for Construct Validity of the Pilot Study

Construct validity for the pilot study was carried out. The validity of the research variables were tested one by one. Thus, the validity for service delivery, fund/statutory allocation, managerial accountability, and leadership were tested one by one. Construct validity is therefore tested using KMO and Bartlett's test. According to KMO and Bartlett's test, each variable is said to be valid, because the value obtained is more than 0.6. The KMO and Bartlett's test for the variables of the pilot study is conducted one by one, and given in table 14 below:

Table 14: KMO and Bartlett's Test for Validity of the Construct of the Pilot Study

Variables	Items	KMO Measure of Sampling Adequacy	Level of Significance
1. Service Delivery	40	0.698	0.000
2. Statutory Allocation/Fund	16	0.750	0.000
3. Managerial Accountability	14	0.769	0.000
4. Leadership	20	0.724	0.000

The above results show that the variables are fit for the investigation of the research study.

3.10 Design of Final Instrument

Having carried out a pilot analysis, the researcher designed the final questionnaire to be administered on the respondents in the field. The questionnaire has ninety-six (96) items. Six (6) of the items are under demographical data, and it is classified as background information about the research study. There are four (4) variables that form the research construct. The dependent variable in the study is service delivery (primary education and healthcare service). Service delivery has forty (40) items in the questionnaire. The independent variables are leadership structure in the local governments, managerial accountability of local government administration, and the flow of statutory allocation/fund to the local governments in Oyo state. Leadership has twenty (20) items in the questionnaire, while managerial accountability has fourteen (14) items. Finally, funds/resource allocation has sixteen (16) items in the questionnaire.

The questionnaire is improved upon before going to the field. Some questions were reframed, while some were completely removed in order to get accurate information from respondents. The items that were removed are not measured to the required minimum level when they are exposed to Cronbach's Coefficient Alpha, and the skewness is below the significant level. The items in the questionnaire are vividly studied, since the questionnaire is not adopted from previous studies. The researcher ensured that questionnaire sent to the field measures the required content validity and reliability. This enables the researcher to elicit the required information from respondents.

3.11 Measurement of Variables

The variables in the research study have been translated into hypotheses. The formulated hypotheses ought to be measured based on the data collected from the field. The formulated hypotheses intended to use the information elicited from respondents to examine and determine the acceptability or rejectability of the formulated hypotheses at the end of the study. There are five (5) hypotheses in the study. Out of the five hypotheses, three (3) hypotheses are to be determined through quantitative analysis, while the remaining two (2) is to be determined using qualitative analysis.

For the quantitative analysis, the independent variables are measured against the dependent variable in order to arrive at the results of the study. That is, the researcher determined the average means for all the variables in the study, and used the results to determine the correlation coefficients of the relationship between the three independent

variables and the dependent variable. Finally, the regression analysis was used to analyze the data in order to further confirm the outcome of the three variables under quantitative analysis.

For qualitative analysis, percentage is used to evaluate the rate at which local governments in Oyo state deliver primary education and healthcare service to the public. The percentage of disbursed funds is determined, and the percentage of what is spent on primary education and healthcare service is determined in order to access the rate at which primary education and healthcare service is delivered by local governments in Oyo state.

3.12 Method of Data Analysis

All information obtained from questionnaires are verified for completeness, coded and keyed into a computer data file in Statistical Packages for Social Sciences (SPSS) software. The data are analyzed in three phases. Phase one looks at the respondents' overall profile, which has to do with frequencies analysis and descriptive analysis. Descriptive analysis is used to identify the respondents' profile. The analysis helps to identify any bias in the response. The researcher used mean and standard deviation, significance differences between mean that is flagged and test for effect applied to determine if the significance is truly sufficient or it is just by chance (Pallant, 2005). Phase two consists of analysis to ensure goodness of measure by using correlation coefficient. Finally, phase three focuses on hypotheses testing through the use of regression analysis.

Secondary data collected through the information data sheet on the thirty-three (33) local governments in Oyo State of Nigeria is analyzed using percentage and frequency distribution. Information obtained through other sources such as internet and other stakeholders are analyzed through the use of Number Cruncher Statistical System (NCSS) software. The software is used to plot bar charts for cash flow from central government to local governments under study. Finally, percentage of what is voted for the delivery of primary education and healthcare service is determined to assess the level of deliverance of primary education and healthcare service to the public by local governments in Oyo state.

In analyzing the data collected from the field, there is need to note that observations that do not logically fit into variables of the study being treated must be accounted for. They are called missing values and it may occur for a number of reasons such as no response, no answer from respondent, uncodable responses, incorrect measurement and loss data or incomplete data. The number of missing data is reported in a table note. The number of missing data is added to valid responses in order to account for all responses in the sample of the study. Information on all the variables is represented with data and illustrated with frequencies and group data. This is done through the use of computer programs. Frequency tables and group data is well presented labeled and identified in the analysis of the study.

CHAPTER FOUR

QUANTITATIVE FINDINGS

4.0 Introduction

The chapter presents the result of quantitative analysis of the data collected from the three hundred and sixty-three (363) respondents, who are senior staff of local governments in Oyo state. The chapter discusses the procedure for data collection, instrument reliability, and validity of the data, demographic distribution, correlation analysis, regression analysis, and multicollinearity of the study.

4.1 Primary Data Collection

The total questionnaires administered to the respondents are four hundred (400). The researcher analyzed three hundred and sixty-three (363) questionnaires out of the three hundred and seventy-one (371) received from the respondents, because eight (8) of the questionnaires were not properly filled and twenty-nine (29) were not returned at all. The total of unused questionnaire is thirty-seven, representing 9.25%. The respondents in this study are the senior staff of local governments. The analysis includes the reliability and validity of the constructs, which had earlier been tested on pilot study, and same test was equally performed on the main data to ascertain the validity and reliability of the study. Hence, the items in the questionnaire are tested to be valid and reliable.

4.2 Instrument Reliability

Questionnaire used to collect primary data is found to be reliable and valid for the purpose for which it meant to serve. This is confirmed through the reliability test performed on the instrument. The reliability of the constructs under this study is measured using the estimated value of Cronbach's Alpha.

There are forty (40) items under service delivery and the reliability for the items using Cronbach's Coefficient Alpha is given as 0.924. Out of the three hundred and sixty-three (363) questionnaires that are treated, nine (9), representing 2.5% is excluded, while three hundred and fifty-four (354) questionnaires, representing 97.5% are treated for service delivery Primary education and healthcare service). The reliability statistics is shown in Table 18 There are sixteen (16) items under statutory allocation/fund, and the reliability for the items using Cronbach's Coefficient Alpha method is given as 0.888. Out of the three hundred and sixty-three (363) questionnaires that are treated, thirteen (13), representing 3.6% is excluded, while three hundred and fifty (350) questionnaires, representing 96.4% are treated for statutory allocation/fund. The reliability statistics is shown in Table 18. There are fourteen (14) items under managerial accountability, and the reliability for the items using Cronbach's Coefficient Alpha is given as 0.829. All the three hundred and sixty-three questionnaires are treated, representing 100% for managerial accountability. The reliability statistics is shown in Table 15. There are twenty (20) items under leadership structure, and the reliability for the items using Cronbach's Alpha Coefficient is given as 0.862. Out of the three hundred and sixty-three (363) questionnaires that are treated, twelve (12), representing 3.3% is excluded, while

three hundred and fifty-one (351) questionnaires, representing 96.7% are treated for leadership structure in the local governments in Oyo state. The reliability statistics is shown in Table 15.

Table 15: Construct Reliability of the Variables

Variables	No. of Items	Average Cronbach's Alpha
Service Delivery	40	.924
Statutory Allocation/Fund	16	.888
Managerial	14	.829
Accountability		
Leadership	20	.862

4.3 Validity of the Actual Study

The validity of a measuring instrument could be seen as the extent to which differences in scores reflects true differences among individuals on the characteristics that we seek to measure, rather than constant or random errors (Sellitz et al., 1976). The validity of the constructs under this study is measured one by one using the Bartlett's Test of sphericity (Bartlett, 1954), and the Kaiser-meyer-Olkin (KMO) measure of sampling adequacy (Kaiser, 1970, 1974). The Bartlett's test of sphericity should be significant ($p < 0.05$) for the factor analysis to be considered appropriate. The KMO index should give a range of 0 to 1, with 0.6 as the minimum value for a good factor analysis (Tabachnick & Fidell, 1996). The result for validity of the construct is illustrated below in Table 16 below as:

Table 16: KMO and Bartlett's Test for Validity of the Construct of the Actual Study

Variables	Items	KMO Measure of Sampling Adequacy	Level of Significance
1. Service Delivery	40	0.787	0.000
2. Statutory Allocation/Fund	16	0.863	0.000
3. Managerial Accountability	14	0.871	0.000
4. Leadership	20	0.859	0.000

From Table 16 above, the KMO and Bartlett's test for validity of the construct is above the recommended 0.6 threshold and thus appropriate.

The researcher went further to perform a factor analysis in order to assess the suitability of the data. This involves inspecting the correlation matrix for coefficients of 0.3 and above. But, according to Tabachnick and Fidell (2006), 0.6 is suggested as the minimum value for a good factor analysis. And Nunnally (1978) recommended ten cases to each item to the factor analyzed, whereas Tabachnick and Fidell (1996) suggested five cases to each item. In this study, the researcher used coefficients of 0.6 and above, and coefficient of below 0.6 is only reported. The information is obtained using SPSS. The factor analysis is illustrated in Table 17 below:

Table 17: Rotated Component Matrix (a)

	1		2	Component	3		
	1		2		3		4
SD11	.784	LDR14	.780	MA1	.855	FRA12	.816
SD23	.735	LDR12	.753	MA3	.855	FRA7	.793
SD28	.726	LDR13	.728	MA4	.769	FRA14	.770
SD30	.721	LDR17	.726	MA6	.681	FRA11	.768
SD36	.719	LDR15	.899	MA5	.651	FRA8	.642
SD26	.718	LDR11	.846	MA8	.891	FRA13	.699
SD7	.708	LDR19	.828	MA10	.729	FRA10	.713
SD27	.703	LDR20	.814	MA7	.646	FRA3	.699
SD16	.695	LDR16	.806	MA14	.618	FRA5	.638
SD20	.690	LDR10	.888			FRA2	.611
SD17	.672	LDR18	.884			FRA6	.602
SD10	.669	LDR3	.745				
SD12	.664	LDR4	.704				
SD39	.661	LDR6	.703				
SD21	.660	LDR7	.702				
SD33	.656	LDR1	.701				
SD29	.656						
SD13	.654						
SD37	.651						
SD15	.645						
SD5	.643						
SD34	.641						
SD24	.628						
SD40	.623						
SD31	.622						
SD25	.605						
SD9	.603						
SD38	.668						
SD14	.658						
SD22	.656						
SD1	.646						
SD18	.625						
SD19	.621						
SD8	.616						
SD3	.630						
SD35	.713						

Out of ninety (90) items, only eighty-two (82) items are loaded to the required coefficients (i.e. 0.6). The items that are either below 0.6 or not loaded at all are reported in Table 18 below:

Table 18: Unloaded Factors

	1		2	Component	3		4
SD6	.386	LDR2	.456	MA2	.309	FRA9	.390
SD32	.391	LDR5	.444	MA9	.352	FRA4	.385
SD2	Not Loaded	LDR9	.337	MA12	.373	FRA1	.326
SD4	Not Loaded	LDR8	Not Loaded	MA11	.317	FRA15	.317
				MA13	.318	FRA16	Not Loaded

4.4 Demographic Distribution

The frequency distribution of the demographical data in the study is given below. The frequency distribution of three hundred and sixty-three (363) respondents is represented in the study. There are six items on the background of the respondents, and the items are age, gender, working experience, educational background, occupational status, and on-the-job training. In the frequency distribution data, the valid data is three hundred and sixty-two (362), representing 99.72%, while there is one (1) missing value, representing 0.28% for age, gender, occupational status, and on-the-job training. Other demographical data such as working experience, and educational level has 100% validity, has no missing value. The six (6) demographical data has various degree of mean, standard deviation, minimum, and maximum respectively. The frequency distribution of the demographical data is shown in Table 19 below:

Table 19: Frequency Distribution of Demographical Data (Actual Data)

		Age	WorkingExperience	Gender	Educationallevel	Status	Jobtraining
N	Valid	362	363	362	363	362	362
	Missing	1	0	1	0	1	1
Mean		2.04	1.19	1.30	1.71	1.77	1.31
Std. Deviation		.503	.448	.463	.605	.533	.516
Minimum		1	1	1	1	1	1
Maximum		3	3	3	3	3	5

4.4.1 Frequency Distribution of Age

The frequency distribution of staff age in the local governments of Oyo state is taken.

The staffs that are between the age of 18 and 25 have frequency distribution of 38, and percentage of 10.5%. Those that fall between 26 and 45 years have frequency distribution of 270, and percentage of 74.4%. While those who above the age of 45 years have a frequency distribution of 54, and percentage of 14.9%. The cumulative percentage is 100%. This is illustrated in Table 20 below:

Table 20: Frequency Distribution of Age (Actual Data)

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Between Age 18 and 25	38	10.5	10.5	10.5
	Between Age 26 and 45	270	74.4	74.6	85.1
	Above 45 years of age	54	14.9	14.9	100.0
	Total	362	99.7	100.0	
Missing	System	1	.3		
Total		363	100.0		

4.4.2 Frequency Distribution of Gender

The questionnaires are administered on both male and female respondents of the sample local governments. The frequency distribution of male respondents in the local governments of Oyo state is given as 256, and the percentage is given as 70.5%, while the female respondents have a frequency distribution of 105, and percentage of 28.9%. The missing value in this demographical data is 1, with percentage of 0.3%. The cumulative percentage is 100%. This is illustrated in Table 21 below:

Table 21: Frequency Distribution of Gender (Actual Data)

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Male	256	70.5	70.7	70.7
		105	28.9	29.0	99.7
	Female				
	3	1	.3	.3	100.0
Total		362	99.7	100.0	
Missing	System	1	.3		
Total		363	100.0		

4.4.3 Frequency Distribution of Educational Qualification

The frequency distribution of educational qualification is categorized into Higher School Certificate, B.SC/B.ED/BA, and M.SC/MA/M.ED. The frequency distribution of Higher School Certificate is given as 134, and the percentage is 36.9%. The frequency distribution of B.SC/B.ED/BA is given as 200, and the percentage is given as 55.1%, while the frequency distribution of staff with M.SC/M.ED/MA is given as 29, and the

percentage is 8.0%. There is no missing value, and the cumulative percentage is 100%.

This is illustrated with Table 22 below:

Table 22: Frequency Distribution of Educational Qualification (Actual Data)

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Higher School Certificate	134	36.9	36.9	36.9
	B.SC/ B.ED/ BA	200	55.1	55.1	92.0
	M.SC/ MA/M.ED	29	8.0	8.0	100.0
	Total	363	100.0	100.0	

4.4.4 Frequency Distribution of Working Experience

The staffs' working experience in the local governments is under consideration in the demographical data. The frequency distribution of staff that falls under 1-15 years is 301, and has percentage of 82.9% Those staffs that fall under 16-30 years have a frequency distribution of 54, and percentage of 14.9%. The staffs that have above 30 years working experience have frequency distribution of 8, and percentage of 2.2%. There is no missing value. The cumulative percentage is 100%. This can be seen in Table 23 below:

Table 23: Frequency Distribution of Working Experience (Actual Data)

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Between 1 - 15 years	301	82.9	82.9	82.9
	Between 16 - 30 years	54	14.9	14.9	97.8
	Above 30 years	8	2.2	2.2	100.0
	Total	363	100.0	100.0	

4.4.5 Frequency Distribution of Occupational Status

The frequency distribution of occupational status is considered in this research study. The occupational status is categorized into three (3). The occupational statuses that are considered are Junior Staff, Higher Executive Officer, and Director. The frequency distribution for junior staff in the thirty-three (33) local governments is 103, and the percentage is 36.9%. The frequency distribution of higher executive officer is 240, and the percentage is 66.1%. And the frequency distribution for those who are in the rank of directorship in the local governments is 19, while the percentage for directorship is 5.2%. There is one missing value, and it has a percentage of .3%. The cumulative percentage is 100%. This is illustrated in Table 24 below:

Table 24: Frequency Distribution of Occupational Status (Actual Data)

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Junior Staff	103	28.4	28.5	28.5
	Higher Executive Officer	240	66.1	66.3	94.8
	Director	19	5.2	5.2	100.0
	Total	362	99.7	100.0	
Missing	System	1	.3		
Total		363	100.0		

4.4.6 Frequency Distribution of the On-the-job Training

The frequency distribution of the on-the-job training in the local governments of Oyo state is examined in this research study. On-the-job training is categorized into 1-5 times, 6-10 times, and above 10 times. The frequency distribution for the staff that attends on-the-job training between 1-5 times is 253, while the percentage is 69.7%. The

frequency distribution for the staff that attends on-the-job training between 6-10 times is 107, while the percentage is 29.5%. Those who attend more than 10 times in the local governments cannot be accounted for, meaning that there exists a missing value of 3, and the percentage is .9%. The cumulative percentage is 100%. This is illustrated with Table 25 below:

Table 25: Frequency Distribution of the On-the-job Training (Actual Data)

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1-5 times	253	69.7	69.9	69.9
		107	29.5	29.6	99.4
	6-10 times	1	.3	.3	99.7
	4				
	5	1	.3	.3	100.0
	Total	362	99.7	100.0	
Missing	System	1	.3		
Total		363	100.0		

4.5 Correlation Analysis of the Variables

According to John et al. (2008), the deductive approach in a research study involves developing a theory and hypotheses, and there from come out with a research method to test the hypothesis based on data collected. This position is equally supported by Olakunle (2004) and Sekaran (2000). This research study wants to determine the relationship between the dependent variable and independent variables of the study through the use of correlation analysis. According to John (2008), correlation can be categorized or ranged into relatively correlated (small), averagely correlated (medium), and strongly correlated (large). This categorization is given in the Table 26 below as:

Table 26: Categories of Correlation

Range of Correlation	Interpretation
Between 0.1 and 0.29	Relatively Correlated (small)
Between 0.3 and 0.49	Averagey Correlated (medium)
Between 0.5 and Above	Strongly Correlated (large)

Correlation analysis is used to determine the relationship between the dependent variable and the three (3) independent variables in this study. The dependent variable is service delivery (primary education and healthcare service), while the independent variables are statutory allocation/fund, managerial accountability, and leadership structure in the local governments of Oyo state in Nigeria. The study wants to assess the influence of these three independent variables on the delivery of primary education and healthcare service by local governments in Oyo state. Hence, correlation coefficients of the relationship between service delivery (primary education and healthcare service) and the three variables are determined.

4.5.1 Correlation Coefficient between Service Delivery and Statutory Allocation/Fund

The research study determines the relationship between the delivery of primary education and healthcare service and statutory allocation/fund using correlation analysis, and is given in Table 27 below as:

Table 27: Correlation between Service Delivery and Statutory Allocation/Fund

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

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

The above correlation analysis shows that there exists a positive relationship between service delivery and statutory allocation/fund. The correlation is significant at the 0.01 level (2-tailed).

From Table 30, the correlation coefficient between service delivery and statutory allocation/fund is 0.643. The implication of this is that the high positive coefficient dictates the acceptance of H_1 , which states that there exists a positive relationship between service delivery and statutory allocation/fund. The relationship is not only positive, but it is strongly correlated because the value obtained is 0.643.

4.5.2 Correlation Coefficient between Service Delivery and Managerial Accountability

The research study determines the relationship between service delivery and managerial accountability using correlation analysis, and is given in Table 28 below as:

Table 28: Correlation between Service Delivery and Managerial Accountability

		MEANSD	MEANMA
MEANSD	Pearson Correlation	1	.254(**)
		.	.000
	Sig. (2-tailed)		
	N	362	362
MEANMA	Pearson Correlation	.254(**)	1
		.000	.
	Sig. (2-tailed)		
	N	362	363

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

Hypothesis 2 is related to managerial accountability, and the relationship between service delivery and managerial accountability is significant. The correlation analysis shows that there exists a positive relationship between service delivery and managerial accountability. As one can see in Table 31 above, the correlation coefficient between service delivery and managerial accountability is 0.254. The implication of this correlation coefficient is that H_2 should be accepted, because this hypothesis states that there is a positive relationship between service delivery and managerial accountability. This implies that the relationship between managerial accountability and service delivery relatively correlated. The correlation is significant at the 0.01 level (2-tailed).

4.5.3 Correlation Coefficient between Service Delivery and Leadership

The research study determines the relationship between service delivery and leadership structure in LGCs using correlation analysis, and is given in Table 29 below as:

Table 29: Correlation between Service Delivery and Leadership

		MEANSD	MEANLDR
MEANSD	Pearson Correlation	1	.457(**)
		.	.000
	Sig. (2-tailed)		
	N	362	362
MEANLDR	Pearson Correlation	.457(**)	1
		.000	.
	Sig. (2-tailed)		
	N	362	363

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

Hypothesis 3 is related to leadership structure in the local governments, and the correlation analysis shows that there exists a positive relationship between service delivery and leadership structure. The relationship between service delivery and leadership is significant. As can be seen from Table 32 above, the correlation coefficient between service delivery and leadership is 0.457. The implication is that the positive coefficient dictates the acceptance of H_3 , which states that there exists a positive relationship between service delivery and leadership. The correlation coefficient shows that the relationship is averagely correlated, because the correlation coefficient is below 0.5, and according to John (2008), it is averagely correlated. The correlation is significant at the 0.01 level (2-tailed).

4.5.4 Summary of the Results of the Correlation Analysis

The results of the three independent variables show that the variables are significant predictors of primary education and healthcare service delivery in the local government

areas. The correlation coefficients of all the independent variables against the dependent variable are either strongly, averagely or relatively correlated as asserted by John (2008), or therefore represented in Table 30 below:

Table 30: Correlation coefficients of Variables

<i>Independent Variables</i>	<i>Correlation coefficients</i>	<i>Interpretation</i>
Statutory Allocation/Fund (H ₁)	.643	Strongly Correlated (Large)
Managerial Accountability (H ₂)	.254	Relatively Correlated (Medium)
Leadership (H ₃)	.457	Averagely Correlated (Medium)

4.6 Multiple Regression Analysis of the Variables

Regression analysis is a technique that is used to explore the relationship between one dependent variable and a number of independent variables or predictors. It is based on correlation that allows a more sophisticated exploration of the interrelationship among a set of variables. It often used to address a variety of research questions. It tells how well a set of variables is able to predict a particular outcome.

This research study uses a stepwise regression by storing a list of independent variables (statutory allocation/fund, managerial accountability, and leadership structure) into the SPSS. The program is then allowed to select which variables it will enter, and which variables it will remove. The SPSS program also selects the order the variables will go into the equation based on a set of statistical criteria. This is shown in Table 31 below as:

Table 31: Variables Entered/Removed (b)

Model	Variables Entered	Variables Removed	Method
1	LDR, MA, FRA(a)	.	Enter

a All requested variables entered.

b Dependent Variable: SD

As can be seen from the above table, all the three independent variables are entered, and they are in the order of leadership structure, managerial accountability, and statutory allocation/fund. The dependent variable is service delivery (primary education and healthcare service).

4.6.1 Descriptive Statistics of the Regression Analysis

The descriptive statistics is about the mean, and the standard deviation of the model. The model has service delivery as the dependent variable, while other three independent variables are statutory allocation/fund, managerial accountability, and leadership structure of local governments in Oyo state of Nigeria. The total is represented as “N”, which is three hundred and sixty-three (363). This is shown in Table 32 below as:

Table 32: Descriptive Statistics

	Mean	Std. Deviation	N
SD	3.4647	.66773	363
FRA	3.5758	.75637	363
MA	3.0321	.77624	363
LDR	3.2577	.72279	363

4.6.2 Correlations between the variables in the Model

The correlations between the variables in this model are provided in Table 36 below.

The independent variables show a significant relationship with the dependent variable.

In this study, statutory allocation/fund correlates substantially with service delivery.

According to Tabachnick and Fidel (1996), the correlation between each of the independent variables must not be too high. The scholars suggested that the correlation must not be more 0.07. In this research study, the correlation between statutory allocation/fund and managerial accountability is 0.23, and the correlation between managerial accountability and leadership structure is 0.35, the correlation between statutory allocation/fund and leadership structure is 0.47. All these correlations are below 0.7, hence all variables are retained. The total population is “N” is 363. This is in

Table 33 below:

Table 33: Correlations

		SD	FRA	MA	LDR
Pearson Correlation	SD	1.000	.627	.200	.224
	FRA	.627	1.000	.230	.472
	MA	.200	.230	1.000	.349
	LDR	.224	.472	.349	1.000
Sig. (1-tailed)	SD	.	.000	.000	.000
	FRA	.000	.	.000	.000
	MA	.000	.000	.	.000
	LDR	.000	.000	.000	.
N	SD	363	363	363	363
	FRA	363	363	363	363
	MA	363	363	363	363
	LDR	363	363	363	363

4.6.3 Evaluating the Model of the Study

The model summary table is shown below, and the R Square value is given as 0.407. The R Square in the table explains the variance in the dependent variable. Thus, the variance of service delivery in the model is given as 40.7%. This is quite okay, particularly when it is compared with results obtained from journals (Tabachnick, 1996; Tabachnick & Fidell, 2006).

There is also an adjusted R Square value in the output. The adjusted R Square value most often provides a better estimate of the true population value. The R Square value is given as 0.402, which may be expressed as 40.2%. This is shown in Table 34 below as:

Table 34: Model Summary (b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.638(a)	.407	.402	.51639

a Predictors: (Constant), LDR, MA, FRA

b Dependent Variable: SD

4.6.4 Significance of the Results

The need arises to assess the statistical significance of the results obtained in the study. Analysis of variance (ANOVA) is used to test the null hypothesis that the multiple regression analysis in the population equals zero. The model in the study must reach statistical significance of 0.000 (Sig- 0.000). This implies that $p < .0005$. This is shown in Table 35 below as:

Table 35: ANOVA (b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	65.670	3	21.890	82.089	.000(a)
	Residual	95.731	359	.267		
	Total	161.401	362			

a Predictors: (Constant), LDR, MA, FRA

b Dependent Variable: SD

From Table 35 above, the statistical significant level is given as 0.000 showing that the multiple regression analysis in the population is zero.

4.6.5 Evaluating the Independent Variables in the Study

The study evaluates which of the variables included in the model contributed to the prediction of the dependent variable. Since the study is comparing the variables, the Beta values under standardized coefficients are considered. The research study considers the standardized value because the values for each of the different variables have been converted to the same scale so that the variables could be compared. The study is interested in comparing the contribution of each independent variable; therefore the evaluation is based on the Beta values.

In this study, the largest beta coefficient is 0.663. This largest beta coefficient is for statutory allocation/fund. The implication of this is that statutory allocation/fund makes the strongest contribution to the delivery of primary education and healthcare service by local governments in Oyo state of Nigeria, when the variance by other variables in the model is controlled. The beta coefficient for leadership structure in the local governments is 0.120 (note that the negative value has to be ignored), when comparing with the beta value of statutory allocation/fund. Managerial accountability has the least

beta value of 0.090, when comparing with other two independent variables in the study. This means that it has the least contribution, when the variance of other variables in the model is controlled.

Similarly, the three variables (statutory allocation/fund, managerial accountability, and leadership structure in the local governments) make a statistically significant unique contribution to the delivery of primary education and healthcare service because the significance value of the three (3) variables is less than 0.05. According to Tabachnick and Fidel (2006), if the significance value is less than 0.05 (0.01, 0.0001, etc), then the variable is making a significant unique contribution to the prediction of the dependent variable. But, if the significance value is greater than 0.05, then one can conclude that that variable is not making a significant unique contribution to the prediction of the dependent variable. In this study, the significance values for the three independent variables are given as statutory allocation/fund- 0.000; managerial accountability- 0.040; and leadership structure- 0.013. All these significance values are less than 0.05. Therefore, the three independent variables make a significant unique contribution to the prediction of the dependent variable. This is shown in Table 36 below as:

Table 36: Coefficients (a)

Model		Unstandardized Coefficients		Standardized Coefficients		t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta				Tolerance	VIF
1	(Constant)	1.499	.161			9.321	.000		
	FRA	.585	.041		.663	14.338	.000	.772	1.295
	MA	.077	.037		.090	2.061	.040	.873	1.146
	LDR	-.111	.044		-.120	-2.506	.013	.716	1.396

a Dependent Variable: SD

From Table 36 above, the results of the analyses presented above allow the researcher to answer the three hypotheses, that is, H_1 , H_2 , and H_3 in the research study. The three hypotheses are hereby accepted since they have a significant unique contribution to the prediction of delivering primary education and healthcare service by local governments in Oyo state of Nigeria.

4.7. Interpretation of the Model Using Multicollinearity

Multicollinearity refers to the relationship among the independent variables. That is, multicollinearity measures the relationship among the statutory allocation/fund, managerial accountability, and leadership structure in the local governments in Oyo state of Nigeria. Multicollinearity exists when the independent variables are highly correlated.

4.7.1 Checking for the Assumptions of multicollinearity in the Model

The correlations between the variables are provided in the model provided in Table 33 labeled as Correlations. If the independent variables show at least some relationship with the dependent variable above 0.3, then the multicollinearity assumption is alright (Abachnick & Fidel, 1996). In this study, statutory allocation/fund and leadership structure correlate substantially with service delivery (0.47 and 0.35) respectively. Managerial accountability has a correlation of 0.23 in the model.

According to Tabachnick and Fidel (2006), the correlation between each of the independent variables must not be too high. He suggests that the correlation must be

below 0.7. In this study, the highest correlation is 0.47, which is less than 0.7; therefore all variables are retained (see Table 33).

4.7.2 Collinearity Diagnostics of the Model of the study

In multiple regression analysis, SPSS often performs what is known as ‘collinearity diagnostics’ on the variables as part of the multiple regression programs. This is shown in Table 36. The collinearity diagnostics is calculated by looking at the value under the column titled Tolerance. This is calculated by the formulae below:

$$1 - R^2, \text{ where } R \text{ is the level of Tolerance}$$

The level of tolerance for fund/statutory allocation in the coefficients table (Table 36) is given as 0.772. Therefore, the collinearity diagnostics is calculated by the formulae given as

$$1 - R^2$$

$$1 - (0.772)^2 = 1 - 0.596$$

$$= 0.404.$$

The level of tolerance for managerial accountability in the coefficients table (Table 36) is given as 0.873. Therefore, the collinearity diagnostics is calculated as:

$$1 - (0.873)^2 = 1 - 0.762$$

$$= 0.238.$$

The level of tolerance for leadership structure in the coefficients table (Table 36) is given as 0.716. Therefore, the collinearity diagnostics is calculated as:

$$1 - (0.716)^2 = 1 - 0.513$$

$$= 0.487.$$

In this study, the values obtained are not up to 0.5, therefore it indicates that the multiple correlation with other variables is high, suggesting the possibility of multicollinearity. According to Tabachnick and Fidel (2006), if the value of tolerance is more than 0.7, then the assumption of multicollinearity is not violated. In this study, the three values of tolerance are above 0.7. Therefore, the multicollinearity assumption is not violated.

4.8 Summary of the Findings of Primary Data

With respect to the correlation and regression analysis used in the study, the findings show that there exists positive relationship between service delivery (primary education and healthcare service) and the three (3) independent variables in the research study. Also, regression analysis shows that the three (3) independent variables are good predictors of primary education and healthcare service delivery by local governments of Oyo state in Nigeria. Lastly, there exist multiple correlations among the three (3) independent variables, suggesting that they have significant unique contribution to the delivery of primary education and healthcare service by local governments in Oyo state of Nigeria.

CHAPTER FIVE

QUALITATIVE FINDINGS

5.0 Introduction

This chapter presents qualitative analysis on statutory allocation/fund disbursed to local governments in Oyo state by the central government, and how the fund is being expended to deliver primary education and healthcare service by local governments in Oyo state. Discussion will be divided into fiscal policy of local governments, statutory allocation to local governments, statutory allocation to four local governments under consideration, local government budgets, and expenditures for primary education, healthcare service and personal emolument in the selected local governments of Oyo state.

5.1 Fiscal Policy of Local Governments in Nigeria

As it is contained in the 1999 Constitution of the Federal Republic of Nigeria, statutory allocation disbursed to the seven hundred and seventy-four local governments in Nigeria represents 20% of the federation account. This fund is shared in 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 effort. There is 10% state statutory allocation to the local governments, and local governments' internally generated revenue.

Also, there is a proviso in the 1999 constitution that funds allocated to local governments should be deposited in the state- local governments' joint account. Each state government and all the local governments 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 governments in the joint account shall be distributed among local governments 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 Revenue Mobilization Allocation and Fiscal Commission (RMAFC).

This research study is keenly interested in federal statutory allocation; because it forms the nucleus of resources accrue to local government councils. Descriptively, federal statutory allocation forms over 90% of the total income accrue to local governments in Nigeria. And, other two sources of revenue to local governments in Nigeria are not properly documented. So, the researcher could not rely on the information supplied on other sources of revenue in this study.

Local government administration is a quasi- government that is under state government. The fiscal decentralization by state government most often is not usually being disbursed to local governments in Oyo state. Secondly, the officials (especially, the treasury department) of the local governments in Oyo state are not willing to release information concerning state disbursement of 10% of the internally generated revenue. Unlike

federal statutory allocation, the state monthly disbursement cannot be accessed on the internet. Also, the internally generated revenue (IGR) of local governments in Oyo state is not documented like the statutory allocation disbursed by central government. Since statutory allocation from the central government forms 90% of financial expenditure of local governments in Nigeria, this research study therefore depends solely on statutory allocation by the central government.

So, total fund disbursed to the thirty-three (33) local governments of Oyo state is hereby obtained from the Accountant General's Office, Abuja.

