



EFFECT OF LOCAL GOVERNMENT REVENUE GENERATION ON THE MEDICAL SERVICES AND SUPPLY SYSTEMS IN ENUGU STATE

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Abstract: The study evaluated the effect of local government revenue generation on the medical services and supply systems in Enugu state: A survey of selected local government areas. The specific objectives were to: Ascertain the effect of local government revenue generation on the medical supply systems in Enugu State and to determine the effect of local government revenue generation on health care services in Enugu State. The actual population was Nine thousand, three hundred and thirteen staff (906). The population of the study was drawn from the entire members of the local government staff and, executives of the town union leaders and selected individuals. The sample size of 537 was drawn using Freund and William's formula at 3 percent error margin. A survey design was adopted for the study. Instrument used for data collection was the questionnaire and interviews. A total of five hundred and thirty-seven (537) copies of questionnaire were distributed while four hundred and seventy-three (473) copies of questionnaire were returned. Z – test was used to test the hypothesis one and determine the nature, and strength of the research variables, while Chi-square was used to test hypothesis two. The findings indicated that Local government revenue generation had positive significant effect on the medical supply systems in Enugu State $Z(95, n = 473) = .283 < .352, p < 0.03$. and that the Local government revenue generation did not significantly impact health care service delivery in Enugu State, $D.F = 16; \chi^2_{cal} = 85.598, p = 0.060$. The study concluded that Local government revenue generation had positive influence on medical supply systems and had negative impact on health care service delivery in Enugu State. The study recommended that among others that the local government should increase the number of health institutions to attract healthier workforce to the local government and enhance more provision of services.

Keywords: Local government, Revenue generation, Medical services, Supply systems

1.1 Introduction

Local government is acknowledged as "the third rung of governmental action in Nigeria" in The Guidelines for Local Government Reform (1976), which also states that "local governments should accomplish precisely what the name government suggests." This includes service delivery, which calls for the provision of fundamental social services, the planning and implementation of particular community development initiatives, and the

grassroots augmentation of federal and state government operations. The 1976 reform required state governments to have a formal allocation arrangement with the local governments in question.

Local Government is one of man's oldest institutions. The earliest form of Local governments exists in the form of clan and village meetings. In fact, democracy itself originated and developed along the lines of local governance initiatives in the ancient Greek city states. One of the major functions of LG is to bring about meaningful development in the rural areas. As agents of rural development, LGs are to utilize the funds obtained from Federal and State Governments and their internally generated revenue to improve the lives of the people within their areas of operation such as: Initiating and attracting developmental projects to the Local Government, provision of access roads, water and rural electricity (Abdullahi, 2015).

The effect of local government revenue generation on medical supply systems in Nigeria can be both positive and negative. On one hand, increased revenue generation by local governments can lead to improved infrastructure and more resources for the procurement of medical supplies. On the other hand, if revenue is mismanaged or not allocated properly, the medical supply system may not see any benefit. It is important for the Nigerian government to ensure that revenue is effectively managed and used to improve the overall health system, including the medical supply system.

1.2 Statement of the Problem

It can be observed that revenue generation is an achievement that needs skill and experience because just like the saying that anything that has advantages also have its disadvantages. The advantages of revenue generation and utilization can be hindered due to ineffective discharge of function in Local Governments, uneven allocation of resources which arises due to corruption and undue interference from either state or federal government. The study also revealed that revenue generation in Enugu State faces a lot of challenges which includes but not limited to unsatisfying medical supply systems and provision of healthcare services. Other challenges encountered in revenue generation includes insufficient industrial unity, poor consistent road for revenue collection, micro-operative attitude of payee and inadequate of finance. These problems have stimulated the studies to move into a great mission in order to set up strategies to achieve these goals.

Local government helps to bring governance closer to the people at the grassroots, with the aim of caring for the socio-economic and development needs of the local populace especially in the area concern of the provision of health care systems. Government Areas are created to provide the services which the Federal and State Governments cannot easily undertake due to their remoteness from the local communities therefore the local government chairman and his executives should be properly guided in other to overcome the above-mentioned problems. It in in view of the above problems that this research seeks to evaluated the effect of local government revenue generation on the medical services and supply systems in Enugu state

1.3 Objectives of the Study

1. Ascertain the effect of local government revenue generation on the medical supply systems in Enugu State.
2. Determine the effect of local government revenue generation on health care services in Enugu State.

1.4 Research Questions

The following research questions guided the study;

1. What is the effect of local government revenue generation on the medical supply systems in Enugu State?
2. What is the effect of local government revenue generation on health care services in Enugu State?

1.5 Research Hypotheses

The following hypotheses guided the study;

Ho1: Local government revenue generation does not have positive significant effect on the medical supply systems in Enugu State.

Ho2: Local government revenue generation has not significantly impacted health care services in Enugu State

1.6 Significance of the Study

Local government is a general term for the lowest tiers of public administration within a particular sovereign state. The study shows the importance of generating revenues and adequate utilization of these revenues to better the lives of people in the grassroots level of the state. It will to show need why people at the grass root should not be neglected in issues pertaining utilization of revenues in the state. Furthermore, it shows that for a state to be balanced the people in the rural areas must be involved in all activities of the state to ensure effect utilization and to institute a viable and lasting revenue generation system in Enugu State Local Government area so as to bring to lime light on the current trend of events in the academic world.

REVIEW OF RELATED LITERATURE

2.1 Conceptual Framework

2.1.1 Local Government

A local government is a form of public administration which, in a majority of contexts, exists as the lowest tier of administration within a given state. The organization of local governments varies depending on the state. However, all local governments derive their authority from the state in which they are located (Ashley, 2020). Local government may be loosely defined as a public organization authorized to decide and administer a limited range of public policies within a relatively small territory which is a subdivision of a regional or national government. Local government is at the bottom of a pyramid of governmental institutions, with the national government at the top and intermediate governments (states, regions, provinces) occupying the middle range (Palliser, 2020). Nigeria has 774 local government areas (L.G.As). Each local government area is administered by a Local Government Council consisting of a chairman who is the Chief Executive of the LGA, and other elected members who are referred to as Councillors. Local governments are created with the ultimate goal of bringing government closer to the people at the grassroots. In Nigeria, the local government reforms aimed both to accelerate development and to enable the local population participates and holds those in power accountable for their governance roles.

Local Government is one of man's oldest institutions. The earliest form of Local governments exists in the form of clan and village meetings. In fact, democracy itself originated and developed along the lines of local governance initiatives in the ancient Greek city states. One of the major functions of LG is to bring about meaningful development in the rural areas. As agents of rural development, LGs are to utilize the funds obtained from Federal and State Governments and their internally generated revenue to improve the lives of the people within their areas of operation such as: Initiating and attracting developmental projects to the Local Government, provision of access roads, water and rural electricity (Abdullahi, 2015). The federal and state governments are responsible for setting and collecting taxes, the local authorities for collecting licence fees. All collected revenue is held in a federal account before being distributed among the three spheres of government. As the third tier of government in Nigeria, the local government is often paid scant attention by political pundits, the media,

policymakers and the general public alike. Local Government Chairmen walk the streets unnoticed because no one gives a hoot about them. Governance at the local level has been relegated to the background in an era when the president, federal legislators and state governors, suck all the air in the Nigerian political space (Egbas, 2019). The Nigerian voter ought to be more alive to his civic responsibilities and enlightened on the importance of the local council administration. Local government is the third tier of government and ideally, should be the closest rung to the people but more often than not, the Nigerian voter tends to hold his elected executive in far away State Government House more accountable than the chairman next door (Ayodele, 2017). In the U. S. local governments typically provide law enforcement; fire protection; public schools at the elementary and secondary levels; construction and maintenance of roads; assure public utilities such as electricity, water, and sewage service are available; regulating business and commerce through licensing and enforcement of standards; collecting taxes to finance the other functions of government; and providing courts for the settling of disputes and adjudicating criminal cases. However, the politicians who hold those elected local jobs are integral to the political parties. They can help candidates for state-wide office in various ways. A state government official who proposed abolishing the elected posts of mayor and council member might have a hard time getting re-elected without the support of those local elected officials. A governor who suggested abolishing those elective posts would find the mayors or ex-mayors whose jobs he wanted to abolish campaigning for the governor's opponent in the next election (Ray, 2018).

2.1.2 Revenue Generation

Revenue is the money generated from normal business operations, calculated as the average sales price times the number of units sold. It is the top line (or gross income) figure from which costs are subtracted to determine net income. Revenue is also known as sales on the income statement (Adam Mansa and Perez, 2020). The term Revenue Generation, refers to the process of creating sales of products and services, with the goal of creating income (Landman, 2020). Revenue generation could be defined as the funds generated by the government to finance its activities. In other words revenue is the total fund generated by government (Federal, state, local government/ to meet their expenditure for a fiscal year. This refers also to the grand total of money of income received from the source of which expenses are incurred. Revenue could be internal or external revenue. This is the process of sourcing revenue for the local government in carryout their aim and objectives (Edogbanya and Sule, 2013).

2.1.3 Local Government Autonomy

Local government autonomy can also be defined as “the freedom of the local government to recruit and manage its own staff, raise and manage its own finances, make bye-laws and policies, and discharge its functions as provided by law without interference from the higher governments. This includes the political, financial and administrative autonomy. Financial autonomy of local government entails the “freedom to impose local taxation, generate revenue within its assigned sources, allocate its financial and material resources, determine and authorize its annual budgets without external interference”. Fiscal autonomy is therefore the bedrock and most important aspect of local government autonomy Eme, & Izueke, (2012). There are reasons why transfers of revenue resources from higher to lower levels of government occur in a federation. