

# Intergovernmental Fiscal Relations and Service Delivery in Local Government Areas in Yobe State

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Received 01 August 2020; revised 10 April 2021; accepted 31 June 2021

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## 1.0 INTRODUCTION

Finance is very important in bringing about any kind of development in any political entity. What is needed is the proper intergovernmental fiscal relations that will bring about socio-economic development at the community level. Over the years, there has been huge amount of revenue allocation from federation account to the states and local governments' accounts which aimed at serving the rural populace effectively by bringing rapid and sustainable development. In 2014, Bade, Damaturu and Potiskum received an annual revenue allocation of ₦1.891bn, ₦1.742bn and ₦2.097bn respectively. This was similar with 2015, 2016, and 2017. In the first quarter of 2018, Bade had received ₦470 million, while Damaturu ₦432 million and Potiskum ₦522 million, (FAAC REPORT 2018 p184), since the return of democratic governance in 1999, the performance remained below expectation. This situation was prompted by the nature of intergovernmental fiscal relations which assumed principal/agent model of relations in Yobe State, thereby depriving the local governments of their financial autonomy as enshrined in the 1999 constitution of the Federal Republic of Nigeria (as amended).

Several studies have been conducted in the field of intergovernmental relations. For example Paul (2013) examines the impact of existing intergovernmental fiscal relations on effective service delivery at the grassroots in Nigeria, by showing number of ways the relationship can be improved. Shaibu (2013) in his study titled "inter-governmental Fiscal Relations and its Implication on Local Government in Nigeria" determined the level of intergovernmental fiscal relations among the three tiers of government and its impact on the local councils. Furthermore, Silas (2014) assesses the intergovernmental relations in the implementation of the Universal Basic Education (UBE) Scheme among North East States of Nigeria. The above studies either looked at intergovernmental fiscal relations from wider perspectives (Paul, 2013; Shaibu 2013; Sials, 2014) or focused on states order than Yobe State without considering such variables as availability of Water, Health and educational facilities. This study filled the gap in terms of scope and methodology. Therefore, the study examines the effect of Intergovernmental Fiscal Relations on service delivery in Local Government Areas of Yobe State.

## 1.1 Objectives of the Study

The main objective of the study is to assess the effect of intergovernmental fiscal relations on Service Delivery in Local Government Areas in Yobe State. The specific objectives are to:

1. assess the effect of intergovernmental fiscal relations on availability of water;

2. examine the extent to which intergovernmental fiscal relations affected on health care delivery;
3. assess the effect of intergovernmental fiscal relations on the provision of educational facilities.

## 2.0 THEORETICAL FRAMEWORK

The following theories were reviewed for the purpose of this study: Structural functionalism theory, System theory and Inclusive-Authority theory to provide theoretical support and justification of this study.

### 2.1 Structural Functionalism Theory

The evolution of this theory, owes much to the works of Auguste Comte (1798-1857) who in the period of tumultuous change sought to promote social integration while Herbert Spencer (1820-1903) argued that society is like a human body with parts and each contributing to the survival of the entire organism. However, the third pioneer, Emile Durkheim (1858-1917) developed his work more on how the structures that formed the society together. Talcott Parsons (1902-1979) is seen as the father of functionalist school of thought due to his immerses contribution which applied to this study.

Functionalism views society as a set of interconnected parts which together form a whole. Various parts in the society according to this paradigm are understood in terms of their relationship to the whole social institution which are analysed as part of the social system rather than as related unit (Haralambos, 1980). Functionalism argues that all societies share the same norms and values. These norms and values are embodied in the law and that, the social order comprises of the internalization of these norms and values through the roles performed by traditional rulers in their communities.

**According to Parson (1964), for any social system which the community is part to survive, there are four (4) basic functional prerequisites: Adaptation, Goal attainment, Integration and Pattern maintenance. These can be seen as problems that communities must solve, if they are to survive and progress.**

**Adaptation:** This refers to the relationship between the Local government councils and their communities. In order to survive, Local Councils must have some degree of control over the community.

**Goal Attainment:** This refers to the need for all communities to set goals towards which socio-economic activities are directed procedures for establishing goals and deciding on priorities between goals and institutionalized.

**Integration:** This has to do with primary adjustment of conflict in the community. It is concerned with the co-ordination and mutual adjustment of the community members. Legal norms define the standardized relation between individual and institutions and reduce the potential for conflict. But when conflict does arise, it is settled by the Local government council and does not lead to the disintegration of the community and its development in general.

The functionalist perspective has been subjected to considerable criticism. Critics argued that the type of explanation that the parts of system exist because of their beneficial consequences for the system as a whole means that an effect is also a cause. Therefore, the assertion that Local Councils embark on development projects in their domain is an attestation of consensus value and institution.

This theory underpins the study because human societies are in need of services of one another. Meaning any community need water, health and education to function effectively. In a situation where one of these indicators of service delivery becomes dysfunctional the community will not work properly.

### 2.2 System Theory

This work is based on the systems theory which states that political phenomena can best be analyzed 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:

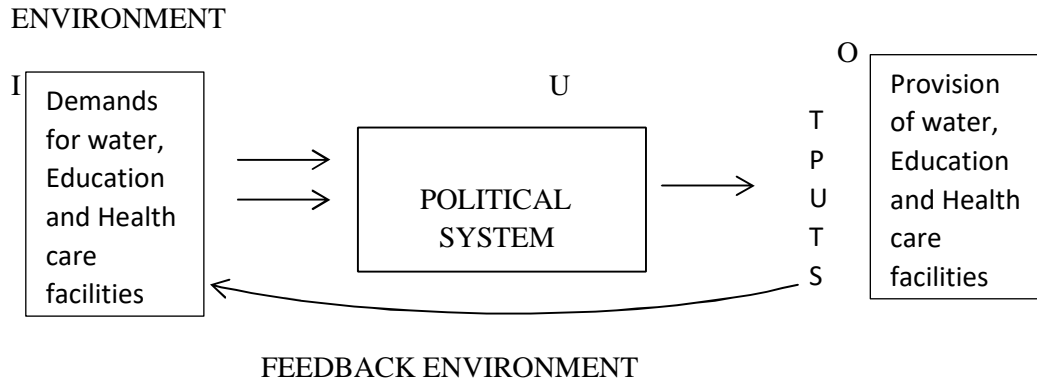


Fig 2.1 Relationships in a Political System  
Source: Davis and Lewis (1971)

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 Local Government in Yobe State 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.

Demands and support 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 emphasize 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 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.

### 2.3 Game Theory

Game theory was developed in the field of mathematics from 1910, but it was pioneered in the field of economics by John Von Neumann and Oskar Morgenstern in 1944 through their book entitled *Theory of Games and Economic Behaviour*. It was their assumption that ordinarily mathematical methods could be applied in predicting the behavior of persons engaged in making decisions over the use of scarce resource. This is however dependent on whether or not the game played is a one-shot or continuous type. It equally depends on the nature of motive involved, which could be either a game that has exclusive payoff that benefit an individual or that which benefit a group. The type of a game that benefits a group is referred to as a cooperative one while that which benefits only individual at a time is referred to as non-cooperative or competitive game. In any competitive situation each actor tries to make gains while his opponent loses. This could be done by employing wit, cunning, craftiness, negligence or outright stupidity. In short, policymakers/government, in their attempt to maximize the use of available resources in order to solve societal problems, at times behave as if they were engaged in a game situation. Under competitive environment where the available resources need to be allocated to different sectors of the economy or to different groups of people within the state/local government areas.