5.2 Statutory Allocation to Local Governments in Oyo State

For the three years under review, a sum total of #153.07 billion is disbursed to the thirty-three (33) local governments in Oyo state. Local governments in Oyo state are categorized into three, namely urban, semi-urban, and rural. Data from the Accountant-General's office shows that urban local governments collect #31.77 billion in three years, while semi-urban local governments collect #77.61 billion in three years. And rural local governments collect #43.69 billion in three years. The detail disbursement on monthly basis is given in Table 37 below:

Table 37: Statutory Allocation to LGs in Oyo State for 2007, 2008 & 2009

	LGCs	Rural LGCs	Semi-urban LGCs	Urban LGCs
S/No		3.0- 4.0 (Billions)	4.1- 5.0 (Billions)	5.1- 6.0 (Billions)
1.	Afijio	-	4.20	-
2.	Akinyele	-	4.91	-
3.	Atiba	-	4.89	-
4.	Atisbo	-	4.85	-
5.	Egbeda	-	-	5.24
6.	Ibadan North	-	-	5.42
7.	Ibadan Northeast	-	-	5.49
8.	Ibadan Northwest	-	4.38	-
9.	Ibadan Southeast	-	-	5.30
10.	Ibadan Southwest	-	-	5.50
11.	Ibarapa East	3.85	-	-
12.	Ibarapa North	4.04	-	-
13.	Iddo	4.00	-	-
14.	Saki West	-	-	5.80
15.	Ibarapa Central	4.07	-	-
16.	Irepo	-	4.45	-
17.	Iseyin	-	-	5.56
18.	Itesiwaju	-	4.62	-
19.	Iwajowa	-	4.37	-
20.	Olorunsogo	4.06	-	-
21.	Kajola	-	4.94	-
22.	Lagelu	-	4.45	-
23.	Ogbomosho North	-	4.68	-
24.	Ogbomosho South	3.98	-	-
25.	Ogo Oluwa	3.71	-	-
26.	Oluyole	-	4.76	-
27.	Ona Ara	-	-	5.38
28.	Orelope	4.06	-	-
29.	Oriire	-	4.94	-
30.	Oyo East	-	4.16	-
31.	Oyo West	-	4.13	-
32.	Saki East	-	4.17	-
33.	Surulere	-	4.71	-
	TOTAL	31.77	77.61	43.69

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

Note: USD 1.00 = #153.04 (# representing the Nigeria naira).

The data shows that there is stable flow of fund to the local governments in Oyo state of Nigeria, given that statutory allocation/fund is released for thirty-three (33) months out

of thirty-six (36) months, representing 91.67% of the total month of cash flow. This shows that there is a stable cash flow and solvency in the fund being disbursed by the central government to the sample local governments in Oyo state.

The data further shows the trend by which funds are being disbursed to local governments in Nigeria. Rural local governments 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 governments in three years. Rural local governments receive less, when compared with the two other categories of local governments. Semi-urban local governments are in-between rural and urban local governments. There are seventeen (17) semi-urban local governments in Oyo state. Semi-urban local governments receive #77.61billion naira, which is 50.70% of the total funds disbursed for 2007, 2008, and 2009. This group receives more statutory allocation/fund than rural local governments, but less than urban local governments. There are eight (8) urban local governments in Oyo state, and they are given #43.69 billion naira for the years 2007, 2008, and 2009. This amount is equivalent to 28.54% of the total funds disbursed to the thirty-three (33) sample local governments in three years.

The research study is premised on the last recent three years for determination of cash flow, because few years ago, local governments experienced zero allocation from the central government, insufficient funding, and heavy recurrent expenditures (Khemanji, 2004). In contradistinction to this earlier experience and as highlighted by Lawal (2002) local governments have witnessed a change of fortune as statutory allocation/funds have flow on a regular basis from central to local governments since the return to civil rule in

1999. So, the researcher based his study on the 2007, 2008 and 2009 financial year to examine the cash flow and the votes for primary education and healthcare service.

As it is stated under the limitations of the study, the research study intended to investigate the budgetary allocation for primary education and healthcare service in the thirty-three local governments in Oyo state, but the researcher could only obtain secondary information on four (4) local governments, namely Ogo-Oluwa, Oyo East, Irepo, and Ibadan North local governments. Although the research study is intended to investigate the budgetary allocation for three fiscal years, (i.e. 2007, 2008, and 2009) however, the researcher could only obtain budgetary allocation for the fiscal year 2008 in the four above stated local governments. In view of this limitation, the study is then conducted on the statutory allocation disbursed for the above stated four local governments in Oyo state, and their budgetary allocation for primary education and healthcare service.

5.3 Statutory Allocation to the Four Local Governments

Secondary data are collected on the statutory allocation for the year 2008 from four local governments in Oyo state. Detail distribution of the statutory allocation disbursed to Ogo-Oluwa, Oyo East, Irepo, and Ibadan North local governments by the federal government for the year 2008 is obtained from the official database (website) of the Accountant-General's office, Federal Ministry of Finance, Abuja for the purpose of studying the expenditure trends of local governments on primary healthcare services, primary education services and personnel emoluments. Other sources of fund such as

10% state statutory allocation, and internally generated revenue (IGR), are not included because information on these sources of funds are either not properly documented or not provided at all in most of the sample local governments, therefore cannot be relied upon in this study.

Based on the data obtained from the database of the Accountant-General's office, the total sum of #3.71 billion is disbursed to Ogo-Oluwa local government, #4.16 billion is disbursed to Oyo East local government, #4.45 billion is disbursed to Irepo local government, and the sum of #5.42 billion is disbursed to Ibadan North local government in three years, that is, 2007, 2008, & 2009. Given that the researcher intends using the cash flow for fiscal 2008, statutory allocation that is accrued to the four local governments for the year is given in Table 38 below:

Table 38: Statutory Allocation Disbursed to the Four LGs for 2008

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

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

Note: USD 1.00 = #153.04 (# representing the Nigeria naira).

5.4 Budgetary Allocation for Primary Healthcare Service in the Four LGs

Approved annual budgets for year 2007, 2008, and 2009 of Ogo-Oluwa, Oyo East, Irepo, and Ibadan North local governments are obtained. The researcher wants to use the approved annual budget to study the expenditure trends of the local governments on primary education and healthcare service for the years 2008 and 2009. But, the researcher finally works on 2008, because the approved annual budget for the four (4) local governments for 2009 has not been audited by external auditors as at the time the researcher was collecting data, and administering the questionnaire on the respondents. So, the researcher relies on the 2008 approved annual budget for this study.

Given the problems of poor record keeping, and inaccessibility to information in the local governments, four (4) of the thirty-three (33) local governments are used as a case study for the expenditure trends of the local governments in Oyo state. From the approved annual budget for 2008 of the local governments, expenditure trends on primary education service, primary healthcare service and personnel emolument is studied using qualitative analysis. The four local governments used as a case study are Ogo-Oluwa, Oyo East, Irepo, and Ibadan North local governments. Aspects that are relevant to the study are extracted from the approved annual budget for fiscal year 2008 of the four (4) local governments. The aspects that are extracted are expenditures for primary education service, expenditures for primary healthcare service, and expenditures for personnel emolument.

5.4.1 Expenditure for Primary Healthcare Service of Ogo-Oluwa LG for 2008

According to the 2008 approved annual budget for Ogo-Oluwa local government, the capital expenditures for approved estimates and actual estimates on healthcare service is given in Table 39 below as:

Table 39: Expenditure for Primary Healthcare Service of Ogo-Oluwa LG for 2008

Sub-Head	Details of Expenditure	Approved Estimates 2008	Actual Estimates 2008	Discrepancies	Percentage
1.	Rehabilitation of health posts	4,500,000	1,563,823	2,936,177	65.25%
2.	Purchase & Maint. Of Vehicles	2,000,000	1,955,400	44,600	2.23%
3.	Construction of Abattoir	5,000,000	2,345,109	2,654,891	53.10%
4.	Immunization Programs	10,000,000	8,695,000	1,305,000	13.05%
5.	Medical equipment	1,500,000	1,212,000	288,000	19.20%
6.	Campaigns against AIDS	3,000,000	2,870,248	129,752	4.33%
7.	Environmental services	5,000,000	3,706,153	1,293,847	25.88%
8.	Water to health institutions	1,200,000	1,200,000	-	-
9.	Construction of VIP Toilets	2,500,000	2,312,984	187,016	7.48%
10.	Provision of drugs and dressing	2,500,000	1,842,132	657,868	26.31%
11.	General health programs	2,500,000	1,932,104	567,896	22.72%
TOTAL HEAD 5002		39,700,000	27,702,849	11,997,151	30.22%

Source: 2008 Approved annual budget for Ogo-Oluwa Local Government

Note: USD 1.00 = #153.04 (# representing the Nigeria naira).

From Table 39, the approved estimates for primary healthcare service are #39,700,000.00k, representing 3.03% of the total statutory allocation disbursed to Ogo-Oluwa local government by the Federal Government. The total fund approved for the delivery of primary healthcare service is not utilized; instead the sum of #27,702,849.00k, representing 69.78% of the approved budget is utilized for provision of healthcare service to the people in Ogo-Oluwa local government. From the table, it shows that the percentage of fund voted for primary healthcare service in Ogo-Oluwa local government for the fiscal year 2008 was considerably small when compare with the total statutory allocation disbursed to the local government for the fiscal year. Aside this, the local government failed to utilize all the estimated funds approved for provision of healthcare service in Ogo-Oluwa local government for the fiscal year under consideration. Averagely, the percentage of discrepancy in the delivery of primary healthcare service by Ogo-Oluwa local government is 23.955%. This implies that average of 23.955% is being removed from fund meant to provide every sub-title in the budget.

5.4.2 Expenditure for Primary Healthcare Service of Oyo East LG for 2008

According to the approved annual budget for Oyo East local government in 2008, the capital expenditures for approved estimates and actual estimate on healthcare service are given in Table 40 below as:

Table 40: Expenditure for Primary Healthcare Service of Oyo East LG for 2008

Sub-Head	Details of Expenditure	Approved Estimates 2008	Actual Estimates 2008	Discrepancies	Percentage
1.	Rehabilitation of health posts	6,000,000	2,578,909	3,421,091	57.02%
2.	Purchase & Maint. Of Vehicles	3,500,000	2,545,770	954,230	27.26%
3.	Construction of Abattoir	5,000,000	3,121,345	1,878,655	37.57%
4.	Immunization Programs	8,500,000	7,567,093	932,907	10.98%
5.	Medical equipment	3,500,000	2,500,000	1,000,000	28.57%
6.	Campaigns against AIDS	5,000,000	3,895,346	1,104,654	22.09%
7.	Environmental services	7,500,000	5,128,751	2,371,249	31.62%
8.	Water to health institutions	2,500,000	1,953,776	546,224	21.85%
9.	Construction of VIP Toilets	3,000,000	2,467,890	532,110	17.74%
10.	Provision of drugs and dressing	6,500,000	2,654,972	3,845,028	59.15%
11.	General health programs	2,000,000	1,974,264	25,736	1.29%
	TOTAL HEAD 5002	53,000,000	34,413,852	18,586,148	35.07%

Source: 2008 Approved annual budget for Oyo East Local Government

Note: USD 1.00 = #153.04 (# representing the Nigeria naira).

From Table 40 above, the approved estimates for primary healthcare service are #53,000,000.00k, representing 3.55% of the total statutory allocation disbursed to Oyo East local government by the Federal Government. The total fund approved for the delivery of primary healthcare service is not utilized; instead the sum of #34,413,852.00k, representing 64.93% of the approved budget is utilized for provision of healthcare service to the people in Oyo East local government. From the table, it

shows that the percentage of fund voted for primary healthcare service in Oyo East local government for the fiscal year 2008 was considerably small when compare with the total statutory allocation disbursed to the local government for the fiscal year. Aside this, the local government failed to utilize all the estimated funds approved for provision of healthcare service in Oyo East local government for the fiscal year under consideration. Averagely, the percentage of discrepancy in the delivery of primary healthcare service by Oyo East local government is 28.649%. This shows a higher discrepancy, when compared with Ogo-Oluwa local government.

5.4.3 Expenditure for Primary Healthcare Service of Irepo LG for 2008

According to the approved annual budget for Irepo local government in 2008, the capital expenditures for approved estimates and actual estimate on primary healthcare service is given in Table 41 below as:

Table 41: Expenditure for Primary Healthcare Service of Irepo LG for 2008

Sub-Head	Details of Expenditure	Approved Estimates 2008	Actual Estimates 2008	Discrepancies	Percentage
1.	Rehabilitation of health posts	5,000,000	149,710	4,850,290	97.01%
2.	Purchase & Maint. Of Vehicles	3,000,000	1,445,474	1,554,526	51.82%
3.	Construction of Abattoir	9,500,000	-	9,500,000	100.00%
4.	Immunization Programs	10,000,000	7,695,000	2,305,000	23.05%
5.	Medical equipment	1,500,000	1,500,000	-	-
6.	Campaigns against AIDS	5,000,000	670,700	4,329,300	86.59%
7.	Environmental services	5,500,000	2,670,157	2,829,843	51.45%
8.	Water to health institutions	228,100	-	228,100	100.00%
9.	Construction of VIP Toilets	1,000,000	-	1,000,000	100.00%
10.	Provision of drugs and dressing	2,500,000	-	2,500,000	100.00%
11.	General health programs	2,250,000	362,000	1,888,000	83.91%
TOTAL HEAD 5002		45,580,000	14,493,041	31,086,959	68.20%

Source: 2008 Approved annual budget for Irepo Local Government

Note: USD 1.00 = #153.04 (# representing the Nigeria naira).

From Table 41 above, the approved estimates for primary healthcare service are #45,580,000.00k, representing 2.92% of the total statutory allocation disbursed to Irepo local government by the Federal Government. The total fund approved for the delivery of primary healthcare service is not utilized; instead the sum of #14,493,041.00k, representing 31.80% of the approved budget is utilized for provision of healthcare service to the people in Irepo local government. From the table, it shows that the percentage of fund voted for primary healthcare service in Irepo local government for the fiscal year 2008 was considerably small when compare with the total statutory allocation disbursed to the local government for the fiscal year. Aside this, the local government failed to utilize all the estimated funds approved for provision of healthcare

service in Irepo local government for the fiscal year under consideration. The average percentage of discrepancy for non-delivery of primary healthcare service in Irepo local government is 79.383%. This is on the high side.

5.4.4 Expenditure for Primary Healthcare Service of Ibadan North LG for 2008

According to the approved annual budget for Ibadan North local government in 2008, the capital expenditures for approved estimates and actual estimate on healthcare service are given in Table 42 below as:

Table 42: Expenditure for Primary Healthcare Service of Ibadan North LG for 2008

Sub-Head	Details of Expenditure	Approved Estimates 2008	Actual Estimates 2008	Discrepancies	Percentage
1.	Rehabilitation of health posts	5,000,000	4,832,550	167,450	3.35%
2.	Purchase & Maint. Of Vehicles	3,000,000	2,934,222	65,778	2.19%
3.	Construction of Abattoir	7,500,000	5,674,331	1,825,669	24.34%
4.	Immunization Programs	7,500,000	7,117,242	382,758	5.10%
5.	Medical equipment	3,000,000	2,456,654	543,346	18.11%
6.	Campaigns against AIDS	7,500,000	6,760,100	739,900	9.86%
7.	Environmental services	7,500,000	6,985,450	514,550	6.86%
8.	Water to health institutions	2,500,000	2,056,908	443,092	17.72%
9.	Construction of VIP Toilets	5,000,000	4,755,255	244,745	4.89%
10.	Provision of drugs and dressing	5,500,000	3,450,504	2,049,496	37.26%
11.	General health programs	2,500,000	985,432	1,514,568	60.58%
	TOTAL HEAD 5002	56,500,000	47,023,216	9,476,784	16.77%

Source: 2008 Approved annual budget for Ibadan North Local Government

Note: USD 1.00 = #153.04 (# representing the Nigeria naira).

From Table 42 above, the approved estimates for primary healthcare service are #56,500,000.00k, representing 2.83% of the total statutory allocation disbursed to Ibadan North local government by the Federal Government. The total fund approved for the delivery of primary healthcare service is not utilized; instead the sum of #47,023,216.00k, representing 83.23% of the approved budget is utilized for provision of healthcare service to the people in Ibadan North local government. From the table, it shows that the percentage of fund voted for primary healthcare service in Ibadan North local government for the fiscal year 2008 was considerably small when compare with the total statutory allocation disbursed to the local government for the fiscal year. On the average, Ibadan North local government has the least discrepancy average percentage of 17.296% in view of provision of primary healthcare service when compared with other three local governments.

From the findings of the study, it is established that budgetary allocation for primary healthcare service is between 1% and 5% of the statutory allocation for the fiscal year 2008 in the four local governments in Oyo state. 5% vote for primary healthcare service is considerably to low considering the statutory allocation being disbursed to the four local governments in Oyo state. Also, 5% budgetary allocation is low based on the United Nation Development Program (UNDP) threshold of public budget on healthcare service. Also, the findings of the study revealed that the four local governments most often do not spend what is approved in the budget, instead they prefer to divert the remaining funds to other programs such as drainage, roads, and seminars as reported by researchers (Lawal, 2000; Olowu, 2001; Ajayi, 2002; Akindele, 2004; Awotokun,

2005). The implication of this is that there is no way they can provide optimal primary healthcare service to the people in the local government areas.

5.5 Budgetary Allocation for Primary Education Service in the Four Local Governments

Secondary data on primary education from the approved annual budgets for year 2007, 2008, and 2009 of Ogo-Oluwa, Oyo East, Irepo, and Ibadan North local governments are obtained. The researcher wants to use the information to study the expenditure trends of the four local governments on primary education for the fiscal year 2008. The researcher wants to know how much fund is being budgeted for primary education service by the four local governments under consideration in Oyo state, and study the trend of expenditures on primary education service in the four local governments. The four local governments under consideration fall in these categories: Ogo-Oluwa local government (rural), Oyo East and Irepo local governments (semi-urban), and Ibadan North local government (urban).

5.5.1 Expenditure for Primary Education Service of Ogo-Oluwa LG for 2008

According to the approved annual budget for Ogo-Oluwa local government for the fiscal year 2008, the capital expenditures for primary education service is given in Table 43 below as:

Table 43: Expenditure for Primary Education Service of Ogo-Oluwa LG for 2008

Sub-Head	Details of Expenditure	Approved Estimates 2008	Actual Estimates 2008	Discrepancies	Percentage
1.	Construction of classrooms	40,000,000	13,325,132	26,674,868	66.69%
2.	Rehabilitation of classrooms	5,000,000	1,091,455	3,908,545	78.17%
3.	Construction of libraries	2,500,000	1,567,220	932,780	37.31%
4.	Purchase of furniture	3,000,000	1,522,520	1,477,480	49.25%
5.	Purchase of Textbooks	5,000,000	1,100,000	3,900,000	78.00%
6.	Bursary Awards	5,000,000	2,750,000	2,250,000	45.00%
7.	Vocational training	1,500,000	750,000	750,000	50.00%
8.	Counterpart funding	2,000,000	-	2,000,000	100.00%
	Total HEAD 5001	64,000,000	22,106,327	41,893,673	65.46%

Source: 2008 Approved annual budget for Ogo-Oluwa Local Government

Note: USD 1.00 = #153.04 (# representing the Nigeria naira).

From Table 43 above, the approved estimates for primary education service are #64,000,000.00k, representing 4.89% of the total statutory allocation disbursed to Ogo-Oluwa local government by the Federal Government. The total fund approved for the delivery of primary education service is not utilized; instead the sum of #22,106,327.00k, representing 34.54% of the approved budget is utilized for provision of primary education service to the people in Ogo-Oluwa local government. From the table, it shows that the percentage of fund voted for primary education service in Ogo-Oluwa local government for the fiscal year 2008 was considerably small when compare

with the total statutory allocation disbursed to the local government for the fiscal year. Aside this, the local government failed to utilize all the estimated funds approved for provision of primary education service in Ogo-Oluwa local government for the fiscal year under consideration. The average percentage of discrepancy in the delivery of primary education in Ogo-Oluwa local government is given as 63.052%. This implies that a substantial of fund is being voted for primary education, but not spent on primary education at the end of the fiscal year.

5.5.2 Expenditure for Primary Education Service of Oyo East LG for 2008

According to the approved annual budget for Oyo East local government in 2008, the capital expenditures for primary education service is given in table 44 below as:

Table 44: Expenditure for Primary Education Service of Oyo East LG for 2008

Sub-Head	Details of Expenditure	Approved Estimates 2008	Actual Estimates 2008	Discrepancies	Percentage
1.	Construction of classrooms	45,000,000	15,669,932	29,330,068	65.18%
2.	Rehabilitation of classrooms	7,500,000	3,847,311	3,652,689	48.70%
3.	Construction of libraries	3,000,000	1,864,638	1,135,362	37.85%
4.	Purchase of furniture	5,000,000	3,256,750	1,743,250	34.87%
5.	Purchase of Textbooks	4,000,000	1,850,250	2,149,750	53.74%
6.	Bursary Awards	5,000,000	4,850,500	149,500	2.99%
7.	Vocational training	2,500,000	1,095,550	1,404,450	56.18%
8.	Counterpart funding	2,000,000	50,000	1,950,000	97.50%
	Total HEAD 5001	74,000,000	32,484,931	41,515,069	56.10%

Source: 2008 Approved annual budget for Oyo East Local Government

Note: USD 1.00 = #153.04 (# representing the Nigeria naira).

From Table 44 above, the approved estimates for primary education service are #74,000,000.00k, representing 4.95% of the total statutory allocation disbursed to Oyo East local government by the Federal Government. The total fund approved for the delivery of primary education service is not utilized; instead the sum of #32,484,931.00k, representing 43.90% of the approved budget is utilized for provision of primary education service to the people in Oyo East local government. From the table, it shows that the percentage of fund voted for primary education service in Oyo East local government for the fiscal year 2008 was considerably small when compare with the total statutory allocation disbursed to the local government for the fiscal year. Aside this, the local government failed to utilize all the estimated funds approved for provision of primary education service in Oyo East local government for the fiscal year under consideration. The average percentage of discrepancy in the delivery of primary education in Oyo East local government is 49.751%.

5.5.3 Expenditure for Primary Education Service of Irepo LG for 2008

According to the approved annual budget for Irepo local government in 2008, the capital expenditures for primary education service is given in Table 45 below as:

Table 45: Expenditure for Primary Education Service of Irepo LG for 2008

Sub-Head	Details of Expenditure	Approved Estimates 2008	Actual Estimates 2008	Discrepancies	Percentage
1.	Construction of classrooms	44,850,000	9,577,932	35,272,068	78.64%
2.	Rehabilitation of classrooms	7,500,000	748,131	6,751,869	90.02%
3.	Construction of libraries	3,500,000	406,836	3,093,164	88.38%
4.	Purchase of furniture	3,000,000	252,250	2,747,750	91.59%
5.	Purchase of Textbooks	4,000,000	100,000	3,900,000	97.50%
6.	Bursary Awards	4,000,000	310,000	3,690,000	92.25%
7.	Vocational training	50,000	-	50,000	100.00%
8.	Counterpart funding	2,000,000	10,000	1,990,000	99.50%
	Total HEAD 5001	68,900,000	11,405,515	57,494,485	83.45%

Source: 2008 Approved annual budget for Irepo Local Government

Note: USD 1.00 = #153.04 (# representing the Nigeria naira).

From Table 45 above, the approved estimates for primary education service are #68,900,000.00k, representing 4.40% of the total statutory allocation disbursed to Irepo local government by the Federal Government. The total fund approved for the delivery of primary education service is not utilized; instead the sum of #11,405,515.00k, representing 16.55% of the approved budget is utilized for provision of primary education service to the people in Irepo local government. From the table, it shows that the percentage of fund voted for primary education service in Irepo local government for the fiscal year 2008 was considerably small when compare with the total statutory

allocation disbursed to the local government for the fiscal year. Aside this, the local government failed to utilize all the estimated funds approved for provision of primary education service in Irepo local government for the fiscal year under consideration. The average percentage of discrepancy in the delivery of primary education to the people by Irepo local government is 93.485%.

5.5.4 Expenditure for Primary Education Service of Ibadan North LG for 2008

According to the approved annual budget for Ibadan North local government in 2008, the capital expenditures for primary education service is given in Table 46 below as:

Table 46: Expenditure for Primary Education Service of Ibadan North LG for 2008

Sub-Head	Details of Expenditure	Approved Estimates 2008	Actual Estimates 2008	Discrepancies	Percentage
1.	Construction of classrooms	50,000,000	21,443,226	28,556,774	57.11%
2.	Rehabilitation of classrooms	10,000,000	5,554,333	4,445,667	44.46%
3.	Construction of libraries	5,000,000	2,408,540	2,591,460	51.83%
4.	Purchase of furniture	10,000,000	2,450,500	7,549,500	75.50%
5.	Purchase of Textbooks	5,000,000	2,342,200	2,657,800	53.16%
6.	Bursary Awards	10,000,000	3,500,750	6,499,250	65.00%
7.	Vocational training	2,500,000	1,350,450	1,149,550	45.98%
8.	Counterpart funding	2,500,000	750,000	1,750,000	70.00%
	Total HEAD 5001	95,000,000	39,799,999	55,200,001	58.11%

Source: 2008 Approved annual budget for Ibadan North Local Government

Note: USD 1.00 = #153.04 (# representing the Nigeria naira).

From Table 46 above, the approved estimates for primary education service are #95,000,000.00k, representing 4.77% of the total statutory allocation disbursed to Ibadan North local government by the Federal Government. The total fund approved for the delivery of primary education service is not utilized; instead the sum of #39,799,999.00k, representing 41.89% of the approved budget is utilized for provision of primary education service to the people in Ibadan North local government. From the table, it shows that the percentage of fund voted for primary education service in Ibadan North local government for the fiscal year 2008 was considerably small when compare with the total statutory allocation disbursed to the local government for the fiscal year. Aside this, the local government failed to utilize all the estimated funds approved for provision of primary education service in Ibadan North local government for the fiscal year under consideration. The average percentage of discrepancy in the delivery of primary education to the people by Ibadan North local government is 57.880%.

It can be established from the approved annual budget of the four local governments under consideration that fund voted for primary education service is less than 5%. 5% vote for primary education service is considerably too low when compare with the statutory allocation being disbursed to the four local governments by the Federal Government. Also, 5% budgetary allocation is low based on the United Nations Educational, Scientific, and Cultural Organization (UNESCO) threshold of public budget on primary education service. Also, the findings of the study revealed that the four local governments most often do not spend what is approved in the budget, instead they prefer to divert the remaining funds to other programs such as drainage, roads, and

seminars as reported by researchers such as (Lawal, 2000; Olowu, 2001; Ajayi, 2002; Akindele, 2004; Awotokun, 2005). The implication of this is that there is no way they can provide optimal primary education service to the people in the local government areas.

5.6 Budgetary Allocation for Personnel Emolument (Cost of Delivery) in the Four LGs

Secondary data is collected from the four local governments in Oyo state on the approved and actual estimates on personnel emoluments. The research study intends to use the votes for personnel emoluments and primary education and healthcare service to determine whether local governments are delivering primary education and healthcare service to the expectation of the people in the local government areas.

5.6.1 Expenditure for Personnel Emolument of Ogo-Oluwa Local Government for 2008

According to the approved annual budget for Ogo-Oluwa local government in 2008, the capital expenditures for approved and actual estimates for personnel emolument is given in Table 47 below as:

Table 47: Expenditure for Personnel Emolument of Ogo-Oluwa LG for 2008

Head/Sub - Head	Details of Expenditure	Approved Estimates 2008	Actual Estimates 2008	Discrepancies	Percentage
2001	Office of the Chairman	15,930,350.00k	15,568,688.53k	361,661.47K	2.27%
2002	Office of the Secretary	2,977,423.32k	2,597,044.40k	380,378.92K	12.76%
2003	Office of the Councilors	20,400,208.27k	20,005,198.33k	395,009.94K	1.94%
2004	Personnel Management	26,773,332.00k	26,620,420.38k	152,911.62K	0.57%
2005	Finance and Supplies	17,168,004.00k	16,080,431.00k	1,087,573.00 K	6.33%
2006	Education and Social Services	4,475,158.50k	4,333,349.90k	141,808.60K	3.17%
2007	Health	29,305,767.00k	27,436,428.11k	1,869,338.89 K	6.38%
2008	Agriculture & Natural Resources	5,182,142.00k	4,984,443.00k	197,699.00K	3.82%
2009	Works	22,057,611.00k	21,088,500.00k	969,111.00K	4.39%
2011	Traditional Office	1,000,000.00k	1,213,106.00k	(213,106)	-21.31%
	TOTAL	145,269,996.09 K	139,927,609.70 K	5,342,386.30	3.68%

Source: 2008 Approved annual budget for Ogo-Oluwa Local Government

Note: USD 1.00 = #153.04 (# representing the Nigeria naira).

From Table 47, the approved estimate for personnel emoluments is #145,269,996.09k.

Out of this amount, the total sum of #139,927,609.70k, which is 96.32% of the approved estimates for personnel emoluments, is spent for the fiscal year 2008. The fund voted for personnel emoluments is 10.69% of the statutory allocation disbursed to Ogo-Oluwa local government for the fiscal year 2008, which is higher than what is expended on

primary education and healthcare service. The average percentage of discrepancy in the personnel emolument of Ogo-Oluwa local government is 2.032%.

5.6.2 Expenditure for Personnel Emolument of Oyo East Local Government for 2008

According to the approved annual budget for Oyo East local government in 2008, the capital expenditures for personnel emolument is given in Table 48 below as:

Table 48: Expenditure for Personnel Emolument of Oyo East LG for 2008

Head/Sub-Head	Details of Expenditure	Approved Estimates 2008	Actual Estimates 2008	Discrepancies	Percentage
2001	Office of the Chairman	19,821,164.73k	18,986,577.64k	834,587.09k	4.21%
2002	Office of the Secretary	4,776,240.75k	3,598,445.50k	1,177,795.25k	24.66%
2003	Office of the Councilors	20,400,119.12k	20,006,223.09k	393,896.03k	1.93%
2004	Personnel Management	30,455,333.00k	28,888,322.00k	1,567,011.00k	5.15%
2005	Finance and Supplies	20,441,200.00k	18,880,931.00k	1,560,269.00k	7.63%
2006	Education and Social Services	5,955,222.00k	5,808,002.00k	147,220.00k	2.47%
2007	Health	25,614,708.00k	24,554,235.00k	1,060,473.00k	4.14%
2008	Agriculture & Natural Resources	5,789,142.00k	6,004,146.00k	(215,004.00k)	-3.71
2009	Works	25,000,600.00k	24,738,650.00k	261,950.00k	1.05%
2011	Traditional Office	1,003,548.00k	1,465,832.00k	(462,284.00k)	-46.06%
TOTAL		159,257,277.60k	152,931,364.20k	6,325,913.40k	3.97%

Source: 2008 Approved annual budget for Oyo East Local Government

Note: USD 1.00 = #153.04 (# representing the Nigeria naira).

From Table 48, the approved estimate for personnel emolument is #159,257,277.60k. Out of this amount, the total sum of #152,931,364.20k, which is 96.03% of the approved estimates for personnel emolument, is spent for the fiscal year 2008. The fund voted for personnel emolument is 10.23% of the statutory allocation disbursed to Oyo East local government for the fiscal year 2008, which is higher than what is expended on primary

education and healthcare service. The average percentage of discrepancy on personnel emolument of Oyo East local government is 0.147%.

5.6.3 Expenditure for Personnel Emolument of Irepo Local Government for 2008

According to the approved annual budget for Irepo local government in 2008, the capital expenditures for approved and actual estimates for personnel emolument is given in Table 49 below as:

Table 49: Expenditure for Personnel Emolument of Irepo LG for 2008

Head/Sub - Head	Details of Expenditure	Approved Estimates 2008	Actual Estimates 2008	Discrepancies	Percentage
2001	Office of the Chairman	18,039,350.26k	19,865,886.35k	1,826,536.09k	10.13%
2002	Office of the Secretary	3,189,153.92	1,666,044.51k	1,523,109.41k	47.76%
2003	Office of the Councilors	16,004,802.72	21,656,433.20k	(5,651,630.48k)	-35.31%
2004	Personnel Management	29,255,823.00k	27,580,042.00k	1,675,781.00k	5.73%
2005	Finance and Supplies	19,971,400.00k	18,080,431.00k	1,890,969.00k	9.47%
2006	Education and Social Services	5,685,962.00k	5,833,832.00k	(147,870.00k)	-2.60%
2007	Health	31,614,708.00k	29,364,935.22k	2,249,772.78k	7.12%
2008	Agriculture & Natural Resources	6,392,352.00k	6,518,646.00k	(126,294.00k)	-1.98%
2009	Works	25,570,116.00k	23,388,560.00k	2,181,556.00k	8.53%
2011	Traditional Office	1,183,332.00k	1,187,702.00k	(4,370.00k)	-0.37%
	TOTAL	156,907,000.00 K	155,142,512.28 K	1,764,487.80k	1.12%

Source: 2008 Approved annual budget for Irepo Local Government

Note: USD 1.00 = #153.04 (# representing the Nigeria naira).

From Table 49, the approved estimate for personnel emolument is #156,907,000.00k. Out of this amount, the sum of #155,142,512.28k, which is 98.88% of the approved estimates for personnel emolument, is spent for the fiscal year 2008. The fund voted for personnel emolument is 9.92% of the statutory allocation disbursed to Irepo local government by the Federal Government for the fiscal year 2008, which is higher than what is expended on primary education and healthcare service. The average percentage of discrepancy for personnel emolument of Irepo local government is 4.848%.

5.6.4 Expenditure for Personnel Emolument of Ibadan North LG for 2008

According to the approved annual budget for Ibadan North local government in 2008, the capital expenditures for approved and actual estimates for personnel emolument is given in Table 50 below as:

Table 50: Expenditure for Personnel Emolument of Ibadan North LG for 2008

Head/Su b- Head	Details of Expenditu re	Approved Estimates 2008	Actual Estimates 2008	Discrepancie s	Percenta ge
2001	Office of the Chairman	25,731,863.70 k	23,361,567.64 k	2,370,296.06 k	9.21%
2002	Office of the Secretary	10,786,110.34 k	8,212,738.26k	2,573,372.08 k	23.86%
2003	Office of the Councilors	23,480,222.59 k	20,556,112.35 k	2,924,110.24 k	12.45%
2004	Personnel Manageme nt	35,555,217.00 k	33,038,130.00 k	2,517,087.00 k	7.08%
2005	Finance and Supplies	22,068,350.00 k	21,666,023.00 k	402,327.00k	1.82%
2006	Education and Social Services	8,475,158.00k	7,933,127.00k	542,031.00k	6.40%
2007	Health	38,305,006.00 k	39,844,428.11 k	(1,539,422,1 1k)	-4.02%
2008	Agriculture & Natural Resources	5,182,142.00k	4,918,555.00k	263,587.00k	5.09%
2009	Works	35,075,500.00 k	33,772,000.00 k	1,303,500.00 k	3.72%
2011	Traditional Office	2,003,222.00k	1,995,200.00k	8,022.00k	0.40%
	TOTAL	206,662,791.6 3k	195,297,881.4 0k	11,364,910.2 0k	5.50%

Source: 2008 Approved annual budget for Ibadan North Local Government

Note: USD 1.00 = #153.04 (# representing the Nigeria naira).

