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Abstract
Local governments in Nigeria are to provide services aimed at improving the welfare of people living within their jurisdictions. The study examined the impact of local government administration in rural development with specific reference to selected local government areas of Kwara state. Data for the study were generated from both primary and secondary sources. The study revealed that, the amount of statutory allocation received by Baruten and Ilorin West local governments affected their developmental performances; it also revealed that, interference of Kwara state government in the activities of local government has negatively affected their constitutional roles to the local populace. The study recommended that, the tax base and financial allocation of local government from the State and federal governments should be increased given their present level of functions and also, both local governments should judiciously make use of the available funds to meet their constitutional functions. Besides local governments, should be given freedom in carrying out their constitutional functions by the higher governments especially the Kwara state government. The study concluded that if the recommendations of this research work are being implemented, the impact of local government administration will be felt at the grassroot level.

Keywords: Joint Account, Grassroot, Allocation, Statutory Function, System theory.

Introduction
Local government is a body created by law to provide a specified range of services to the local people by means of elected councils served by professional officials (Hashim, 2001). However, local government in Nigeria can be traced to the colonial period. The first local administration ordinance No. 4 of 1916 which was designed to evolve from Nigeria’s old institutions as the best
suited form of rule based on the people’s habit of thought, prestige and custom (Bello, 1990). These local administrations were used in the eastern and western parts of the country while the indirect rule was introduced in the rest of the north. For example, in 1926, a centralised budget system was introduced. Following the creation of northern, western and eastern regions in 1946, a decentralised public revenue structure began to emerge, and the first revenue commission was also set up in 1946. Before the end of colonial era in Nigeria, four revenue commissions were created (Ekpo, 1994).

Whatever is the mode of government in operation, local governments have been essentially regarded as the path to, and guarantor of national integration administration and development (Dare, 2008). They provide services that directly affect the living conditions and the general well-being of the local populace. Local governments in Nigeria provide services aimed at improving the general standard of living of the local people by the provision of such services as; improvements in water and electricity supply, the construction and maintenance of local and other access rural roads, bridge and culverts to further improve the mobility of the local people in terms of facilitating the provision of improved health and educational services at the local level are some of the motives behind the creation of local governments. The above services, unless in exceptional circumstances are the sole responsibilities of local governments. The performance of local government in providing services in transforming the lives of the local populace to justify their existence is becoming illusive. The problems facing local governments in Kwara state are peculiar to those problems affecting the performance of Nigerian local governments generally.

After decades of the creation of local governments in Nigeria and the reforms they have undergone, the development profile of our local communities remained woeful (Funsho, 2008). The big question here is that, why is it that this tier of government seems not to have fulfilled the reasons for which it was established in spite of the funds they received from both federal and state government over the years? However, in 2004 the local government was to receive 20.60% from the federal account and 10% from state internally generated revenue. The local government also generate revenue internally from various sources such as tenement rate, marriage, birth and death registration fees. With all these sources of funds, the grassroot development seems to be woeful in Baruten and Ilorin West Local Government Areas. Research questions which this paper addressed entails:

i. Are Baruten and Ilorin West Local Government Areas adequately funded to perform their constitutional functions?

ii. Are the funds allocated to Baruten and Ilorin West Local Government Areas judiciously utilised in ensuring development at the grass-root level?

iii. Are there other factors militating against the development of Baruten and Ilorin West Local Government Areas?

Objective of the Study
The central objective of this research is to assess the local government administration as it affects development in Baruten and Ilorin West local government areas in Kwara state. Following this, the study attempts the following specific objectives:

i. To determine whether the statutory allocation of Baruten and Ilorin West Local Governments is adequate for the development of the area;
The concept of local government involves a philosophical commitment to democratic participation in the governing process at the grass-root level. This implies legal and administrative decentralisation of authority, power and personnel by high level of government to a community with a will of its own, performing specific functions as within the wider national framework. A
local government is governance at the grass-root level of administration meant for meeting peculiar; grass-roots need of the people (Agagu, 1997:18). Local government can also be defined as that tier of government closest to the people, ‘which vested with certain powers to exercise control over the certain powers to exercise control over the affairs of people in its domain” (Lawal, 2000:60). From the definitions above, local government is expected to play the role of promoting democratic ideas of a society and co-ordinating development programme at the local level. It is also expected to serve as the basis for socio-economic development in the locality.