In this study, the game theory explains the Inclusive Authority- Model of Intergovernmental Relations. The model is circles diminishing in size from national to state to local government (Wright, 1985:59). Inclusive – Authority Model outline that the area covered by each circle represents the proportion of power exercise by that jurisdiction with respect to others. Suppose the national government wants to expand its proportion of power in relation to states and localities. Two strategies are possible: One, reduce the various powers of either the states or localities or both. Two enlarge the national government's circle with or without enlarging the state and/or local circles.

The gain in national power equaled the power or discretion lost by state and local units. Thus, the national gains equaled state/local losses. In game theory, the second strategy is called a “non-constant/group - sum game. All participants in this type of game can “win” or make gains. Perhaps the best Intergovernmental Relation illustration of the second strategy is fiscal: the conditional grant – in – aid. The national sector can expand by raising more money to offer and grants to states and local governments. The funds can be offered with conditions (“losses”) imposed on the recipients. But the benefits (winnings) are so attractive that they appear to outweigh the attached constraints. From these examples of the two strategies, we would expect national Intergovernmental Relation policies to lean far more toward the National Government, State Government, and Local Government strategy – such as grants in aid.

The strategy assumes that the total resources (“winnings”) can be expanded. However, the inclusive – authority model serves other uses besides allowing predictions of Intergovernmental Relation policies. The model also conveys the essential hierarchical nature of authority. The dependency relationships imply powers patterns that are similar to Dillon's rule for state/local relations. That is, states and localities would be mere minions of the national government with insignificant or incidental impact on Nigerian politics and public policy.

The relevance of this theory within the context of the study is that, the federal, state and local government administrations must interact in term of fiscal relations in order to provide service delivery to people. The Inclusive authority Model of Intergovernmental Relations not like overlapping and coordinative Authority Models conveys the essential hierarchical nature of authority. The relationship is dependent on power/fiscal relations patterns between the Federal and State/Local relations. That is, State and Local governments are mere minions of the Federal government. and that all stake holders of the State and Local government administrations need to be committed and re-oriented appropriately towards the transformation of living conditions of the local people by making water available, improving healthcare service delivery and providing educational facilities. Any policy or program designed for ameliorating the problems of the local people, politically, socially and economically, are needed to be involved.

The use of this theory has many advantages over the other theories that seek to explain service delivery within the Local Governments in Yobe State. First, it emerged from the models of intergovernmental relations which show the relationship/nature of fiscal relations among different tiers of government. Second, the nature of intergovernmental fiscal relations in Yobe State is dependent in which the Local Government heavily depends on State government and Federal Government for

statutory allocation. Third, in its analysis of development such as provision of potable drinking water, adequate health care facilities, functional educational facilities proper utilization of financial resources must be put in place among the three tiers of government in Yobe State. On this note, Game theory/ Inclusive – Authority Model Developed by Wright, D.S (1985) has been adopted as a theoretical guide for this study.

### **3.0 METHODOLOGY**

#### **3.1 The Study Area**

Yobe State came into being on 27<sup>th</sup> August 1991. It was carved out of the old Borno State of Nigeria by the Babangida administration. Yobe State was created because the old Borno State was one of Nigeria's largest states in terms of land area and was therefore considered to be too large for easy administration and meaningful development. Yobe State consists of 17 local government areas which include; Bade, Fika, Fune, Gujba, Gulani, Damaturu, Potiskum, Nangere, Nguru, Tarmuwa, Jakusko, Bursari, Geidam, Yunusari, Karasuwa, Yusufari and Machina. It is an agricultural state, it also has rich fishing grounds and minerals deposit of gypsum in Fune local government area, Kaolin and quartz. The state's agricultural products include gum Arabic, groundnuts, beans and cotton. The state also has one of the largest cattle markets in West Africa, located in Potiskum.

The major ethnic groups living in Yobe State are Kanuri, while other ethnic communities include Ngizim, Karai-Karai, Bolewa, Bade, Hausa, Ngama, Shuwa, Fulani, Bura and Maga. Therefore, this study intended to focus on three selected local governments comprising of one local government council each from the three senatorial districts in the state. These are Damaturu (Zone A senatorial district), Potiskum (Zone B senatorial district) and Bade (Zone C senatorial district).

Damaturu is a Local Government Area in Yobe State in northern Nigeria. The State headquarters is in the town of Damaturu, the state capital. The local government has an area of 2,366 km<sup>2</sup> and a population of 88,014 at the 2006 census, the postal code of the area is 620. The town of Damaturu is of A3 high way, Damaturu is the headquarters of the Damaturu emirate, at one time part of the Ngazargamu emirate based in Geidam. The northeasterly line of equal latitude and longitude passes through the area including 12°00'00''N 12°00'00''E in the north.

Potiskum is a local government area in Yobe State, Nigeria, on the A3 highway at 11°43'N 11°04'E. It had an area of 559 square kilometers and a population of 205,876 at the 2006 census the postal code of the area is 631. Potiskum is the main settlement of Ngizim, Kare-kare, and Bolewa people. Potiskum has been a thriving trade hegemony in Yobe State because of its strategic position as a centre of commerce, learning, spiritual and cultural revival. People from neighboring Borno, Jigawa, Kano, Bauchi and Gombe States, and numerous others from Niger, Chad, Cameroun, Benin and Central African Republic have stakes in the biggest cattle market in sub Saharan Africa which is situated in potiskum and also has the biggest correctional facilities in Nigeria.

Bade is a local government area in Yobe State Nigeria. Its headquarters are in the town of Gashua. It has an area of 772 km an a population of 139,782 at the 2006 census. The Bade and Duwai language are spoken in Bade the postal code of the area is 631 (Post offices Nipost Archive 2009).

#### **3.2 Sources of Data**

The data for analyzing this work were collected from both primary and secondary sources. The primary source was obtained from the responses of the community leaders (District Heads) community members (general public) and staff (Local Government Employees) of Bade, Damaturu and Potiskum Local Government Areas through the use of structured questionnaire while the secondary data was from disbursement report of the Rural Water Supply and Sanitation Agency and available records from Ministry of Water Resources Zonal Office which was utilized for objective one (1). Documents and official records from Ministry of Health, hospital Management Board and Primary Health Care Centre were utilized for objective two (2). Lastly, available official record from State Universal Basic Education Board (SUBEB) and Local Education Authority (LEA) were utilized for objective three (3).

#### **3.3 Population of the Study**

The target population of the study comprises of staff of local government and community leaders/community members from the selected local government. The total population of the study is 3165 staff of the local governments, 149 community leaders and Community Members 313,266 (Census 2006). Put together, the population is 316,580. The breakdown of the population is given in Table 3.1.

Table 3.1 Population of the prospective respondents in the Three Selected Local Government Areas

Local Govt. Area	Local Govt. Staff	Community Leaders	Community Members	Total
Bade	823	34	101,184	102,140
Damaturu	1,321	63	62,866	64,160
Potiskum	1,021	52	149,216	150,280
<b>Total</b>	<b>3,165</b>	<b>149</b>	<b>313,266</b>	<b>316,580</b>

Source: (Census, 2006)

### 3.4 Sample Size and Sampling Technique

The sample size of the study is 384 respondents using sample size calculator at 5% margin of error and 95% confidence level. The study utilizes the stratified sampling technique. The selected local government areas were based on the three senatorial district in the state namely; Bade from Zone C senatorial district, Damaturu from zone A senatorial district and Potiskum from Zone B senatorial district. The three (3) local government areas are the most populated local governments in the whole state representing each senatorial district for even presentation in this study.

Table 3.2: Sample Frame

Local Govt. Area	Local Govt. Staff		Community Leaders		Community Members		Total	
	Population	Sample	Population	Sample	Population	Sample	Population	Sample
Bade	823	1	34	1	101,184	122	102,041	124
Damaturu	1,321	2	63	1	62,866	75	64,250	78
Potiskum	1,021	2	52	1	149,216	179	150,289	182
<b>Total</b>	<b>3,165</b>	<b>5</b>	<b>149</b>	<b>3</b>	<b>313,266</b>	<b>376</b>	<b>316,580</b>	<b>384</b>

Source: Field Survey, 2020

### 3.5 Method of Data Collection

The study adopts Survey method, questionnaires and interviews were used to collect data. The questionnaire consists of fifteen (15) questionnaire items sought to assess respondents' perceived improvements in service delivery of each of the services: Water, Health, and Education. The questionnaires were administered in (two) 2 wards of each local government. The study adopts the use of modified four (4) point Likert scale. The interview comprised of three district heads from the three selected local Government Areas and five local government staff which include 1 from Bade, 2 from Damaturu and 2 from Potiskum based on proportionate distribution and simple random sampling. The questionnaire was personally administered by the researcher to the respondents who then answered the questionnaires after which the instruments were retrieved by the researcher.

### 3.6 Method of Data Analysis

Data collected were analyzed by both descriptive and analytical statistical tools. The descriptive statistical tool comprises of percentage, table and frequency. The analysis of statistical tool on the other hand is T- test which was used to test the hypotheses.

The T-test formula is;

$$t = \frac{M_2 - M_1}{\sqrt{\frac{\sum d^2 - \frac{(\sum d)^2}{n}}{n(n-1)}}$$

$M_2$ = the mean of the first sample scores

$M_1$ =the mean of the second sample scores

$d$  = the differences in the paired scores

$d^2$  = the squared difference

$n$  = the number of the paired scores

$df = n-1$

In computing t-test, the researcher considered strongly agreed and agreed options as a single unit, which was represented by the letter 'X' while Disagreed and strongly disagreed options were taken also as a single unit, represented as 'Y'. Thus, a differential value of x unit against y unit was sought on each item (A-E). The results were then squared and summed in column  $d^2$ . The value were then substituted in the t-test formula to arrive at the calculated value.

**Decision Rule:** If the calculated value is greater than the critical table value the null hypothesis is rejected and conclude that there is significant relationship among respondent's view while if the calculated value is less than the critical table value so the null hypothesis will be accepted and concludes that there is no significant relationship among the respondent view, these will inform the decision of the hypotheses.

#### Data Analysis

Data collected via the use of questionnaires and interviews were categories according to Local Government, thus 150 questionnaires were distributed to Damaturu, Potiskum and Bade Local Governments. However, only 128 of these questionnaires from each Local government areas were used. Thus, a total of 384 questionnaires were used for analysis. Data were presented, analyzed and interpreted according to the research objectives using frequency table and percentage. Data collected were categorized into three sections. Section A presented the responses on effect of Intergovernmental Fiscal Relations on availability of water; section B presented the analysis of the responses on effect of Intergovernmental Fiscal Relations on health care delivery; while section C dealt with analysis of data on effect of Intergovernmental Fiscal Relations on the provision of educational facilities.

**Section A:** This section sought to examine the Intergovernmental Fiscal Relations on availability of water. The reason is to determine whether Intergovernmental Fiscal Relations between the state and local government has led to availability of water in Yobe State by using the indicators cited in table 4.1.1

**Table 4.1.1: Intergovernmental Fiscal Relations on availability of water in Damaturu LGA**

Option	Strongly Agreed	Agreed	Disagreed	Strongly Disagreed	Total
There are portable drinking water in your area	23 18%	31 24%	50 39%	24 19%	128 100%
There are available drinking water throughout the year	17 13%	20 16%	56 44%	35 27%	128 100%
Water tankers are being provided in time of scarcity of water	07 5%	10 8%	63 49%	48 38%	128 100%
Water is easily accessible to people in your community	11 9%	25 20%	62 48%	30 23%	128 100%
Provisions are made for Dams in your area	05 4%	20 16%	68 53%	35 27%	128 100%

Source: Field Survey, 2020

Table 4.1.1: shows that 23 respondents representing 18% strongly agreed that there are portable drinking water in their areas, 31 respondents representing 24% agreed, whereas 50 respondents representing 39% disagreed and 24 respondents representing 19% strongly disagreed. This implies that

there is no portable drinking water in Damaturu Local Government areas of Yobe State as represented by 39% and 19% disagreed and strongly disagreed respectively.

The table also shows that 17 respondents representing 13% strongly agreed that there is available drinkable water throughout the year, 20 respondents representing 16% agreed, whereas 56 respondents representing 44% disagreed and only 35 respondents representing 27% strongly disagreed. This implies that there are no adequate drinkable water as represented by 44% and 27% disagreed and strongly disagreed respectively.

The table shows that 07 respondents representing 5% strongly agreed that water tankers are being provided in time of scarcity of water, 10 respondents representing 8% agreed, whereas 63 respondents representing 49% disagreed and 48 respondents representing 38% strongly disagreed. This implies that water tankers are not provided in time of scarcity of water as represented by 49% and 38% disagreed and strongly disagreed respectively.

The table also reveals that 11 respondents representing 9% strongly agreed that water is easily accessible to people in their communities, 25 respondents representing 20% agreed, whereas 62 respondents representing 48% disagreed and only 30 respondents representing 23% strongly disagreed. This implies that water is not easily accessible to people in their communities as represented by 48% and 23% disagreed and strongly disagreed respectively.

The table reveals that 05 respondents representing 4% strongly agreed that provisions are made for Dams in their areas, 20 respondents representing 16% agreed, whereas 68 respondents representing 53% disagreed and only 35 respondents representing 27% strongly disagreed. This implies that provisions are not made for Dams in those areas as represented by 53% and 27% disagreed and strongly disagreed respectively.