From Table 50, the approved estimate for personnel emolument is #206,662,791.63k.

Out of this amount, the sum of #195,297,881.40k, which is 94.50% of the approved estimates for personnel emolument, is spent for the year 2008. The fund voted for personnel emolument is 9.80% of the statutory allocation disbursed to Ibadan North

local government by the Federal Government for the fiscal year 2008, which is higher than what is expended on primary education and healthcare service. The average percentage of the discrepancy for personnel emolument of Ibadan North local government is 6.601%.

From the findings of this study, it is established that the approved annual budget for personnel expenditure is between 1% and 10% of the statutory allocation disbursed for the fiscal year 2008. 10% vote for personnel expenditure is on the high side when compared with what is budgeted for primary education and healthcare service.

CHAPTER SIX

DISCUSSION OF FINDINGS

6.0 Introduction

The results of the primary and secondary data have been presented in the previous chapters. Therefore, this chapter is dedicated to the discussion of the findings of quantitative and qualitative results. The quantitative analysis discusses the unique significant contribution of statutory allocation/fund, managerial accountability and leadership structure to the delivery of primary education and healthcare service by local governments in Oyo state. And the qualitative analysis discusses the budgetary allocation for primary healthcare service, primary education service, and personnel emolument in the four local governments. Discrepancies based on the research construct, classification of local governments, and comparative results of quantitative and qualitative are discussed. And lastly, the chapter discusses the objectives of the study.

6.1 Relationship between Fund Allocation and Service Delivery

Resource allocation that is being given to local governments in Nigeria is meant to deliver essential social services. The issue of resource allocation in relation to local governments' expenditure is extensively discussed by Derbyshire (1983, 1987) and Jackman and Sellers (1977). A fundamental requirement of central government is to distribute the limited resources that it wishes to spend on particular public services among other tiers of government, who are competitors of such resources (Smith et al.,

2001). The delivery of primary education and healthcare service is not the sole responsibility of local governments in Nigeria, the provision of health and education services could be seen to have clusters of diverse organizations, funded by multiple sources, linked together in decision making and working relationships and serving specialized client populations (Mulford & Rogers, 1982) asserts.

According to Orewa (1968), the raison d'etre 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. This research study established that funding is a significant predictor of primary education and healthcare service by local governments in Oyo state. And this is the position of scholars who studied local expenditure in relation to service delivery by local governments (Jackman & Sellers, 1977; Derbyshire, 1983, 1987).

Against previous studies that revealed that local governments in Nigeria are always starved with sufficient fund, and the modus operandi of distributing fund is blunt (Khanemi, 2004), the result of this study revealed that funds are being released to local governments in Nigeria by the central government since emergence of fourth democratic dispensation (see Table 37). The result of this study shows that there is a stable statutory allocation since the emergence of democratic governance in Nigeria. The findings of the study show that the percentage of the cash flow is 91.67%. With the statutory allocation released to the local governments in Oyo state for the fiscal year 2008, it is sufficient enough for the local governments to deliver basic social and welfare services to the people at the grassroots. In support of this argument, Lawal (2002) said that “as far back

as 1999, local governments are being given enough fund in order to provide essential social services to the citizens, but it seems the said public revenue is being mismanaged by political leaders and local governments' officials in Nigeria".

The study went further to establish a relationship between funding and primary education and healthcare service delivery at the local governments level in order to prove that funding is a significant predictor of delivering social services. The relationship between funding and service delivery is given as 0.643. This relationship is strongly correlated (Large). Also, the results of the regression analysis and multicollinearity revealed that statutory allocation/fund plays a significant contribution in the delivery of primary education and healthcare service. Finally, the findings from multicollinearity show that there exists a correlation between statutory allocation/fund and other independent variables in the delivery of primary education and healthcare service by the local governments of Oyo state.

Previous studies (such as Adamolekun, 1983; Ekpo, 1988; Ekpo & Ndebbio, 1991; Adedotun, 1991; Bahl & Linn, 1994; Lawal, 2002; Akindele, 2004; Khanemi, 2004) have established that statutory allocation/fund has a unique significant contribution to the delivery of essential welfare and social services by local governments. The finding of this research study has equally shown that sufficient funding of local governments is positively related to primary education and healthcare service delivery. Hence, hypothesis one that says that "statutory allocation/fund is positively related to the delivery of primary education and healthcare service to the people through local government administration" is hereby accepted. Thus, statutory allocation/fund is a

unique significant predictor of primary education and healthcare service delivery by local governments.

6.2 Relationship between Managerial Accountability and Service Delivery

Campel, et al. (1970) perceived managerial job as “any set of managerial actions believed to be optimal for identifying, assimilating, and utilizing both internal and external resources towards sustaining, over long term, the functioning of the organizational unit for which a manager has some degree of responsibility”. One of the ongoing and increasing visible problems in public management is how to assess managerial accountability and effectiveness. Some of the most persistent issues associated with effectiveness are identified by Goodman and Pennings (1977), but there is continuing disagreement about criteria and indicators. Relevant discussions on managerial accountability and effectiveness in public management focused on the validity of the rational goal-seeking models and internal processes (Scott, 1977), whereas other researchers produced alternatives such as the system resource perspective which emphasized the value of acquiring scarce resources from the environment (Steers, 1977). Some even emphasized global indicators of effectiveness, while others focused upon specific criteria.

An emerging criterion to assessing accountability and effectiveness in the public management is presented by Connolly, Conlon and Deutsch (1980), where they canvassed for a multiple constituency and multiple objective models. The basic tenet of public administration is that public management should be able to make difference

between success and failure in the delivery of public goods and services (Lynn, 1984). A measure of managerial quality suitable for this kinds of empirical settings was developed and tested by researchers in order to determine whether management quality contributes positively to public programs performance or not. Researchers have shown that good management quality can be a critical contributor to program success (Doig & Hargrove, 1987; Hargrove & Glidewell, 1990; Thompson & Johes, 1994; Ban, 1995; Behl, 1995; Cohen & Eimicke, 1995; Riccucci, 1995; Holzer & Callahan, 1998). In fact, their works suggested multiple and complex channels of managerial influence. Similarly, O'Toole and Meier (1999, 2000) demonstrated that the proposition that good managerial accountability contributes to the delivery of public goods and services.

Based on the above arguments, it can be argued that by having good public sector governance, local governments can add value and improve by improving the performance of management through more efficient management, better resource allocation and better decision making policies (Claessens, 2006). Other researchers that are in support of good public sector governance include Brown and Caylor (2006), Bebchuk, Cohen, and Ferrell (2005), Gompers, Ishii, and Metrick (2001).

This research study therefore tries to assess whether there is any significant contribution between managerial accountability and primary education and healthcare service delivery in the local governments in Oyo state of Nigeria. The findings demonstrated that no specific managerial model is likely to meet the intended objectives easily. In spite of the fact that there is no specific managerial model that could be used; the finding of the study establishes a relationship between managerial accountability and primary

education and healthcare service delivery by local governments in Oyo state. The correlation coefficient is 0.254. This relationship is relatively correlated, meaning that managerial accountability needs more boost in the local government administration of Oyo state. The finding of the study with respect to managerial accountability requires further investigation and supplementary research study so that managerial accountability at the local government level can be improved upon. Multiple regression analysis of the study entered managerial accountability as a variable, showing that it is correlated with other independent variables in the study. The implication of this is that managerial accountability is a significant predictor of primary education and healthcare service in the local governments in Oyo state.

In view of the finding of the study, hypothesis two, which says that “managerial accountability is positively related to the delivery of primary education and healthcare service to the people through local government administration” is hereby accepted.

6.3 Relationship between Leadership Structure and Service Delivery

According to Rainey (1997), literature on leadership is huge and complex. Leadership skills and qualities vary widely, and none of them can claim conclusive validation (Rainey & Steinbauer, 1999). The growing emphasis on managerial quality and accountability overlaps with leadership in public programs (Beam, 2001). And because of the limitations of leadership skills and qualities, some analysts argued that there is limit to what public agencies can deliver (Goodsell, 1993; Moe, 1994). Wolf (1993) examined subjective assessments of agency effectiveness. Hennessey (1998) suggested a

relationship between public-organizational performance and leadership. His core argument is that leaders help shape organizational culture and, thereby, performance. Brewer and Selden (2000) posited that leadership is likely to “emerge” as drivers of effectiveness in governmental organizations in order to deliver the essential public goods and services. They argued further that leadership and supervision may enhance public management performance.

Several theorists viewed leadership not as a cause or control of group action but as an effect of it. One of the schools of theorists preferred to define leadership in terms of acts or behaviors. Cater (1953) defines leadership behaviors as any behaviors the experimenter wishes to so designate or, more generally, any behaviors which experts in this area wish to consider as leadership behaviors. According to Cowley (1928), a leader is a person who has a program and is moving toward an objective with his group in a definite manner. Bellows (1959) argued further that leadership is the process of arranging a situation so that various members of a group, including the leader, can achieve common goals with maximum economy and a minimum of time and work. In the area of decision-making, leadership could be seen as the art of inducing others to do what one wants them to do (Bundel, 1930). Moore (1927) reported the results of a conference at which leadership was defined as “the ability to impress the will of the leader on those led and induce obedience, respect, loyalty, and cooperation. All these definitions and beliefs are in tandem with the findings of this research study.

From the results of this research study, there exists a positive relationship between primary education and healthcare service delivery and leadership structure in the

administration of local governments. And the result of the regression analysis shows that there exists a correlation between leadership and other independent variables in the study. The relationship is averagely correlated. The correlation coefficient is 0.457. The implication of this is that leadership structure in the local governments is a significant contributor of the delivery of primary education and healthcare service to the people in the local governments in Oyo state. Hence, hypothesis three that states that “leadership structure is positively related to the delivery of primary education and healthcare service to the people through the local government administration” is hereby accepted.

6.4 Discussion of Findings (Qualitative)

Secondary data on the statutory allocation disbursed to the thirty-three (33) local governments in Oyo state is obtained. Similarly, secondary data on budgetary allocation for primary healthcare, primary education services and personnel emoluments (cost of delivery) are collected from the four local governments under the categorization of rural, semi-urban and urban local governments in Oyo State. This data is used to measure the expenditure trends of local governments in Oyo State in respect of the delivery of primary education and healthcare service to the people in the local government areas.

6.4.1 Discrepancies in the Estimates of Primary Healthcare Service

Budget allocation is a good idea, but most budget allocation decisions do not take productivity into consideration. Some researchers claimed that budget decisions are politically motivated and not developing performance to justify budget requests (Hackbart & Ramsey, 1979; Donohue, 1982; Lauth, 1985). To others, officers who used

to be in charge of budget preparation often claimed that there is always lack of information on budget performance. MacManus (1984) claimed that without performance information linking inputs to outputs, there can never be effectiveness and efficiency in budget process.

Forgarty and Turnbull (1977) suggested a rotated schedule in budget activities, whereby a program will come up for review once in every few years. In terms of linking performance to resource allocation decisions, budget cycle will require demand for services, quantity of services to be provided, and unit costs for services, and outcomes or programs results. Efficiency of budgetary allocation requires relating an activity's outputs to its inputs in order to calculate unit costs of services rendered. A unit of service must be defined for each activity, the number of units provided must be counted, and the cost of providing outputs must be calculated. Grafton and Permaloff (1985) pointed out that in performance budgeting, the managers, who are responsible for service delivery need forecast, monitor, and analyze unit costs.

These are the basis for budgetary allocation for primary healthcare service in the local governments of Oyo state. From the findings of the study conducted on the delivery of primary healthcare service in Ogo-Oluwa local government, it is established that the sum of #39,700,000.00k, representing 3.03% of the total statutory allocation disbursed to Ogo-Oluwa local government by central government is spent on primary healthcare service. Out of the total fund approved for the delivery of primary healthcare service in the annual budget for the fiscal year 2008, the sum of #27,702,849.00k, representing 69.78% of the approved budget is utilized. This implies that the percentage of the fund

not utilized on primary healthcare services is 30.22%. The average percentage of discrepancy for the delivery of primary healthcare service for Ogo-Oluwa local government is given as 23.955%.

For Oyo East local government, the sum of #53,000,000.00k, representing 3.55% of the statutory allocation disbursed to Oyo East local government by the central government is approved for primary healthcare service. Out of this fund, only #34,413,852.00k, representing 64.93% of the approved budget is utilized for the fiscal year 2008. The remaining 35.07% is not used for the purpose for which it is meant for. The average percentage of discrepancy for the delivery of primary healthcare service for Oyo East local government is given as 28.649%

In Irepo local government, the sum of #45,580,000.00k, representing 2.92% of the total statutory allocation disbursed to Irepo local by the central government is budgeted for primary healthcare service. Out of the total budget, only #14,493,041.00k, representing 31.80% of the approved budget is actually spent on primary healthcare, whereas 68.20% is diverted elsewhere. The average percentage of discrepancy for the delivery of primary healthcare service for Irepo local government is given as 79.383%.

And Ibadan North local government, the sum of #56,500,000.00k, representing 2.83% of the total statutory allocation disbursed to Ibadan North local government is voted for primary healthcare service in the budget for the fiscal year 2008, and #47,023,216.00k, representing 83.23% is utilized for the delivery of primary healthcare service to the people in Ibadan North local government. The remaining 16.77% is spent on other

programs. The average percentage of discrepancy for the delivery of primary healthcare service for Ibadan North local government is given as 17.296%.

From the findings above, it is established from the approved annual budget of the four local governments of Oyo state that fund voted for primary healthcare service is between 1% and 5% of the statutory allocation disbursed for the fiscal year 2008 by the central government. 5% allocation voted for primary healthcare service is low based on the UNDP public expenditure threshold. Also, the findings of the study revealed that the four local governments most often do not spent what is approved in the budget, instead they will prefer to divert the remaining funds to other programs. The study demonstrated that > 30% of the approved budget is diverted to other programs.

In support of the findings of this research study, Reinikka and Svensson (2001) found out that a large part of funds disbursed for health expenditures is diverted to other uses by local governments in Tanzania. According to the study, the leakage is estimated at 41% of the total fund budgeted for healthcare service (Government of Tanzania, 2001; Xiao & Canagarajah, 2002). Also, Ye and Canagarajah (2001) conducted a survey in Ghana to measure actual expenditures on primary healthcare in order to estimate the leakage of public funds in the delivery of primary healthcare service. The findings of the study revealed that 20% of the primary healthcare expenditures reach the intended beneficiaries. The remaining 80% goes to other programs. The findings of these research studies are in line with the results of the study.

In view of the findings of Canagarajah et al. (2002), the findings in this study revealed that there is high percentage of budget allocation diversion in primary health sector by local governments in Oyo state. The implication of this is that there is no way they can provide optimum primary healthcare service to the people in the local governments. Hence, H₄ seeking to know how much (fund) is voted for primary healthcare service in the local governments in Oyo state shows that little fund is being voted for primary healthcare service in the local governments in Oyo state of Nigeria. Therefore, H₄ is hereby accepted.

6.4.2 Discrepancies in the Estimates of Primary Education Service

The funding of primary education is heavily dependent on federal allocations in order to meet both recurrent and capital expenditures in education sector. The evidence available suggests that local government revenue emanates mainly from transfers from central government. On average, federal statutory allocations constitute more than 90% of the local government revenue (Ekpo & Ndebbio, 1991). At times, special allocations in form of grants are usually granted for specific projects such as building of libraries, laboratory, classrooms, etc to the local governments in Nigeria.

Some scholars argued that the problem of managerial accountability and leadership in the local government administration has been responsible the discrepancies in the delivery of social and welfare services to the public (Olowu & Erero, 1995; Ekpo & Ndebbio, 1998; Das et al, 2002; The World Bank, 2002; Reinikka & Svensson, 2003a). these scholars asserted further that local government funds are being misallocated as a

result of poor managerial accountability. The findings in this study are in line with the findings of other studies in the areas of influence of managerial accountability and leadership structure in the delivery of services to the public by local governments.

Also, Reinikka and Svensson (2002) demonstrated that 87% of expenditure on education services is either disappeared for private gain or is captured by district officials for purposes not related to education services. Only 13% of the annual grant reaches the schools, Reinikka and Svensson notes. In Uganda, capture was reduced from an average of 80% in 1995 to 20% in 2001 (Reinikka & Svensson, 2003a). According to them, most schools (roughly 70%) received very little or nothing in Uganda. Contrarily, 90% rule-based nonwage allocation is reaching primary education in Zambia, and 95% of teachers received their salary promptly (Das et al., 2002).

In this study, the findings show various degrees of discrepancies in the delivery of primary education in the four local governments under consideration. The average percentage of discrepancy for the delivery of primary education in Ogo-Oluwa local government is 63.052%. Oyo East has an average percentage of 49.751% as the discrepancy for delivering primary education in the local government. The average percentage of discrepancy in Irepo local government is 93.485%. And Ibadan North local government has an average percentage of 57.880%. This implies that funds budgeted for primary education is being diverted for other programs. This may be due to managerial accountability or leadership quality, since it has been established in the study that statutory allocation is sufficient enough to deliver the service. The findings of this study are in tandem with the findings of other researchers such as Olowu and Erero

(1995), Ekpo and Ndebbio (1998), Reinikka and Svensson (2002), Das et al. (2002), The World Bank (2002), and Reinikka and Svensson (2003a).

From the findings above, it is established that the approved annual budget for primary education service is between 1% and 5% of the statutory allocation. 5% vote for primary education service is considered to be very low considering the statutory allocation being disbursed for the fiscal year 2008 by central government. Also, 5% allocation voted for primary education service is low based on the UNESCO public budget threshold of 26% requirement in the budget of any government in the area of education services. Also, the findings of the study revealed that the four local governments most often do not spend what is approved in the budget, instead they will prefer to divert the remaining funds to other programs. The four local governments under consideration spent < 50% of the approved budget estimates to deliver primary education service to the people in the local government areas.

The findings of this research study demonstrated that budgetary allocation is not well captured because < 50% is actually being spent for education services. This shows that local governments are not delivering optimum primary education service to the people in the local government areas. Hence, H_5 seeking to know how much (fund) is voted for primary education service in the local governments in Oyo state shows that little fund is being voted for primary education service in the local governments in Oyo state of Nigeria. Therefore, H_5 is hereby accepted.

6.4.3 Discrepancies in the Estimates of Personnel Expenditure of the Four LGs

In this research study, personnel expenditure is viewed as the cost of delivering primary education and healthcare service. There is little or no discrepancy in the personnel expenditures in the local governments under consideration. Although, part of expenditures considered in the study is statutory or recurrent expenditure, but leaders in the local governments ensure the spending of those expenditures to the authorized officers. There is no issue of funds being diverted to other programs. The average percentage of discrepancy for personnel emolument in Ogo-Oluwa local government is 2.032%, while Oyo East local government has an average percentage of 0.147%. And Irepo local government has an average percentage of discrepancy of 4.848% for personnel emolument. Lastly, the average percentage of discrepancy for personnel emolument in Ibadan North local government is 6.601%.

There is an issue with enormous inter-governmental transfers from central to local governments. The issue is ‘why governments’ enormous public resources have been delivering poor results in terms of social services available to the majority of citizens?’ Evidences have suggested that what local governments receive as inter-governmental transfers are treated as personal fiat by local politicians (The World Bank, 2002). Solutions suggested to these political constraints are that greater information dissemination about the roles and responsibilities of local governments and the outcomes of public resource allocation should be vigorously pursued (Keefer & Khemani, 2003; Campbell, 2002; Washington, 1999). According to Reinikka and Svensson (2001), information dissemination had a substantial impact in preventing leakage of public funds

away from purposes intended in the public budgets. This implies that funds meant for personnel expenditures are not diverted for any reason. The finding of this study is line with the position of Nweala (2011), when she noted that 74% of the total revenue in Nigeria is going for recurrent and overhead expenditures. Also, Ekpo and Ndebbio (1991) noted that most of the recurrent expenditures are for personnel costs in the local governments' budgetary system in Nigeria. The findings of these researchers corroborated the findings of this study, which show that the emphasis is placed more on personnel cost of delivering social services than the delivery of primary education and healthcare service by the local governments in Oyo state.

From the findings of the study, it is established that the approved annual budget for personnel emolument is between 1% and 10% of the statutory allocation disbursed to the four local governments under consideration by the central government for the fiscal year 2008. 10% vote for personnel emolument is on the high side when compare to what is budgeted for primary education and healthcare service. Also, the findings of the study revealed that the four local governments most often do spend what is approved in the budget for personnel emolument, unlike primary education and healthcare service where budgetary allocation is being diverted to other programs. The four local governments spent > 95% of what is approved in the annual budget. The findings of the study shows that > 30% of what is approved for primary healthcare and > 50% of primary education service is often diverted for other purposes by local governments in Oyo State.

6.4.4 Discrepancies in the Budgetary Allocation of the Four Local Governments

The budgetary allocation for primary education is not expended up to 50% level in Ogo-Oluwa local government. The finding of the study revealed that the average percentage of discrepancy for primary education in Ogo-Oluwa is 63.052%, while primary healthcare service is 23.955%. And the average percentage of discrepancy for personnel emolument is given as 2.032%. In Oyo East local government, the average percentage of discrepancy for primary education is given as 49.751%, while primary healthcare is 28.649%. And the average percentage of discrepancy for personnel expenditure is 0.147%. In Irepo local government, the average percentage of discrepancy for primary education is 93.485%, while primary healthcare service is 79.383%, and the average percentage for personnel expenditure is given as 4.848%. Lastly, Ibadan North local government has an average percentage of discrepancy for primary education as 57.880%, whereas the average percentage of discrepancy for primary healthcare service is given as 17.296%. And the average percentage of discrepancy for personnel emolument is given as 6.601%.

The implication of these findings is that budgetary allocation for primary healthcare service is being utilized prudently more than budgetary allocation for primary education. The finding of the study is tandem with the study conducted by Reinikka and Svensson (2001), where a result is obtained that leakage in the budgetary allocation is estimated at 57% in education, and 41% in healthcare service provision in Tanzania (Government of Tanzania, 2001; Xiao & Canagarajah, 2002). Also, Ye and Canagarajah (2001) conducted a research in Ghana on expenditures on education and healthcare service. The

findings of the study revealed that 20% of the non-wage public health expenditure, and 50% of non-wage expenditure do get to the beneficiaries.

These discrepancies could be attributed to the three independent variables identified in the study. Since fund cannot be utilized without managerial accountability and leadership structure in the local governments, therefore there must be strong institution through leadership structure that will eventually lead to delivery of primary education and primary healthcare service in the local government. Social services and financial failures are part of the outcome of poor governance in the public organization (Audit Commission, UK, 2003; Carmicheal & Kaufmann, 2001). It is very important for every public organization to practice good governance concept (Nicholl, 2006). Good governance is used to ensure that leaders in the public organization meet the requirements of the law, regulations, and community expectations of probity, accountability and openness (Tricker, 1994; ANAO, 2003). Governance is used to contribute to the overall performance in the delivery of goods and services to the people. This is attainable through effective managerial accountability and good leadership. Whiteoak (1996) stressed the importance of leadership as being the panacea or agent of public service delivery in the public organization. Sidek (2007) also posited that leadership is the most important elements of the good governance in the public organization, as they act as a role model in terms of their behavior and performance in achieving good governance in the organizational system.

So, the discrepancies in the delivery of primary education and healthcare service in the individual local government under consideration could be attributed to the degree of

managerial accountability and leadership structure in the local government studied. Extensive studies are conducted on the managerial accountability and leadership roles on the delivery of social services by government institutions by scholars such as (Washington, 1999; Carmicheal & Kaufmann, 2001; Campbell, 2002; The World Bank, 2002; Keefer & Khemani, 2003; Nicholl, 2006). The findings in their studies are in tandem with the findings of the research study.

Also, this research study tried to compare the findings in the quantitative part with the qualitative part of the study. The findings in the quantitative analysis revealed that there is a relationship between the chosen independent variables and the dependent variable. In addition to that, the three independent variables in the study are interrelated according to the findings of the study. The most important of it all is that the findings of the quantitative analysis revealed that the three independent variables, namely, statutory allocation/fund, managerial accountability, and leadership structure in the local governments are uniquely contributing to the delivery of primary education and primary healthcare service in the local governments in Oyo state, Nigeria.

Having known that these variables play a significant role in the qualitative delivery of primary education and primary healthcare service by local government in Oyo state, the qualitative analysis revealed the pattern by which funds are being voted for primary education and healthcare service. The qualitative analysis revealed majorly the revenue and expenditure on primary education and healthcare service in the local governments under consideration. The findings of the study under qualitative analysis revealed that funds are more diverted under primary education than healthcare service.

While the quantitative analysis revealed that the three independent variables are uniquely significant to the delivery of primary education and healthcare service by local governments, the qualitative analysis argued that funding alone cannot perform in isolation, except there is good managerial accountability and leadership structure in the local governments.

6.5 Achieving the Research Objectives

Five research objectives are set in this research study. The first research objective is to establish a relationship between statutory allocation/fund and service delivery (primary education healthcare service). The objective is achieved because this study is able to show that there exist a positive relationship between statutory allocation/fund and service delivery. The relationship is highly correlated. Also, the result of the study shows that statutory allocation/fund correlate with other independent variables in the study, when it is exposed to multiple regression analysis. The result of this research study tallies with the outcomes of the researches conducted by Lawal (2002) and Adedeji (1970). According to Lawal, “as far back as 1999, the Nigerian local government councils are being given enough if not more than 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 pointed out that “the ineffectiveness of local government council is due to improper structure, and untrained staff, and not insufficient funding by the central government”. However, Lawal posited further that

budget allocations or funds may be allocated adequately, but, execution is always weak which usually lead to poor delivery of social and welfare service.

The second research objective is to establish a relationship between managerial accountability and service delivery (primary education and healthcare service). The research objective is achieved by establishing a positive relationship between managerial accountability and service delivery. The relationship, according to the findings in this research study is relatively correlated. The implication of this is that local governments in Oyo state as an institution is very weak in term of managerial accountability. As a result of poor managerial accountability, Khemani (2004) in her paper titled “Local government accountability for service delivery in Nigeria” revealed that managerial accountability in various forms is responsible for non provision of essential services to the people in the local government area. In line with Khemani (2004), Zwingna (2003) posited at the hallowed chamber of National assembly that all the seven hundred and seventy-four (774) local governments recognized by 1999 Constitution of Federal Republic of Nigeria should be scraped during the 2003 constitution review because of ineffectiveness of management system at the third tier of government (The Comet, 2003). Also, Soludo (2010) advocated for abolition of the seven hundred and seventy-four (774) local governments, saying that they are just mere conduits for profligacy and waste in term of delivery of services to the people. According to the finding of this study, there exists a positive relationship between managerial accountability and service delivery, but the correlation coefficient relationship shows that the management of local government as an institution is weak in Oyo state. Therefore, local government

management system needs to be improved upon as an institution that delivers primary education and healthcare service to the people in the local government areas.

Thirdly, the research study established a relationship between leadership structure and service delivery (primary education and healthcare service) in the local governments in Oyo state. This research objective is equally achieved by establishing a relationship between leadership structure and service delivery. The study revealed that the relationship between leadership structure in the local governments in Oyo state and service delivery is averagely correlated. The study is able to establish that leadership structure in the local governments is one of the predictors of service delivery (primary education and healthcare service) in the local governments of Oyo state. The implication is that the delivery of social services by local governments could be influenced by leadership structure in the local governments of Oyo state. And that is the reason why Ekpo et al. (1998) submitted that leaders (political appointees and career officers) be made accountable to the electorates through monitoring. According to them, finance if properly managed, will enhance the delivery of welfare and social services as well as provide a mechanism for realistic fiscal projections in the local governments in Nigeria.

The fourth research objective is to find out the funds voted for primary healthcare service, and find out whether the approved estimates for primary healthcare service are actually spent on primary healthcare service by local governments in Oyo state. This objective is achieved, because the research study is able to show that local governments most often vote little fund for primary healthcare service. And, not in all cases that the

approved estimates are expended on primary healthcare service. Parts of the approved estimates are spent on primary healthcare service by local governments in Oyo state.

The fifth research objective tried to find out the funds voted for primary education service, and find out whether the approved estimates for primary education service are actually spent on primary education service by local governments in Oyo state or not. This objective is achieved, because this research study shows that little fund is being voted for primary education service by local governments, and not all the funds approved for primary education service are being spent at the end of the financial year.

CHAPTER SEVEN

SUMMARY, CONCLUSION AND RECOMMENDATION

7.0 Introduction

This thesis studies the delivery of primary education and healthcare service by local governments in Oyo state of Nigeria. This chapter is dedicated to the summary and conclusion of the study. The chapter finally discusses the contribution to the body of knowledge and suggests few recommendations for further studies.

7.1 Summary

Local government administration is to deliver meaningful basic welfare and social services among other infrastructural development programs to the people in the local governments. The most essential of these basic services are primary education and healthcare service. These can only be achieved through revenue resources garnered from central and state governments and internally generated revenue (IGR) by individual local government in Nigeria. Local governments receive transfers from federal and state governments to enable local governments to meet most of their recurrent and capital expenditures. The transfers range from statutory allocation to primary education funds. From state governments, local governments also receive statutory allocations, grants, and other funds for specific projects such as the building of schools, health centers, etc.

This research studies the delivery of primary education and healthcare service by local governments in Oyo state of Nigeria. A research model construct is designed to study

the relationship and correlation between service delivery (primary education and healthcare service) and statutory allocation/fund, managerial accountability, and leadership structure in the local governments in Oyo state of Nigeria. Therefrom, multiple regression analysis is used to evaluate the variables in the study, while percentage is used to analyse the secondary data under qualitative analysis. Social services referred to in this study are primary education and healthcare service. Three (3) out of numerous variables are identified for the study in order to establish the relationship between the delivery of primary education and healthcare service and statutory allocation/fund, managerial accountability, and leadership structure in the local governments of Oyo state. These factors are statutory allocation/fund, managerial accountability, and leadership structure, and they are treated as independent variables in the study, while service delivery (primary education and healthcare service) is treated as dependent variable in the study.

The study developed five research objectives, which borders on statutory allocation/fund, managerial accountability and leadership structure in the local governments of Oyo state. These objectives are investigated through the use of both quantitative and qualitative analysis. The findings of the study revealed that the objectives are achievable, and discussion of the findings was discussed in the previous chapter.

The findings of the study revealed that there is a positive relationship between service delivery (primary education and healthcare service) and statutory allocation/fund, managerial accountability, & leadership structure in the local governments in Oyo state. Also, the results of the study revealed that the three independent variables play a unique significant contributory role in the delivery of primary education and healthcare service by local governments of Oyo state in Nigeria. Thus, the three independent variables are good predictors of primary education and healthcare service delivery by local governments in Oyo state.

The research study equally revealed some average percentage of discrepancies on the unspent estimates on primary education and healthcare service and personnel emolument in the budgetary allocation of local governments under consideration in Oyo state. Local governments need to adjust their expenditure trends on primary education and healthcare service, because little funds/resources are often spent on these two basic social services. Local governments should strive to make sure that all the votes approved for primary education and healthcare service are actually expended to deliver primary education and healthcare service to the people in the local governments.

Five hypotheses are formulated for the research study, and the findings of the study for hypotheses one, two, and three show positive relationship and correlations. Although, some variables, such statutory allocation/fund and leadership structure are highly and averagely correlated respectively, while managerial accountability is relatively

correlated, but the three independent variables are correlated in the study. The three independent variables are interrelated, and they contribute significantly to the delivery of primary education and healthcare service by the local governments in Oyo state of Nigeria. The first three hypotheses are tested using quantitative analysis. Hypotheses four, and five are evaluated by using percentages for the secondary data on revenue resources and the fiscal year 2008 approved budget of four local governments in Oyo state is considered.

Unlike previous study about local governments in Nigeria where statutory allocation/fund being disbursed by central government is said to be insufficient (Khameni, 2004), this study affirmed the position that statutory allocation/fund is being disbursed regularly, and funds are sufficient enough to aid local governments to provide basic social services to the public. This study has shown the cash flow for 2007, 2008, and 2009 to be 91.67%. And the correlation coefficient of statutory allocation/fund is given as .643, meaning that the relationship between statutory allocation/fund and service delivery (primary education and healthcare service) is strongly correlated. Besides, the research study went further to extract the exact amount being disbursed to individual local government in Oyo state in order to measure cash solvency, and expenditure trends of local governments in Oyo state of Nigeria.

The leadership structure in the local governments in Oyo state is equally favorably disposed to service delivery (primary education and healthcare service). It has a

correlation coefficient of .457, meaning that this variable is averagely correlated. The implication of this is that with the leadership structure in the local governments in Oyo state, primary education and healthcare service could easily be delivered to the public. The findings of the study show that leadership structure influences the deliverance of primary education and healthcare service. There exists an average relationship between leadership structure and primary education and healthcare service delivery in the local governments in Oyo state. This implies that leadership structure in the local governments should be kept the way it is.

For the managerial accountability, there is need for improvement in the area of managerial accountability according to the findings of this study. The variable has a relative correlated value of .254. Although, the finding of the study shows that there exists a positive relationship between managerial accountability and service delivery (primary education and healthcare service), but the relationship is low. Managerial accountability needs to be improved upon. There are many factors responsible for poor managerial accountability.

The study went further to assess the expenditure trends of local governments on personnel emolument as the cost of delivering primary healthcare and primary education service. The findings of the study revealed that < 5% of the statutory allocation disbursed by central government for the fiscal year 2008 is budgeted for primary healthcare and primary education service, while 10% or more is budgeted for personnel emolument. Also, it is revealed that the four local governments under consideration

spent < 60% of approved budgetary allocation on primary healthcare and < 50% of approved budgetary allocation on primary education service respectively, while the remaining 40% is being spent on other programs. For the personnel emolument, > 95% of the budgetary allocation is utilized. The implication of this is that there is no way local governments can deliver optimum primary education and healthcare service to the people in the local government areas in Oyo state. Lastly, the findings of the study revealed that the four local governments under consideration spent more fund on healthcare service than primary education.