The whole phenomenon of rural development revolve around attempts by governments and people to address the basic factual problems bedeviling the rural areas in respect of basic needs such as safe and hygienic drinking water, the provision of primary health care, feeder road, electricity, schools and so forth. Any area that is without such things is backward and life in it is certainly miserable and frustrating (Adewumi, 1987).

Olayide et al. (1981) see rural development as a process whereby concerted efforts are made in order to facilitate significant increase in rural resources productivity with the central objective of enhancing rural income and creating employment opportunity in rural communities for rural dwellers to remain in the area. It is also an integrated approach to food production, provision of physical, social and institutional infrastructures with an ultimate goal of bringing about good healthcare delivery system, affordable and quality education, improved and sustainable agriculture etc.

Rural development ensures the modernization of the rural society and the transition from its traditional isolation to integration with the national economy. It is essential so as to generate foreign exchange, and to attract revenue to finance public and private consumption and investment. Rural development may also be seen as an ideology and a practice. It may mean planned change by public agencies based outside the rural areas such as the National Government and International organizations. It may also be the bringing of the countryside into an active state, as well as the transformation of the inferior nature of the countryside into something more superior in terms of activities. According to the World Bank (1993) rural development must be clearly designed to increase production. It recognizes that improved food supplies and nutrition, together with basic services, such as health and education, not only directly improve the physical well-being and quality of life of the rural poor, but can also indirectly enhance their productivity and their ability to contribute to the national economy.

In essence, rural development may imply a broad based re-organization and mobilization of the rural masses in order to enhance their capacity to cope effectively with the daily task of their lives and with changes consequent upon this (Olayiwola and Adeleye, 2005). Ndangra (2005) maintains that, rural development is broadly seen as an integrated activity involving the implementation of programmes of agriculture, health, education, home management, provision of infrastructure and other community facilities under the supervision of and with the full participation of government, its agencies and the local people. Rural development is essentially an educational process which seeks to create opportunities for rural people to satisfy their human, economic, social and psychic needs.

Along a similar line of reasoning, the United Nations Organization (UNO) (1960) opined that rural development is:

*The process by which the effort of the people themselves is united with those of government authorities to improve the economic, social and cultural...*
conditions of the rural communities to integrate those communities into the life of the nation and to enable them to contribute fully to the solutions of national problem.

Williams (1978) adds to the ambit of rural development to include such activities like: Generation of new employment; more equitable access of arable land, equitable distribution of income, widespread improvement in health, nutrition and housing, maintenance of law and order, creation of incentives and opportunities for saving, credit and investment. It also involves creating wider opportunities for individuals to realize their full potentials through education and sharing in the decisions and action which affect their lives.

As thus seen in William’s definition, rural development should of course be viewed as a comprehensive process. It is worth to equally note here that, while other scholars have also attempted to define rural development with specific areas of emphasis, others tend to make a comprehensive approach and many others tried to show a symbiotic relationships and interdependence of the subsystems.

Reasoning from the above, the researcher sees rural development as a process which leads to series of changes within the confine of a given rural setting and which eventually results in the improvement in general conditions of the rural dwellers. The change in living conditions depend on a variety of factors such as improvement in education, health, water supply, feeder road networks, electrification amongst others.

**Status and Functions of Local Governments in the 1999 Constitution**

Local government councils were constituted to perform certain functions which are stipulated in 1999 constitution of the Federal Republic of Nigeria. Subsection 1 of section 7 of the constitution guarantees, “the system of local government by democratically elected local government councils.” It also provides that the government of every state shall, subject to section 8 (of the constitution), ensure their existence under a law which provides for the establishment, structure, composition, finance and functions of such councils.” Subsection 5 of the same section 7 states that “the functions to be conferred by law upon local government councils shall include those set out in the fourth schedule” of the constitution.

The main functions as spelt out in section 1 of fourth schedule include the following (see FRN 1999):

(a) the consideration and the making of recommendations to a state commission on economic planning or any similar body on: (i) The economic development of the state, particularly insofar as the areas of authority of the council and of the state are affected; and (ii) Proposals made by the said commission or body. (b) Collection of rates, ratio and television licences; (c) Establishment and maintenance of cemeteries, burial grounds and homes for the destitute or in firm; (d) Licensing of bicycles, trucks (other than mechanically propelled trucks), canoes, wheel barrows and carts; (e) Establishment, maintenance and regulation of slaughter houses, slaughter slabs, markets, motor parks and public conveniences; (f) Construction and maintenance of roads, streetlighting, drains and other public highways, parks, gardens, open spaces, or such public facilities as may be prescribed from time to time.
by the house of Assembly of a state; (g) Naming of roads and streets and numbering of houses; (h) Provision and maintenance of public convenience, sewage and refuse disposal; (i) Registration of all births, deaths and marriages; (j) Assessment of privately owned houses or tenements for the purpose of levying such rates as may be prescribed by the House of Assembly of State; and (k) Control and regulation of; (i) outdoor advertising and hoarding (ii) movement and keeping of pets of all descriptions; (iii) shops and kiosks; (iv) restaurants, bakeries and other places for sale of food to the public; (v) laundries; and (v) licensing, regulation and control of the sale of liquor.

Section 2 of the fourth schedule also provides that the functions of a local government council shall include participation in the government of a state as regards the following matters; (a) the provision and maintenance of primary, adult and vocational education; (b) the development of agriculture and natural resources, other than exploitation of minerals; (c) the provision and maintenance of health services; and (d) such other functions as may be conferred on a local government council by the House of Assembly of the State.

A close examination of the above list reveals that it covers not just areas of expenditure but also some matters of internal revenue sources. For example, items (a), (d), (j) and aspects of (k) of the main functions under section 1 of the fourth schedule relate to internal revenue generation. The primary charge on the receipt of a local council is the maintenance of its activities and operations. The recurrent expenditure of which council maintenance is a vital element, is a critical component of the expenditure profile of councils. Recurrent expenditure includes not only the servicing of council operations, but also the maintenance of its capital provision. Indeed, the recurrent cost implications of capital spending has become increasingly recognised in public budgeting.

The adequacy of receipts (internally generated and transfers) is an important consideration in the ability of councils to meet the prescribed functions. Among other things, the construction and maintenance of roads, streets, street lighting, drains and other public high ways, and other public facilities are expenditures that require substantial outlays. Similarly, the provision and maintenance of primary, adult and vocational education; development of agriculture and natural resources; and provision and maintenance of health services, among other requirements, entail substantial spending.

**Theoretical Framework**

This work is based on the systems theory which states that political phenomena can best be analysed by viewing them as parts of a systematic whole. Every system has several components with the following attributes: identifiable elements; relationships among the elements; and boundaries. The term ‘boundary’ is not used by the systems theorists to refer to some concrete line in a geographical sense, but used in analytical terms to refer to points at which one system ends and another begins. In addition, most systems will have subsystem. Davis and Lewis (1971) regard “a subsystem simply as “a system which may be discerned to form part of some larger system or whole.” Though a subsystem may have an existence of its own and can be treated as a separate entity, it is dependent for its activities or viability on the larger system regardless of its importance for the existence and activity of that system, the systems approach can be illustrated diagrammatically:
The system receives inputs (demands and support) from its environment, which are processed, and decisions taken on them at the conversion centre (government), while output (results), are produced. Unsatisfied demands (fresh inputs) are generated and fed back into the system for processing and conversion through the feedback mechanism and the process continues.

In this study therefore, the theory answers such questions as: what are the various components (subsystems) of the local government as a system? What is the nature of inputs made by the environment of the system (rural dwellers) on the local government? How are decisions taken on these demands to satisfy the people’s wants? Put the way round, what criteria are used to process and convert these demands into policies and programmes for the rural people? What is the percentage of outputs vis-à-vis inputs, in other words, what is the performance level of the local government as regards meeting the needs and aspirations of the rural populace? And finally, how effective is the feedback loop of the local government as a system? The relevance of the systems approach to this study is illustrated in table below:

The Baruten and Ilorin West Local Governments are considered as system comprising several components (departments) like agriculture, education, finance, health, works, traditional leaders, and so on. Each of these is identifiable has boundaries and relate with others. That is, these components are interdependent and work towards the maintenance of the local government in a permanent state of equilibrium.

Source: Researcher’s Design
Demands and support (as shown in Table above) are made on the local government by the rural people and these are processed and converted using its administrative machinery (departments). The conversion process, to Almond (1965), means “the manner and mechanism through which a political system converts inputs and responds to, for example, processes in its environment, in other words, the efforts of the local government in meeting the various local demands. These efforts will emphasise the amount of financial, material, and human resources committed to projects aimed at alleviating rural poverty; the performance of the local government staff in effecting the obligations of the local government concerning rural development; and mobilisation of the people for self-help project – that is, the rate at which rural development is democratised. Outputs from the local government reflect the number of rural development projects embarked upon by the local government in response to inputs: how adequate (or inadequate) these projects have been in relation to need, and how they have improved the living standards of the people. The inadequacy of these output provokes fresh demands which are feedback into the local government administration for necessary action. The feedback mechanism here means how the rural dwellers react to outputs and channel their fresh demands for consideration, so that the circle continues. The systems theory would therefore be an analytical tool to obtain results in the investigation in this study.

Data Presentation, Analysis, Conclusion and Recommendation

In this session, the researcher tested the hypothesis by the use of tables, simple percentages and chi-square statistical tool after which recommendations were made based on the findings.

The questionnaire revealed that, about 4%, 11% 45%, and 40% of the respondents held primary school certificate, S.S.C.E, Diploma/NCE and Degree/HND respectively. These manifestly show that most of the respondents were adequately literate. As regards occupation, 46% of the respondents were civil servants, 8% were farmers, 21% were self employed, and 25% were applicants this revealed that, the respondents were largely government employees.

Test of Hypothesis One

The null hypothesis to be tested is “that, the amount of statutory allocation received by Baruten and Ilorin West Local Governments does not affect their developmental performance.” This in effect is to see the relationship between statutory allocation and developmental performance with the notion that the latter depends on the former. Based on this, the independent variable is “statutory allocation while the dependent variable is developmental performance.” The chi-square (X²) distribution was used to test the hypothesis using certain attributes of developmental performance such as provision of portable water, services rendered in clinics/health centres, maintenance of markets and motor-parks, feeder roads and economic development, provision of good drainage system, facilities to enhance basic education and qualified teachers in primary schools. The hypothesis was tested under variables related to it; variable below shows the result

Local Government Provision of Portable Water: Under this variable, respondents were asked whether their Local Government authorities provided them with portable water supply. Based on their responses 327 representing 82% of the respondents were of the view that Baruten and Ilorin West Local Government provided them with portable water while 73 representing 18% of the respondents, were of the contrary view.

Services Rendered by Clinics/Health Centres in the Local Governments: Under this variable, respondents were asked whether clinics/health centres in their local government renders qualitative service. 57 respondents representing 14% opined that, the clinics/health centres in Baruten and Ilorin
West Local Governments rendered qualitative services to the populace while 343 of the respondents representing 86% were of the view that the clinic/health centres in Baruten and Ilorin West Local Governments do not render qualitative services to the grassroots populace.

Maintenance of Markets and Motor Parks by Local Government: Under this variable, respondents were asked whether their local government authorities regularly maintain their markets and motor parks. 335 of the respondents representing 84% were of the opinion that, Baruten and Ilorin West Local Governments maintained their markets and motor parks on regular basis while 65 of the respondents representing 16% agreed that Baruten and Ilorin West Local Government do not maintain their markets and motor parks on regular basis.

Feeder Roads and Economic Activities: Under this variable, respondents were asked whether feeder roads in their local government foster economic activities. 261 respondents representing 65% opined that feeder roads foster economic activities in Baruten and Ilorin West Local Governments while, 139 respondents representing 35% believed that feeder roads does not foster economic activities in Baruten and Ilorin West Local Governments.

Provision of Drainage System: Under this variable, respondents were asked whether their local government authorities were able to provide them good drainage system. 188 respondents representing 47% opined that there have been provision of good drainage system in Baruten and Ilorin West Local Governments, while 212 respondents representing 53% were of the view that there have not been provision of good drainage systems in the local governments.

Facilities to Enhance Standard of Education at Primary Level
Under this variable, respondents were asked whether local government primary schools have adequate facilities to enhance standard basic education. 95 of the respondents representing 24% agreed that Baruten and Ilorin West Local Governments have adequate facilities to enhance basic education while 305 of the respondents representing 76% were of the view that primary schools in Baruten and Ilorin West Local Governments do not have adequate facilities to enhance basis education.

Availability of Qualified Teachers: Under this variable, respondents were asked whether their local government have qualified teachers in their primary schools. 309 of the respondents representing 77% believed that Baruten and Ilorin West Local Governments have qualified teachers in their primary schools while 91 of the respondents representing 23% opined that Baruten and Ilorin West Local Governments do not have qualified teachers in their primary schools.