**Plate I: Abandon Bore hole at Pumpomari/Shehuri, Damaturu**



Source: Field Survey, 2020

**Table 4.1.2: Intergovernmental Fiscal Relations on availability of water in Potiskum Local Government**

Option	Strongly Agreed	Agreed	Disagreed	Strongly Disagreed	Total
There are portable drinking water in your area	12 9%	20 16%	61 48%	35 27%	128 100%
There are available drinking water throughout the year	15 12%	19 15%	58 45%	36 28%	128 100%
Water tankers are being provided in time of scarcity of water	10 8%	26 20%	63 49%	29 23%	128 100%
Water is easily accessible to people in your community	13 10%	18 14%	60 47%	37 29%	128 100%
Provisions are made for Dams in your area	07 5%	21 16%	66 52%	34 27%	128 100%

Source: Field Survey, 2020

Table 4.1.2: shows that 12 respondents representing 9% strongly agreed that there are portable drinking water in their areas, 20 respondents representing 16% agreed, whereas 61 respondents representing 48% disagreed and only 35 respondents representing 27% strongly disagreed. This implies that there are no portable drinking water in Potiskum Local Government areas of Yobe State as represented by 48% and 27% disagreed and strongly disagreed respectively.

The table also shows that 15 respondents representing 12% strongly agreed that there are available drinkable water throughout the year, 19 respondents representing 15% agreed, whereas 58 respondents representing 45% disagreed and only 36 respondents representing 28% strongly disagreed. This implies that there are no available drinkable water throughout the year as represented by 45% and 28% disagreed and strongly disagreed respectively.

Plate II: Abandon Borehole at Bolewa in Potiskum



Source: Field Survey, 2020

The table shows that 10 respondents representing 8% strongly agreed that water tankers are being provided in time of scarcity of water, 26 respondents representing 20% agreed, whereas 63 respondents representing 49% disagreed and only 29 respondents representing 23% strongly disagreed. This implies that water tankers are not provided in time of scarcity of water as represented by 49% and 23% disagreed and strongly disagreed respectively.

The table also reveals that 13 respondents representing 10% strongly agreed that water is easily accessible to people in their communities, 18 respondents representing 14% agreed, whereas 60 respondents representing 47% disagreed and 37 respondents representing 29% strongly disagreed. This implies that water is not easily accessible to people in their communities as represented by 47% and 29% disagreed and strongly disagreed respectively.

The table reveals that 07 respondents representing 5% strongly agreed that provisions are made for Dams in their areas, 21 respondents representing 16% agreed, whereas 66 respondents representing 52% disagreed and only 34 respondents representing 27% strongly disagreed. This implies that provisions are not made for Dams in those areas as represented by 52% and 27% disagreed and strongly disagreed respectively.

An Analysis of Water Sector Budgetary Resources revealed that, A Summary of Water Sector annual budget performance covering three years (2017-2019) for capital and recurrent expenditure show a total of ₦4,491,228,000 Approved Budget, while ₦1,132,643,661 Amount Released and ₦1,132,643,661 Actual Expenditure (See appendix II:95). From the data presented, there were adequate budgetary allocations and a slight increase in the provision of water in the Local government areas. This concludes that, Intergovernmental Fiscal Relations have not increase Service Delivery in Local Government Areas in Yobe State.

**Table 4.1.3: Intergovernmental Fiscal Relations on availability of water in Bade Local Government**

Option	Strongly Agreed	Agreed	Disagreed	Strongly Disagreed	Total
There are portable drinking water in your area	21 16%	30 23%	52 41%	25 20%	128 100%
There are available drinking water throughout the year	19 15%	21 16%	61 48%	27 21%	128 100%
Water tankers are being provided in time of scarcity of water	09 7%	15 12%	66 52%	38 29%	128 100%
Water is easily accessible to people in your community	10 8%	21 16%	60 47%	37 29%	128 100%
Provisions are made for Dams in your area	07 5%	18 14%	65 51%	38 30%	128 100%

Source: Field Survey, 2020

Table 4.1.3: shows that 21 respondents representing 16% strongly agreed that there are portable drinking water in their areas, 30 respondents representing 23% agreed, whereas 52 respondents representing 41% disagreed and only 25 respondents representing 20% strongly disagreed. This implies that there are no portable drinking water in Bade Local Government areas of Yobe State as represented by 41% and 20% disagreed and strongly disagreed respectively.

The table also shows that 19 respondents representing 15% strongly agreed that there is available drinkable water throughout the year, 21 respondents representing 16% agreed, whereas 61 respondents representing 48% disagreed and 27 respondents representing 21% strongly disagreed. This implies that there are no adequate drinkable water in the area as represented by 48% and 21% disagreed and strongly disagreed respectively.

The table shows that 09 respondents representing 7% strongly agreed that water tankers are being provided in time of scarcity of water, 15 respondents representing 12% agreed, whereas 66 respondents representing 52% disagreed and 38 respondents representing 29% strongly disagreed. This implies that water tankers are not provided in time of scarcity of water as represented by 52% and 29% disagreed and strongly disagreed respectively.

The table also reveals that 10 respondents representing 8% strongly agreed that water is easily accessible to people in their communities, 21 respondents representing 16% agreed, whereas 60 respondents representing 47% disagreed and 37 respondents representing 29% strongly disagreed. This implies that water is not easily accessible to people in their communities as represented by 47% and 29% disagreed and strongly disagreed respectively.

The table reveals that 07 respondents representing 5% strongly agreed that provisions are made for Dams in their areas, 18 respondents representing 14% agreed, whereas 65 respondents representing 51% disagreed and 38 respondents representing 30% strongly disagreed. This implies that provisions are not made for Dams in those areas as represented by 51% and 30% disagreed and strongly disagreed respectively.

Interview was also conducted with some sampled community leaders and Local Government Staff in Damaturu, Bade and Potiskum Local Government Areas to complement the primary data collected via administered questionnaires. On this note, the analysis and interpretation of the data gathered were mainly in the overall total of the responses of the interviewees with the prepared questions for the interview.

In Damaturu local Government, an interview with the District head of Pampamari/Shehuri revealed when asked about the availability of drinking water, “that there is adequate drinking water in his area, as it is evidence that a borehole has been drilled in front of his house for the benefit of the people. In addition, the government do supply fuel with which they use to pump water”. According to the acting Director of Personnel Management, Damaturu Local Government Area, that “the local government has 91 borehole with only 10% that are fully functional due to the challenges of fuel to pump water”. In Potiskum, the District head of Damboa (HausawaAsibiti) disclosed that “there is shortage in portable drinking water, though government has drilled borehole in Potiskum local Government but most of which are not functional hence people resort to drilling their private boreholes for their needs”. This was support by the Senior Administrative Officer I of Potiskum local government “that though

there are shortage in supply of water but he was fortunate to have water supply from water board with monthly fees of ₦430”. In Bade Local Government Area. Katuzu District head disclosed also “that there is acute shortage of water supply in the area, to the extent that people resort taking contaminated water from river, well among others”.

Based on the foregoing findings, the study reveals that intergovernmental fiscal relations have not improved provision of potable drinking water.

Plate III : Borehole at Katuzu ward, Bade LGA



Source: Field Survey, 2020

**Section B:** This section sought to examine the effect of Intergovernmental Fiscal Relations on health care delivery. The reason is to determine whether Intergovernmental Fiscal Relations between the State and Local government has led to improve health care delivery in Yobe State by using the indicators cited in table 4.2.