This study contributes to the body of knowledge by constructing a research model that could be used to develop a key performance indicator (KPI) that will serve as a guide to the delivery of primary education and healthcare service by local governments. Rather than seeing non-deliverance of social and welfare services by local governments from view-lens of bad governance, political instability, corruption, insufficient funding, and the study investigated critically the contribution of statutory allocation/fund, managerial accountability and leadership structure in the local government to the delivery of primary education and healthcare service in Oyo state. Besides, researchers can identify other problems peculiar to their localities, and use the research model to establish the relationship between identified variables and service delivery.

Many researches in the recent past focused on fiscal planning and discipline, which the researcher feels cannot function in isolation of good management system, and leadership structure in the local government administration. So, the research model in the study can therefore be used to set what is to be delivered in a given time frame by local

governments as the third tier of government in addition to disbursement of financial and other resources to the local governments.

Also, the researcher contributed to knowledge by using in-depth quantitative analysis in arriving at the findings of the study. A thorough analysis was conducted on the four variables under consideration. Researchers need to be doing thorough quantitative analysis, at least two or three analysis to arrive at the findings of the study. In this research study, correlation, multiple regression analysis, and multi-collinearity are used to arrive at the findings of this study. And the three analyses confirm same results about the variables of the study.

7.2 Conclusion

By virtue of its architecture, the drafters of the 1999 constitution of the federal republic of Nigeria envisioned the nation to be a three tiered federation comprising the Federal, State and Local Governments each with autonomy in set of functions but more importantly acting in a coordinate manners to ensure the delivery of services and protection of the welfare of Nigerians. Though without much autonomy of actions, the local governments according to the constitution are constituted to be a recognized third tier of government and charged with the responsibility of ensuring the effective, efficient, and measurable delivery of service to the people in the local government. The local government is not only constitutionally protected, in fact the system of democratically elected government representatives at the local government is

constitutionally guaranteed under the 1999 constitution of the federal republic of Nigeria under section 7 (1).

As the tier of government that is constitutionally charged with the responsibility of delivering basic services to people within a particular local government area, local governments are granted funds to accomplish their assigned responsibilities. The Nigeria constitution, specifically stipulates that certain percent of revenue accrued to the Federation Account should be earmarked by the Federal government for distribution to the local governments across the federation. In the same vein, the constitution also mandated the state government to earmark certain percent of its internally generated revenue in a fiscal year for distribution to local governments within its jurisdiction. The funds so disbursed to the local governments from both the federation account and state internally generated revenue are meant to be expended on the delivery of social services that are specifically direct at improving the lives of the people within a particular local government area of operation. Such revenue will be to aid service delivery by the local governments through the following: by initiating and attracting developmental projects to the local governments such as provision of access roads, provision of portable and safe water, and rural electrification projects; communal services such as the construction of roads, bridges, water ways; and personal welfare in such areas as education, housing, and healthcare service delivery. This position about what is expected of local governments might have informed Agagu (1997), assertion that the local government as level of a government that is the closest to the grassroots are established with the singular and overriding objectives of “meeting peculiar grassroots need of the people

within a particular locality under which the local government has administrative and political authority as an establishment of government by virtue of the constitution”.

According to Ajayi (2000), the essence of creating the local governments system anywhere in the world stems from the need to facilitate development at the grassroots. Local governments are constantly striving to improve the effectiveness and efficiency of service delivery. There is pressure from the community demanding quality service delivery, especially in the areas of healthcare and education services. Local governments in Nigeria are striving to ensure that priorities are not misplaced in the provision of service delivery to people in their areas under their administrative and political jurisdictions. Descriptively, it is noted that federal statutory allocation being disbursed to local governments in Nigeria since early 1990s is regular and reasonable enough to translate to better outcomes with regards to service delivery notably in the areas of primary healthcare, education and other essential social works. In spite of increasing public funds available to local governments especially through statutory federal allocation, the financial profile and nature of revenue utilization of local governments in Nigeria is still very poor relative to infrastructural and development projects execution and delivery of social services expected of the local governments by citizens that they are meant to serve.

This challenge of mismatch between rising revenue profile and service delivery is not unconnected to the crisis of resource mismanagement, chronic embezzlement and increasing incidence of corrupt use of available funds by political and administrative officials of the local governments across the country Lawal (2002) notes. No doubt the

crisis of resource misappropriation and massive incidence of corruption at the local governments level is repugnant and anathema to the essence of effective and efficient service delivery for which local government like other two levels of government are established. However, it is instructive to point out that the crisis of corruption that is the hallmark of local government administration is a reflection of the crisis of corruption that pervades politics, administration and governance in Nigeria.

There is no denying the fact that the local government system in Nigeria continue to face mirage of problems most of which are limiting the ability of the local government system to deliver on those constitutionally assigned functions and responsibilities that inform the creation of the local government system in the first instance. Out of the multifarious reasons that have been noted in the literature as constituting the factors hindering the effective and efficient delivery of social services by the local governments across Nigeria but with a focus on local governments in Oyo state, this study tries to examine three major factors and find out whether they have any influence whatsoever on effective and efficient delivery of social services (primary education and healthcare service) by the local governments in the state (Oyo State). These variables are statutory allocation/fund, managerial accountability and leadership structure in the local government administration.

The study overarching objective is to assess whether these variables play a significant contributory role as regards the provision of primary education and healthcare service by the local governments in Oyo State. To this end, the study anchored its research on the use of both quantitative and qualitative methods and source its data through questionnaire

survey, qualitative in-depth interview. Data on local governments' revenue is accessed from the official website of the Federal Ministry of Finance, Abuja. The ministry in collaboration with other government agencies is charged with the responsibility of disbursing funds meant for each tiers of governments to their treasuries. The study also tries to access the annual fiscal budget/expenditure account of the local governments in Oyo State with the objective of using it to accomplish the analysis the potential and capability of local governments in Oyo state with regards to the effect of availability of funds on service delivery.

The findings of the study confirmed that the three variables are interrelated, are central to and in significant manners impacted on the provision of primary education and healthcare service by local governments in Oyo state. The study results highlighted the facts that unlike some previous studies, statutory allocations/funds available to local government especially from federation account are regular and if properly managed and utilize can be somewhat enough for local government to covers its expenditure especially on education and primary health care delivery as well as provide other essential basic services. This study also affirmed that managerial accountability has strong relationships with the ability of local government to deliver education and health service to the population under it domain. This, become important if one notes that one of the major problem militating against government performance at all levels in Nigeria is managerial non-accountability and transparency in the running of government business. With improve accountability and transparency of political and administrative officials, the local government can be better position to effectively manage and utilized available funds to meet its statutory obligations on primary education and primary health

care to the people. By the same token, leadership impacted strongly on managerial accountability and transparency in government business at the local governments and thus in-directed impacted on efficient utilization of available statutory funds. While the local government officials are trying to address the shortcoming in governance there are still room for improvement as these three core factors that forms the independent variables in this study could still be improved upon by local governments in their bids to improve on their capacity for the effective delivery of social services to the people in the local government areas within Oyo state and by local governments across Nigeria.

The findings in the area of service delivery by local governments could be of immense benefits to humanity on one hand, and to the government on the other hand. The results of the study, if implemented will improve the capability of the local governments in Oyo state and across Nigeria to improve on their capacity for improve service delivery and thus enhance the standard of living of people in rural communities across many of the local government councils in Oyo state and by extension Nigeria. The concern of any responsible government is to bring development to its citizens, and communities, so local government councils should ensure strong financial strength, prudent financial management, good managerial accountability, and effective leadership structure in order to bring about the required development and efficiency and effectiveness in the delivery of welfare service to the people within their respective jurisdictions.

Similarly, budget allocations/funds alone should not be used as indicators of the supply of public services, especially in countries where there is no accountability and transparency in the conduct of government business and where political and governance

institutions are weak. Though, funds may be allocated adequately, however, weak projects execution will without doubt result in poor service delivery, thus funds availability is not the major factors that can constraint effective service delivery (Svensson, 2002; Devarajan & Reinikka, 2002). In order to satisfy the people at the local governments in the area of social services delivery, there must be participatory management, cooperation, transparency, and accountability in the ways and manners the administrative and governance businesses of local governments are conducted. Finally, there is need for proactive measure, if service delivery must be improved upon especially at the local government level in Oyo state and across local government in Nigeria this study averred.

No doubt numbers of studies have been conducted of recent on some of the governance challenges besetting the local government system in Nigeria. While some of the recommendations of those studies have been applied in the bids to address the numerous governance challenges, yet governance at the local government level in Nigeria and by extension sub-Saharan Africa continue to groan under numbers of constitutional, political, and administrative constraints. Thus, there continue to be the needs to conduct academic and policy oriented research on issues affecting governance at the local government level in particular as it relates the factors militating against efficiency and effectiveness in service delivery by local governments. It is in view of this, that this present studies assess the impacts of fund availability, managerial accountability, and leadership structure on the capability of local governments to delivery health care and education service to people under their domains.

This research study covers only thirty three (33) local governments of Oyo state as a case study out of seven hundred and seven four (774) local governments in Nigeria with the belief that local governments using one tier structure are believed to be homogenous in nature and the challenges they face are similar. Having noted this, it needs to be stated here that the focus on local governments in Oyo State, one of the thirty-six in the Nigeria federation constitute a limitation to this research. It could have been better if it takes a comparative approach addressing the research issues on local governments across two or more states and across two or more geo-political zones in Nigeria. So, future study should be conducted on other local governments to either confirm this assertion or prove otherwise either within a different state or better still in local governments across numbers of states. Also, there are factors responsible for effective and efficient service delivery in the local government that this present study did not explore for issue of parsimony and manageability of factors. Few of these are; poverty, corruption, political party affiliation, bad governance, instability in local governance, government intrusive policy from other tiers of government, bureaucracy bottlenecks amongst others. These variables can be researched into in the future to ascertain the level of influence of these factors on the provision of social services by local governments in Nigeria.

On the final note, there is a fundamental limitation in this research study. Poor records keeping and challenge of inaccessibility of vital information and documents about activities of local governments is peculiar to almost all the local governments visited. The local governments' officers are timid, reluctant and something exhibit hostile actions with regards to the request for the supply of needed information. This might be due to number of factors for which the lack of trust that the needed information is meant

for academic research study is central. The desk officers are not willing to supply information on the total fund accrued to their respective local governments from the central government, and approved annual budget. Although, information dissemination is not part of the variables treated in this research study, but this issue should be addressed in no distant future. The researcher could not treat some factors such as sum total of physical facilities, personnel in clinics & schools, drugs purchased, teaching aids/materials, etc. because accurate records are not available in the local governments under consideration. This challenge constitutes a drawback of this study.

7.3 Recommendation for Future Study

Based on the findings of this study, statutory allocation/fund plays a unique significant contribution to the delivery of primary education and healthcare service. Also, there is interrelationship between statutory allocation/fund and other two variables (managerial accountability and leadership structure) in the study. It is therefore recommended that Federal Government should not starve local governments with monthly statutory allocation so that local government will be able to perform its statutory function of providing primary education and healthcare service to the people in their locality. Local governments should equally strive to improve on their internally generated revenue (IGR), instead of relying on the monthly statutory allocation from the central government. From the findings of the study, it is proven that little amount of money is being voted for primary education and healthcare service by local governments in Oyo state. Local governments in Oyo state should always strive to ensure the public budget

threshold of 26% for primary education and healthcare service. This will enable the local governments in Oyo state to deliver optimum primary education and healthcare service.

Secondly, leadership structure in the local government administration is adequately in line with the principle of federalism. And this study has established that the leadership structure has a significant role to play in the delivery of primary education and healthcare service by local government in Oyo state. There is interrelationship between leadership structure and other two variables in the delivery of primary education and healthcare service. The researcher therefore recommended that people with integrity and credibility should be vested with the administration of local governments in Oyo state. Since local government serves as the training ground for potential leaders that will eventually govern the other tiers of government in the nearest future, people with proven integrity, probity, accountability, and honesty should either be elected or appointed to manage the affairs of local governments in Oyo state in order to deliver optimum primary education and healthcare service to the people in their locality.

Thirdly, the study revealed that there is a weak managerial accountability in the local governments in Oyo state. The researcher therefore recommended that local government as an institution needs to be strengthened in term of managerial accountability. There is need for a law, edict, or an act to be put in place by the law that set up local government on stiff punishment for the administrators of local governments, if they mismanage the local governments' fund. Fiscal discipline must be ensured in the administration of local governments in Oyo state.

Fourthly, this study is majorly on quantitative analysis by administering questionnaire on respondents, and partially on qualitative analysis, because secondary data are obtained to find out how much is generated by local governments in Oyo state and how much is voted for the provision of primary education and healthcare service in order to arrive at the findings of the study. The researcher therefore recommended that there is need for thorough qualitative analysis of the study, where structure interview will be used.

Fifthly, there is need for a large scale research covering the seven hundred and seventy-four (774) local governments in Nigeria. Most of the large scale researches about welfare and social service delivery by local governments in Nigeria are conducted by researchers working for international bodies such as World Bank, International Monetary Fund (IMF), and International Institute of Educational Planning (IIEP). Comprehensive researches about service delivery are conducted in Ghana, Mali, Cameroon, Democratic Republic of Congo, Kenya, Madagascar, Mozambique, Namibia, Rwanda, Senegal, Sierra Leone, Zambia, Tanzania, Uganda, Zimbabwe, and Peru. But there are few researches on service delivery by local government in Nigeria. It is in the light of this that the researcher recommended that local government studies should be incorporated into the curriculum of Nigerian universities at the postgraduate level, so that there can be comprehensive researches on service delivery by local government in Nigeria. This will surely translate to a large scale research with respect to many issues under local government administration.

Lastly, funds should be made available for researches in the area of service delivery (education and healthcare service) by all tiers of government in Nigeria. Thus, there is need for government to make funds available for researches on service delivery, especially primary education and healthcare service by local governments in Nigeria. The findings of every research will bring about a rapid transformation in the area of service delivery and infrastructural development within a short period of time.

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Appendix 1

From:

Salihu Abdulwaheed Adelabu
UUM College of Law, Government and International Studies
Universiti Utara Malaysia
Sintok, 06010
Kedah, Malaysia.

To:

The Office of the Director
International Institute for Educational Planning
7-9 rue Eugene Delacroix, 75116 Paris.

Dear Sir,

REQUEST FOR DATA ON SERVICE DELIVERY BY VARIOUS GOVERNMENTS IN AFRICA

The writer of this letter is a doctoral student in UUM College of Law, Government and International Studies of Universiti Utara Malaysia under the supervision of Dr. Samihah Khalil @ Halim of the same University. The area of the research work is Service Delivery by Local Government Councils in Oyo State, Nigeria.

With due respect sir, we noticed that your organization has been facilitating and providing logistics to researchers, most especially in the area of education and health services. This is similar to what we are conducting research on in our university. The researchers therefore wish to seek for your assistance by providing the following in order to enhance better results after we might have finished our research studies. The items are:

1. Questionnaires on education and health services administered in African countries using either PETS (Public Expenditure Tracking Survey), Quantitative Service Delivery Survey (QSDS), and/or Expenditure Service Delivery Survey (ESDS).
2. Service Delivery System Theories, Theoretical frameworks, and Models used by recent past researchers which is applicable to African countries.
3. Recent researches on Service Delivery by various Governments in Africa.

I wish to categorically state here that we shall not hesitate to partner with your institution in carrying out a research work that borders on service delivery by any tier of government. At the same time, we would not mind visiting your institution if we are invited to do so for any collaborative research work in conjunction with other research groups or teams.

The research study at hand has reached the design of questionnaire(s) and collection of data stage respectively. So, we are in a hurry to receive the acknowledgement of this letter. Besides, if there is any grant-in-aid, your organization should not hesitate to contact us through the below address:

Salihu Abdulwaheed Adelabu (Student Researcher)
C/o Dr. Samihah Khalil @Halim
Department of Public Management
College of Law, Government and International Studies (COLGIS)
Universiti Utara Malaysia, Sintok
06010, Kedah, Darul Amah
Malaysia.

Email: samihah@uum.edu.my

Telephone: +604 9284260

Mobile: +6019 4151 052

Fax: 604 9284 205.

Alternative Email: salihuabdulwaheed@yahoo.com

Mobile: +6012 4957 480.

We shall be looking forward to quick response. Thanking you in advance for anticipated corporation.

Yours Faithfully,

Signed:

Salihu Abdulwaheed Adelabu.

Appendix 2

From:

Salihu Abdulwaheed Adelabu
UUM College of Law, Government and International Studies
Universiti Utara Malaysia
Sintok, 06010
Kedah, Malaysia.

To:

Senior Vice-President
Human Development
World Bank
Washington D.C.
USA

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Salihu Abdulwaheed Adelabu

Appendix 3

From:

Salihu Abdulwaheed Adelabu
UUM College of Law, Government and International Studies
Universiti Utara Malaysia
Sintok, 06010
Kedah, Malaysia.

To:

Dato' Asiah bt. Abu Samah (Malaysia)
Director
Lang Education
Kuala Lumpur
Malaysia.

Dear Sir,

REQUEST FOR DATA ON SERVICE DELIVERY BY VARIOUS GOVERNMENTS IN AFRICA

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With due respect sir, we noticed that your organization has been facilitating and providing logistics to researchers, most especially in the area of education and health services. This is similar to what we are conducting research on in our university. The researchers therefore wish to seek for your assistance by providing the following in order to enhance better results after we might have finished our research studies. The items are:

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Mobile: +6012 4957 480.

We shall be looking forward to quick response. Thanking you in advance for anticipated corporation.

Yours Faithfully,
Signed:
Salihu Abdulwaheed Adelabu.

Appendix 4

Service delivery in Africa

Tuesday, August 11, 2009 6:01 AM :

"Emmanuelle Suso" <e.suso@iiep.unesco.org>

salihuabdulwaheed@yahoo.com

"Florence Appere" f.appere@iiep.unesco.org

Dear Mr Abdelabu,

I hereby acknowledge your letter to Mark Bray, IIEP Director, and requesting data on service delivery in Africa. I regret to inform you that IIEP does not have information on the specific items you mention in your letter. Allow me to suggest that actors at country level in Abuja and other Nigerian localities might be better able to provide the information you need.

Concerning recent IIEP work on education and health (HIV and AIDS), I would invite you to consult our publications, which are all available for download from IIEP's website at <http://www.iiep.unesco.org/information-services/publications.html>. IIEP has had some involvement in PETS, from the angle of improving ethics and transparency in education. For further information on this topic, you might want to consult the following URL: <http://www.iiep.unesco.org/research/highlights/ethics-corruption/in-brief.html>.

I seize this opportunity to thank you for your interest in the International Institute for Educational Planning and wish you a successful completion of your PhD research.

Yours sincerely,

Emmanuelle SUSO (Ms)

IIEP

Director's office

7-9 rue Eugène Delacroix

75016 Paris

Tel : 33 1 45 03 78 01

Fax:(33)140728781

Email:e.suso@iiep.unesco.org

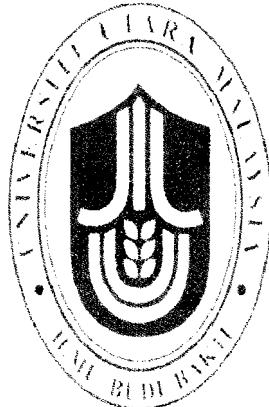
Web: <http://www.iiep.unesco.org>

Appendix 5

UNIVERSITI UTARA MALAYSIA
UUM COLLEGE OF LAW, GOVERNMENT & INTERNATIONAL
STUDIES (COLGIS)
06010 UUM SINTOK
KEDAH DARUL AMAN
MALAYSIA.

SURVEY ON SERVICE DELIVERY BY LOCAL GOVERNMENT COUNCILS IN OYO STATE, NIGERIA

(30 minutes is required to fill out this survey)



This instrument is designed to obtain information on service delivery by Local Government Councils in Nigeria. The study focuses on education and health care services.

Instruction

It is extremely recommended that you complete this questionnaire personally for the objectivity of the data. You are expected to choose the answer that represents your opinion. Your answer plays a significant role in the success of this study and you are assured that such will be treated with utmost confidentiality.

Yours Sincerely,

Researcher

Salihu, Abdulwaheed. A.
UUM COLGIS
Universiti Utara Malaysia
E-mail:salihuabdulwaheed@yahoo.com
Tel: +60124957480

Supervisor

Dr. Samihah Bt. Khalil @ Halim
UUM COLGIS
Universiti Utara Malaysia
E-mail: samihah@uum.edu.my
Tel: +60194151052

Please, do not write your name on any part of this questionnaire. Just indicate the name and address of your local government council.

Name of Local Government

Council.....

Address of Local Government

Council.....

Please tick (✓) in the appropriate box.

Background Information

What is your age range?

- Between 18 – 25 years
- Between 26 – 45 years
- Above 45 years

How many years of working experience do you have?

- Between 1 – 15 years
- Between 16 – 30 years
- Above 30 years

What is your gender?

- Male
- Female

What is your educational level?

- Higher School Certificate
- B.SC/B.ED/ BA
- M.SC/ MA/ MBA/M.ED

What is your status in the Local Government Council?

- Junior staff
- Higher executive officer
- Director

How many times have you attended on- the- job training?

- 1 – 5 times
- 6 – 10 times

The questionnaire adopts 5-points Likert Scale. So, use the key below to select your options for each statement or question in the questionnaire.

Strongly Disagree	Disagree	Indisposed	Agree	Strongly Agree
1	2	3	4	5

The research construct is on four (4) major variables, namely service delivery, fund/statutory allocation, managerial accountability, and leadership structure in the local government councils in Nigeria.

Part A
Service Delivery

1. Nigerian citizens lack maintenance culture.	1	2	3	4	5
2. LGCs do not always vote money to maintain the existing infrastructures on yearly basis in their annual estimate.	1	2	3	4	5
3. The public do not always see public infrastructures as their properties.	1	2	3	4	5
4. Inefficient staff does not allow LGCs to provide social services.	1	2	3	4	5
5. Social services that are supposed to be provided by LGCs via direct labor are awarded to contractors who are not qualified to handle the projects.	1	2	3	4	5
6. Majority of LGCs staff are not professional in the schedule of duty given to them.	1	2	3	4	5
7. Due process is not followed in providing goods and services to the citizens by LGCs.	1	2	3	4	5
8. On-the-job trainings are not provided to the staff of LGCs.	1	2	3	4	5
9. LGCs contractors are not professionals; hence they do not often do quality jobs.	1	2	3	4	5
10. LGCs contractors are not always punished for shoddy projects.	1	2	3	4	5
11. LGCs contractors are politicians, and not registered contractors.	1	2	3	4	5
12. Contractors are awarded contracts based on favoritisms in LGCs.	1	2	3	4	5
13. Contracts are not awarded to competent and qualified contractors in the LGCs.	1	2	3	4	5
14. Contractors are not given their contract sum after the completion of projects.	1	2	3	4	5
15. Goods/services being provided by LGCs are not sufficient to cater for the public.	1	2	3	4	5
16. LGCs need to provide more goods and services in order to satisfy the public.	1	2	3	4	5
17. LGCs need to emphasize quality control in the scheme of service delivery.	1	2	3	4	5
18. Quality of social services being provided by LGCs is graded as sub-standard.	1	2	3	4	5
19. Reversal of policies have been causing delay in the provision of services by LGCs.	1	2	3	4	5
20. Bureaucracy in LGCs is causing problems in providing social services to the public.	1	2	3	4	5
21. Enough attention is not given to the provision of services by the leaders of LGCs.	1	2	3	4	5
22. Social services are not provided to the satisfaction of the people in LGCs.	1	2	3	4	5

23. Number of classrooms provided by LGCs in the local government areas are not enough in the primary schools.	1	2	3	4	5
24. All the school- age children are not enrolled in the primary schools in LGCs.	1	2	3	4	5
25. Pupils are dropping out of primary schools in LGCs.	1	2	3	4	5
26. Enough teachers are not recruited by the LGCs to primary schools.	1	2	3	4	5
27. School buses are not provided for pupils of the primary schools by LGCs.	1	2	3	4	5
28. Textbooks are not supplied regularly to primary schools by LGCs.	1	2	3	4	5
29. Teaching aids/ teaching materials are not supplied to primary schools by LGCs.	1	2	3	4	5
30. Sport/sporting facilities are not provided for primary school pupils by LGCs.	1	2	3	4	5
31. On- the- job training is not provided for primary school teachers by LGCs.	1	2	3	4	5
32. Teachers' monthly salary are not paid promptly by LGCs.	1	2	3	4	5
33. Number of clinics/ health posts built by LGCs are not enough to cater for the sick people in the LGCs.	1	2	3	4	5
34. Number of Doctors, Pharmacists, Nurses, and other health workers recruited by LGCs are not enough.	1	2	3	4	5
35. Drugs are not supplied to the clinics by LGCs regularly.	1	2	3	4	5
36. Medical equipment are not procured to the clinics and health posts by LGCs.	1	2	3	4	5
37. Quality of service being rendered to the patients is not satisfactory to the patients.	1	2	3	4	5
38. Healthcare services are sponsored by Non- Governmental Organization (NGOs).	1	2	3	4	5
39. LGCs spend little or no money on healthcare delivery system.	1	2	3	4	5
40. Enough trainings are not provided for the health workers in the LGCs.	1	2	3	4	5

Part B
Statutory Allocation/Fund

41 Fund/Allocation is insufficient to execute laudable social services in LGCs.	1	2	3	4	5
42. LGCs do not follow the approved annual budget in the execution of projects.	1	2	3	4	5
43. LGCs do not practice effective financial management.	1	2	3	4	5
44. Planning of financial integrity is not the watchdog of LGCs.	1	2	3	4	5
45. LGCs do not have effective internal control system.	1	2	3	4	5
46. Expenditure is not focus on capital projects; rather it is on recurrent expenditures.	1	2	3	4	5
47 There is aiding and abetting between staff of LGCs and external auditors in LGCs	1	2	3	4	5
48. Statement of income and expenditure is not made public by LGCs.	1	2	3	4	5
49. Monthly income including Internally Generated Revenue is not published.	1	2	3	4	5
50. Corruption is encouraged by Local Government Administration as a result of sub- standard financial reporting system in LGCs.	1	2	3	4	5
51. Elected officials and LGCs staff contract services and goods to themselves and authorize payment without due process.	1	2	3	4	5
52. Procurement rules are not followed by LGCs in awarding contracts of goods and Services to the contractors.	1	2	3	4	5
53. LGCs do not organize regular on- the- job trainings for the staff.	1	2	3	4	5
54. Funds are not spent on prioritized social services by LGCs	1	2	3	4	5
55. Funds spent on social services are far less to funds spent on overhead by LGCs.	1	2	3	4	5
56. Prompt payment of staff salary has serious impact on provision of social services.	1	2	3	4	5

Part C
Managerial Accountability

57. LGCs apply best management practices in order to provide social services to people.	1	2	3	4	5
58. LGCs build organization capability in order to provide service delivery improvement.	1	2	3	4	5
59. There is a culture of innovation in the management of LGCs.	1	2	3	4	5
60. LGCs demonstrate strong commitment to continuous training of its employees.	1	2	3	4	5
61. LGCs adhere to legislation/ regulations, while providing services to the community.	1	2	3	4	5
62. LGCs understand ethical principles in making decisions in the management of LGCs.	1	2	3	4	5
63. LGCs are still using outdated administrative machinery of management system.	1	2	3	4	5
64. Poor capacity of LGCs officials is seriously affecting provision of social services.	1	2	3	4	5
65. There are a lot of bottle necks causing delay in social service delivery by LGCs.	1	2	3	4	5
66. Corruption at the local level is affecting the deliverance of social services.	1	2	3	4	5
67. LGCs are used to primordial considerations like ethnicity, nepotism and favoritism at the expense of merit, while considering provision of social services to the public.	1	2	3	4	5
68. Instability in the governance of LGCs often affects the delivery of social services.	1	2	3	4	5
69. LGCs officials lack skills required to be efficient/effective in the management of LGCs.	1	2	3	4	5
70. Conferences and workshops are not frequently organized for LGCs officials.	1	2	3	4	5

Part D
Leadership Structure

71. Leaders articulate a clear and inspiring vision about service delivery in LGCs.	1	2	3	4	5
72. The vision of LGCs always guides the decisions and behaviors of LGCs leaders.	1	2	3	4	5
73. Leaders always ensure strong goal, performance and achievement of LGCs.	1	2	3	4	5
74. Leaders consistently meet the performance goals on provision of social services by LGCSs	1	2	3	4	5
75. Leaders do have performance track record in the provision of services in LGCs.	1	2	3	4	5
76. Leaders attracts, retains, develops, motivates and leads an effective team in LGCs.	1	2	3	4	5
77. Leaders act as a model in the provision of social services in LGCs.	1	2	3	4	5
78. Leaders lack skills required to be efficient/effective in the application of computer.	1	2	3	4	5
79. Leadership style in LGCs leads to ineffective/inefficiency in terms of service delivery.	1	2	3	4	5
80. Poor capability of leaders is seriously affecting service delivery in LGCs.	1	2	3	4	5
81. Elected officials do not understand the roles of career officers in LGCs.	1	2	3	4	5
82. Elected officials do not understand how to be effective leaders in LGCs.	1	2	3	4	5
83. Elected officials do not understand the fundamental concepts of management in LGCs.	1	2	3	4	5
84. Elected officials do not know how to manage time/resources.	1	2	3	4	5
85. Elected officials do not acquire skills/competencies to become a managerial leader.	1	2	3	4	5
86. Elected officials do not work with people in providing social services to community.	1	2	3	4	5
87. Elected officials do not aware the characteristics of effective teams in LG system.	1	2	3	4	5
88. Elected officials are not equipped with the four basic functions of management- planning, organizing, leading and controlling.	1	2	3	4	5
89. Elected officials do not understand the purposes for which they are elected into Political office.	1	2	3	4	5
90. Elected officials do not know how to manage the forces of change in the area of service delivery.	1	2	3	4	5

Thank you for participating in this survey.

Appendix 6

Data Sheet on Information about Local Government Councils in Nigeria

This is to bring to your notice that a research study is being carried out on service delivery by Local government councils in Nigeria. The researcher therefore urges you to please supply the below information about your Local government council.

Note that any information given to us will be treated with utmost confidentiality. Finally, the researcher thanks you for your understanding, and anticipated cooperation.

Requested Information

The total Federal statutory allocation received by your Local government council for year 2007, 2008, and 2009.

The total Internally Generated Revenue (IGR) made by your Local Government Council for year 2007, 2008, and 2009.

The total amount of other revenue such as VAT, excess crude fund, and state statutory allocation for year 2007, 2008, and 2009

The approved annual budgets for year 2007, 2008, and 2009

The audited financial reports for year 2007, 2008, and 2009

The statements of income and expenditures before audit for year 2007, 2008, and 2009

The bank Statements of your Local government council for year 2007, 2008, and 2009

8. The estimate for Health service in the approved budget for your Local government council in the year 2007, 2008, and 2009:

Year 2007.....

Year 2008.....

Year 2009.....

9. The estimate for education service in the approved budget for your Local government council in the Year 2007, 2008, and 2009:

Year 2007.....

Year 2008.....

Year 2009.....

10. List of programs cum projects embarked upon by your Local government council on healthcare delivery system for year 2007, 2008, and 2009.

11. List of programs cum projects embarked upon by your Local government council on education service for year 2007, 2008, and 2009.

12. Other information related to education and healthcare delivery services that are provided by your Local government council.