The chi-square (\(X^2\)) was used to measure the discrepancies between the observed and the expected frequency. The following format will be adopted for the calculation:

\[
X^2 = \sum \frac{(O-E)^2}{E}
\]

Where \(O\) = The observed frequency of any value; \(E\) = The expected frequency of any value.

The \(X^2\) value obtained from the above formula is compared with the value of \(X^2\) table for a given significance level (\(\alpha\)) and number of degree of freedom (\(v\)).

\[
V = (\text{rows} - 1)(\text{column} - 1)
\]

Where rows and column are from the original table of actual or observed frequencies.

Decision Rule: Accept the null hypothesis (H\(_0\)), if chi-square (\(X^2\)) calculated value is less than \(X^2\) tabulated and reject the alternative hypothesis (H\(_1\)). However, if \(X^2\) calculated is greater than \(X^2\) tabulated, reject null hypothesis (H\(_0\)) and accept alternative hypothesis (H\(_1\)).
Test of Hypothesis 1

<table>
<thead>
<tr>
<th>Observed frequencies</th>
<th>Expected frequencies</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Statutory Allocation and Developmental Performance</strong></td>
<td><strong>Statutory Allocation and Developmental Performance</strong></td>
</tr>
<tr>
<td>Provision of portable water</td>
<td>Yes</td>
</tr>
<tr>
<td>327</td>
<td>73</td>
</tr>
<tr>
<td>Services rendered in clinics/health centres</td>
<td>57</td>
</tr>
<tr>
<td>Maintenance of market and motor parks</td>
<td>335</td>
</tr>
<tr>
<td>Feeder road and economic development</td>
<td>261</td>
</tr>
<tr>
<td>Provision of good drainage system</td>
<td>188</td>
</tr>
<tr>
<td>Facilities to enhance basic education</td>
<td>95</td>
</tr>
<tr>
<td>Qualified teachers in primary schools</td>
<td>309</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>1572</strong></td>
</tr>
</tbody>
</table>

Source: Survey, 2015

The expected frequencies are obtained using the formula below:

\[ E = \frac{\sum R \times \sum C}{\sum G} \]

Where \( E \) = Expected frequencies, \( \sum R \) = Row total, and \( \sum C \) = Column total

Computation of \( X^2 \) Calculated

<table>
<thead>
<tr>
<th>O</th>
<th>E</th>
<th>O – E</th>
<th>((O - E)^2)</th>
<th>((O - E)^2/E)</th>
</tr>
</thead>
<tbody>
<tr>
<td>327</td>
<td>224.57</td>
<td>102.43</td>
<td>10,491.90</td>
<td>46.72</td>
</tr>
<tr>
<td>57</td>
<td>224.57</td>
<td>-167.75</td>
<td>28,140.06</td>
<td>125.31</td>
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<td>335</td>
<td>224.57</td>
<td>110.43</td>
<td>12,194.78</td>
<td>54.30</td>
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<td>261</td>
<td>224.57</td>
<td>36.43</td>
<td>1,327.14</td>
<td>5.91</td>
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<td>224.57</td>
<td>-36.57</td>
<td>1,337.36</td>
<td>5.96</td>
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<td>224.57</td>
<td>-129.57</td>
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<td>74.76</td>
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<td>309</td>
<td>224.57</td>
<td>84.43</td>
<td>7,128.42</td>
<td>31.74</td>
</tr>
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<td>175.43</td>
<td>-102.43</td>
<td>10,491.90</td>
<td>59.81</td>
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<tr>
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<td>175.43</td>
<td>167.57</td>
<td>28,079.70</td>
<td>160.06</td>
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<td>175.43</td>
<td>-36.43</td>
<td>1,327.14</td>
<td>7.57</td>
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<tr>
<td>212</td>
<td>175.43</td>
<td>36.57</td>
<td>1,337.36</td>
<td>7.62</td>
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<td>305</td>
<td>175.43</td>
<td>129.57</td>
<td>16,788.38</td>
<td>95.70</td>
</tr>
<tr>
<td>91</td>
<td>175.43</td>
<td>-84.43</td>
<td>7,128.42</td>
<td>40.63</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>785.6</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Source: Survey, 2015

In computing the degree of freedom, we now have:

\[ V = (7 - 1) (2 - 1) = 6 \times 1 = 6 \]
The value of the cut off points of chi-square (X²) for 6 degree of freedom from chi-square (X²) table at 0.05 or 5% level of significance is 12.592.

**Decision:** From the computations in table above, chi-square (X²) calculated value of 785.6 is greater than chi-square (X²) critical value of 12.592. To this end, the null hypothesis (H₀) would be rejected and the alternative hypothesis (H₁) would be accepted. This has proven that the amount of statutory allocation received by Baruten and Ilorin West Local Governments affect their developmental performance.

**Test of Hypothesis Two**

The Null hypothesis to be tested is “that, interference of Kwara State Government in the activities of Baruten and Ilorin West Local Governments has positively affects their performance.” This in effect is to see the relationship between interference and performance with the notion that the latter depends on the former. Based on this, the independent variable is interference while the dependent variable is performance. The chi-square (X²) distribution was used to test the hypothesis using certain attributes of interference such as approval before embarking on projects, remittance of 10% of state Internally Generated Revenue (IGR) to local governments, mode of federal/state allocation to local government and effect of local governments’ joint account operation which are shown in tables above.

**Unbudgeted Expenses by the Local Governments:** Under this variable, respondents were asked whether their local governments incurred expenditures that are not been planned or budgeted for. 24 of the respondents representing 38% agreed that Baruten and Ilorin West Local Governments incurred expenses not budgeted for while 40 of the respondents representing 62% opined that Baruten and Ilorin West Local Governments did not incur expenses not budgeted for.

**Approval before Embarking on Projects:** Under this variable, respondents were asked whether their local governments do embark on any capital project without seeking for approval from the state government. 4 of the respondents representing 7% opined that Baruten and Ilorin West Local Governments do embark on capital project without seeking for approval, while 60 of the respondents representing 93% believed that Baruten and Ilorin West Local Governments do not embark on any capital project without seeking for approval from the state government.

**Remittance of 10% Internally Generated Revenue:** Under this variable, respondents were asked whether their state government remit 10% of her internally generated revenue to their local governments. None of the respondents representing 0% agreed that the Kwara state government remits 10% of her Internally Generated Revenue (IGR) to Baruten and Ilorin West Local Governments while 64 of the respondents representing 100% were of the view that, Kwara state government does not remits 10% of her internally generated revenue to Baruten and Ilorin West Local Governments.

**The Mode of Federal/State Allocation to Local Government:** Under this variable, respondents were asked of the mode that best describe the federal/state government allocation to their local government. 4 of the respondents representing 6% were of the view that, the mode of federal/state allocation to Baruten and Ilorin West Local Governments is complete/regular while 60 of the respondents representing 94% opined that, the mode of federal/state allocation to Baruten and Ilorin West Local Government is regular but not complete. None of the respondents opted for irregular/incomplete in the mode of allocation to both local governments.

**Effect of Joint Account:** Under this variable respondents were asked of the effect of joint account on the operation of their local government. 11 of the respondents representing 17% opined that, the effect of joint account has positively affected the operation of Baruten and Ilorin West Local
Governments while 53 of the respondents representing 83% believed that, the effect of joint account has negatively affected the operation of Baruten and Ilorin West Local Governments.

Factors Militating Against Development in the Local Governments
The respondents were of the view that factors such as lack of staff motivation, the negative effects of joint account and lack of government autonomy were the hindrance to development in Baruten and Ilorin West Local Governments.

The Chi-Square ($X^2$) value obtained from the above formula is compared with the value of chi-square table for a given significance level ($\alpha$) and number of degree of freedom ($v$).

$$ V = (\text{rows} - 1) (\text{column} -1) $$

Where rows and columns are from the original table of actual or observed frequencies.

**Decision Rule:** Accept the null hypothesis ($H_0$) if $X^2$ calculated is less than $X^2$ tabulated and reject the alternative hypothesis ($H_1$). However, if $X^2$ calculated is greater than $X^2$ tabulated, reject null hypothesis ($H_0$) and accept alternative hypothesis ($H_1$).