**Table 4.2.1: Intergovernmental Fiscal Relations on health care delivery in Damaturu LGA**

Option	Strongly Agreed	Agreed	Disagreed	Strongly disagreed	Total
Health care service is available in your area	30 23%	53 42%	27 21%	18 14%	128 100%
Health care service is accessible in your area	27 21%	78 61%	16 13%	07 5%	128 100%
There is adequate supply of health personnel in your area	10 8%	15 12%	76 59%	27 21%	128 100%
There is enough health infrastructural facilities in your area	12 9%	15 12%	81 63%	20 16%	128 100%
There are always enough drugs in hospitals in your community	09 7%	13 10%	76 60%	30 23%	128 100%

Source: Field Survey, 2020

Table 4.2.1: shows that 30 respondents representing 23% strongly agreed that Health care service is available in their areas, 53 respondents representing 42% agreed, whereas 27 respondents representing 21% disagreed and only 18 respondents representing 14% strongly disagreed. This implies that Health care service is available in their areas as represented by 23% and 42% strongly agreed and agreed respectively.

The table also shows that 27 respondents representing 21% strongly agreed that Health Care Service is accessible in their areas, 78 respondents representing 61% agreed, whereas 16 respondents representing 13% disagreed and only 07 respondents representing 5% strongly disagreed. This implies that Health care service is accessible in their areas as represented by 21% and 61% strongly agreed and agreed respectively.

The table further shows that 10 respondents representing 8% strongly agreed that there is adequate supply of health personnel in their areas, 15 respondents representing 12% agreed, whereas 76 respondents representing 59% disagreed and 27 respondents representing 21% strongly disagreed. This implies that there is no adequate supply of health personnel in their areas as represented by 59% and 21% disagreed and strongly disagreed respectively.

The table also reveals that 12 respondents representing 9% strongly agreed that there is enough health facilities in their areas, 15 respondents representing 12% agreed, whereas 81 respondents representing 63% disagreed and 20 respondents representing 16% strongly disagreed. This implies that there were no enough health Infrastructural facilities in their areas as represented by 63% and 16% disagreed and strongly disagreed respectively.

The table finally reveals that 09 respondents representing 7% strongly agreed that there are always enough drugs in hospitals in their communities, 13 respondents representing 10% agreed, whereas 76 respondents representing 60% disagreed and only 30 respondents representing 23% strongly disagreed. This implies that there were no enough drugs in hospitals in their communities as represented by 60% and 23% disagreed and strongly disagreed respectively.

**Table 4.2.2: Intergovernmental Fiscal Relations on health care delivery in Potiskum Local Government**

Option	Strongly Agreed	Agreed	Disagreed	Strongly disagreed	Total
Health Care Service is available in your area	41 32%	52 41%	15 12%	20 15%	128 100%
Health Care Service is accessible in your area	23 18%	63 49%	20 16%	22 17%	128 100%
There is adequate supply of health personnel in your area	12 9%	17 13%	74 58%	25 20%	128 100%
There is enough health infrastructural facilities in your area	29 23%	47 36%	32 25%	20 16%	128 100%
There are always enough drugs in hospitals in your community	10 8%	18 14%	45 35%	55 43%	128 100%

Source: Field Survey, 2020

**Plate IV: Primary HealthCare Centre Damaturu local Governmnt**



Source: Field Survey, 2020

Table 4.2.2: shows that 41 respondents representing 32% strongly agreed that Health care service is available in their areas, 52 respondents representing 41% agreed, whereas 15 respondents representing 12% disagreed and 20 respondents representing 15% strongly disagreed. This implies that Health Care Service is available in their areas as represented by 32% and 41% strongly agreed and agreed respectively.

The table also shows that 23 respondents representing 18% strongly agreed that Health care service is accessible in their areas, 63 respondents representing 49% agreed, whereas 20 respondents representing 16% disagreed and 22 respondents representing 17% strongly disagreed. This implies that Health Care Service is accessible in their areas as represented by 18% and 49% strongly agreed and agreed respectively.

The table further shows that 12 respondents representing 9% strongly agreed that there is adequate supply of health personnel in their areas, 17 respondents representing 13% agreed, whereas 74 respondents representing 58% disagreed and only 25 respondents representing 20% strongly disagreed. This implies that there is no adequate supply of health personnel in their areas as represented by 58% and 20% disagreed and strongly disagreed respectively.

The table also reveals that 29 respondents representing 23% strongly agreed that there is enough health facilities in their areas, 47 respondents representing 36% agreed, whereas 32 respondents representing 25% disagreed and 20 respondents representing 16% strongly disagreed. This implies that there were no enough health Infrastructural facilities in their areas as represented by 23% and 36% disagreed and strongly disagreed respectively.

The table finally reveals that 10 respondents representing 8% strongly agreed that there are always enough drugs in hospitals in their communities, 18 respondents representing 14% agreed, whereas 45 respondents representing 35% disagreed and 55 respondents representing 43% strongly disagreed. This implies that there were no enough drugs in hospitals in their communities as represented by 35% and 43% disagreed and strongly disagreed respectively.

Plate V: Primary Healthcare Centre Potiskum



Source: Field Survey, 2020

Table 4.2.3: shows that 33 respondents representing 26% strongly agreed that Health care service is available in their areas, 47 respondents representing 36% agreed, whereas 29 respondents representing 23% disagreed and 19 respondents representing 15% strongly disagreed. This implies that Health care

service is available in their areas as represented by 26% and 36% strongly agreed and agreed respectively.

**Table 4.2.3: Intergovernmental Fiscal Relations on health care delivery in Bade Local Government**

Option	Strongly Agreed	Agreed	Disagreed	Strongly disagreed	Total
Health care service is available in your area	33 26%	47 36%	29 23%	19 15%	128 100%
Health care service is accessible in your area	29 23%	51 40%	31 24%	17 13%	128 100%
There is adequate supply of health personnel in your area	11 9%	13 10%	71 55%	33 26%	128 100%
There is enough health infrastructural facilities in your area	15 12%	23 18%	60 47%	30 23%	128 100%
There are always enough drugs in hospitals in your community	08 6%	20 16%	71 55%	29 23%	128 100%

Source: Field Survey, 2020

The table also shows that 29 respondents representing 23% strongly agreed that Health care service is accessible in their areas, 51 respondents representing 40% agreed, whereas 31 respondents representing 24% disagreed and only 17 respondents representing 13% strongly disagreed. This implies that Health care service is accessible in their areas as represented by 23% and 40% strongly agreed and agreed respectively.

The table further shows that 11 respondents representing 9% strongly agreed that there is adequate supply of health personnel in their areas, 13 respondents representing 10% agreed, whereas 71 respondents representing 55% disagreed and only 33 respondents representing 26% strongly disagreed. This implies that there is no adequate supply of health personnel in their areas as represented by 55% and 26% disagreed and strongly disagreed respectively.

The table also reveals that 15 respondents representing 12% strongly agreed that there is enough health facilities in their areas, 23 respondents representing 18% agreed, whereas 60 respondents representing 47% disagreed and 30 respondents representing 23% strongly disagreed. This implies that there were no enough health Infrastructural facilities in their areas as represented by 47% and 23% disagreed and strongly disagreed respectively.

The table finally reveals that 08 respondents representing 6% strongly agreed that there are always enough drugs in hospitals in their communities, 20 respondents representing 16% agreed, whereas 71 respondents representing 55% disagreed and 29 respondents representing 23% strongly disagreed. This implies that there were no enough drugs in hospitals in their communities as represented by 55% and 23% disagreed and strongly disagreed respectively.

Interview was also conducted with some sampled community leaders and Local Government Staff in Damaturu, Bade and Potiskum Local Government Areas to complement the primary data collected via administered questionnaires. On this note, the analysis and interpretation of the data gathered were mainly in the overall total of the responses of the interviewees with the prepared questions for the interview.

According to the acting Director of Personnel Management, Damaturu Local Government Area, "...Damaturu Local Government has 17 functional health facilities controlled by the Primary Healthcare management Board with support from Non-governmental organizations". According to the District head of Damboa (HausawaAsibiti) In Potiskum, there is availability of primary health care structures with no beds, drugs and qualified personnel. Even when free drugs were provided by the government, the health workers used to sell it out for gain. Senior Administrative Officer I of Potiskum local government revealed that Primary Health care centers are available with limited resources, most of the assistance coming to the health facilities in form of drugs and vaccines were those received from Performance Based Financing (PBF). This situation is same in Bade local government. Based on the forgoing findings, the study also reveals Primary Health Care Centres have insufficient supply of Doctors/nurses and essential drugs.

Plate VI: Primary Health Care Centre at Bade Local Government Area



Source: Field Survey, 2020

**Section C:** This section sought to examine the effect of Intergovernmental Fiscal Relations on provision of educational facilities. The reason is to determine whether Intergovernmental Fiscal Relations between the State and Local government has led to improve provision of educational facilities in Yobe State by using the indicators cited in table 4.3.

**Table 4.3.1: Intergovernmental Fiscal Relations on the provision of educational facilities in Damaturu Local Government**

Option	Strongly Agreed	Agreed	Disagreed	Strongly disagreed	Total
There is enough schools in your area	31 24%	62 48%	20 16%	15 12%	128 100%
There is reduction in the incidence of drop-out from formal schools in your area	73 57%	32 25%	13 10%	10 8%	128 100%
Student are given free text books in schools in your area	11 9%	12 9%	69 54%	36 28%	128 100%
There is regular maintenance of exiting classroom	15 12%	21 16%	72 56%	20 16%	128 100%
Scholarship for hard working or brilliant students are provided for.	13 10%	19 15%	81 63%	15 12%	128 100%

Source: Field Survey, 2020

Table 4.3.1 shows that 31 respondents representing 24% strongly agreed that there is enough schools in their areas, 62 respondents representing 48% agreed, whereas 20 respondents representing 16% disagreed and only 15 respondents representing 12% strongly disagreed. This implies that there are enough schools in their areas as represented by 24% and 48% strongly agreed and agreed respectively.

The table also shows that 73 respondents representing 57% strongly agreed that there is reduction in the incidence of drop-out from formal schools in their areas, 32 respondents representing 25% agreed, whereas 13 respondents representing 10% disagreed and only 10 respondents representing 8% strongly disagreed. This implies that there is reduction in the incidence of drop-out from formal schools in their areas, as represented by 57% and 25% strongly agreed and agreed respectively.

The table shows that 11 respondents representing 9% strongly agreed that students are given free text books in schools in their areas, 12 respondents representing 9% agreed, whereas 69 respondents representing 54% disagreed and only 36 respondents representing 28% strongly disagreed. This

implies that students were not given free text books in schools in their areas as represented by 54% and 28% disagreed and strongly disagreed respectively.

The table also reveals that 15 respondents representing 12% strongly agreed that there is regular maintenance of exiting classroom, 21 respondents representing 16% agreed, whereas 72 respondents representing 56% disagreed and 20 respondents representing 16% strongly disagreed. This implies that there were no regular maintenance of exiting classroom as represented by 56% and 16% disagreed and strongly disagreed respectively.

The table further reveals that 13 respondents representing 10% strongly agreed that scholarship for hard working or brilliant students are provided for, 19 respondents representing 15% agreed, whereas 81 respondents representing 63% disagreed and 15 respondents representing 12% strongly disagreed. This implies that scholarship for hard working or brilliant students were not provided for as represented by 63% and 12% strongly agreed and agreed respectively.

Plate VII :Pampari Primary School, Damaturu local Government

Source: Field Survey, 2020

**Table 4.3.2: Intergovernmental Fiscal Relations on the provision of educational facilities in Potiskum Local Government**

Option	Strongly Agreed	Agreed	Disagreed	Strongly disagreed	Total
There is enough schools in your area	29 23%	70 55%	16 12%	13 10%	128 100%
There is reduction in the incidence of drop-out from formal schools in your area	68 53%	35 27%	15 12%	10 8%	128 100%
Student are given free text books in schools in your area	09 7%	17 13%	69 54%	33 26%	128 100%
There is regular maintenance of exiting classroom	12 9%	24 19%	75 59%	17 13%	128 100%
Scholarship for hardworking or brilliant students are provided for.	10 8%	14 11%	84 65%	20 16%	128 100%

Source: Field Survey, 2020

Table 4.3.2: shows that 29 respondents representing 23% strongly agreed that there is enough schools in their areas, 70 respondents representing 55% agreed, whereas 16 respondents representing 12% disagreed and only 13 respondents representing 10% strongly disagreed. This implies that there

are enough schools in their areas as represented by 23% and 55% strongly agreed and agreed respectively.

The table also shows that 68 respondents representing 53% strongly agreed that there is reduction in the incidence of drop-out from formal schools in their areas, 35 respondents representing 27% agreed, whereas 15 respondents representing 12% disagreed and only 10 respondents representing 8% strongly disagreed. This implies that there is reduction in the incidence of drop-out from formal schools in their areas, as represented by 53% and 27% strongly agreed and agreed respectively.

The table shows that 09 respondents representing 7% strongly agreed that students are given free text books in schools in their areas, 17 respondents representing 13% agreed, whereas 69 respondents representing 54% disagreed and 33 respondents representing 26% strongly disagreed. This implies that students were not given free text books in schools in their areas as represented by 54% and 26% disagreed and strongly disagreed respectively.

The table also reveals that 12 respondents representing 9% strongly agreed that there is regular maintenance of exiting classroom, 24 respondents representing 19% agreed, whereas 75 respondents representing 59% disagreed and 17 respondents representing 13% strongly disagreed. This implies that there were no regular maintenance of exiting classroom as represented by 59% and 13% disagreed and strongly disagreed respectively.

The table further reveals that 10 respondents representing 8% strongly agreed that scholarship for hard working or brilliant students are provided for, 14 respondents representing 11% agreed, whereas 84 respondents representing 65% disagreed and 20 respondents representing 16% strongly disagreed. This implies that scholarship for hard working or brilliant students were not provided for as represented by 65% and 16% strongly agreed and agreed respectively.

**Table 4.3.3: Intergovernmental Fiscal Relations on the provision of educational facilities in Bade Local Government**

Option	Strongly Agreed	Agreed	Disagreed	Strongly disagreed	Total
There is enough schools in your area	26 20%	66 52%	19 15%	17 13%	128 100%
There is reduction in the incidence of drop-out from formal schools in your area	55 43%	43 34%	11 9%	19 14%	128 100%
Student are given free text books in schools in your area	16 13%	14 11%	65 51%	33 25%	128 100%
There is regular maintenance of exiting classroom	10 8%	21 16%	77 60%	20 16%	128 100%
Scholarship for hard working or brilliant students are provided for.	07 5%	17 13%	89 70%	15 12%	128 100%

Source: Field Survey, 2020

Table 4.3.3 shows that 26 respondents representing 20% strongly agreed that there is enough schools in their areas, 66 respondents representing 52% agreed, whereas 19 respondents representing 15% disagreed and only 17 respondents representing 13% strongly disagreed. This implies that there are enough schools in their areas as represented by 20% and 52% strongly agreed and agreed respectively.

The table also shows that 55 respondents representing 43% strongly agreed that there is reduction in the incidence of drop-out from formal schools in their areas, 43 respondents representing 34% agreed, whereas 11 respondents representing 9% disagreed and 19 respondents representing 14% strongly disagreed. This implies that there is reduction in the incidence of drop-out from formal schools in their areas, as represented by 43% and 34% strongly agreed and agreed respectively.

The table shows that 16 respondents representing 13% strongly agreed that students are given free text books in schools in their areas, 14 respondents representing 11% agreed, whereas 65 respondents representing 51% disagreed and 33 respondents representing 25% strongly disagreed. This implies that students were not given free text books in schools in their areas as represented by 51% and 25% disagreed and strongly disagreed respectively.

The table also reveals that 10 respondents representing 8% strongly agreed that there is regular maintenance of exiting classroom, 21 respondents representing 16% agreed, whereas 77 respondents representing 60% disagreed and 20 respondents representing 16% strongly disagreed. This implies that

there were no regular maintenance of exiting classroom as represented by 60% and 16% disagreed and strongly disagreed respectively.

The table further reveals that 07 respondents representing 5% strongly agreed that scholarship for hard working or brilliant students are provided for, 17 respondents representing 13% agreed, whereas 89 respondents representing 70% disagreed and 15 respondents representing 12% strongly disagreed. This implies that scholarship for hard working or brilliant students were not provided for as represented by 70% and 12% strongly agreed and agreed respectively.

Plate VIII: Atiyaye Primary School Potiskum Local Government

Source: Field Survey, 2020

Plate IX: A Primary at Bade Local Government,



Source: field survey, 2020.

Interview was also conducted with some sampled community leaders and Local Government Staff in Damaturu, Bade and Potiskum Local Government Areas to complement the primary data collected via administered questionnaires. On this note, the analysis and interpretation of the data gathered were mainly in the overall total of the responses of the interviewees with the prepared questions for the interview.

According the acting Director of Personnel Management, Damaturu Local Government Area, that parent migrate their wards from public schools to private schools due to the poor facilities in the primary schools, this explain why the current administration of governor Buni has declared state of emergency on Education Sector. Contrary to this, the District head of Pampamari/Shehuri disclose that there are available schools in his district area and government use to feed the children. However, the District Head of Damboa (HausawaAsibiti) In Potiskum revealed that there are primary schools but not adequate to cater for the needs of the people, hence people have to rely on private schools for quality education. Senior Administrative Officer I of Potiskum local government added that due to the loss of confidence in public school, people have resort to private schools for education. Bade has also share the challenges faced by public schools in Damaturu and Potiskum, worst to this, is that people in Bade can not afford to send their wards to private schools, hence they rely on the dilapidated public schools in the locality.

**Table 4.6: Summary of Total numbers of primary Schools Renovated and constructed**

Local Govt. Area	Numbers of Primary Schools	Primary Schools Renovated	Percentage of Primary Schools Renovated
Potiskum	60	11	18.6
Bade	59	8	13.6
Damaturu	54	10	18.5
Total	173	29	16.8%

Source: Monitoring and Evaluation Unit, SUBEB, Yobe State, 2020

Table 4.6 shows the numbers of primary schools constructed and renovated in the study areas. The record from Monitoring and Evaluation Unit, SUBEB, Yobe State revealed that Potiskum LGA has a total number of 60 primary schools with 11 schools renovated and one constructed (Aliyu Ibn Ibrahim Primary in 2015) which represents 18.6% of the total schools. While Bade LGA has a total of 59 primary schools out of which only 8 were renovated, representing 13.6% of the primary schools. In Damaturu LGA, 10 public primary schools were renovated out of 54 representing 18.5 total primary schools renovated. Only one ministry of works primary school was constructed in 2016. When considered as a whole, the three local government areas have a total of 173 public primary schools out of which 29 representing 16.8% were renovated. This indicates a failure from the side of both the local and state governments in providing effective primary education in the local communities.

## 4.2 Data Analysis

### Test of Hypotheses

**Ho<sub>1</sub>: There is no significant relationship among respondent's view on Intergovernmental fiscal relations and availability of water in Yobe State.**

**Table 4.2.1: Paired Sample t-test summary table**

Variables	Agreed (X)	Disagreed (Y)	d	d <sup>2</sup>
A	137	247	-110	12,100
B	111	273	-162	26,244
C	77	307	-230	52,900
D	98	286	-188	35,344
E	78	306	-228	51,984
Total	501	1,419	-918	178,572

Source: Field Survey, 2020

From above,  $n=5$ ;  $M_1=100.2$ ;  $M_2=283.8$ ;  $\sum d = -918$ ;  $\sum d^2 = 178,572$

$$t = \frac{M_2 - M_1}{\sqrt{\frac{\sum d^2 - \frac{(\sum d)^2}{n}}{n(n-1)}}$$

$$t = \frac{283.8 - 100.2}{\sqrt{\frac{178,572 - \frac{(-918)^2}{5}}{5(5-1)}}$$

$$t = \frac{183.6}{\sqrt{\frac{178,572 - 168,544.8}{20}}}$$

$$t = \frac{183.6}{15.83}$$

$$t = 11.598$$

Decision: The calculated value is 11.598 while the critical (table) value 2.571. This means that the calculated value is greater than the table value so the null hypothesis is rejected and concludes that there is significant relationship among respondent's view on intergovernmental fiscal relations and availability of water in Yobe State.

## Hypothesis 2

**Ho<sub>2</sub>: Intergovernmental fiscal relations have not enhanced healthcare delivery in Yobe state**

**Table 4.2.2: Paired Sample t-test summary table**

Variables	Agreed (X)	Disagreed (Y)	D	d <sup>2</sup>
A	322	62	260	67,600
B	315	69	246	60,516
C	157	227	-70	4,900
D	182	202	-20	400
E	125	259	-134	17,956
<b>Total</b>	<b>1,101</b>	<b>819</b>	<b>282</b>	<b>151,372</b>

Source: Field Survey, 2020

From above,  $n=5$ ;  $M_1=220.2$ ;  $M_2=163.8$ ;  $\sum d = 282$ ;  $\sum d^2 = 151,372$

$$t = \frac{M_2 - M_1}{\sqrt{\frac{\sum d^2 - \frac{(\sum d)^2}{n}}{n(n-1)}}$$

$$t = \frac{163.8 - 220.2}{\sqrt{\frac{151,372 - \frac{(-282)^2}{5}}{5(5-1)}}$$

$$t = \frac{-56.4}{\sqrt{\frac{151,372 - 15,904.8}{20}}}$$

$$t = \frac{-56.4}{18.40}$$

$$t = -3.065$$

Decision: The calculated value is  $-3.065$  while the critical (table) value  $2.447$ . Therefore the calculated value is less than the table value so the null hypothesis is accepted and concludes that Intergovernmental fiscal relations have not enhanced healthcare delivery in Yobe state.