Appendix 7

Distribution Details of Statutory Allocation of Local Government Councils in Oyo State for 2007, 2008, and 2009

Distribution Details of Statutory Allocation of Local Government Councils in Oyo State for the month of January, 2007

S/No	Local Government Councils (LGCs)	Gross Statutory Allocation	Correction of Error	Excess Crude Proceed	Value Added Tax (VAT)	Total Allocation
		#	#	#	#	#
1.	AFIJIO	50,684,032.25	207,796.72	-	7,532,662.94	58,424,491.91
2.	AKINYELE	59,281,691.00	191,540.97	-	9,028,395.77	68,501,627.73
3.	ATIBA	55,738,055.40	322,392.36	-	7,965,680.80	64,026,128.56
4.	ATISBO	51,691,273.62	394,319.43	-	6,900,539.31	58,986,132.37
5.	EGBEDA	58,332,726.68	212,669.97	-	8,750,336.51	67,295,733.16
6.	IBADAN NORTH	81,416,652.07	110,768.09	-	13,259,243.29	94,786,663.45
7.	IBADAN NORTH EAST	77,537,995.81	118,734.91	-	12,654,056.02	90,220,786.74
8.	IBADAN NORTH WEST	57,238,045.20	88,104.75	-	9,231,911.03	66,558,060.98
9.	IBADAN SOUTH EAST	71,549,180.23	181,314.40	-	11,263,984.85	82,994,479.49
10.	IBADAN SOUTH WEST	82,549,044.81	234,936.19	-	12,601,106.23	95,385,087.22
11.	IBARAPA EAST	44,763,499.52	135,795.43	-	6,917,029.27	51,816,324.22
12.	IBARAPA NORTH	44,368,832.47	225,763.38	-	6,482,889.46	51,077,485.32
13.	IDDO	46,269,835.86	226,289.98	-	6,770,524.37	53,266,650.20
14.	SAKI WEST	63,341,041.32	545,027.08	-	8,227,876.30	72,113,944.69
15.	IBARAPA CENTRAL	47,784,571.20	208,831.25	-	7,091,843.66	55,085,246.11
16.	IREPO	49,745,690.46	265,995.30	-	7,082,555.01	57,094,240.82
17.	ISEYIN	60,349,707.11	350,700.34	-	8,468,702.70	69,169,110.14
18.	ITESIWAJU	49,307,533.29	318,707.16	-	6,736,265.97	56,362,506.42
19.	IWAJOWA	53,625,969.99	477,709.40	-	6,840,241.39	60,943,920.79
20.	OLORUNSOGO	42,427,601.18	138,880.86	-	6,397,830.52	48,964,312.56
21.	KAJOLA	55,861,696.44	226,559.31	-	8,294,905.88	64,383,161.62
22.	LAGELU	47,533,476.05	159,250.65	-	7,170,223.13	54,862,949.83
23.	OGBOMOSHO NORTH	54,189,357.86	183,125.99	-	8,093,712.78	62,466,196.62
24.	OGBOMOSHO SOUTH	48,034,718.18	177,367.92	-	7,093,435.25	55,305,521.36
25.	OGO OLUWA	42,535,147.27	163,272.16	-	6,316,685.33	49,015,104.76
26.	OLUYOLE	51,141,660.57	182,682.97	-	7,760,573.95	59,084,917.49
27.	ONA ARA	57,735,089.79	220,738.98	-	8,583,010.44	66,538,839.21
28.	ORELOPE	49,145,139.30	234,951.34	-	7,161,482.41	56,541,573.05
29.	ORIIRE	56,742,139.75	322,492.89	-	8,075,866.05	65,140,498.69
30.	OYO EAST	55,701,261.90	310,418.24	-	7,520,425.93	63,532,106.07
31.	OYO WEST	47,616,417.14	133,417.28	-	7,438,602.36	55,188,436.78
32.	SAKI EAST	50,743,771.11	403,978.31	-	6,711,661.49	57,859,410.90
33.	SURULERE	48,601,735.14	234,035.00	-	7,044,878.60	55,880,648.74
	TOTAL	1,813,584,589.96	7,908,569.06	-	267,379,139.00	2,088,872,298.02

**Distribution Details of Statutory Allocation of Local Government Councils in Oyo State
for the month of February, 2007.**

S/No	Local Government Councils (LGCs)	Gross Statutory Allocation	Correction of Error/ Deduction to build comprehensive Health Centre in LGCs.	Excess Crude Proceed	Value Added Tax (VAT)	Total Allocation
1.	AFIJO	53,795,109.06	(4,632,992.38)	41,221,954.24	7,157,393.98	97,541,464.90
2.	AKINYELE	62,920,507.52	(4,646,533.06)	48,214,537.10	8,589,644.97	115,078,156.53
3.	ATIBA	59,159,357.22	(4,537,536.78)	45,332,454.17	7,572,033.71	107,526,308.32
4.	ATISBO	54,864,176.72	(4,477,623.13)	42,041,156.18	6,552,098.92	98,979,808.69
5.	EBEDDA	61,913,294.07	(4,628,933.08)	47,442,732.61	8,323,387.09	113,050,480.70
6.	IBADAN NORTH	86,414,152.21	(4,713,815.06)	66,217,176.44	12,640,927.01	160,558,440.59
7.	IBADAN NORTH EAST	82,297,417.07	(4,707,178.88)	63,062,617.02	11,975,244.85	152,628,100.06
8.	IBADAN NORTH WEST	60,751,419.08	(4,732,693.12)	46,552,414.54	8,784,522.64	111,355,663.15
9.	IBADAN SOUTH EAST	75,940,997.25	(4,655,051.56)	58,191,838.78	10,730,351.26	140,208,135.73
10.	IBADAN SOUTH WEST	87,616,053.24	(4,610,385.82)	67,138,165.54	12,010,722.58	162,154,555.55
11.	IBARAPPA EAST	47,511,163.41	(4,692,967.85)	36,406,711.29	6,567,889.01	85,792,795.86
12.	IBARAPPA NORTH	47,092,270.99	(4,618,026.56)	36,085,723.66	6,152,174.95	84,712,143.05
13.	IDDO	49,109,961.37	(4,617,587.91)	37,631,833.37	6,427,602.06	88,551,808.90
14.	SAKI WEST	67,229,028.04	(4,352,087.03)	51,516,057.24	7,823,101.12	122,216,099.37
15.	IBARAPPA CENTRAL	50,717,673.89	(4,632,130.64)	38,863,786.48	6,735,283.93	91,684,613.66
16.	IREPO	52,799,170.17	(4,584,514.23)	40,458,789.18	6,726,389.52	95,399,834.64
17.	ISEYIN	64,054,080.38	(4,513,956.86)	49,083,167.90	8,053,706.37	116,676,990.78
18.	ITESIWAJU	52,334,118.12	(4,540,606.46)	40,102,430.50	6,394,797.66	94,290,739.82
19.	IWAJOWA	56,917,628.22	(4,408,161.15)	43,614,668.82	6,494,360.16	102,618,496.05
20.	OLORUNSOGO	45,031,883.45	(4,690,397.76)	34,506,896.09	6,070,726.07	80,919,107.85
21.	KAJOLA	59,290,587.56	(4,617,363.57)	45,433,012.96	7,887,285.83	107,993,522.79
22.	LAGELU	50,451,166.06	(4,673,430.17)	38,659,567.67	6,810,336.82	91,247,640.38
23.	OGBOMOSHONORTH	57,515,597.84	(4,653,542.55)	44,072,879.18	7,694,631.76	104,629,566.22
24.	OGBOMOSHOSOUTH	50,983,175.34	(4,658,338.83)	39,067,234.13	6,736,807.98	92,128,878.56
25.	OGO OLUWA	45,146,030.90	(4,670,080.35)	34,594,364.66	5,993,024.84	81,063,340.06
26.	OLUYOLE	54,280,827.43	(4,653,911.57)	41,594,149.05	7,375,631.99	98,596,696.89
27.	ONA ARA	61,278,973.15	(4,622,211.77)	46,956,667.09	8,163,162.67	111,776,591.14
28.	ORELOPE	52,161,756.10	(4,610,373.19)	39,970,353.45	6,801,967.08	94,323,703.43
29.	ORIIRE	60,225,074.06	(4,537,453.04)	46,149,088.46	7,677,542.49	109,514,251.97
30.	OYO EAST	59,120,305.26	(4,547,510.95)	45,302,529.55	7,145,676.33	107,021,000.20
31.	OYO WEST	50,539,198.23	(4,694,948.80)	38,727,024.69	7,067,325.51	91,638,599.64
32.	SAKI EAST	53,858,514.79	(4,469,577.50)	41,270,540.59	6,371,237.44	97,030,715.33
33.	SURULERE	51,584,996.82	(4,611,136.48)	39,528,396.08	6,690,312.16	93,192,568.58
	TOTAL	1,924,905,665.04	(152,013,058.16)	1,475,010,918.73	254,197,300.78	3,502,100,826.38

**Distribution Details of Statutory Allocation of Local Government Councils in Oyo State
for the month of March, 2007.**

S/N o	Local Government Councils (LGCs)	Gross Statutory Allocation	Correction of Error/ Deduction to build comprehensive Health Centre in LGCs.	Excess Crude Proceed	Value Added Tax (VAT)	Total Allocation
1.	AFIJIO	51,165,773.25	(4,806,082.41)	12,435,668.04	7,083,042.21	65,878,401.10
2.	AKINYELE	59,845,150.92	(4,806,082.41)	14,545,161.42	8,391,013.92	77,975,243.84
3.	ATIBA	56,267,833.82	(4,806,082.41)	13,675,706.60	7,461,702.83	72,599,160.84
4.	ATISBO	52,182,588.24	(4,806,082.41)	12,682,801.49	6,530,269.81	66,589,577.13
5.	EGBEDA	58,887,166.90	(4,806,082.41)	14,312,326.64	8,147,859.77	76,541,270.90
6.	IBADAN NORTH	82,190,500.12	(4,806,082.41)	19,976,122.92	12,090,758.11	109,451,298.74
7.	IBADAN NORTH-EAST	78,274,978.04	(4,806,082.41)	19,024,468.53	11,482,838.53	103,976,202.70
8.	IBADAN NORTH-WEST	57,782,080.71	(4,806,082.41)	14,043,739.18	8,568,981.67	75,588,719.15
9.	IBADAN SOUTH-EAST	72,229,240.04	(4,806,082.41)	17,555,072.37	10,345,966.84	95,324,196.85
10.	IBADAN SOUTH-WEST	83,333,656.00	(4,806,082.41)	20,253,963.09	11,515,237.79	110,296,774.47
11.	IBARAPA EAST	45,188,967.11	(4,806,082.41)	10,983,025.54	6,544,689.77	57,910,600.00
12.	IBARAPA NORTH	44,790,548.83	(4,806,082.41)	10,886,191.32	6,165,048.05	57,035,705.79
13.	IDDO	46,709,620.85	(4,806,082.41)	11,352,615.28	6,416,575.80	59,672,729.53
14.	SAKI WEST	63,943,084.50	(4,806,082.41)	15,541,150.31	7,690,984.61	82,369,137.01
15.	IBARAPA CENTRAL	48,238,753.43	(4,806,082.41)	11,724,265.78	6,697,559.50	61,854,496.31
16.	IREPO	50,218,512.72	(4,806,082.41)	12,205,439.58	6,689,436.87	64,307,306.76
17.	ISEYIN	60,923,318.30	(4,806,082.41)	14,807,206.35	7,901,579.79	78,826,022.02
18.	ITESIWAJU	49,776,190.96	(4,806,082.41)	12,097,934.77	6,386,617.90	63,454,661.21
19.	IWAJOWA	54,135,673.49	(4,806,082.41)	13,157,492.25	6,477,541.15	68,964,624.49
20.	OLORUNSOG O	42,830,866.55	(4,806,082.41)	10,409,897.18	6,090,666.61	54,525,347.97
21.	KAJOLA	56,392,650.04	(4,806,082.41)	13,706,042.76	7,749,599.89	73,042,210.28
22.	LAGELU	47,985,271.67	(4,806,082.41)	11,662,657.90	6,766,099.90	61,607,947.06
23.	OGBOMOSHO NORTH	54,704,416.23	(4,806,082.41)	13,295,723.25	7,573,662.80	70,767,719.86
24.	OGBOMOSHO SOUTH	48,491,278.01	(4,806,082.41)	11,785,641.03	6,698,951.30	62,169,787.92
25.	OGO OLUWA	42,939,434.84	(4,806,082.41)	10,436,284.33	6,019,707.72	54,589,344.48
26.	OLUYOLE	51,627,751.23	(4,806,082.41)	12,547,950.23	7,282,343.28	66,651,962.32
27.	ONA ARA	58,283,849.59	(4,806,082.41)	14,165,692.41	8,001,538.34	75,644,997.93
28.	ORELOPE	49,612,253.44	(4,806,082.41)	12,058,090.31	6,758,456.41	63,622,717.76
29.	ORIIRE	57,281,461.77	(4,806,082.41)	13,922,065.44	7,558,056.39	73,955,501.20
30.	OYO EAST	56,230,690.60	(4,806,082.41)	13,666,679.07	7,072,341.33	72,163,628.59
31.	OYO WEST	48,069,001.10	(4,806,082.41)	11,683,008.05	7,000,789.17	61,946,715.91
32.	SAKI EAST	51,226,079.91	(4,806,082.41)	12,450,325.37	6,365,102.05	65,235,424.92
33.	SURULERE	49,063,684.34	(4,806,082.41)	11,924,762.45	6,656,490.02	62,838,854.40
	TOTAL	1,830,822,327.5	(158,600,719.53	444,975,171.2	250,181,510.1	2,367,378,289.4
		5)	4	7	4

**Distribution Details of Statutory Allocation of Local Government Councils in Oyo State
for the month of May, 2007.**

S/N o	Local Government Councils (LGCs)	Gross Statutory Allocation	Correction of Error/ Deduction to build comprehensive Health Centre in LGCs.	Excess Crude Proceed	Value Added Tax (VAT)	Total Allocation
1.	AFIJIO	49,754,127.14	(4,806,082.41)	13,957,895.25	9,113,061.73	68,019,001.71
2.	AKINYELE	58,194,043.76	(4,806,082.41)	16,325,607.81	10,795,901.75	80,509,470.91
3.	ATIBA	54,715,423.61	(4,806,082.41)	15,349,724.64	9,600,247.53	74,859,313.37
4.	ATISBO	50,742,888.55	(4,806,082.41)	14,235,279.84	8,401,863.23	68,573,949.21
5.	EGBEDA	57,262,490.19	(4,806,082.41)	16,064,272.16	10,483,058.95	79,003,738.90
6.	IBADAN NORTH	79,922,892.45	(4,806,082.41)	22,421,363.31	15,556,002.88	113,094,176.23
7.	IBADAN NORTH-EAST	76,115,398.29	(4,806,082.41)	21,353,218.66	14,773,851.86	107,436,386.40
8.	IBADAN NORTH-WEST	56,187,892.95	(4,806,082.41)	15,762,807.41	11,024,875.55	78,169,493.50
9.	IBADAN SOUTH-EAST	70,236,460.12	(4,806,082.41)	19,703,956.42	13,311,149.60	98,445,483.74
10.	IBADAN SOUTH-WEST	81,034,509.06	(4,806,082.41)	22,733,213.38	14,815,536.83	113,777,176.86
11.	IBARAPA EAST	43,942,219.03	(4,806,082.41)	12,327,437.45	8,420,415.98	59,883,990.05
12.	IBARAPA NORTH	43,554,792.98	(4,806,082.41)	12,218,749.94	7,931,967.89	58,899,428.40
13.	IDDO	45,420,918.46	(4,806,082.41)	12,742,267.99	8,255,584.20	61,612,688.24
14.	SAKI WEST	62,178,916.77	(4,806,082.41)	17,443,513.87	9,895,242.11	84,711,590.33
15.	IBARAPA CENTRAL	46,907,862.80	(4,806,082.41)	13,159,411.55	8,617,098.61	63,878,290.54
16.	IREPO	48,833,001.21	(4,806,082.41)	13,699,484.94	8,606,648.01	66,333,051.74
17.	ISEYIN	59,242,464.87	(4,806,082.41)	16,619,729.18	10,166,194.44	81,222,306.09
18.	ITESIWAJU	48,402,882.95	(4,806,082.41)	13,578,820.66	8,217,040.28	65,392,661.48
19.	IWAJOWA	52,642,088.85	(4,806,082.41)	14,768,076.62	8,334,022.40	70,938,105.47
20.	OLORUNSOG O	41,649,177.66	(4,806,082.41)	11,684,153.50	7,836,268.59	56,363,517.34
21.	KAJOLA	54,836,796.19	(4,806,082.41)	15,383,774.19	9,970,656.68	75,385,144.66
22.	LAGELU	46,661,374.51	(4,806,082.41)	13,090,262.35	8,705,282.88	63,650,837.33
23.	OGBOMOSHO NORTH	53,195,140.18	(4,806,082.41)	14,923,228.22	9,744,295.53	73,056,581.52
24.	OGBOMOSHO SOUTH	47,153,420.31	(4,806,082.41)	13,228,299.62	8,618,889.30	64,194,526.81
25.	OGO OLUWA	41,754,750.58	(4,806,082.41)	11,713,770.66	7,744,972.62	56,407,411.45
26.	OLUYOLE	50,203,359.31	(4,806,082.41)	14,083,921.69	9,369,483.03	68,850,681.62
27.	ONA ARA	56,675,818.20	(4,806,082.41)	15,899,688.71	10,294,801.39	78,064,225.89
28.	ORELOPE	48,243,468.41	(4,806,082.41)	13,534,098.92	8,695,448.74	65,666,933.67
29.	ORIJIRE	55,701,085.92	(4,806,082.41)	15,626,239.81	9,724,216.29	76,245,459.61
30.	OYO EAST	54,679,305.16	(4,806,082.41)	15,339,592.06	9,099,293.95	74,312,108.76
31.	OYO WEST	46,742,793.87	(4,806,082.41)	13,113,103.53	9,007,234.74	64,057,049.74
32.	SAKI EAST	49,812,769.96	(4,806,082.41)	13,974,346.75	8,189,357.93	67,170,392.23
33.	SURULERE	47,710,034.15	(4,806,082.41)	13,384,450.64	8,564,258.50	64,852,660.88
	TOTAL	1,780,310,568.4	(158,600,719.53	499,443,761.7	321,884,224.0	2,443,037,834.6
		6)	2	0	6

**Distribution Details of Statutory Allocation of Local Government Councils in Oyo State
for the month of June, 2007.**

S/No	Local Government Councils (LGCs)	Gross Statutory Allocation	Deduction to build and equip comprehensive Health Centre in LGCs.	Excess Crude Proceed	Value Added Tax (VAT)	Total Allocation
1.	AFIJIO	57,839,107.07	(4,806,082.41)	26,132,517.34	6,711,062.17	85,876,604.17
2.	AKINYELE	67,650,499.00	(4,806,082.41)	30,565,441.40	7,982,185.00	101,392,042.98
3.	ATIBA	63,606,607.67	(4,806,082.41)	28,738,354.75	7,079,054.95	94,617,934.96
4.	ATISBO	58,988,540.91	(4,806,082.41)	26,651,847.62	6,173,862.77	87,008,168.88
5.	EGBEDA	66,567,569.20	(4,806,082.41)	30,076,158.58	7,745,881.12	99,583,526.49
6.	IBADAN NORTH	92,910,256.89	(4,806,082.41)	41,978,153.22	11,577,698.03	141,660,025.74
7.	IBADAN NORTH-EAST	88,484,049.96	(4,806,082.41)	39,978,331.04	10,986,905.08	134,643,203.67
8.	IBADAN NORTH-WEST	65,318,351.33	(4,806,082.41)	29,511,744.47	8,155,138.95	98,179,152.34
9.	IBADAN SOUTH-EAST	81,649,792.11	(4,806,082.41)	36,890,517.78	9,882,061.95	123,616,289.43
10.	IBADAN SOUTH-WEST	94,202,509.73	(4,806,082.41)	42,562,011.13	11,018,391.57	142,976,830.02
11.	IBARAPA EAST	51,082,771.57	(4,806,082.41)	23,079,910.49	6,187,876.47	75,544,476.12
12.	IBARAPA NORTH	50,632,389.30	(4,806,082.41)	22,876,421.48	5,818,930.22	74,521,658.58
13.	IDDO	52,801,757.70	(4,806,082.41)	23,856,572.46	6,063,371.80	77,915,619.55
14.	SAKI WEST	72,282,908.60	(4,806,082.41)	32,658,428.83	7,301,877.29	107,437,132.32
15.	IBARAPA CENTRAL	54,530,328.54	(4,806,082.41)	24,637,564.93	6,336,439.48	80,698,250.53
16.	IREPO	56,768,299.39	(4,806,082.41)	25,648,711.45	6,328,545.68	83,939,474.12
17.	ISEYIN	68,869,287.15	(4,806,082.41)	31,116,106.93	7,506,539.46	102,685,851.14
18.	ITESIWAJU	56,268,287.48	(4,806,082.41)	25,422,799.08	6,034,257.89	82,919,262.04
19.	IWAJOWA	61,196,358.75	(4,806,082.41)	27,649,370.59	6,122,611.62	90,162,266.54
20.	OLORUNSOGO	48,417,114.01	(4,806,082.41)	21,875,529.12	5,746,644.34	71,233,205.06
21.	KAJOLA	63,747,703.13	(4,806,082.41)	28,802,103.66	7,358,841.23	95,102,565.61
22.	LAGELU	54,243,786.23	(4,806,082.41)	24,508,101.11	6,403,048.92	80,348,853.85
23.	OGBOMOSHONORTH	61,839,280.18	(4,806,082.41)	27,939,851.48	7,187,860.73	92,160,909.98
24.	OGBOMOSHOSOUTH	54,815,788.81	(4,806,082.41)	24,766,539.87	6,337,792.09	81,114,038.34
25.	OGO OLUWA	48,539,842.39	(4,806,082.41)	21,930,979.52	5,677,684.49	71,342,424.00
26.	OLUYOLE	58,361,338.87	(4,806,082.41)	26,368,468.97	6,904,748.42	86,828,473.84
27.	ONA ARA	65,885,563.79	(4,806,082.41)	29,768,019.00	7,603,681.93	98,451,182.31
28.	ORELOPE	56,082,968.30	(4,806,082.41)	25,339,069.28	6,395,620.77	83,011,575.94
29.	ORIIRE	64,752,438.80	(4,806,082.41)	29,256,057.28	7,172,693.99	96,375,107.66
30.	OYO EAST	63,564,620.01	(4,806,082.41)	28,719,384.14	6,700,662.76	94,178,584.50
31.	OYO WEST	54,338,436.13	(4,806,082.41)	24,550,865.26	6,631,166.40	80,714,345.37
32.	SAKI EAST	57,907,279.27	(4,806,082.41)	26,163,318.49	6,013,348.20	85,277,863.55
33.	SURULERE	55,462,851.67	(4,806,082.41)	25,058,891.92	6,296,527.03	82,012,188.21
	TOTAL	2,069,608,683.94	(158,600,719.53)	935,078,142.66	237,442,980.76	3,083,529,087.83

**Distribution Details of Statutory Allocation of Local Government Councils in Oyo State
for the month of July, 2007.**

S/N o	Local Government Councils (LGCs)	Gross Statutory Allocation	Deduction to build and equip comprehensiv e Health Centre in LGCs.	Excess Crude Proceed	Value Added Tax (VAT)	Total Allocation
1.	AFIJIO	64,193,484.01	-	10,042,608.07	11,012,253.13	85,248,345.21
2.	AKINYELE	75,082,784.73	-	11,746,160.71	13,122,561.67	99,951,507.11
3.	ATIBA	70,594,619.43	-	11,044,019.59	11,623,191.98	93,261,830.99
4.	ATISBO	65,469,198.07	-	10,242,184.34	10,120,398.74	85,831,781.16
5.	EBEDA	73,880,881.03	-	11,558,131.54	12,730,251.76	98,169,264.32
6.	IBADAN NORTH	103,117,655.02	-	16,132,014.18	19,091,805.29	138,341,474.49
7.	IBADAN NORTH-EAST	98,205,171.78	-	15,363,491.57	18,110,975.29	131,679,638.64
8.	IBADAN NORTH-WEST	72,494,420.35	-	11,341,229.75	13,409,698.51	97,245,348.62
9.	IBADAN SOUTH-EAST	90,620,081.96	-	14,176,858.92	16,276,723.06	121,073,663.94
10.	IBADAN SOUTH-WEST	104,551,878.61	-	16,356,388.13	18,163,248.92	139,071,515.66
11.	IBARAPA EAST	56,694,877.32	-	8,869,505.08	10,143,664.19	75,708,046.59
12.	IBARAPA NORTH	56,195,014.71	-	8,791,305.17	9,531,142.40	74,517,462.28
13.	IDDO	58,602,716.40	-	9,167,972.76	9,936,962.47	77,707,651.63
14.	SAKI WEST	80,224,124.68	-	12,550,486.30	11,993,119.95	104,767,730.93
15.	IBARAPA CENTRAL	60,521,193.18	-	9,468,104.63	10,390,307.37	80,379,605.18
16.	IREPO	63,005,034.19	-	9,856,683.66	10,377,202.15	83,238,920.00
17.	ISEYIN	76,435,472.59	-	11,957,778.98	12,332,898.54	100,726,150.11
18.	ITESIWAJU	62,450,089.49	-	9,769,866.56	9,888,627.77	82,108,583.81
19.	IWAJOWA	67,919,573.37	-	10,625,527.90	10,035,325.25	88,580,426.52
20.	OLORUNSOG O	53,736,362.66	-	8,406,666.77	9,411,133.93	71,554,163.36
21.	KAJOLA	70,751,216.06	-	11,068,518.00	12,087,691.04	93,907,425.11
22.	LAGELU	60,203,170.48	-	9,418,352.27	10,500,891.87	80,122,414.61
23.	OGBOMOSHO NORTH	68,633,128.07	-	10,737,158.39	11,803,830.50	91,174,116.97
24.	OGBOMOSHO SOUTH	60,838,014.98	-	9,517,669.11	10,392,552.93	80,748,237.02
25.	OGO OLUWA	53,872,574.35	-	8,427,976.11	9,296,647.32	71,597,197.78
26.	OLUYOLE	64,773,089.75	-	10,133,283.21	11,333,809.58	86,240,182.54
27.	ONA ARA	73,123,948.47	-	11,439,714.89	12,494,173.73	97,057,837.10
28.	ORELOPE	62,244,410.58	-	9,737,689.57	10,488,559.71	82,470,659.86
29.	ORIIRE	71,866,334.98	-	11,242,970.32	11,778,650.81	94,887,956.12
30.	OYO EAST	70,548,018.89	-	11,036,729.27	10,994,988.11	92,579,736.26
31.	OYO WEST	60,308,218.90	-	9,434,786.34	10,879,544.37	80,622,549.61
32.	SAKI EAST	64,269,145.81	-	10,054,444.81	9,853,913.66	84,177,504.28
33.	SURULERE	61,556,166.09	-	9,630,018.68	10,324,045.20	81,510,229.80
	TOTAL	2,296,982,070.9	-	359,346,295.5	389,930,791.0	3,046,259,157.6
		9		7	5	1

**Distribution Details of Statutory Allocation of Local Government Councils in Oyo State
for the month of August, 2007.**

S/No	Local Government Councils (LGCs)	Gross Statutory Allocation	Excess Crude Proceed		Value Added Tax (VAT)	Total Allocation
			#	#		
1.	AFIJIO	63,269,625.34	-	615,361.05	7,800,851.76	71,685,838.14
2.	AKINYELE	74,002,209.61	-	719,746.27	9,295,750.56	84,017,706.45
3.	ATIBA	69,578,637.01	-	676,722.56	8,233,628.17	78,488,987.74
4.	ATISBO	64,526,979.61	-	627,590.09	7,169,080.60	72,323,650.29
5.	EBEDDA	72,817,603.45	-	708,224.78	9,017,846.35	82,543,674.59
6.	IBADAN NORTH	101,633,608.14	-	988,489.55	13,524,238.96	116,146,336.65
7.	IBADAN NORTH-EAST	96,791,824.29	-	941,398.31	12,829,439.33	110,562,661.93
8.	IBADAN NORTH-WEST	71,451,096.42	-	694,934.12	9,499,152.35	81,645,182.88
9.	IBADAN SOUTH-EAST	89,315,897.44	-	868,687.36	11,530,093.08	101,714,677.89
10.	IBADAN SOUTH-WEST	103,047,190.70	-	1,002,238.07	12,866,468.88	116,915,897.65
11.	IBARAPA EAST	55,878,936.97	-	543,479.13	7,185,561.36	63,607,977.46
12.	IBARAPA NORTH	55,386,268.27	-	538,687.43	6,751,663.63	62,676,619.33
13.	IDDO	57,759,318.84	-	561,767.75	7,039,138.15	65,360,224.74
14.	SAKI WEST	79,069,556.51	-	769,031.34	8,495,677.47	88,334,265.32
15.	IBARAPA CENTRAL	59,650,185.33	-	580,158.33	7,360,278.28	67,590,621.94
16.	IREPO	62,098,279.44	-	603,968.52	7,350,994.81	70,053,242.77
17.	ISEYIN	75,335,429.88	-	732,713.19	8,736,369.58	84,804,512.65
18.	ITESIWAJU	61,551,321.37	-	598,648.80	7,004,898.85	69,154,869.03
19.	IWAJOWA	66,942,089.63	-	651,079.47	7,108,816.30	74,701,985.41
20.	OLORUNSOGO	52,963,000.61	-	515,118.70	6,666,652.12	60,144,771.43
21.	KAJOLA	69,732,979.94	-	678,223.70	8,562,669.67	78,973,873.31
22.	LAGELU	59,336,739.54	-	577,109.76	7,438,614.04	67,352,463.33
23.	OGBOMOSHO NORTH	67,645,375.01	-	657,919.63	8,361,588.75	76,664,883.40
24.	OGBOMOSHO SOUTH	59,962,447.49	-	583,195.40	7,361,868.98	67,907,511.87
25.	OGO OLUWA	53,097,251.97	-	516,424.44	6,585,552.17	60,199,228.58
26.	OLUYOLE	63,840,889.52	-	620,917.17	8,028,635.68	72,490,442.37
27.	ONA ARA	72,071,564.50	-	700,968.80	8,850,613.58	81,623,146.88
28.	ORELOPE	61,348,602.56	-	596,677.16	7,429,878.19	69,375,157.91
29.	ORIIRE	70,832,050.31	-	688,913.27	8,343,751.98	79,864,715.56
30.	OYO EAST	69,532,707.13	-	676,275.85	7,788,621.57	77,997,604.55
31.	OYO WEST	59,440,276.13	-	578,116.76	7,706,843.62	67,725,236.51
32.	SAKI EAST	63,344,198.23	-	616,086.34	6,980,308.10	70,940,592.67
33.	SURULERE	60,670,263.13	-	590,079.62	7,313,339.40	68,573,682.15
	TOTAL	2,263,924,404.34	-	22,018,952.74	276,218,886.31	2,562,162,243.38

**Distribution Details of Statutory Allocation of Local Government Councils in Oyo State
for the month of September, 2007.**

S/No	Local Government Councils (LGCs)	Gross Statutory Allocation		Excess Crude Proceed	Value Added Tax (VAT)	Total Allocation
		#	#	#	#	#
1.	AFIJIO	51,081,777.31	-	12,981,204.28	10,947,832.88	75,010,814.46
2.	AKINYELE	59,746,906.54	-	15,183,238.32	13,092,748.13	88,022,892.98
3.	ATIBA	56,175,462.11	-	14,275,641.67	11,568,790.45	82,019,894.23
4.	ATISBO	52,096,923.05	-	13,239,179.13	10,041,353.07	75,377,455.25
5.	EGBEDA	58,790,495.18	-	14,940,189.39	12,694,004.77	86,424,689.34
6.	IBADAN NORTH	82,055,572.64	-	20,852,448.89	19,159,880.70	122,067,902.23
7.	IBADAN NORTH-EAST	78,146,478.46	-	19,859,046.68	18,162,966.18	116,168,491.32
8.	IBADAN NORTH-WEST	57,687,223.15	-	14,659,819.36	13,384,593.69	85,731,636.20
9.	IBADAN SOUTH-EAST	72,110,665.41	-	18,325,190.07	16,298,634.25	106,734,489.72
10.	IBADAN SOUTH-WEST	83,196,851.88	-	21,142,477.54	18,216,097.04	122,555,426.45
11.	IBARAPA EAST	45,114,782.95	-	11,464,836.27	10,065,000.04	66,644,619.27
12.	IBARAPA NORTH	46,632,940.32	-	11,850,639.43	9,442,433.59	65,523,206.39
13.	IDDO	46,632,940.32	-	11,850,639.43	9,854,908.65	68,338,488.40
14.	SAKI WEST	63,838,112.78	-	16,222,919.92	11,944,784.82	92,005,817.51
15.	IBARAPA CENTRAL	48,159,562.62	-	12,238,593.74	10,315,687.90	70,713,844.26
16.	IREPO	50,136,071.84	-	12,740,875.99	10,302,367.77	73,179,315.61
17.	ISEYIN	60,823,303.95	-	15,456,778.81	12,290,135.40	88,570,218.17
18.	ITESIWAJU	49,694,476.21	-	12,628,655.09	9,805,781.32	72,128,912.62
19.	IWAJOWA	54,046,802.03	-	13,734,693.95	9,954,884.47	77,736,380.44
20.	OLORUNSOGO	42,760,553.55	-	10,866,565.53	9,320,457.11	62,947,576.19
21.	KAJOLA	56,300,073.43	-	14,307,308.64	12,040,906.77	82,648,288.84
22.	LAGELU	47,906,496.98	-	12,174,283.20	10,428,085.86	70,508,866.04
23.	OGBOMOSHO NORTH	54,614,611.10	-	13,878,988.96	11,752,391.24	80,245,991.30
24.	OGBOMOSHO SOUTH	48,411,672.63	-	12,302,661.44	10,317,970.28	71,032,304.35
25.	OGO OLUWA	42,868,943.61	-	10,894,110.26	9,204,093.04	62,967,146.91
26.	OLUYOLE	51,542,996.88	-	13,098,412.13	11,274,662.50	75,916,071.51
27.	ONA ARA	58,188,168.31	-	14,787,122.51	12,454,055.33	85,429,346.15
28.	ORELOPE	49,530,807.83	-	12,587,062.71	10,415,551.47	72,533,422.00
29.	ORIIRE	57,187,426.05	-	14,532,807.95	11,726,798.63	83,447,032.63
30.	OYO EAST	56,138,379.87	-	14,266,218.11	10,930,284.73	81,334,882.72
31.	OYO WEST	47,990,088.96	-	12,195,526.09	10,812,947.85	70,998,562.89
32.	SAKI EAST	51,141,984.96	-	12,996,504.60	9,770,497.94	73,908,987.50
33.	SURULERE	48,983,139.28	-	12,447,885.93	10,248,338.93	71,679,364.14
	TOTAL	1,827,816,770.60	-	464,495,640.66	388,239,926.78	2,680,552,338.05

**Distribution Details of Statutory Allocation of Local Government Councils in Oyo State
for the month of October, 2007.**

S/No	Local Government Councils (LGCs)	Gross Statutory Allocation		Excess Crude Proceed	Value Added Tax (VAT)	Total Allocation
1.	AFIJIO	58,583,008.01	-	5,313,678.11	9,207,520.62	73,104,206.74
2.	AKINYELE	68,520,589.70	-	6,215,050.58	11,011,471.37	85,747,111.64
3.	ATIBA	64,424,687.63	-	5,843,538.33	9,729,768.23	79,997,994.19
4.	ATISBO	59,747,225.35	-	5,419,276.59	8,445,138.54	73,611,640.48
5.	EGBEDA	67,423,731.74	-	6,115,561.83	10,676,113.89	84,215,407.45
6.	IBADAN NORTH	94,105,227.39	-	8,535,664.25	16,114,147.75	118,755,039.39
7.	IBADAN NORTH-EAST	89,622,092.55	-	8,129,028.67	15,275,706.84	113,026,828.05
8.	IBADAN NORTH-WEST	66,158,446.98	-	6,000,796.20	11,256,923.97	83,416,167.15
9.	IBADAN SOUTH-EAST	82,699,935.50	-	7,501,165.48	13,707,736.73	103,908,837.72
10.	IBADAN SOUTH-WEST	95,414,100.61	-	8,654,383.50	15,320,391.80	119,388,875.91
11.	IBARAPA EAST	51,739,775.52	-	4,692,973.65	8,465,026.50	64,897,775.66
12.	IBARAPA NORTH	51,283,600.62	-	4,651,597.03	7,941,425.75	63,876,623.40
13.	IDDO	53,480,870.48	-	4,850,896.88	8,288,332.09	66,620,099.46
14.	SAKI WEST	73,212,579.30	-	6,640,629.99	10,045,993.00	89,899,202.29
15.	IBARAPA CENTRAL	55,231,673.43	-	5,009,700.67	8,675,863.99	68,917,238.08
16.	IREPO	57,498,428.07	-	5,215,303.02	8,664,661.28	71,378,392.37
17.	ISEYIN	69,755,053.37	-	6,327,020.63	10,336,445.25	86,418,519.25
18.	ITESIWAJU	56,991,985.23	-	5,169,366.93	8,247,014.24	70,408,366.40
19.	IWAJOWA	61,983,439.16	-	5,622,108.79	8,372,415.34	75,977,963.29
20.	OLORUNSOGO	49,039,833.44	-	4,448,079.72	7,838,839.15	61,326,752.31
21.	KAJOLA	64,567,597.81	-	5,856,500.77	10,126,835.02	80,550,933.59
22.	LAGELU	54,941,445.74	-	4,983,376.03	8,770,394.71	68,695,216.47
23.	OGBOMOSHO NORTH	62,634,629.57	-	5,681,173.97	9,884,183.09	78,199,986.63
24.	OGBOMOSHO SOUTH	55,520,805.17	-	5,035,925.90	8,677,783.56	69,234,514.62
25.	OGO OLUWA	49,164,140.31	-	4,459,354.77	7,740,972.79	61,364,467.87
26.	OLUYOLE	59,111,956.52	-	5,361,655.54	9,482,396.07	73,956,008.12
27.	ONA ARA	66,732,954.68	-	6,052,906.00	10,474,307.79	83,260,168.47
28.	ORELOPE	56,804,282.55	-	5,152,341.66	8,759,852.84	70,716,477.05
29.	ORIIRE	65,585,255.93	-	5,948,805.82	9,862,658.79	81,396,720.54
30.	OYO EAST	64,382,159.95	-	5,839,680.92	9,192,762.00	79,414,602.87
31.	OYO WEST	55,037,312.98	-	4,992,071.51	9,094,077.46	69,123,461.96
32.	SAKI EAST	58,652,057.00	-	5,319,941.09	8,217,339.65	72,189,337.74
33.	SURULERE	56,176,190.26	-	5,095,371.56	8,619,221.08	69,890,782.90
	TOTAL	2,096,227,072.51	-	190,134,926.37	326,523,721.17	2,612,885,720.05

Distribution Details of Statutory Allocation of Local Government Councils in Oyo State for the month of November, 2007.

S/No	Local Government Councils (LGCs)	Gross Statutory Allocation		Excess Crude Proceed	Value Added Tax (VAT)	Total Allocation
		#	#	#	#	#
1.	AFIJIO	67,961,757.35	-	-	9,206,766..34	77,168,523.69
2.	AKINYELE	79,490,279..68	-	-	11,010,569.31	90,500,848.99
3.	ATIBA	74,738,650.97	-	-	9,728,971.17	84,467,622.15
4.	ATISBO	69,312,358.14	-	-	8,444,446.72	77,756,804.86
5.	EGBEDA	78,217,822.06	-	-	10,675,239.30	88,893,061.37
6.	IBADAN NORTH	109,170,847.44	-	-	16,112,827.68	125,283,675.12
7.	IBADAN NORTH-EAST	103,969,992.57	-	-	15,274,455.45	119,244,448.02
8.	IBADAN NORTH-WEST	76,749,973.64	-	-	11,256,001.81	88,005,975.45
9.	IBADAN SOUTH-EAST	95,939,644.30	-	-	13,706,613.80	109,646,258.09
10.	IBADAN SOUTH-WEST	110,689,262.55	-	-	15,319,136.75	126,008,399.30
11.	IBARAPA EAST	60,022,968.92	-	-	8,464,333.05	68,487,301.97
12.	IBARAPA NORTH	59,493,763.47	-	-	7,940,775.19	67,434,538.66
13.	IDDO	62,042,801.60	-	-	8,287,653.12	70,330,454.71
14.	SAKI WEST	84,933,425.56	-	-	10,045,170.04	94,978,595.59
15.	IBARAPA CENTRAL	64,073,896.43	-	-	8,675,153.27	72,749,049.69
16.	IREPO	66,703,543.39	-	-	8,663,951.47	75,367,494.87
17.	ISEYIN	80,922,372.76	-	-	10,335,598.49	91,257,971.24
18.	ITESIWAJU	66,116,022.43	-	-	8,246,338.65	74,362,261.07
19.	IWAJOWA	71,906,574.88	-	-	8,371,729.48	80,278,304.36
20.	OLORUNSOGO	56,890,784.11	-	-	7,838,196.99	64,728,981.10
21.	KAJOLA	74,904,440.11	-	-	10,126,005.43	85,030,445.54
22.	LAGELU	63,737,205.22	-	-	8,769,676.24	72,506,881.46
23.	OGBOMOSHO NORTH	72,662,016.54	-	-	9,883,373.38	82,545,389.92
24.	OGBOMOSHO SOUTH	64,409,316.24	-	-	8,677,072.67	73,086,388.91
25.	OGO OLUWA	57,034,991.67	-	-	7,740,338.65	64,775,330.33
26.	OLUYOLE	68,575,387.00	-	-	9,481,619.27	78,057,006.27
27.	ONA ARA	77,416,456.20	-	-	10,473,449.74	87,889,905.93
28.	ORELOPE	65,898,269.80	-	-	8,759,135.23	74,657,405.03
29.	ORIIRE	76,085,018.53	-	-	9,861,850.84	85,946,869.37
30.	OYO EAST	74,689,314.90	-	-	9,192,008.93	83,881,323.82
31.	OYO WEST	63,848,420.18	-	-	9,093,332.48	72,941,752.65
32.	SAKI EAST	68,041,860.64	-	-	8,216,666.49	76,258,527.12
33.	SURULERE	65,169,624.12	-	-	8,618,515.00	73,788,139.11
	TOTAL	2,431,819,063.37	-	-	326,496,972.43	2,758,316,035.80

Distribution Details of Statutory Allocation of Local Government Councils in Oyo State for the month of December, 2007.

S/No	Local Government Councils (LGCs)	Gross Statutory Allocation	#	Excess Crude Proceed	#	Value Added Tax (VAT)	Total Allocation
1.	AFIJIO	58,478,702.60	-	-		11,428,603.60	69,907,306.20
2.	AKINYELE	68,398,590.71	-	-		13,667,712.14	82,066,302.85
3.	ATIBA	64,309,981.28	-	-		12,076,830.33	76,386,811.61
4.	ATISBO	59,640,847.09	-	-		10,482,316.01	70,123,163.10
5.	EBEDA	67,303,685.67	-	-		13,251,458.09	80,555,143.77
6.	IBADAN NORTH	93,937,675.67	-	-		20,001,280.98	113,938,956.65
7.	IBADAN NORTH-EAST	89,462,522.92	-	-		18,960,587.26	108,423,110.19
8.	IBADAN NORTH-WEST	66,040,653.72	-	-		13,972,374.02	80,013,027.73
9.	IBADAN SOUTH-EAST	82,552,690.59	-	-		17,014,383.77	99,567,074.36
10.	IBADAN SOUTH-WEST	95,244,218.48	-	-		19,016,051.35	114,260,269.83
11.	IBARAPA EAST	51,647,654.29	-	-		10,507,001.43	62,154,655.73
12.	IBARAPA NORTH	51,192,291.61	-	-		9,857,095.16	61,049,386.77
13.	IDDO	53,385,649.29	-	-		10,287,683.94	63,673,333.23
14.	SAKI WEST	73,082,226.35	-	-		12,469,336.38	85,551,562.73
15.	IBARAPA CENTRAL	55,133,334.98	-	-		10,768,698.17	65,902,033.15
16.	IREPO	57,396,053.73	-	-		10,754,793.09	68,150,846.82
17.	ISEYIN	69,630,856.45	-	-		12,829,852.93	82,460,709.38
18.	ITESIWAJU	56,890,512.60	-	-		10,236,399.19	67,126,911.79
19.	IWAJOWA	61,873,079.38	-	-		10,392,050.16	72,265,129.55
20.	OLORUNSOGO	48,952,519.39	-	-		9,729,762.12	58,682,281.51
21.	KAJOLA	64,452,637.01	-	-		12,569,679.50	77,022,316.51
22.	LAGELU	54,843,624.03	-	-		10,886,032.05	65,729,656.08
23.	OGBOMOSHO NORTH	62,523,110.36	-	-		12,268,493.90	74,791,604.26
24.	OGBOMOSHO SOUTH	55,421,951.93	-	-		10,771,080.78	66,193,032.71
25.	OGO OLUWA	49,076,604.93	-	-		9,608,287.96	58,684,892.89
26.	OLUYOLE	59,006,709.33	-	-		11,769,785.84	70,776,495.18
27.	ONA ARA	66,614,138.52	-	-		13,000,971.35	79,615,109.87
28.	ORELOPE	56,703,144.12	-	-		10,872,947.22	67,576,091.33
29.	ORIIRE	65,468,483.22	-	-		12,241,777.39	77,710,260.61
30.	OYO EAST	64,267,529.32	-	-		11,410,284.83	75,677,814.15
31.	OYO WEST	54,939,320.59	-	-		11,287,795.13	66,227,115.72
32.	SAKI EAST	58,547,628.66	-	-		10,199,566.35	68,747,195.01
33.	SURULERE	56,076,170.12	-	-		10,698,391.59	66,774,561.71
	TOTAL	2,092,494,798.93	-	-		405,289,364.06	2,497,784,162.99

**Distribution Details of Statutory Allocation of Local Government Councils in Oyo State
for the month of January, 2008.**

S/No	Local Government Councils (LGCs)	Gross Statutory Allocation		Excess Crude Proceed	Value Added Tax (VAT)	Total Allocation
		#	#	#	#	#
1.	AFIJO	53,223,469.85	-	-	10,940,724.50	64,164,194.36
2.	AKINYELE	62,251,899.72	-	-	13,084,247.07	75,336,146.79
3.	ATIBA	58,530,716.27	-	-	11,561,278.88	70,091,995.15
4.	ATISBO	54,281,177.35	-	-	10,034,833.27	64,316,010.61
5.	EBEDA	61,255,389.16	-	-	12,685,762.61	73,941,151.77
6.	IBADAN NORTH	85,495,895.54	-	-	19,147,440.27	104,643,335.81
7.	IBADAN NORTH-EAST	81,422,905.77	-	-	18,151,173.05	99,574,078.82
8.	IBADAN NORTH-WEST	60,105,860.52	-	-	13,375,903.19	73,481,763.66
9.	IBADAN SOUTH-EAST	75,134,030.73	-	-	16,288,051.62	91,422,082.36
10.	IBADAN SOUTH-WEST	86,685,024.89	-	-	18,204,269.41	104,889,294.30
11.	IBARAPPA EAST	47,006,298.86	-	-	10,058,464.89	57,064,763.74
12.	IBARAPPA NORTH	46,591,857.68	-	-	9,436,302.66	56,028,160.34
13.	IDDO	48,588,107.62	-	-	9,848,509.91	58,436,617.53
14.	SAKI WEST	66,514,636.92	-	-	11,937,029.12	78,451,666.04
15.	IBARAPPA CENTRAL	50,178,736.21	-	-	10,308,989.97	60,487,726.19
16.	IREPO	52,238,114.04	-	-	10,295,678.49	62,533,792.53
17.	ISEYIN	63,373,426.98	-	-	12,282,155.48	75,655,582.45
18.	ITESIWAJU	51,778,003.74	-	-	9,799,414.47	61,577,418.21
19.	IWAJOWA	56,312,808.40	-	-	9,948,420.81	66,261,229.21
20.	OLORUNSOGO	44,553,364.29	-	-	9,314,405.38	53,867,769.66
21.	KAJOLA	58,660,552.13	-	-	12,033,088.67	70,693,640.80
22.	LAGELU	49,915,060.36	-	-	10,421,314.95	60,336,375.31
23.	OGBOMOSHONORTH	56,904,423.86	-	-	11,744,760.47	68,649,184.32
24.	OGBOMOSHOSOUTH	50,441,416.38	-	-	10,311,270.87	60,752,687.26
25.	OGO OLUWA	44,666,298.78	-	-	9,198,116.87	53,864,415.65
26.	OLUYOLE	53,704,026.86	-	-	11,267,341.91	64,971,368.77
27.	ONA ARA	60,627,808.68	-	-	12,445,968.97	73,073,777.65
28.	ORELOPE	51,607,473.27	-	-	10,408,788.70	62,016,261.97
29.	ORIIRE	59,585,108.56	-	-	11,719,184.47	71,304,293.03
30.	OYO EAST	58,492,079.29	-	-	10,923,187.75	69,415,267.04
31.	OYO WEST	50,002,157.08	-	-	10,805,927.05	60,808,084.13
32.	SAKI EAST	53,286,201.82	-	-	9,764,154.00	63,050,355.81
33.	SURULERE	51,036,842.77	-	-	10,241,684.73	61,278,527.50
	TOTAL	1,904,451,174.38	-	-	387,987,844.38	2,292,439,018.76

**Distribution Details of Statutory Allocation of Local Government Councils in Oyo State
for the month of February, 2008.**

S/No	Local Government Councils (LGCs)	Gross Statutory Allocation		Excess Crude Proceed	Value Added Tax (VAT)	Total Allocation
		#	#	#	#	#
1.	AFIJIO	54,857,770.17	-	46,691,785.55	10,646,337.84	112,195,893.56
2.	AKINYELE	64,163,430.48	-	54,612,229.53	12,732,183.75	131,507,843.75
3.	ATIBA	60,327,982.93	-	51,347,716.70	11,250,194.71	122,925,894.35
4.	ATISBO	55,947,956.03	-	47,619,689.19	9,764,821.80	113,332,467.02
5.	EBEDA	63,136,320.67	-	53,738,012.61	12,344,421.48	129,218,754.76
6.	IBADAN NORTH	88,121,165.36	-	75,003,678.47	18,632,232.07	181,757,075.90
7.	IBADAN NORTH-EAST	83,923,108.80	-	71,430,533.66	17,662,771.83	173,016,414.29
8.	IBADAN NORTH-WEST	61,951,494.17	-	52,729,556.29	13,015,992.11	127,697,042.57
9.	IBADAN SOUTH-EAST	77,441,125.15	-	65,913,441.20	15,849,782.19	159,204,348.54
10.	IBADAN SOUTH-WEST	89,346,808.58	-	76,046,875.63	17,714,439.50	183,108,123.71
11.	IBARAPA EAST	48,449,692.33	-	41,237,597.47	9,787,817.56	99,475,107.35
12.	IBARAPA NORTH	48,022,525.17	-	40,874,017.29	9,182,396.11	98,078,938.57
13.	IDDO	50,080,072.72	-	42,625,283.69	9,583,511.92	102,288,868.33
14.	SAKI WEST	68,557,060.91	-	58,351,835.60	11,615,834.48	138,524,730.99
15.	IBARAPA CENTRAL	51,719,543.77	-	44,020,707.35	10,031,601.66	105,771,852.78
16.	IREPO	53,842,157.64	-	45,827,354.45	10,018,648.35	109,688,160.44
17.	ISEYIN	65,319,395.77	-	55,596,120.85	11,951,674.37	132,867,190.99
18.	ITESIWAJU	53,367,919.02	-	45,423,709.75	9,535,737.52	108,327,366.29
19.	IWAJOWA	58,041,971.13	-	49,401,994.66	9,680,734.48	117,124,700.27
20.	OLORUNSOGO	45,921,437.01	-	39,085,691.64	9,063,778.77	94,070,907.42
21.	KAJOLA	60,461,805.59	-	51,461,618.87	11,709,309.31	123,632,733.76
22.	LAGELU	51,447,771.38	-	43,789,390.29	10,140,904.26	105,378,065.94
23.	OGBOMOSHO NORTH	58,651,752.96	-	49,921,005.96	11,428,739.27	120,001,498.19
24.	OGBOMOSHO SOUTH	51,990,289.90	-	44,251,150.91	10,033,821.19	106,275,262.00
25.	OGO OLUWA	46,037,839.32	-	39,184,766.61	8,950,619.28	94,173,225.20
26.	OLUYOLE	55,353,083.34	-	47,113,367.70	10,964,166.82	113,430,617.86
27.	ONA ARA	62,489,469.47	-	53,187,449.99	12,111,080.07	127,787,999.53
28.	ORELOPE	53,192,152.17	-	45,274,107.11	10,128,715.06	108,594,974.34
29.	ORIIIRE	61,414,751.80	-	52,272,711.99	11,403,851.46	125,091,315.25
30.	OYO EAST	60,288,159.55	-	51,313,821.33	10,629,272.96	122,231,253.83
31.	OYO WEST	51,537,542.52	-	43,865,798.33	10,515,167.44	105,918,508.30
32.	SAKI EAST	54,922,428.41	-	46,746,818.93	9,501,425.81	111,170,673.15
33.	SURULERE	52,603,999.67	-	44,773,505.45	9,966,107.42	107,343,612.55
	TOTAL	1,962,929,983.90	-	1,670,733,345.02	377,548,092.84	4,011,211,421.76

**Distribution Details of Statutory Allocation of Local Government Councils in Oyo State
for the month of March, 2008.**

S/No	Local Government Councils (LGCS)	Gross Statutory Allocation		Excess Crude Proceed	Value Added Tax (VAT)	Total Allocation
		#	#	#	#	#
1.	AFIJIO	82,260,533.89	-	-	11,941,749.88	94,202,283.77
2.	AKINYELE	96,413,356.63	-	-	13,927,523.87	110,340,880.50
3.	ATIBA	94,728,177.00	-	-	12,855,808.96	107,583,985.96
4.	ATISBO	92,612,217.13	-	-	11,340,223.93	103,952,441.07
5.	EGBEDA	102,983,391.09	-	-	15,733,928.33	118,717,319.42
6.	IBADAN NORTH	106,642,990.57	-	-	16,382,817.91	123,025,808.48
7.	IBADAN NORTH-EAST	107,947,326.70	-	-	16,990,081.01	124,937,407.71
8.	IBADAN NORTH-WEST	86,557,889.32	-	-	12,421,843.79	98,979,733.11
9.	IBADAN SOUTH-EAST	104,368,826.05	-	-	15,334,463.23	119,703,289.28
10.	IBADAN SOUTH-WEST	108,398,853.52	-	-	15,759,964.18	124,158,817.70
11.	IBARAPA EAST	75,735,815.76	-	-	11,139,217.89	86,875,033.65
12.	IBARAPA NORTH	78,695,571.36	-	-	11,090,670.81	89,786,242.17
13.	IDDO	78,127,885.64	-	-	11,146,472.94	89,274,358.58
14.	SAKI WEST	112,045,913.85	-	-	15,642,056.76	127,687,970.61
15.	IBARAPA CENTRAL	79,644,462.37	-	-	11,531,479.39	91,175,941.76
16.	IREPO	87,047,888.09	-	-	11,642,800.67	98,690,688.76
17.	ISEYIN	108,002,641.01	-	-	15,099,831.84	123,102,472.85
18.	ITESIWAJU	89,674,193.35	-	-	11,799,710.41	101,473,903.76
19.	IWAJOWA	83,595,821.14	-	-	11,139,243.62	94,735,064.76
20.	OLORUNSOGO	79,237,451.67	-	-	10,593,288.27	89,830,739.94
21.	KAJOLA	96,786,131.24	-	-	13,660,939.38	110,447,070.62
22.	LAGELU	87,653,661.77	-	-	12,296,372.59	99,950,034.36
23.	OGBOMOSHO NORTH	92,216,962.17	-	-	13,602,358.71	105,819,320.88
24.	OGBOMOSHO SOUTH	78,855,421.98	-	-	11,083,544.39	89,938,966.37
25.	OGO OLUWA	73,122,086.18	-	-	10,166,861.15	83,288,947.33
26.	OLUYOLE	93,135,354.58	-	-	13,705,395.86	106,840,750.44
27.	ONA ARA	105,695,750.67	-	-	15,309,070.56	121,004,821.24
28.	ORELOPE	79,324,663.83	-	-	11,176,830.95	90,501,494.78
29.	ORIIRE	95,223,741.41	-	-	12,365,089.75	107,588,831.15
30.	OYO EAST	82,102,413.42	-	-	11,676,065.84	93,778,479.26
31.	OYO WEST	81,154,774.46	-	-	11,994,824.94	93,149,599.40
32.	SAKI EAST	81,714,692.35	-	-	11,325,585.20	93,040,277.55
33.	SURULERE	91,408,969.48	-	-	12,144,917.00	103,553,886.48
	TOTAL	2,993,115,829.71	-	-	424,021,034.02	3,417,136,863.73

**Distribution Details of Statutory Allocation of Local Government Councils in Oyo State
for the month of April, 2008.**

S/N o	Local Government Councils (LGCs)	Gross Statutory Allocation		Excess Crude Proceed	Value Added Tax (VAT)	Total Allocation
		#	#	#	#	#
1.	AFIJIO	67,918,195.85	(564,948.68)	74,947,323.28	9,355,669.05	151,656,239.49
2.	AKINYELE	79,480,056.27	(810,556.42)	87,705,767.16	10,911,407.90	177,286,674.91
3.	ATIBA	79,323,958.00	686,859.99	87,533,513.66	10,071,781.37	177,616,113.01
4.	ATISBO	78,808,103.70	2,182,323.12	86,964,271.52	8,884,408.32	176,839,106.66
5.	EGBEDA	84,611,982.92	(1,207,639.06)	93,368,817.55	12,326,621.12	189,099,782.53
6.	IBADAN NORTH	87,489,822.53	(1,405,621.38)	96,544,496.38	12,834,988.51	195,463,686.03
7.	IBADAN NORTH-EAST	88,577,031.69	(1,402,205.05)	97,744,225.18	13,310,743.95	198,229,795.78
8.	IBADAN NORTH-WEST	70,788,798.60	(1,409,391.85)	78,115,016.26	9,731,794.80	157,226,217.81
9.	IBADAN SOUTH-EAST	85,593,832.96	(1,412,053.03)	94,452,283.21	12,013,663.36	190,647,726.51
10.	IBADAN SOUTH-WEST	88,966,671.25	(1,385,052.87)	98,174,190.11	12,347,018.70	198,102,827.19
11.	IBARAPA EAST	62,210,502.81	(905,744.53)	68,648,918.12	8,726,931.74	138,680,608.15
12.	IBARAPA NORTH	65,445,710.59	25,978.28	72,218,950.57	8,688,897.91	146,379,537.35
13.	IDDO	64,743,475.88	(251,020.92)	71,444,038.76	8,732,615.65	144,669,109.38
14.	SAKI WEST	93,978,921.92	996,886.06	103,705,178.78	12,254,645.07	210,935,631.83
15.	IBARAPA CENTRAL	65,857,598.66	(427,472.05)	72,673,466.60	9,034,245.89	147,137,839.10
16.	IREPO	72,169,163.06	(239,015.51)	79,638,240.20	9,121,459.66	160,689,847.42
17.	ISEYIN	89,946,087.79	189,253.48	99,254,970.41	11,829,843.26	201,220,154.94
18.	ITESIWAJU	74,878,196.38	393,247.28	82,627,642.27	9,244,389.36	167,143,475.29
19.	IWAJOWA	70,834,674.85	1,607,858.70	78,165,640.42	8,726,951.90	159,335,125.87
20.	OLORUNSOG O	65,760,060.76	(137,785.09)	72,565,834.10	8,299,227.51	146,487,337.29
21.	KAJOLA	79,884,218.44	(697,183.46)	88,151,757.71	10,702,554.40	178,041,347.09
22.	LAGELU	72,019,274.81	(1,025,082.68)	79,472,839.40	9,633,495.39	160,100,526.93
23.	OGBOMOSHO NORTH	75,658,289.88	(1,211,183.97)	83,488,470.79	10,656,659.84	168,592,236.54
24.	OGBOMOSHO SOUTH	64,434,560.12	(1,350,137.41)	71,103,152.07	8,683,314.78	142,870,889.56
25.	OGO OLUWA	59,969,182.68	(987,992.93)	66,175,634.74	7,965,146.57	133,121,971.07
26.	OLUYOLE	76,864,407.98	(678,793.97)	84,819,414.91	10,737,383.47	171,742,412.39
27.	ONA ARA	86,969,827.14	(1,083,859.35)	95,970,684.56	11,993,769.68	193,850,422.03
28.	ORELOPE	65,677,934.95	(323,782.50)	72,475,208.76	8,756,399.39	146,585,760.60
29.	ORIIIRE	80,100,231.65	1,125,038.44	88,390,126.99	9,687,331.30	179,302,728.39
30.	OYO EAST	67,209,439.60	(1,259,357.59)	74,165,214.99	9,147,521.00	149,262,818.00
31.	OYO WEST	66,802,868.91	(800,763.27)	73,716,566.67	9,397,250.28	149,115,922.59
32.	SAKI EAST	67,597,478.55	(404,882.81)	74,593,413.66	8,872,939.72	150,658,949.12
33.	SURULERE	76,380,318.76	465,303.11	84,285,225.35	9,514,838.71	170,645,685.92
	TOTAL	2,476,950,879.9	(13,708,777.9	2,733,300,495.1	332,195,909.5	5,528,738,506.7
		5	2)	5	6	4

**Distribution Details of Statutory Allocation of Local Government Councils in Oyo State
for the month of May, 2008.**

S/No	Local Government Councils (LGCs)	Gross Statutory Allocation	Excess Crude Proceed	Value Added Tax (VAT)	Total Allocation
1.	AFIJIO	64,010,145.17	-	17,365,365.90	92,611,360.26
2.	AKINYELE	74,906,729.72	-	20,321,509.45	108,311,222.76
3.	ATIBA	74,759,613.43	-	20,281,598.15	107,127,303.54
4.	ATISBO	74,273,441.68	-	20,149,704.20	105,099,465.49
5.	EGBEDA	79,743,362.46	-	21,633,643.59	116,140,277.46
6.	IBADAN NORTH	82,455,609.59	-	22,369,451.39	120,191,918.84
7.	IBADAN NORTH-EAST	83,480,260.13	-	22,647,429.69	122,059,413.85
8.	IBADAN NORTH-WEST	66,715,571.84	-	18,099,323.37	96,497,319.88
9.	IBADAN SOUTH-EAST	80,668,716.31	-	21,884,683.62	116,945,095.45
10.	IBADAN SOUTH-WEST	83,847,479.61	-	22,747,052.97	121,382,022.11
11.	IBARAPA EAST	58,630,875.96	-	15,906,019.45	85,026,242.50
12.	IBARAPA NORTH	61,679,928.08	-	16,733,199.35	88,857,316.83
13.	IDDO	61,018,100.35	-	16,553,651.55	88,067,847.52
14.	SAKI WEST	88,571,322.60	-	24,028,588.30	127,277,724.87
15.	IBARAPA CENTRAL	62,068,115.89	-	16,838,511.15	89,760,849.34
16.	IREPO	68,016,509.37	-	18,452,255.80	97,426,536.70
17.	ISEYIN	84,770,539.98	-	22,997,470.79	121,941,456.02
18.	ITESIWAJU	70,569,663.41	-	19,144,903.09	100,818,292.91
19.	IWAJOWA	66,758,808.35	-	18,111,053.03	95,359,232.40
20.	OLORUNSOGO	61,976,190.37	-	16,813,572.60	88,771,295.27
21.	KAJOLA	75,287,636.18	-	20,424,845.88	108,547,493.13
22.	LAGELU	67,875,245.77	-	18,413,932.28	97,854,891.46
23.	OGBOMOSHO NORTH	71,304,869.89	-	19,344,357.88	103,429,748.07
24.	OGBOMOSHO SOUTH	60,726,959.78	-	16,474,667.78	87,639,188.07
25.	OGO OLUWA	56,518,522.63	-	15,332,957.34	81,436,356.76
26.	OLUYOLE	72,441,582.29	-	19,652,738.89	104,970,689.94
27.	ONA ARA	81,965,535.02	-	22,236,498.65	118,570,109.34
28.	ORELOPE	61,898,790.12	-	16,792,574.62	10,524,334.15
29.	ORIIRE	75,491,219.87	-	20,480,076.27	11,629,632.99
30.	OYO EAST	63,342,171.14	-	17,184,150.66	91,515,036.06
31.	OYO WEST	62,958,994.76	-	17,080,198.42	11,285,218.74
32.	SAKI EAST	63,707,882.12	-	17,283,364.70	10,662,702.91
33.	SURULERE	71,985,352.83	-	19,528,966.66	11,424,831.91
	TOTAL	2,334,425,751.73	-	633,308,317.47	3,366,369,847.94

**Distribution Details of Statutory Allocation of Local Government Councils in Oyo State
for the month of June, 2008.**

S/N o	Local Government Councils (LGCs)	Gross Statutory Allocation		Excess Crude Proceed	Value Added Tax (VAT)	Total Allocation
1.	AFIJIO	84,474,290.80	-	323,816,181.45	11,731,911.94	420,022,384.19
2.	AKINYELE	98,854,530.83	-	378,940,105.80	13,660,597.33	491,455,233.96
3.	ATIBA	98,660,381.23	-	378,195,870.11	12,619,692.93	489,475,944.27
4.	ATISBO	98,018,779.59	-	375,736,411.82	11,147,679.14	484,902,870.54
5.	EGBEDA	105,237,442.79	-	403,407,788.87	15,415,069.85	524,060,301.50
6.	IBADAN NORTH	108,816,799.65	-	417,128,574.94	16,045,304.64	541,990,679.24
7.	IBADAN NORTH-EAST	110,169,032.61	-	422,312,103.65	16,635,109.66	549,116,245.91
8.	IBADAN NORTH-WEST	88,044,646.70	-	337,502,464.02	12,198,203.73	437,745,314.45
9.	IBADAN SOUTH-EAST	106,458,633.74	-	408,088,992.92	15,027,088.89	529,574,715.55
10.	IBADAN SOUTH-WEST	110,653,652.74	-	424,169,803.08	15,440,357.20	550,263,813.02
11.	IBARAPA EAST	77,375,260.63	-	296,603,394.93	10,952,451.78	384,931,107.34
12.	IBARAPA NORTH	81,399,099.59	-	312,028,018.86	10,905,300.36	404,332,418.81
13.	IDDO	80,525,684.47	-	308,679,947.56	10,959,498.25	400,165,130.28
14.	SAKI WEST	116,887,715.88	-	448,066,902.43	15,325,839.48	580,280,457.79
15.	IBARAPA CENTRAL	81,911,391.66	-	313,991,793.38	11,333,436.23	407,236,621.27
16.	IREPO	89,761,496.03	-	344,083,680.49	11,441,557.16	445,286,733.68
17.	ISEYIN	111,871,816.99	-	428,839,404.81	14,799,202.87	555,510,424.66
18.	ITESIWAJU	93,130,897.49	-	356,999,642.31	11,593,955.94	461,724,495.74
19.	IWAJOWA	88,101,705.98	-	337,721,189.96	10,952,476.77	436,775,372.71
20.	OLORUNSOG O	81,790,077.40	-	313,526,758.18	10,422,216.97	405,739,052.55
21.	KAJOLA	99,357,213.70	-	380,867,045.27	13,401,676.82	493,625,935.79
22.	LAGELU	89,575,070.23	-	343,369,052.52	12,076,339.68	445,020,462.43
23.	OGBOMOSHO NORTH	94,101,150.66	-	360,718,923.94	13,344,780.28	468,164,854.88
24.	OGBOMOSHO SOUTH	80,141,465.79	-	307,207,118.08	10,898,378.82	398,246,962.70
25.	OGO OLUWA	74,587,584.57	-	285,917,367.15	10,008,049.11	370,513,000.83
26.	OLUYOLE	95,601,278.43	-	366,469,379.36	13,444,855.23	475,515,513.02
27.	ONA ARA	108,170,047.46	-	414,649,373.00	15,002,426.23	537,821,846.68
28.	ORELOPE	81,687,932.17	-	313,135,203.81	10,988,983.51	405,812,119.49
29.	ORIIRE	99,625,883.42	-	381,896,939.72	12,143,081.30	493,665,904.43
30.	OYO EAST	83,592,764.41	-	320,437,017.13	11,473,866.00	415,503,647.54
31.	OYO WEST	83,087,085.93	-	318,498,594.53	11,783,461.16	413,369,141.62
32.	SAKI EAST	84,075,393.77	-	322,287,085.31	11,133,461.25	417,495,940.33
33.	SURULERE	94,999,185.09	-	364,161,368.67	11,929,238.25	471,089,792.00
	TOTAL	3,080,745,392.4	-	11,809,453,498.0	416,235,548.7	15,306,434,439.2
		3	-	3	4	0

**Distribution Details of Statutory Allocation of Local Government Councils in Oyo State
for the month of July, 2008.**

S/No	Local Government Councils (LGCs)	Gross Statutory Allocation		Excess Crude Proceed	Value Added Tax (VAT)	Total Allocation
1.	AFIJIO	66,144,638.55	-	15,554,353.21	11,678,705.18	93,377,696.94
2.	AKINYELE	77,404,582.49	-	18,202,204.18	13,598,643.56	109,205,430.23
3.	ATIBA	77,252,560.44	-	18,166,455.18	12,562,459.88	107,981,475.50
4.	ATISBO	76,750,176.71	-	18,048,316.30	11,097,122.00	105,895,615.01
5.	EGBEDA	82,402,498.42	-	19,377,497.47	15,345,159.16	117,125,155.06
6.	IBADAN NORTH	85,205,188.62	-	20,036,568.78	15,972,535.71	121,214,293.10
7.	IBADAN NORTH-EAST	86,264,007.33	-	20,285,557.06	16,559,665.83	123,109,230.22
8.	IBADAN NORTH-WEST	68,940,280.85	-	16,211,767.16	12,142,882.23	97,294,930.24
9.	IBADAN SOUTH-EAST	83,358,709.29	-	19,602,356.84	14,958,937.79	117,920,003.91
10.	IBADAN SOUTH-WEST	86,643,472.18	-	20,374,790.75	15,370,331.83	122,388,594.76
11.	IBARAPA EAST	60,585,991.29	-	14,247,200.21	10,902,780.04	85,735,971.54
12.	IBARAPA NORTH	63,736,717.64	-	14,988,114.54	10,855,842.46	89,580,674.64
13.	IDDO	63,052,820.48	-	14,827,291.56	10,909,794.55	88,789,906.60
14.	SAKI WEST	91,524,837.25	-	21,522,676.33	15,256,333.47	128,303,847.05
15.	IBARAPA CENTRAL	64,137,850.02	-	15,082,443.50	11,282,036.64	90,502,330.16
16.	IREPO	70,284,599.66	-	16,527,892.70	11,389,667.22	98,202,159.57
17.	ISEYIN	87,597,313.08	-	20,599,092.81	14,732,085.27	122,928,491.16
18.	ITESIWAJU	72,922,891.61	-	17,148,304.66	11,541,374.83	101,612,571.11
19.	IWAJOWA	68,984,959.12	-	16,222,273.55	10,902,804.91	96,110,037.58
20.	OLORUNSOGO	64,042,859.14	-	15,060,105.76	10,374,949.96	89,477,914.85
21.	KAJOLA	77,798,190.72	-	18,294,763.79	13,340,897.32	109,433,851.82
22.	LAGELU	70,138,625.46	-	16,493,565.89	12,021,570.86	98,653,762.21
23.	OGBOMOSHO NORTH	73,682,614.42	-	17,326,958.55	13,284,258.81	104,293,831.78
24.	OGBOMOSHO SOUTH	62,751,971.48	-	14,756,544.91	10,848,952.31	88,357,468.71
25.	OGO OLUWA	58,403,199.06	-	13,733,902.05	9,962,660.44	82,099,761.55
26.	OLUYOLE	74,857,236.99	-	17,603,178.89	13,383,879.90	105,844,295.78
27.	ONA ARA	84,698,771.93	-	19,917,481.51	14,934,386.97	119,550,640.42
28.	ORELOPE	63,962,277.89	-	15,041,297.63	10,939,146.09	89,943,321.61
29.	ORIIRE	78,008,563.15	-	18,344,234.27	12,088,009.79	108,440,807.21
30.	OYO EAST	65,454,390.14	-	15,392,036.69	11,421,829.53	92,268,256.37
31.	OYO WEST	65,058,436.30	-	15,298,925.51	11,730,020.61	92,087,382.41
32.	SAKI EAST	65,832,296.18	-	15,480,903.82	11,082,968.59	92,396,168.59
33.	SURULERE	74,385,788.86	-	17,492,314.71	11,875,136.57	103,753,240.14
	TOTAL	2,412,269,916.75	-	567,261,370.79	414,347,830.30	3,393,879,117.84

**Distribution Details of Statutory Allocation of Local Government Councils in Oyo State
for the month of August, 2008.**

S/No	Local Government Councils (LGCS)	Gross Statutory Allocation	Excess Crude Proceed	Value Added Tax (VAT)	Total Allocation
1.	AFIJIO	75,556,444.69	- 6,212,286.90	13,301,540.78	95,070,272.36
2.	AKINYELE	88,418,580.61	- 7,269,817.84	15,464,041.04	111,152,439.50
3.	ATIBA	88,244,927.15	- 7,255,539.97	14,296,947.61	109,797,414.73
4.	ATISBO	87,671,058.59	- 7,208,356.23	12,646,481.33	107,525,896.14
5.	EGBEDA	94,127,656.47	- 7,739,220.78	17,431,208.58	119,298,085.83
6.	IBADAN NORTH	97,329,145.07	- 8,002,448.70	18,137,846.85	123,469,440.62
7.	IBADAN NORTH-EAST	98,538,624.47	- 8,101,892.67	18,799,154.03	125,439,671.17
8.	IBADAN NORTH-WEST	78,749,882.54	- 6,474,852.88	13,824,361.20	99,049,096.63
9.	IBADAN SOUTH-EAST	95,219,927.81	- 7,829,027.85	16,996,192.62	120,045,148.28
10.	IBADAN SOUTH-WEST	98,972,083.86	- 8,137,531.91	17,459,561.52	124,569,177.29
11.	IBARAPA EAST	69,206,850.33	- 5,690,220.22	12,427,586.52	87,324,657.07
12.	IBARAPA NORTH	72,805,897.60	- 5,986,135.60	12,374,718.93	91,166,752.13
13.	IDDO	72,024,687.83	- 5,921,904.16	12,435,487.24	90,382,079.24
14.	SAKI WEST	104,548,024.68	- 8,595,988.42	17,331,160.79	130,475,173.89
15.	IBARAPA CENTRAL	73,264,107.63	- 6,023,809.85	12,854,757.79	92,142,675.27
16.	IREPO	80,285,486.22	- 6,601,110.95	12,975,986.23	99,862,583.40
17.	ISEYIN	100,061,648.01	- 8,227,116.39	16,740,679.93	125,029,444.34
18.	ITESIWAJU	83,299,184.14	- 6,848,898.63	13,146,860.34	103,294,943.11
19.	IWAJOWA	78,800,918.15	- 6,479,049.05	12,427,614.54	97,707,581.74
20.	OLORUNSOGO	73,155,600.37	- 6,014,888.33	11,833,071.25	91,003,559.95
21.	KAJOLA	88,868,195.87	- 7,306,785.42	15,173,731.56	111,348,712.85
22.	LAGELU	80,118,741.16	- 6,587,401.09	13,687,723.55	100,393,865.80
23.	OGBOMOSHO NORTH	84,167,008.89	- 6,920,251.59	15,109,937.44	106,197,197.92
24.	OGBOMOSHO SOUTH	71,681,030.64	- 5,893,648.51	12,366,958.29	89,941,637.44
25.	OGO OLUWA	66,713,465.77	- 5,485,212.95	11,368,693.75	83,567,372.47
26.	OLUYOLE	85,508,770.03	- 7,030,571.83	15,222,144.49	107,761,486.35
27.	ONA ARA	96,750,669.70	- 7,954,886.18	16,968,540.10	121,674,095.98
28.	ORELOPE	73,064,238.48	- 6,007,376.51	12,468,547.00	91,540,162.00
29.	ORIIRE	89,108,502.46	- 7,326,543.55	13,762,556.27	110,197,602.28
30.	OYO EAST	74,767,979.94	- 6,147,458.95	13,012,211.88	93,927,650.78
31.	OYO WEST	74,315,685.31	- 6,110,271.07	13,359,339.32	93,785,295.70
32.	SAKI EAST	75,199,658.72	- 6,182,951.78	12,630,539.80	94,013,150.31
33.	SURULERE	84,970,238.93	- 6,986,293.55	13,522,788.99	105,479,321.47
	TOTAL	2,755,514,922.12	- 226,559,750.33	471,558,971.57	3,453,633,644.03

**Distribution Details of Statutory Allocation of Local Government Councils in Oyo State
for the month of September, 2008.**

S/No	Local Government Councils (LGCS)	Gross Statutory Allocation	Excess Crude Proceed	Value Added Tax (VAT)	Total Allocation
1.	AFIJO	67,282,073.03	- 14,187,976.79	10,056,891.31	91,526,941.14
2.	AKINYELE	78,735,644.90	- 16,603,226.56	11,691,892.14	107,030,763.60
3.	ATIBA	78,581,008.65	- 16,570,617.94	10,809,488.21	105,961,114.80
4.	ATISBO	78,069,985.84	- 16,462,857.00	9,561,620.74	104,094,463.59
5.	EGBEDA	83,819,505.84	- 17,675,275.89	13,179,207.81	114,673,989.55
6.	IBADAN NORTH	86,670,391.57	- 18,276,450.89	13,713,475.57	118,660,318.03
7.	IBADAN NORTH-EAST	87,747,417.91	- 18,503,566.74	14,213,469.86	120,464,454.51
8.	IBADAN NORTH-WEST	70,125,789.68	- 14,787,640.02	10,452,179.97	95,365,609.67
9.	IBADAN SOUTH-EAST	84,792,159.87	- 17,880,382.42	12,850,305.45	115,522,847.74
10.	IBADAN SOUTH-WEST	88,133,408.10	- 18,584,961.67	13,200,644.61	119,919,014.39
11.	IBARAPA EAST	61,627,838.33	- 12,995,651.00	9,396,121.02	84,019,610.36
12.	IBARAPA NORTH	64,832,745.11	- 13,671,479.51	9,356,149.44	87,860,374.06
13.	IDDO	64,137,087.54	- 13,524,784.06	9,402,094.52	87,063,966.12
14.	SAKI WEST	93,098,713.97	- 19,632,010.92	13,103,564.72	125,834,289.61
15.	IBARAPA CENTRAL	65,240,775.43	- 13,757,522.11	9,719,092.26	88,717,389.88
16.	IREPO	71,493,225.62	- 15,075,995.43	9,810,749.40	96,379,970.46
17.	ISEYIN	89,103,651.42	- 18,789,559.85	12,657,120.06	120,550,331.32
18.	ITESIWAJU	74,176,886.10	- 15,641,907.13	9,939,942.13	99,758,735.36
19.	IWAJOWA	70,171,236.24	- 14,797,223.48	9,396,142.21	94,364,601.93
20.	OLORUNSOGO	65,144,151.07	- 13,737,146.64	8,946,626.07	87,827,923.77
21.	KAJOLA	79,136,021.68	- 16,687,655.24	11,472,397.95	107,296,074.87
22.	LAGELU	71,344,741.22	- 15,044,684.07	10,348,872.39	96,738,297.69
23.	OGBOMOSHO NORTH	74,949,673.23	- 15,804,867.12	11,424,165.15	102,178,705.50
24.	OGBOMOSHO SOUTH	63,831,065.09	- 13,460,252.17	9,350,281.86	86,641,599.12
25.	OGO OLUWA	59,407,510.44	- 12,527,443.66	8,595,524.33	80,530,478.43
26.	OLUYOLE	76,144,494.81	- 16,056,822.81	11,509,001.49	103,710,319.11
27.	ONA ARA	86,155,266.46	- 18,167,824.88	12,829,398.22	117,152,489.56
28.	ORELOPE	65,062,794.45	- 13,719,990.72	9,427,090.00	88,209,875.16
29.	ORIIRE	79,350,011.71	- 16,732,779.97	10,405,451.14	106,488,242.82
30.	OYO EAST	66,579,955.00	- 14,039,919.01	9,838,138.52	90,458,012.53
31.	OYO WEST	66,177,192.27	- 13,954,987.20	10,100,591.04	90,232,770.50
32.	SAKI EAST	66,964,359.58	- 14,120,979.52	9,549,567.84	90,634,907.00
33.	SURULERE	75,664,939.58	- 15,955,697.53	10,224,170.37	101,844,807.48
	TOTAL	2,453,751,721.74	- 617,430,140.02	356,531,427.80	3,327,713,289.56

**Distribution Details of Statutory Allocation of Local Government Councils in Oyo State
for the month of October, 2008.**

S/No	Local Government Councils (LGCS)	Gross Statutory Allocation		Excess Crude Proceed	Value Added Tax (VAT)	Total Allocation
1.	AFIJIO	64,726,251.30	-	16,933,687.57	11,718,978.96	93,378,881.83
2.	AKINYELE	75,744,698.01	-	19,816,345.60	13,610,721.43	109,171,765.03
3.	ATIBA	75,595,935.95	-	19,777,426.43	12,589,754.98	107,963,117.37
4.	ATISBO	75,104,325.48	-	19,648,811.19	11,145,936.82	105,899,073.49
5.	EBEDDA	80,635,437.30	-	21,095,861.95	15,331,587.98	117,062,887.23
6.	IBADAN NORTH	83,378,025.85	-	21,813,378.61	15,949,750.97	121,141,155.43
7.	IBADAN NORTH-EAST	84,414,138.98	-	22,084,446.77	16,528,258.59	123,026,844.33
8.	IBADAN NORTH-WEST	67,461,907.10	-	17,649,399.90	12,176,339.18	97,287,646.19
9.	IBADAN SOUTH-EAST	81,571,142.92	-	21,340,661.48	14,951,038.59	117,862,842.98
10.	IBADAN SOUTH-WEST	84,785,466.48	-	22,181,593.56	15,356,390.96	122,323,451.00
11.	IBARAPA EAST	59,286,769.16	-	15,510,618.40	10,954,448.94	85,751,836.50
12.	IBARAPA NORTH	62,369,930.49	-	16,317,235.79	10,908,200.68	89,595,366.96
13.	IDDO	61,700,699.00	-	16,142,151.29	10,961,360.44	88,804,210.74
14.	SAKI WEST	89,562,154.26	-	23,431,271.73	15,244,066.76	128,237,492.76
15.	IBARAPA CENTRAL	62,762,460.88	-	16,419,929.68	11,328,135.84	90,510,526.40
16.	IREPO	68,777,397.98	-	17,993,558.98	11,434,185.77	98,205,142.68
17.	ISEYIN	85,718,852.96	-	22,425,786.35	14,727,517.59	122,872,156.90
18.	ITESIWAJU	71,359,113.70	-	18,668,988.00	11,583,665.43	101,611,767.13
19.	IWAJOWA	67,505,627.28	-	17,660,837.99	10,954,473.44	96,120,938.71
20.	OLORUNSOGO	62,669,507.01	-	16,395,611.07	10,434,370.49	89,499,488.56
21.	KAJOLA	76,129,865.60	-	19,917,113.23	13,356,760.41	109,409,739.23
22.	LAGELU	68,634,554.09	-	17,956,188.08	12,056,809.37	98,647,551.54
23.	OGBOMOSHO NORTH	72,102,544.81	-	18,863,484.63	13,300,953.68	104,266,983.12
24.	OGBOMOSHO SOUTH	61,406,301.49	-	16,065,130.95	10,901,411.72	88,372,844.16
25.	OGO OLUWA	57,150,785.30	-	14,951,801.81	10,028,135.79	82,130,722.90
26.	OLUYOLE	73,251,978.46	-	19,164,199.73	13,399,111.75	105,815,289.94
27.	ONA ARA	82,882,468.91	-	21,683,730.89	14,926,848.32	119,493,048.11
28.	ORELOPE	62,591,240.90	-	16,375,135.07	10,990,280.92	89,956,656.89
29.	ORIIRE	76,335,726.74	-	19,970,970.67	12,122,272.59	108,428,970.01
30.	OYO EAST	64,050,768.76	-	16,756,977.09	11,465,875.75	92,273,621.61
31.	OYO WEST	63,663,305.86	-	16,655,608.96	11,769,540.78	92,088,455.60
32.	SAKI EAST	64,420,570.89	-	16,853,724.81	11,131,991.27	92,406,286.97
33.	SURULERE	72,790,640.19	-	19,043,504.30	11,912,525.59	103,746,670.08
	TOTAL	2,360,540,558.08	-	617,565,172.53	415,251,701.79	3,393,357,432.40

**Distribution Details of Statutory Allocation of Local Government Councils in Oyo State
for the month of November, 2008.**

S/No	Local Government Councils (LGCs)	Gross Statutory Allocation		Excess Crude Proceed	Value Added Tax (VAT)	Total Allocation
1.	AFIJIO	60,709,892.40	-	21,092,384.30	12,523,852.56	94,326,129.26
2.	AKINYELE	71,044,667.83	-	24,682,986.19	14,545,522.18	101,273,176.20
3.	ATIBA	70,905,136.61	-	24,634,508.98	13,454,434.53	108,994,080.12
4.	ATISBO	70,444,031.03	-	24,474,307.48	11,911,453.19	106,829,791.70
5.	EGBEDA	75,631,932.13	-	26,276,735.38	16,384,579.91	118,392,247.42
6.	IBADAN NORTH	78,204,340.47	-	27,170,464.93	17,045,199.08	122,420,004.49
7.	IBADAN NORTH-EAST	79,176,161.79	-	27,508,103.96	17,663,439.30	124,347,705.05
8.	IBADAN NORTH-WEST	63,275,831.94	-	21,893,866.40	13,012,624.83	98,272,323.17
9.	IBADAN SOUTH-EAST	76,509,576.33	-	26,581,654.53	15,977,893.93	119,069,124.79
10.	IBADAN SOUTH-WEST	79,524,448.07	-	27,629,108.75	16,411,086.40	123,564,643.22
11.	IBARAPA EAST	55,607,969.04	-	19,319,827.57	11,706,813.69	86,634,610.30
12.	IBARAPA NORTH	58,499,817.29	-	20,324,539.85	11,657,389.05	90,481,746.19
13.	IDDO	57,872,112.26	-	20,106,456.85	11,714,199.88	89,692,768.98
14.	SAKI WEST	84,004,737.86	-	29,185,691.88	16,291,047.64	129,481,477.37
15.	IBARAPA CENTRAL	58,867,990.80	-	20,452,454.05	12,106,165.86	91,426,610.71
16.	IREPO	64,509,695.37	-	22,412,546.48	12,219,499.42	99,141,741.27
17.	ISEYIN	80,399,917.04	-	27,933,272.16	15,739,021.25	124,072,210.45
18.	ITESIWAJU	66,931,213.18	-	23,253,852.28	12,379,245.53	102,564,310.99
19.	IWAJOWA	63,316,839.24	-	21,998,113.53	11,706,839.88	97,021,792.66
20.	OLORUNSOGO	58,780,804.81	-	20,422,163.10	11,151,015.63	90,353,983.53
21.	KAJOLA	71,405,935.41	-	24,808,501.07	14,274,118.81	110,488,555.29
22.	LAGELU	64,375,715.07	-	22,365,997.83	12,884,885.57	99,626,598.47
23.	OGBOMOSHO NORTH	67,628,513.69	-	23,496,114.78	14,214,479.21	105,339,107.68
24.	OGBOMOSHO SOUTH	57,595,982.39	-	20,010,521.29	11,650,133.81	89,256,637.49
25.	OGO OLUWA	53,604,525.01	-	18,623,772.78	10,716,880.24	82,945,178.02
26.	OLUYOLE	68,706,623.89	-	23,870,681.65	14,319,378.89	106,896,684.44
27.	ONA ARA	77,739,533.30	-	27,008,977.39	15,952,042.25	120,700,552.94
28.	ORELOPE	58,707,395.18	-	20,396,658.45	11,745,106.66	90,849,160.29
29.	ORIIRE	71,599,022.68	-	24,875,585.21	12,954,844.88	109,429,452.77
30.	OYO EAST	60,076,357.97	-	20,872,275.99	12,253,365.91	93,201,999.86
31.	OYO WEST	59,712,937.50	-	20,746,013.13	12,577,887.03	93,036,837.66
32.	SAKI EAST	60,423,213.52	-	20,992,783.70	11,896,549.84	93,312,547.06
33.	SURULERE	68,273,912.10	-	23,720,344.98	12,730,692.20	104,724,949.28
	TOTAL	2,214,066,783.17	-	769,231,266.90	443,771,689.06	3,427,069,739.13

**Distribution Details of Statutory Allocation of Local Government Councils in Oyo State
for the month of December, 2008.**

S/No	Local Government Councils (LGCs)	Gross Statutory Allocation		Excess Crude Proceed	Value Added Tax (VAT)	Total Allocation
1.	AFIJIO	63,202,304.26	-	18,111,743.71	10,912,887.85	92,226,935.82
2.	AKINYELE	73,961,368.32	-	21,194,944.76	12,674,506.62	107,830,819.70
3.	ATIBA	73,816,108.71	-	21,153,318.04	11,723,767.45	106,693,194.21
4.	ATISBO	73,336,072.69	-	21,015,755.18	10,379,262.47	104,731,090.34
5.	EGBEDA	78,736,960.27	-	22,563,475.52	14,277,003.20	115,577,438.99
6.	IBADAN NORTH	81,414,977.45	-	23,330,908.95	14,852,645.79	119,598,532.18
7.	IBADAN NORTH-EAST	82,426,696.37	-	23,620,834.99	15,391,360.70	121,438,892.06
8.	IBADAN NORTH-WEST	65,873,587.06	-	18,877,247.28	11,338,788.50	96,089,622.84
9.	IBADAN SOUTH-EAST	79,650,635.68	-	22,825,305.45	13,922,629.93	116,398,571.07
10.	IBADAN SOUTH-WEST	82,789,281.35	-	23,724,740.16	14,300,100.11	120,814,121.62
11.	IBARAPA EAST	57,890,924.19	-	16,589,673.34	10,200,946.09	84,681,543.62
12.	IBARAPA NORTH	60,901,495.71	-	17,452,406.12	10,157,879.03	88,511,780.86
13.	IDDO	60,248,020.58	-	17,265,141.21	10,207,382.19	87,720,543.98
14.	SAKI WEST	87,453,507.02	-	25,061,356.93	14,195,502.14	126,710,366.09
15.	IBARAPA CENTRAL	61,284,784.39	-	17,562,244.31	10,548,928.91	89,395,957.60
16.	IREPO	67,158,106.09	-	19,245,349.04	10,647,684.18	97,051,139.30
17.	ISEYIN	83,700,692.23	-	23,985,921.14	13,714,483.86	121,401,097.23
18.	ITESIWAJU	69,679,038.01	-	19,967,766.89	10,786,881.87	100,433,686.77
19.	IWAJOWA	65,916,277.90	-	18,889,481.10	10,200,968.92	95,006,727.91
20.	OLORUNSOGO	61,194,019.01	-	17,536,233.88	9,716,641.29	88,446,894.18
21.	KAJOLA	74,337,467.54	-	21,302,722.68	12,438,014.33	108,078,204.55
22.	LAGELU	67,018,625.30	-	19,205,378.34	11,227,480.56	97,451,484.20
23.	OGBOMOSHO NORTH	70,404,965.81	-	20,175,794.41	12,386,046.28	102,966,806.50
24.	OGBOMOSHO SOUTH	59,960,554.35	-	17,182,762.65	10,151,557.05	87,294,874.05
25.	OGO OLUWA	55,805,229.84	-	15,991,980.55	9,338,349.49	81,135,559.88
26.	OLUYOLE	71,527,337.25	-	20,497,429.89	12,477,452.54	104,502,219.68
27.	ONA ARA	80,931,087.87	-	23,192,241.78	13,900,103.60	118,023,433.25
28.	ORELOPE	61,117,595.60	-	17,514,333.39	10,234,313.37	88,866,242.36
29.	ORIIRE	74,538,481.90	-	21,360,326.92	11,288,440.89	107,187,249.71
30.	OYO EAST	62,542,760.41	-	17,922,739.70	10,677,194.36	91,142,694.47
31.	OYO WEST	62,164,419.91	-	17,814,319.50	10,959,971.77	90,938,711.18
32.	SAKI EAST	62,903,855.93	-	18,026,218.04	10,366,276.16	91,296,350.13
33.	SURULERE	71,076,860.70	-	20,368,337.8	11,093,121.35	102,538,319.89
	TOTAL	2,304,964,099.71	-	660,528,433.68	386,688,572.84	3,352,181,106.24

**Distribution Details of Statutory Allocation of Local Government Councils in Oyo State
for the month of January, 2009.**

S/No	Local Government Councils (LGCS)	Gross Statutory Allocation		Excess Crude Proceed	Value Added Tax (VAT)	Total Allocation
1.	AFIJO	49,447,989.94	-	-	15,871,900.75	65,319,890.69
2.	AKINYELE	57,865,627.51	-	-	18,434,030.85	76,299,658.36
3.	ATIBA	57,751,979.83	-	-	17,051,258.67	74,803,238.50
4.	ATISBO	57,376,410.98	-	-	15,095,786.38	72,472,197.37
5.	EBEDA	61,601,937.85	-	-	20,764,730.75	82,366,668.60
6.	IBADAN NORTH	63,697,155.23	-	-	21,601,955.70	85,299,110.93
7.	IBADAN NORTH-EAST	64,488,700.22	-	-	22,385,472.38	86,874,172.60
8.	IBADAN NORTH-WEST	51,537,938.50	-	-	16,491,338.34	68,029,276.84
9.	IBADAN SOUTH-EAST	62,316,775.91	-	-	20,249,323.89	82,566,099.79
10.	IBADAN SOUTH-WEST	64,772,378.14	-	-	20,798,323.31	85,570,701.46
11.	IBARAPA EAST	45,292,491.63	-	-	14,836,439.84	60,128,931.47
12.	IBARAPA NORTH	47,647,891.67	-	-	14,773,802.32	62,421,693.99
13.	IDDO	47,136,628.17	-	-	14,845,800.61	61,982,428.78
14.	SAKI WEST	68,421,558.13	-	-	20,646,194.14	89,067,752.27
15.	IBARAPA CENTRAL	49,947,767.68	-	-	15,342,552.31	63,290,319.99
16.	IREPO	52,542,915.84	-	-	15,486,183.76	68,029,099.60
17.	ISEYIN	65,485,444.48	-	-	19,946,592.48	85,432,036.96
18.	ITESIWAJU	54,515,233.43	-	-	15,688,635.39	70,203,868.82
19.	IWAJOWA	51,571,338.80	-	-	14,836,473.03	66,407,811.83
20.	OLORUNSOGO	47,876,755.00	-	-	14,132,058.21	62,008,813.20
21.	KAJOLA	58,159,878.66	-	-	18,090,072.20	76,249,950.86
22.	LAGELU	52,433,789.37	-	-	16,329,450.07	68,763,239.44
23.	OGBOMOSHO NORTH	55,083,182.20	-	-	18,014,488.93	73,097,671.13
24.	OGBOMOSHO SOUTH	46,911,721.38	-	-	14,764,607.52	61,676,328.90
25.	OGO OLUWA	43,660,693.64	-	-	13,581,863.79	57,242,557.43
26.	OLUYOLE	55,961,299.10	-	-	18,147,431.84	74,108,730.93
27.	ONA ARA	63,318,571.45	-	-	20,216,561.18	83,535,132.63
28.	ORELOPE	47,816,963.12	-	-	14,884,969.81	62,701,932.93
29.	ORIIRE	58,317,147.55	-	-	16,418,111.86	74,735,259.41
30.	OYO EAST	48,931,978.41	-	-	15,529,103.90	64,461,082.31
31.	OYO WEST	48,635,973.74	-	-	15,940,380.46	64,576,354.19
32.	SAKI EAST	49,214,491.01	-	-	15,076,898.86	64,291,389.87
33.	SURULERE	55,608,856.89	-	-	16,134,035.61	71,742,892.50
	TOTAL	1,803,349,465.44	-	-	562,406,829.14	2,365,756,294.59

**Distribution Details of Statutory Allocation of Local Government Councils in Oyo State
for the month of February, 2009.**

S/No	Local Government Councils (LGCs)	Gross Statutory Allocation		Excess Crude Proceed	Value Added Tax (VAT)	Total Allocation
1.	AFIJIO	44,207,413.35	-	-	12,260,039.63	56,467,452.98
2.	AKINYELE	51,732,936.32	-	-	14,239,123.11	65,972,059.42
3.	ATIBA	51,631,333.20	-	-	13,171,019.04	64,802,352.24
4.	ATISBO	51,295,567.73	-	-	11,660,540.36	62,956,108.09
5.	EBEDDA	55,073,266.54	-	-	16,039,441.39	71,112,707.94
6.	IBADAN NORTH	56,946,429.46	-	-	16,686,144.72	73,632,574.18
7.	IBADAN NORTH-EAST	57,654,085.25	-	-	17,291,361.81	74,945,447.06
8.	IBADAN NORTH-WEST	46,075,865.84	-	-	12,738,516.00	58,814,381.84
9.	IBADAN SOUTH-EAST	55,712,344.93	-	-	15,641,322.18	71,353,667.11
10.	IBADAN SOUTH-WEST	57,907,698.54	-	-	16,065,389.52	73,973,088.06
11.	IBARAPA EAST	40,492,321.36	-	-	11,460,211.55	51,952,532.92
12.	IBARAPA NORTH	42,598,092.37	-	-	11,411,828.03	54,009,920.40
13.	IDDO	42,141,013.38	-	-	11,467,442.16	53,608,455.54
14.	SAKI WEST	61,170,132.63	-	-	15,947,879.36	77,118,011.98
15.	IBARAPA CENTRAL	42,866,187.04	-	-	11,851,151.44	54,717,338.47
16.	IREPO	46,974,334.09	-	-	11,962,097.65	58,936,431.74
17.	ISEYIN	58,545,192.97	-	-	15,407,481.32	73,952,674.29
18.	ITESIWAJU	48,737,622.33	-	-	12,118,478.73	60,856,101.05
19.	IWAJOWA	46,105,726.33	-	-	11,460,237.19	57,565,963.52
20.	OLORUNSOGO	42,802,700.39	-	-	10,916,121.29	53,718,821.68
21.	KAJOLA	51,996,002.26	-	-	13,973,436.80	65,969,439.06
22.	LAGELU	46,876,773.02	-	-	12,613,467.54	59,490,240.56
23.	OGBOMOSHO NORTH	49,245,378.98	-	-	13,915,053.51	63,160,432.49
24.	OGBOMOSHO SOUTH	41,939,942.57	-	-	11,404,725.63	53,344,668.20
25.	OGO OLUWA	39,033,463.92	-	-	10,491,130.89	49,524,594.81
26.	OLUYOLE	50,030,431.65	-	-	14,017,743.49	64,048,175.15
27.	ONA ARA	56,607,968.59	-	-	15,616,015.06	72,223,983.65
28.	ORELOPE	42,749,245.35	-	-	11,497,697.89	54,246,943.24
29.	ORIIRE	52,136,603.54	-	-	12,681,953.17	64,818,556.71
30.	OYO EAST	43,746,089.55	-	-	11,995,250.74	55,741,340.29
31.	OYO WEST	43,481,455.92	-	-	12,312,935.87	55,794,391.79
32.	SAKI EAST	43,998,661.01	-	-	11,645,950.95	55,644,611.96
33.	SURULERE	49,715,341.83	-	-	12,462,522.23	62,177,864.07
	TOTAL	1,612,227,622.25	-	-	434,423,710.26	2,046,651,332.51

**Distribution Details of Statutory Allocation of Local Government Councils in Oyo State
for the month of March, 2009.**

S/N o	Local Government Councils (LGCs)	Gross Statutory Allocation	Augmentation for the Month of Jan., Feb., & March, 2009	Value Added Tax (VAT)	Total Allocation
1.	AFIJIO	41,452,800.43	- 40,371,746.73	12,135,084.61	93,959,631.84
2.	AKINYELE	48,509,399.72	- 47,244,315.93	14,108,608.24	109,862,323.89
3.	ATIBA	48,414,127.60	- 47,151,528.43	13,043,504.84	108,609,160.87
4.	ATISBO	48,099,284.06	- 46,844,895.73	11,537,269.60	106,481,449.39
5.	EBEDDA	51,641,590.27	- 50,294,821.62	15,903,868.83	117,840,280.72
6.	IBADAN NORTH	53,398,034.33	- 52,005,459.11	16,548,755.35	121,952,248.79
7.	IBADAN NORTH-EAST	54,061,595.30	- 52,651,714.98	17,152,272.18	123,865,582.46
8.	IBADAN NORTH-WEST	43,204,827.58	- 42,078,082.51	12,612,216.84	97,895,126.93
9.	IBADAN SOUTH-EAST	52,240,846.97	- 50,878,450.22	15,506,868.07	118,626,165.26
10.	IBADAN SOUTH-WEST	54,299,405.66	- 52,883,323.45	15,929,744.06	123,112,473.18
11.	IBARAPA EAST	37,969,199.94	- 36,978,995.57	11,337,503.58	86,285,699.10
12.	IBARAPA NORTH	39,943,758.02	- 38,902,058.86	11,289,255.99	90,135,072.87
13.	IDDO	39,515,160.13	- 38,484,638.44	11,344,713.88	89,344,512.45
14.	SAKI WEST	57,358,553.87	- 55,862,891.68	15,812,564.02	129,033,809.57
15.	IBARAPA CENTRAL	40,195,147.42	- 39,146,892.23	11,727,345.18	91,069,384.83
16.	IREPO	44,047,311.27	- 42,898,594.94	11,837,979.71	98,783,885.93
17.	ISEYIN	54,897,177.12	- 53,465,505.53	15,273,684.14	123,636,366.79
18.	ITESIWAJU	45,700,727.07	- 44,508,891.06	11,993,921.46	102,203,539.59
19.	IWAJOWA	43,232,827.42	- 42,105,352.14	11,337,529.15	96,675,708.71
20.	OLORUNSOG O	40,135,616.69	- 39,088,914.02	10,794,941.85	90,019,472.56
21.	KAJOLA	48,756,073.74	- 47,484,556.89	13,843,668.34	110,084,298.97
22.	LAGELU	43,955,829.34	- 42,809,498.78	12,487,519.69	99,252,847.81
23.	OGBOMOSHO NORTH	46,176,844.84	- 44,972,592.09	13,785,449.06	104,934,885.99
24.	OGBOMOSHO SOUTH	39,326,618.27	- 38,301,013.59	11,282,173.54	88,909,805.40
25.	OGO OLUWA	36,601,245.52	- 35,646,716.24	10,371,145.39	82,619,107.16
26.	OLUYOLE	46,912,980.01	- 45,689,529.48	13,887,850.56	106,490,360.05
27.	ONA ARA	53,080,663.33	- 51,696,364.88	15,481,632.05	120,258,660.26
28.	ORELOPE	40,085,492.50	- 39,040,097.02	11,374,884.60	90,500,474.13
29.	ORIIRE	48,887,913.99	- 47,612,958.87	12,555,812.92	109,056,685.78
30.	OYO EAST	41,020,222.22	- 39,950,449.80	11,871,039.67	92,841,711.69
31.	OYO WEST	40,772,078.22	- 39,708,777.17	12,187,832.31	92,668,687.70
32.	SAKI EAST	41,257,055.69	- 40,181,106.84	11,522,721.17	92,960,883.70
33.	SURULERE	46,617,523.79	- 45,401,778.50	12,336,998.44	104,356,300.73
	TOTAL	1,511,767,932.3	- 1,472,342,313.3	430,216,359.3	3,414,326,605.0
		5	7	7	8

**Distribution Details of Statutory Allocation of Local Government Councils in Oyo State
for the month of April, 2009.**

S/No	Local Government Councils (LGCs)	Gross Statutory Allocation		Excess Crude Proceed	Value Added Tax (VAT)	Total Allocation
1.	AFIJIO	40,654,526.41	-	17,941,977.32	10,433,304.95	69,029,808.67
2.	AKINYELE	47,575,233.79	-	20,996,278.67	12,130,068.81	80,701,581.28
3.	ATIBA	47,481,796.37	-	20,955,042.13	11,214,331.60	79,651,170.10
4.	ATISBO	47,173,015.90	-	20,818,768.69	9,919,325.26	77,911,109.85
5.	EBEDA	50,647,106.43	-	22,351,981.81	13,673,568.65	86,672,656.89
6.	IBADAN NORTH	52,369,725.90	-	23,112,221.87	14,228,018.65	89,709,966.43
7.	IBADAN NORTH-EAST	53,020,508.40	-	23,399,430.36	14,746,900.50	91,166,839.26
8.	IBADAN NORTH-WEST	42,372,814.03	-	18,700,305.61	10,843,525.85	71,916,645.49
9.	IBADAN SOUTH-EAST	51,234,822.95	-	22,611,357.54	13,332,241.82	87,178,422.35
10.	IBADAN SOUTH-WEST	53,253,739.15	-	23,502,361.60	13,695,815.23	90,451,915.98
11.	IBARAPA EAST	37,238,011.08	-	16,434,173.74	9,747,573.70	63,419,758.51
12.	IBARAPA NORTH	39,174,544.26	-	17,288,819.89	9,706,092.17	66,169,456.32
13.	IDDO	38,754,200.06	-	17,103,310.26	9,753,772.85	65,611,283.17
14.	SAKI WEST	56,253,976.05	-	24,826,449.89	13,595,068.09	94,675,494.03
15.	IBARAPA CENTRAL	39,421,092.50	-	17,397,628.53	10,082,745.35	66,901,466.41
16.	IREPO	43,199,073.66	-	19,064,957.05	10,177,864.89	72,441,895.60
17.	ISEYIN	53,839,999.07	-	23,761,094.46	13,131,758.75	90,732,852.27
18.	ITESIWAJU	44,820,648.93	-	19,780,603.48	10,311,937.95	74,913,190.35
19.	IWAJOWA	42,400,274.67	-	18,712,424.76	9,747,595.68	70,860,295.11
20.	OLORUNSOGO	39,362,708.23	-	17,371,861.90	9,281,098.83	66,015,668.96
21.	KAJOLA	47,817,157.50	-	21,103,046.36	11,902,283.11	80,822,486.97
22.	LAGELU	43,109,353.43	-	19,025,361.01	10,736,315.77	72,871,030.21
23.	OGBOMOSHO NORTH	45,287,597.90	-	19,986,681.10	11,852,228.29	77,126,507.29
24.	OGBOMOSHO SOUTH	38,569,289.03	-	17,021,703.86	9,700,002.94	65,290,995.82
25.	OGO OLUWA	35,896,399.93	-	15,842,083.29	8,916,734.04	60,655,217.26
26.	OLUYOLE	46,009,557.01	-	20,305,301.80	11,940,269.38	78,255,128.19
27.	ONA ARA	52,058,466.65	-	22,974,854.48	13,310,544.80	88,343,865.93
28.	ORELOPE	39,313,549.29	-	17,350,166.69	9,779,712.54	66,443,428.53
29.	ORIIRE	47,946,458.85	-	21,160,110.66	10,795,031.81	79,901,601.32
30.	OYO EAST	40,230,278.54	-	17,754,744.89	10,206,288.64	68,191,312.07
31.	OYO WEST	39,986,913.14	-	17,647,340.95	10,478,655.45	68,112,909.54
32.	SAKI EAST	40,462,551.20	-	17,857,253.30	9,906,817.05	68,226,621.55
33.	SURULERE	45,719,790.51	-	20,177,419.76	10,606,903.06	76,504,113.33
	TOTAL	1,482,655,180.86	-	654,337,117.70	369,884,396.48	2,506,876,695.04

**Distribution Details of Statutory Allocation of Local Government Councils in Oyo State
for the month of May, 2009.**

S/No	Local Government Councils (LGCS)	Gross Statutory Allocation	Excess Crude Proceed	Value Added Tax (VAT)	Total Allocation
1.	AFIJIO	52,190,272.24	- 6,521,943.01	14,864,249.11	91,518,441.68
2.	AKINYELE	61,074,734.43	- 7,632,187.38	17,242,265.82	106,945,466.30
3.	ATIBA	60,954,784.08	- 7,617,197.82	15,958,858.96	105,485,882.99
4.	ATISBO	60,558,386.97	- 7,567,662.16	14,143,905.93	103,088,723.75
5.	EBEDDA	65,018,252.74	- 8,124,988.06	19,405,482.80	114,900,705.41
6.	IBADAN NORTH	67,229,666.50	- 8,401,336.77	20,182,545.19	118,925,770.34
7.	IBADAN NORTH-EAST	68,065,108.92	- 8,505,737.61	20,909,758.76	120,880,035.64
8.	IBADAN NORTH-WEST	54,396,124.99	- 6,797,596.79	15,439,174.22	95,333,201.61
9.	IBADAN SOUTH-EAST	65,772,734.22	- 8,219,271.63	18,927,112.82	115,530,476.21
10.	IBADAN SOUTH-WEST	68,364,519.03	- 8,543,153.31	19,436,661.42	119,846,695.36
11.	IBARAPA EAST	47,804,318.67	- 5,973,853.53	13,903,195.89	84,115,541.83
12.	IBARAPA NORTH	50,290,344.29	- 6,284,519.03	13,845,059.48	87,708,742.69
13.	IDDO	49,750,727.18	- 6,217,085.93	13,911,884.01	86,983,007.37
14.	SAKI WEST	72,216,074.92	- 9,024,461.93	19,295,464.18	125,362,450.92
15.	IBARAPA CENTRAL	50,606,850.79	- 6,324,071.18	14,372,939.38	88,701,489.88
16.	IREPO	55,456,836.28	- 6,930,148.28	14,506,249.55	95,958,191.16
17.	ISEYIN	69,117,130.54	- 8,637,203.20	18,646,135.54	120,161,563.74
18.	ITESIWAJU	57,538,534.48	- 7,190,287.13	14,694,153.10	99,203,578.19
19.	IWAJOWA	54,431,377.60	- 6,802,002.12	13,903,226.70	93,849,031.18
20.	OLORUNSOGO	50,531,899.89	- 6,314,704.96	13,249,430.77	87,467,897.53
21.	KAJOLA	61,385,304.13	- 7,670,997.64	16,923,023.87	107,082,372.00
22.	LAGELU	55,341,657.88	- 6,915,755.05	15,288,919.16	96,571,693.10
23.	OGBOMOSHO NORTH	58,137,980.50	- 7,265,196.73	16,852,871.98	102,242,730.31
24.	OGBOMOSHO SOUTH	49,513,347.53	- 6,187,421.85	13,836,525.41	86,558,998.64
25.	OGO OLUWA	46,082,024.57	- 5,758,627.52	12,738,773.05	80,421,508.43
26.	OLUYOLE	59,064,795.93	- 7,381,015.97	16,976,261.67	103,727,375.38
27.	ONA ARA	66,830,087.26	- 8,351,403.46	18,896,704.42	117,053,049.62
28.	ORELOPE	50,468,792.08	- 6,306,818.71	13,948,238.52	88,074,016.01
29.	ORIIIRE	61,551,294.82	- 7,691,740.62	15,371,209.76	105,774,355.86
30.	OYO EAST	51,645,643.79	- 6,453,883.66	14,546,085.47	90,400,357.82
31.	OYO WEST	51,333,223.32	- 6,414,842.13	14,927,807.89	90,323,214.29
32.	SAKI EAST	51,943,823.95	- 6,491,145.67	14,126,375.66	90,418,598.58
33.	SURULERE	58,692,808.02	- 7,334,530.60	15,107,547.09	101,312,305.47
	TOTAL	1,903,359,462.52	- 237,852,791.46	526,378,097.60	3,321,927,469.28

**Distribution Details of Statutory Allocation of Local Government Councils in Oyo State
for the month of June, 2009.**

S/No	Local Government Councils (LGCs)	Gross Statutory Allocation		Excess Crude Proceed	Value Added Tax (VAT)	Total Allocation
	#	#	#	#	#	#
1.	AFIJIO	53,615,976.38	-	5,508,751.61	13,380,804.14	90,447,509.45
2.	AKINYELE	62,743,139.24	-	6,446,518.24	15,608,498.38	105,794,434.53
3.	ATIBA	62,619,912.16	-	6,433,857.32	14,406,220.00	104,415,031.61
4.	ATISBO	62,212,686.50	-	6,392,017.09	12,705,996.29	102,129,468.56
5.	EGBEDA	66,794,384.34	-	6,862,761.76	17,634,971.11	113,644,099.02
6.	IBADAN NORTH	69,066,208.24	-	7,096,179.38	18,362,912.76	117,637,522.25
7.	IBADAN NORTH-EAST	69,924,472.82	-	7,184,361.42	19,044,156.70	119,552,421.28
8.	IBADAN NORTH-WEST	55,882,087.35	-	5,741,582.26	13,919,386.30	94,243,361.52
9.	IBADAN SOUTH-EAST	67,569,476.32	-	6,942,398.27	17,186,840.51	114,310,072.63
10.	IBADAN SOUTH-WEST	70,232,062.03	-	7,215,964.55	17,664,178.82	118,614,567.00
11.	IBARAPA EAST	49,110,209.82	-	5,045,808.47	12,480,502.35	83,070,694.38
12.	IBARAPA NORTH	51,664,147.27	-	5,308,211.73	12,426,040.93	86,687,219.82
13.	IDDO	51,109,789.21	-	5,251,254.44	12,488,641.26	85,952,995.16
14.	SAKI WEST	74,188,832.53	-	7,622,501.32	17,531,907.13	124,169,690.87
15.	IBARAPA CENTRAL	51,989,299.92	-	5,341,619.40	12,920,551.76	87,649,099.62
16.	IREPO	56,971,774.55	-	5,853,541.73	13,045,434.94	94,935,708.27
17.	ISEYIN	71,005,232.95	-	7,295,403.68	16,923,624.75	118,985,355.84
18.	ITESIWAJU	59,110,339.40	-	6,073,267.70	13,221,460.48	98,185,671.06
19.	IWAJOWA	55,918,302.98	-	5,745,303.22	12,480,531.21	92,856,562.17
20.	OLORUNSOGO	51,912,301.56	-	5,333,708.24	11,868,063.93	86,485,935.62
21.	KAJOLA	63,062,192.91	-	6,479,299.28	15,309,436.80	105,953,975.34
22.	LAGELU	56,853,449.78	-	5,841,384.50	13,778,629.36	95,498,824.65
23.	OGBOMOSHO NORTH	59,726,160.74	-	6,136,540.01	15,243,719.44	101,093,101.29
24.	OGBOMOSHO SOUTH	50,865,924.96	-	5,226,198.70	12,418,046.33	85,531,873.85
25.	OGO OLUWA	43,340,867.07	-	4,864,018.07	11,389,686.61	79,436,655.04
26.	OLUYOLE	60,678,294.39	-	6,234,366.60	15,359,309.26	102,577,272.05
27.	ONA ARA	68,655,713.52	-	7,054,003.27	17,158,354.33	115,842,925.60
28.	ORELOPE	51,847,469.80	-	5,327,047.13	12,522,697.68	87,047,381.31
29.	ORIIRE	63,232,718.04	-	6,496,819.81	13,855,718.10	104,745,366.61
30.	OYO EAST	53,056,470.07	-	5,451,265.37	13,082,752.70	89,345,233.04
31.	OYO WEST	52,735,515.08	-	5,418,288.98	13,440,345.16	89,241,490.17
32.	SAKI EAST	53,362,795.75	-	5,482,738.67	12,689,574.16	89,392,361.89
33.	SURULERE	60,296,144.72	-	6,195,102.78	13,608,722.44	100,277,389.70
	TOTAL	1,955,354,352.37	-	200,902,085.01	475,157,716.13	3,285,751,271.20

**Distribution Details of Statutory Allocation of Local Government Councils in Oyo State
for the month of August, 2009.**

S/No	Local Government Councils (LGCs)	Gross Statutory Allocation	Excess Crude Allocation	Exchange Gain Allocation	Value Added Tax (VAT)	Total Allocation
1.	AFIJO	41,787,017.40	17,333,907.54	4,065,152.29	13,081,567.92	76,267,644.79
2.	AKINYELE	48,900,510.73	20,284,695.87	4,757,171.90	15,329,427.51	89,271,806.01
3.	ATIBA	48,804,470.48	20,244,856.87	4,747,828.85	14,116,265.97	87,913,422.16
4.	ATISBO	48,487,088.48	20,113,201.86	4,716,953.08	12,400,651.63	85,717,895.04
5.	EGBEDA	52,057,954.83	21,594,453.01	5,064,336.47	17,374,244.10	96,090,988.40
6.	IBADAN NORTH	53,828,560.36	22,328,927.85	5,236,585.69	18,108,775.16	99,502,849.05
7.	IBADAN NORTH-EAST	54,497,471.34	22,606,402.58	5,301,659.13	18,796,185.80	101,201,718.85
8.	IBADAN NORTH-WEST	43,553,170.04	18,066,535.40	4,236,968.36	13,625,025.38	79,481,699.19
9.	IBADAN SOUTH-EAST	52,662,043.08	21,845,038.26	5,123,103.78	16,922,056.97	96,552,242.09
10.	IBADAN SOUTH-WEST	54,737,199.07	22,705,845.38	5,324,980.48	17,403,716.20	100,171,741.14
11.	IBARAPA EAST	38,275,329.73	15,877,204.78	3,723,526.00	12,173,116.49	70,049,177.00
12.	IBARAPA NORTH	40,265,807.85	16,702,886.20	3,917,165.01	12,118,162.08	73,004,021.14
13.	IDDO	39,833,754.35	16,523,663.66	3,875,133.69	12,181,329.07	72,413,880.78
14.	SAKI WEST	57,821,011.91	23,985,059.13	5,624,982.01	17,270,247.18	104,701,300.22
15.	IBARAPA CENTRAL	40,519,224.09	16,808,007.22	3,941,818.01	12,617,149.28	73,886,198.60
16.	IREPO	44,402,446.33	18,418,828.48	4,319,588.22	12,743,162.92	79,884,025.94
17.	ISEYIN	55,339,790.11	22,955,809.56	5,383,602.14	16,656,458.55	100,335,660.36
18.	ITESIWAJU	46,069,192.92	19,110,221.00	4,481,733.76	12,920,781.86	82,581,929.55
19.	IWAJOWA	43,581,395.64	18,078,243.82	4,239,714.22	12,173,145.61	78,072,499.29
20.	OLORUNSOGO	40,459,213.39	16,783,113.85	3,935,980.01	11,555,134.21	72,733,441.46
21.	KAJOLA	49,149,173.58	20,387,845.10	4,781,362.48	15,027,658.78	89,346,039.94
22.	LAGELU	44,310,226.82	18,380,574.38	4,310,616.86	13,482,994.30	80,484,412.35
23.	OGBOMOSHO NORTH	46,549,149.43	19,309,314.46	4,528,425.21	14,961,346.55	85,348,235.65
24.	OGBOMOSHO SOUTH	39,643,692.35	16,444,822.98	3,856,643.96	12,110,095.11	72,055,254.40
25.	OGO OLUWA	36,896,346.06	15,305,180.81	3,589,374.79	11,072,426.56	66,863,328.23
26.	OLUYOLE	47,291,219.76	19,617,136.83	4,600,615.79	15,077,982.69	86,586,955.07
27.	ONA ARA	53,508,630.53	22,196,215.96	5,205,462.06	16,893,312.93	97,803,621.48
28.	ORELOPE	40,408,685.07	16,762,153.91	3,931,064.48	12,215,693.78	73,317,597.24
29.	ORIIRE	49,282,076.81	20,442,975.44	4,792,291.66	13,560,780.85	88,080,124.76
30.	OYO EAST	41,350,951.13	17,153,020.59	4,022,730.64	12,780,818.48	75,307,520.84
31.	OYO WEST	41,100,806.44	17,049,256.67	3,998,395.89	13,141,647.91	75,290,106.91
32.	SAKI EAST	41,589,694.08	17,252,054.90	4,045,956.19	12,384,080.85	75,271,786.01
33.	SURULERE	46,993,381.39	19,493,588.82	4,571,641.28	13,311,549.36	84,370,160.85
	TOTAL	1,523,956,685.21	632,161,043.16	148,254,564.36	465,586,992.05	2,769,959,284.78

Distribution Details of Statutory Allocation of Local Government Councils in Oyo State for the month of September, 2009.

S/No	Local Government Councils (LGCs)	Gross Statutory Allocation #	Excess Crude Allocation #	Distribution of \$2 Billion from ECA Foreign Account #	Exchange Gain Allocation #	Value Added Tax (VAT) #	Total Allocation
1.	AFIJIO	49,057,408.08	10,116,452.49	57,846,073.66	5,509,461.71	12,725,247.67	135,254,643.61
2.	AKINYELE	57,408,556.07	11,838,597.93	67,693,335.08	6,447,349.21	14,840,329.26	158,228,167.55
3.	ATIBA	57,295,806.07	11,815,347.01	67,560,385.85	6,434,686.66	13,698,827.51	156,805,053.10
4.	ATISBO	56,923,203.78	11,738,510.23	67,121,031.63	6,392,841.04	12,084,552.17	154,260,138.85
5.	EGBEDA	61,115,353.88	12,603,001.22	72,064,208.05	6,863,646.39	16,764,361.32	169,410,570.87
6.	IBADAN NORTH	63,194,021.47	13,031,657.00	74,515,270.25	7,097,094.10	17,455,504.64	175,293,547.47
7.	IBADAN NORTH-EAST	63,979,314.17	13,193,597.40	75,441,248.63	7,185,287.51	18,102,310.87	177,901,758.59
8.	IBADAN NORTH-WEST	51,130,848.47	10,544,030.34	60,290,972.21	5,742,322.37	13,236,603.84	140,944,777.23
9.	IBADAN SOUTH-EAST	61,824,545.55	12,749,248.32	72,900,451.85	6,943,293.17	16,338,884.27	170,756,423.16
10.	IBADAN SOUTH-WEST	64,260,751.37	13,251,634.43	75,773,105.49	7,216,894.71	16,792,092.55	177,294,478.55
11.	IBARAPA EAST	44,934,733.40	9,266,288.48	52,984,819.21	5,046,458.89	11,870,457.23	124,102,757.21
12.	IBARAPA NORTH	47,271,528.51	9,748,174.45	55,740,252.64	5,308,895.97	11,818,748.90	129,887,600.48
13.	IDDO	46,764,303.40	9,643,576.21	55,142,157.83	5,251,931.34	11,878,184.70	128,680,153.47
14.	SAKI WEST	67,881,107.06	13,998,211.91	80,042,050.18	7,623,483.89	16,666,507.36	186,211,360.39
15.	IBARAPA CENTRAL	47,569,035.84	9,809,525.41	56,091,058.60	5,342,307.96	12,288,261.61	131,100,189.41
16.	IREPO	52,127,887.66	10,749,636.38	61,466,631.59	5,854,296.27	12,406,831.79	142,605,283.69
17.	ISEYIN	64,968,185.31	13,397,519.06	76,607,276.66	7,296,344.08	16,088,974.39	178,358,299.51
18.	ITESIWAJU	54,084,626.22	11,153,148.38	63,773,921.10	6,074,050.56	12,573,959.02	147,659,705.28
19.	IWAJOWA	51,163,984.95	10,550,863.63	60,330,045.10	5,746,043.81	11,870,484.63	139,661,422.12
20.	OLORUNSOGO	47,498,584.08	9,794,997.08	56,007,985.36	5,334,395.77	11,288,978.31	129,924,940.60
21.	KAJOLA	57,700,482.97	11,898,798.11	68,037,560.87	6,480,134.48	14,556,385.60	158,673,362.03
22.	LAGELU	52,019,623.16	10,727,310.44	61,338,971.44	5,842,137.47	13,102,962.34	143,031,004.86
23.	OGBOMOSHO NORTH	54,648,088.85	11,269,343.73	64,438,328.41	6,137,331.03	14,493,990.34	150,987,082.36
24.	OGBOMOSHO SOUTH	46,541,173.11	9,597,563.04	54,879,053.61	5,226,872.38	11,811,158.44	128,055,820.57
25.	OGO OLUWA	43,315,824.72	8,932,442.62	51,075,882.03	4,864,645.06	10,834,783.55	119,023,577.97
26.	OLUYOLE	55,519,269.64	11,448,995.68	65,465,581.80	6,235,170.22	14,603,736.95	153,272,754.29
27.	ONA ARA	62,818,428.07	12,954,203.40	74,072,389.06	7,054,912.55	16,311,838.10	173,211,771.18
28.	ORELOPE	47,439,264.49	9,782,764.40	55,938,038.63	5,327,733.80	11,910,519.53	130,398,320.85
29.	ORIIRE	57,856,509.62	11,930,973.39	68,221,539.79	6,497,657.27	13,176,154.15	157,682,834.22
30.	OYO EAST	48,545,472.44	10,010,882.85	57,242,424.43	5,451,968.05	12,442,263.09	133,693,010.88
31.	OYO WEST	48,251,805.87	9,950,323.93	56,896,147.31	5,418,987.41	12,781,778.82	133,299,043.34
32.	SAKI EAST	48,825,753.53	10,068,681.47	57,572,918.05	5,483,445.42	12,068,960.21	134,019,758.67
33.	SURULERE	55,169,611.32	11,376,890.33	65,053,281.97	6,195,901.35	12,941,644.42	150,737,329.39
	TOTAL	1,789,105,093.13	368,943,190.74	2,109,624,398.36	200,927,981.89	451,826,277.59	4,920,426,941.72

**Distribution Details of Statutory Allocation of Local Government Councils in Oyo State
for the month of October, 2009.**

S/N o	Local Government Councils (LGCs)	Gross Statutory Allocation	Excess Crude Allocation	Exchange Gain Allocation	Value Added Tax (VAT)	Total Allocation
	#	#	#	#	#	#
1.	AFIJIO	35,167,501.92	23,956,607.10	5,468,727.75	14,007,736.80	78,600,573.57
2.	AKINYELE	41,154,141.34	28,034,791.80	6,399,681.02	16,310,908.27	91,899,522.43
3.	ATIBA	41,073,314.90	27,979,731.67	6,387,112.09	15,067,895.11	90,508,053.77
4.	ATISBO	40,806,209.64	27,797,775.73	6,345,575.85	13,310,065.56	88,259,626.79
5.	EBEDA	43,811,412.16	29,844,962.83	6,812,900.33	18,406,040.57	98,875,315.89
6.	IBADAN NORTH	45,301,534.64	30,860,055.65	7,044,622.05	19,158,645.85	102,364,858.19
7.	IBADAN NORTH-EAST	45,864,482.90	31,243,544.09	7,132,163.41	19,862,971.24	104,103,161.63
8.	IBADAN NORTH-WEST	36,653,877.21	24,969,147.28	5,699,866.76	14,564,566.83	81,887,458.08
9.	IBADAN SOUTH-EAST	44,319,806.31	30,191,288.22	6,891,958.24	17,942,726.71	99,345,779.49
10.	IBADAN SOUTH-WEST	46,066,235.17	31,380,980.63	7,163,536.92	18,436,237.88	103,046,990.59
11.	IBARAPA EAST	32,212,103.84	21,943,347.50	5,009,148.12	13,076,931.59	72,241,531.05
12.	IBARAPA NORTH	33,887,268.71	23,084,493.86	5,269,644.89	13,020,624.95	75,262,032.40
13.	IDDO	33,523,657.16	22,836,796.45	5,213,101.42	13,085,346.25	74,658,901.28
14.	SAKI WEST	48,661,538.72	33,148,938.66	7,567,120.00	18,299,484.65	107,677,082.03
15.	IBARAPA CENTRAL	34,100,541.08	23,229,778.06	5,302,809.84	13,531,890.46	76,165,019.44
16.	IREPO	37,368,618.95	25,456,039.62	5,811,012.79	13,661,004.85	82,296,676.20
17.	ISEYIN	46,573,369.27	31,726,447.65	7,242,398.89	17,670,592.86	103,212,808.66
18.	ITESIWAJU	38,771,334.87	26,411,589.83	6,029,142.34	13,842,994.36	85,055,061.40
19.	IWAJOWA	36,677,631.56	24,985,329.09	5,703,560.69	13,076,961.43	80,443,482.77
20.	OLORUNSOG O	34,050,036.73	23,195,373.77	5,294,956.15	12,443,742.95	74,984,109.59
21.	KAJOLA	41,363,413.30	28,177,350.87	6,432,223.89	16,001,714.08	91,974,702.14
22.	LAGELU	37,291,008.01	25,403,169.92	5,798,943.89	14,419,040.86	82,912,162.68
23.	OGBOMOSHO NORTH	39,175,261.08	26,686,750.17	6,091,954.95	15,933,770.13	87,887,736.33
24.	OGBOMOSHO SOUTH	33,363,703.03	22,727,833.41	5,188,227.73	13,012,359.48	74,292,123.64
25.	OGO OLUWA	31,051,566.09	21,152,772.53	4,828,678.52	11,949,157.57	68,982,174.70
26.	OLUYOLE	39,799,779.45	27,112,181.04	6,189,070.77	16,053,276.28	89,154,377.54
27.	ONA ARA	45,032,285.16	30,676,639.04	7,002,752.37	17,913,275.39	100,624,951.95
28.	ORELOPE	34,007,512.63	23,166,405.75	5,288,343.44	13,120,556.56	75,582,818.37
29.	OJIIRE	41,475,263.22	28,253,544.64	6,449,617.13	14,498,741.47	90,677,166.46
30.	OYO EAST	34,800,513.57	23,706,609.37	5,411,659.17	13,699,586.98	77,618,369.08
31.	OYO WEST	34,589,994.50	23,563,200.75	5,378,922.37	14,069,295.15	77,601,412.77
32.	SAKI EAST	35,001,437.05	23,843,481.33	5,442,903.81	13,293,087.03	77,580,909.22
33.	SURULERE	39,549,121.90	26,941,429.52	6,150,092.23	14,243,377.27	86,884,020.91
	TOTAL	1,282,545,476.0	873,688,387.8	199,442,429.7	496,984,607.4	2,852,660,901.0
		5	2	8	1	7

**Distribution Details of Statutory Allocation of Local Government Councils in Oyo State
for the month of November, 2009**

S/No	Local Government Councils (LGCs)	Gross Statutory Allocation	Exchange Gain Allocation	Value Added Tax (VAT)	Total Allocation
1.	AFIJO	58,964,750.57	- 9,609,437.39	13,386,649.84	81,960,837.80
2.	AKINYELE	69,002,446.75	- 11,245,272.57	15,587,701.34	95,835,420.66
3.	ATIBA	68,866,926.44	- 11,223,186.93	14,399,801.95	94,489,915.32
4.	ATISBO	68,419,075.61	- 11,150,201.05	12,719,912.54	92,289,189.20
5.	EBEDA	73,457,847.42	- 11,971,365.58	17,589,937.88	103,019,150.88
6.	IBADAN NORTH	75,956,310.36	- 12,378,538.06	18,309,173.50	106,644,021.91
7.	IBADAN NORTH-EAST	76,900,196.10	- 12,532,362.35	18,982,269.91	108,414,828.36
8.	IBADAN NORTH-WEST	61,456,930.65	- 10,015,585.95	13,918,790.67	85,391,307.27
9.	IBADAN SOUTH-EAST	74,310,263.22	- 12,110,283.09	17,147,166.82	103,567,713.13
10.	IBADAN SOUTH-WEST	77,238,470.68	- 12,587,490.68	17,618,796.27	107,444,757.64
11.	IBARAPA EAST	54,009,485.02	- 8,801,881.80	12,497,115.47	75,308,482.28
12.	IBARAPA NORTH	56,818,205.38	- 9,259,616.67	12,443,305.39	78,521,127.44
13.	IDDO	56,208,544.09	- 9,160,260.67	12,505,157.03	77,873,961.79
14.	SAKI WEST	81,589,971.88	- 13,296,651.29	17,488,106.52	112,374,729.70
15.	IBARAPA CENTRAL	57,175,795.52	- 9,317,892.84	12,931,901.98	79,425,590.35
16.	IREPO	62,655,325.94	- 10,210,887.46	13,055,291.59	85,921,504.99
17.	ISEYIN	78,088,773.78	- 12,726,063.88	16,887,099.07	107,701,936.73
18.	ITESIWAJU	65,007,235.79	- 10,594,176.29	13,229,211.90	88,830,623.98
19.	IWAJOWA	61,496,759.18	- 10,022,076.77	12,497,143.98	84,015,979.93
20.	OLORUNSOGO	57,091,115.74	- 9,304,092.65	11,892,001.68	78,287,210.06
21.	KAJOLA	69,353,329.48	- 11,302,455.64	15,292,216.46	95,948,001.58
22.	LAGELU	62,525,196.99	- 10,189,680.45	13,779,717.16	86,494,594.60
23.	OGBOMOSHO NORTH	65,684,491.99	- 10,704,548.18	15,227,285.07	91,616,325.24
24.	OGBOMOSHO SOUTH	55,940,351.74	- 9,116,553.58	12,435,406.41	77,492,311.73
25.	OGO OLUWA	52,063,631.17	- 8,484,767.58	11,419,345.65	71,967,744.40
26.	OLUYOLE	66,731,611.27	- 10,875,196.36	15,341,492.46	92,948,300.09
27.	ONA ARA	75,504,864.34	- 12,304,966.27	17,119,021.33	104,928,851.94
28.	ORELOPE	57,019,816.32	- 9,292,473.04	12,538,806.15	78,851,095.51
29.	ORIIRE	69,540,866.34	- 11,333,018.37	13,855,883.93	94,729,768.64
30.	OYO EAST	58,349,427.45	- 9,509,158.68	13,092,163.03	80,950,749.17
31.	OYO WEST	57,996,453.72	- 9,451,634.84	13,445,478.76	80,893,567.33
32.	SAKI EAST	58,686,312.44	- 9,564,060.56	12,703,686.83	80,954,059.82
33.	SURULERE	66,311,338.04	- 10,806,704.77	13,611,842.28	90,729,885.09
	TOTAL	2,150,422,121.40	- 350,452,542.26	474,948,880.88	2,975,823,544.54

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

Appendix 8

Coding of Items under Service Delivery

Coding	Items
SD1	Nigerian citizens lack maintenance culture
SD2	No money is voted for maintenance by LGCs
SD3	Public do not see infrastructures as their properties
SD4	Inefficient staff affects the provision of social services
SD5	Contracts are awarded to unqualified contractors
SD6	LG staff are not competent on their schedule of duty
SD7	Due process is not followed in the Local government administration
SD8	On-the-job training is often provided for LGCs staff
SD9	LGCs contractors do not often do quality jobs
SD10	Contractors are not punished for shoddy jobs
SD11	LGCs contractors are not licensed, and registered contractors
SD12	Contracts are awarded based on favoritisms
SD13	Contracts are often carried out via direct labor
SD14	Contractors are not paid after completion of contracts
SD15	Services provided are enough for the masses
SD16	LGCs need to provide more essential services for the masses
SD17	Need for quality control in the deliverance of services
SD18	Quality of services provided by LGCs is sub-standard
SD19	Reversal of policies affect provision of essential services
SD20	Bureaucracy causes delay in the deliverance of social services

SD21	LGCs do not focus on the provision of social services to the masses
SD22	Masses do not feel satisfied with little services provided by LGCs
SD23	Enough classrooms are not provided for the primary schools children
SD24	Majority of the school-age children do not enroll for primary education
SD25	Those who enrolled are dropping out of primary schools
SD26	Enough teachers are not recruited to primary schools
SD27	School buses are not provided for primary schools' pupils
SD28	Textbooks are not supplied to primary schools
SD29	Teaching aids/materials are not supplied to primary schools
SD30	Sport/sporting facilities are not provided for primary schools' pupils
SD31	On-the-job training is not provided for primary schools' teachers
SD32	Teachers' salary are not paid promptly
SD33	Enough clinics are not built for rural dwellers
SD34	Number of Doctors and other personnel recruited is not enough
SD35	Drugs are not supplied to the clinics by LGCs
SD36	Medical equipment are not provided to LGCs clinics
SD37	Services being rendered to patients are not satisfactory
SD38	Healthcare services are most often sponsored by NGOs
SD39	LGCs spent little amount of money on healthcare delivery system
SD40	Enough training is not provided for the health workers in LGCs

Appendix 9

Coding of Items under Leadership

Coding	Items
LDR1	Leaders articulate a clear vision about service delivery in LGCs
LDR2	The vision of LGCs is guided by decisions and behaviors of leaders
LDR3	Leaders ensure strong goals, performance and achievements of LGCs
LDR4	Leaders consistently meet their expectation in providing social services
LDR5	Leaders do have performance track records in service delivery in LGCs
LDR6	Leaders attract, develop, and lead an effective team in providing service
LDR7	Leaders act as a model to others in LGCs management system
LDR8	Leaders in LGCs lack computer skills to be effective and efficient
LDR9	Leadership style in LGCs cannot provide the required essential services
LDR10	Poor capability of leaders is affecting service delivery in LGCs
LDR11	Elected officials do not know the roles of career officers in LGCs
LDR12	Elected officials do not know how to be effective in the LGCs system
LDR13	Elected officials do not understand the concept of management
LDR14	Elected officials do not know how to manage time and resources
LDR15	Elected officials do not have skills and knowledge to become a good manager
LDR16	Elected officials do not have any prior knowledge of LGCs administration
LDR17	Elected officials do not know the characteristics of team management
LDR18	Elected officials are not equipped with the basic functions of management
LDR19	Elected officials do not know the purpose for which they are elected
LDR20	Elected officials do not know how to manage the force of change

Appendix 10

Coding of Items under Managerial Accountability

Coding	Items
MA1	Best management practices is being used in the administration of LGCs
MA2	LGCs build organization capability for delivery of essential services
MA3	There exists a culture of innovation in the management of LGCs
MA4	LGCs demonstrate strong commitment to staff training
MA5	LGCs adhere to legislation while providing social services to the masses
MA6	There is ethical principle in making decision in the administration of LGCs
MA7	LGCs are using outdated administrative machinery of management
MA8	There exists poor capacity amongst the staff of LGCs
MA9	There exists so much bottlenecks in the administration of LGCs
MA10	Management system in the LGCs often breed corruption
MA11	LGCs are used to primordial consideration like nepotism, favoritism, etc
MA12	Unstable governance affects delivery of social services in the rural area
MA13	Staff lack managerial skills required to be effective and efficient in LGCs
MA14	Conferences and workshops are not often organized for LGCs staff

Appendix 11

Coding of Items under Statutory Allocation/Fund

Coding	Items
FRA1	Funds are always insufficient in the LGCs
FRA2	LGCs do not always follow the approved annual budget
FRA3	LGCs do not always practice financial management system
FRA4	Financial integrity is not the watchdog of LGCs
FRA5	There is inadequate internal control system in the LGCs
FRA6	Expenditure is not focused on capital projects in the LGCs
FRA7	Funds are not spent on prioritized essential services
FRA8	Priority is given most often to overhead cost
FRA9	There used to be aiding and abetting between staff and auditors in LGCs
FRA10	Statement of income and expenditure is not made known to the public
FRA11	Internally generated income (IGR) is not published on monthly basis
FRA12	Sub-standard financial management system breeds corruption in LGCs
FRA13	Payment of contracts is authorized without due process
FRA14	Contracts are awarded most often to proxy of LGCs staff
FRA15	On-the-job training is not organized for LGCs staff
FRA16	Non-payment of salary always affect the provision of social services