**Test of Hypothesis 2**

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<td>60</td>
<td>64</td>
</tr>
<tr>
<td>Remittance of 10% internally generated revenue</td>
<td>0</td>
<td>64</td>
<td>64</td>
</tr>
<tr>
<td>Mode of fed/state allocation to local government</td>
<td>4</td>
<td>64</td>
<td>64</td>
</tr>
<tr>
<td>Effect of joint account</td>
<td>11</td>
<td>53</td>
<td>64</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>19</strong></td>
<td><strong>237</strong></td>
<td><strong>256</strong></td>
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</tbody>
</table>

<table>
<thead>
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<th>Total</th>
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<td>Approval before embarking on project</td>
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<td>64</td>
</tr>
<tr>
<td>Remittance of 10% internally generated revenue</td>
<td>4.75</td>
<td>59.25</td>
<td>64</td>
</tr>
<tr>
<td>Mode of fed/state allocation to local government</td>
<td>4.75</td>
<td>59.25</td>
<td>64</td>
</tr>
<tr>
<td>Effect of joint account</td>
<td>4.75</td>
<td>59.25</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>19</strong></td>
<td><strong>237</strong></td>
<td><strong>256</strong></td>
</tr>
</tbody>
</table>

**Source:** Survey, 2015

The expected frequencies are obtained using the formula below:

$$ E = \frac{\sum R \times \sum C}{\sum G} $$

Where $E$ = Expected frequencies, $\sum R$ = Row total, and $\sum C$ = Column total

<table>
<thead>
<tr>
<th>O</th>
<th>E</th>
<th>O – E</th>
<th>(O - E)^2</th>
<th>(O - E)^2 /E</th>
</tr>
</thead>
<tbody>
<tr>
<td>4</td>
<td>4.75</td>
<td>-0.75</td>
<td>0.56</td>
<td>0.12</td>
</tr>
<tr>
<td>0</td>
<td>4.75</td>
<td>-4.75</td>
<td>22.56</td>
<td>4.75</td>
</tr>
<tr>
<td>4</td>
<td>4.75</td>
<td>-0.75</td>
<td>0.56</td>
<td>0.12</td>
</tr>
<tr>
<td>11</td>
<td>4.75</td>
<td>6.25</td>
<td>39.06</td>
<td>8.22</td>
</tr>
<tr>
<td>60</td>
<td>59.25</td>
<td>0.75</td>
<td>0.56</td>
<td>0.01</td>
</tr>
<tr>
<td>64</td>
<td>59.25</td>
<td>4.75</td>
<td>22.56</td>
<td>0.38</td>
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<tr>
<td>60</td>
<td>59.25</td>
<td>0.75</td>
<td>0.56</td>
<td>0.01</td>
</tr>
<tr>
<td>53</td>
<td>59.25</td>
<td>-6.25</td>
<td>39.06</td>
<td>0.66</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>14.27</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Source:** Survey, 2015

In computing the degree of freedom, the below formula was used:

$$ V = (\text{rows} -1) (\text{columns} -1) $$
\[ V = (4 - 1)(2 - 1) = (3)(1) = 3 \]

The value of the cut off points of chi-square \((X^2)\) for 3 degree of freedom from chi-square \((X^2)\) table at 0.05 or 5% level of significance is 7.815.

**Decision:** From the computation in table 3.3.9 above, chi-square \((X^2)\) calculated value of 14.27 is greater than chi-square \((X^2)\) critical (tabulated) value of 7.815. To this end, the null hypothesis would be rejected and the alternative hypothesis would be accepted. This has proven that interference of Kwara state government in the activities of Baruten and Ilorin West Local Governments has negatively affected their performance.

**Discussion:** In this section, the researcher discussed in detail the major variables used in testing the hypotheses so as to validate the responses from the questionnaire.

**Statutory Allocation Received by Baruten and Ilorin West Local Governments:** Statutory allocation as used in this content means the monthly allocation received by local governments from the Federal Government to carry out their constitutional functions. From the questionnaires administered to respondents in Baruten and Ilorin West Local Governments, the respondents were of the view that, the local governments provided them with portable water, feeder roads, and qualified teachers teaching in their primary schools as stated above. The respondents also opined that facilities such as clinics/health care centres, drainage system and so on, as also shown in the analysis were lacking in their local governments. The researcher gathered from the political office holders that insufficient funds hindered the local government from performing all the constitutional functions expected of them. Based on our discussion with some staff of these local governments, we gathered that misappropriation of funds, embezzlement of funds by political office holders, and so on were some of the reasons opined to have contributed to lack of development in these local governments. These menace mentioned by the staff is more prominent in Ilorin West than Baruten local government because Ilorin west local government served as the metropolitan town of the state capital and most of their functions have been carried out by the state government, and that create the avenue for the ill-practices.

**Approval before Embarking on Project:** Local governments ought to be free to execute any viable project they wish to embark on provided the resources are available. We gathered from the questionnaires administered to the respondents in Baruten and Ilorin West Local Governments that these local governments must get approval from kwara-state government before embarking on any viable project. We discussed with some political office holders and staff of these local government to ascertain this finding, from their responses, we gathered that Baruten and Ilorin West Local Governments in Kwara state cannot embark on capital projects like road construction, rural electrification, building of hospitals and so on as their constitutional responsibilities without seeking for approval from state government. The reason been that, major projects mentioned above are capital intensive and as such the state government must give approval before executing them.

**Remittance of 10% Internally Generated Revenue:** Constitutionally, state governments are required to remit 10% of their Internally Generated Revenue (IGR) to local governments. As seen in the analysis above, all the respondents opined that Kwara-state government do not remit 10% of her internally generated revenue to Baruten and Ilorin West Local Governments. The researcher interviewed some staff of the local governments and executive officers which they confirmed that, the 10% required by the Kwara state government according to the constitution to be remitting to Baruten and Ilorin West Local Governments is not done. And they stated that, this hampered their grassroots development.

**Local Government Joint Account:** The joint account operated by Kwara state government has been considered to have negative effect on the operation of these local governments as majority of
the respondents were in support of that assertion as shown in the analysis above. The researcher interviewed some staff in both local governments to verify the impact of joint account operated in the state on the development of their local governments. We gathered that, the state government always reduces from the monthly allocation sent to the local governments from the federal government. That, the local governments hardly receive the exact allocation from the federal government. And that, the reason for such deduction are not often given by the state government.

Findings of the Study
The test of the formulated hypotheses of this study with data generated from the field led to the following findings:
(i) It was found that, the amount of statutory allocation received by Baruten and Ilorin West Local Government affected their developmental performances.
(ii) We also found that, interference of Kwara state government in the activities of Baruten and Ilorin West Local Governments has negatively affected their constitutional roles to the grassroots populace.
(iii) The researcher also found out that, Baruten and Ilorin West Local Government must seek for approval from the Kwara state government before embarking on any capital project.
(iv) Besides, we discovered that, the Kwara state government does not remit, the ten (10) percent of her Internally Generated Revenue (IGR) to Baruten and Ilorin West Local Governments as it is provided in 1999 constitution of the Federal Republic of Nigeria.
(v) We also discovered that the operation of joint account among the local governments in Kwara state has hindered Baruten and Ilorin West Local Governments from meeting the yearning of the people at the grassroots.

Conclusion
Based on our findings from the analysis of the data, we hereby draw the following conclusion: that statutory allocation received by Baruten and Ilorin West local Governments affected their developmental performances as confirmed by majority of the respondents; misappropriation of funds, corruption and so on were factors that hindered developmental performance of both local governments; statutory allocation could enhance development if wasteful spending, corruption and so on, are avoided by the political office holders and the top management officials in these local governments.

Recommendations
In line with the findings of this study, it is pertinent to make recommendations which adoption would go a long way in solving the problems militating against the grassroots development in Nigeria with special reverence to Baruten and Ilorin West local Governments. The following recommendations are therefore considered to be adopted.

Based on the finding that, the amount of statutory allocation received by Baruten and Ilorin West local Governments affect their developmental performance, we then recommended that, there is need to increase the tax base and financial allocations of Baruten and Ilorin West Local Governments from higher governments given their present level of functions. Also, Baruten and Ilorin West local Governments should judiciously make use of the available fund to meet their constitutional functions.
More so, from our findings that Kwara state government interference in the activities of Baruten and Ilorin West local Governments, we recommend that local governments should be given freedom in carrying out their constitutional functions.

As a result of our findings that, local government must seek approval from state government before embarking on any capital project, we hereby recommend that, autonomy should be given to Baruten and Ilorin West local Governments to embark on any viable project that will meet the aspiration of the rural populace.

Based on the findings that, the state government does not remit the 10% of her Internally Generated Revenue (IGR) as required by the constitution, we recommend that the federal government should ensure that state government comply with this constitutional provision by sanctioning them when they fail to.

Based on our findings which stipulated that joint account has negative effect on the operation of Baruten and Ilorin West Local Governments we hereby recommend that, Federal Government Allocations to Local Governments should be by direct funding from the Federal Government to Local Government’s Accounts.

References