### Hypothesis 3

**Ho<sub>3</sub>: Intergovernmental fiscal relations have not enhanced provision of educational facilities in Yobe state**

**Table 4.2.3: Paired Sample t-test summary table**

Variables	Agreed (X)	Disagreed (Y)	D	d <sup>2</sup>
A	291	93	193	37,249
B	261	128	133	17,689
C	64	320	-256	65,536
D	138	245	-107	11,449
E	125	259	-134	17,956
<b>Total</b>	<b>879</b>	<b>1,045</b>	<b>-171</b>	<b>149,612</b>

Source: Field Survey, 2020

From above,  $n=5$ ;  $M_1=175.8$ ;  $M_2=209$ ;  $\sum d = -171$ ;  $\sum d^2 = 149,612$

$$t = \frac{M_2 - M_1}{\frac{\sqrt{\sum d^2 - \frac{(\sum d)^2}{n}}}{n(n-1)}}$$

$$t = \frac{209 - 175.8}{\frac{\sqrt{149,612 - \frac{(-171)^2}{5}}}{5(5-1)}}$$

$$t = \frac{33.2}{\frac{\sqrt{149,612 - 5848.2}}{20}}$$

$$t = \frac{33.2}{7188.19}$$

$$t = 0.005$$

Decision: The calculated value is  $0.005$  while the critical (table) value  $2.447$ . Therefore the calculated value is less than the table value so the null hypothesis is accepted and concludes that Intergovernmental fiscal relations have not enhanced provision of educational facilities in Yobe state.

### 4.3 Discussion of Major Finding

The result on the effect of Intergovernmental Fiscal Relations on availability of water based on the outcome of the descriptive statistics revealed that Damaturu, Potiskum and Bade Local Government areas of Yobe State has no portable drinking water and this situation persist throughout the year. Accessing water in those area are not easy to get and no provisions were made for water tanker or dams by the government. This is against the backdrop that a whipping sum of over N10b was allocated

for capital project by the Yobe State government to its Local government from 2014-2018 (See appendix II). This is partly in line with the view of District head of Pampamari/Shehuri and Director of Personnel Management, Damaturu Local Government Area, where they noted that out of 91 boreholes provided in Damaturu, only 10 of such boreholes were in working shape, meaning majority of the boreholes are not working.

This position is the same in Potiskum and Bade Local Government Area, where the shortage is so serious that people resort to taking contaminated water from river, well among others. In Potiskum Local government area, for instance, only 5 boreholes were in working state out of the 27 existing boreholes. In Bade Local Government Area, 4 out of 31 boreholes were functional (See Appendix II). This is an indication that the money allocated for water project is not in commensurate with the reality on ground. Despite this shortcoming on the side of the government, no palliative measures were put in place in terms of providing tankers or Dams to caution the effect of such shortage among the people.

Sarumi, et al., (2013) further pointed out that though intergovernmental fiscal relations have improved service delivery, such improvements are not sufficient to bring about total development at the grassroots level. As Shaibu (2013) has rightly put that Nigeria's constitutions (1979 and 1999) have played a contributory role in the making of local councils to look like more adjuncts of the state and lack of fiscal federalism has impacted negatively to the overall performance of the local councils.

The study also revealed on effect of Intergovernmental Fiscal Relations on health care delivery based on the outcome of the descriptive statistics that Health care services were available and accessible in Damaturu, Potiskum and Bade Local Government areas of Yobe State as there were no adequate supply of health personnel, no enough health infrastructural facilities and no enough drugs in the hospitals. This was buttressed further by the revelation from the Director of Personnel Management, Damaturu Local Government Area that the local government has 17 functional health facilities controlled by the Primary Healthcare management Board with support from Non-governmental organizations. This was partly confirmed by the District head of Damboa (Hausawa/Asibiti) in Potiskum where health facilities were only define by their structure with no enough beds, drugs and qualified personnel. This problem is same in Bade Local Government Area. Despite the budgetary allocation of above N33b from 2014 to 2018 on health care capital expenditure in Yobe State (See Appendix (II)). The outcome is in line with the result of hypothesis test that Intergovernmental fiscal relations have not enhanced healthcare delivery in Yobe State.

The study finally revealed on effect of Intergovernmental Fiscal Relations on the provision of educational facilities that there were enough schools in Damaturu, Potiskum and Bade Local Government areas of Yobe State and there is substantial reduction in drop-out from formal schools. Incentive like scholarship for hard working or brilliant students were not provided for, students were not given free text books and the existing classrooms were not maintained regularly. This contradict the view of the District head of Pampamari/Shehuri in his saying that public schools are not only available in his district area but also government feed the children. This is contrary to the views from Bade and Potiskum where parents were said to move their wards to private schools due to poor facilities in the primary schools. Also contrary to the amount spent on educational facilities from 2014 to 2018 in which more than N47b was allocated to local governments of Yobe State (see appendix II).

In addition, Potiskum LGA has 18.6% of the total public primary schools that were renovated and only one was constructed. While Bade LGA has 13.6% of the primary schools renovated and no construction was made at the period of this study. In Damaturu LGA, 10 public primary schools were renovated representing 18.5 while only one construction was made. Therefore, a total of 29 public primary schools representing 16.8% were renovated and only 2 were constructed, indicating a failure from the side of both the local and state government in providing effective primary education in the local communities.

This is also consistent with the result of hypothesis that Intergovernmental fiscal relations have not enhanced the provision of educational facilities in Yobe State. To buttress further, Silas (2014) in his finding revealed that there exist intergovernmental relations exit but its operation has not enhanced the implementation of UBE scheme in North Eastern states

## 5.0 CONCLUSION AND RECOMMENDATIONS

### 5.1 Conclusion

Intergovernmental fiscal relations have not improved the provision of potable, available and accessible drinking water in Yobe State. Also primary health care centers have insufficient Doctors/Nurses and adequate supply of drugs. Intergovernmental fiscal relations have not impacted much in the educational sector, specifically in primary schools teachers are not recruited and trained regularly.

Based on the foregoing findings, the study concludes that service delivery by local government have not been improved by intergovernmental fiscal relations through the provision of water, health and primary education in Yobe State, Nigeria.

### 5.2 Recommendations

The following recommendations were made based on the findings;

- i. Yobe State Government should give maximum attention to the provision of critical infrastructures like potable and safe drinking water, functional health centers schools (Particularly primary schools) and others. This is because their availability and affordability are highly needed to a successful improvement of service delivery at local government levels.
- ii. Intergovernmental fiscal relations element should be given recognition in the implementation of educational policies. This is to enable Yobe state local governments receive their federal allocation directly. This will help addressed the problem of enough means of generating money to carryout effective implementation of educational policies among Local Councils in Yobe state.
- iii. Local government should have well established monthly sanitation program, in order to manage and control disease outbreak.

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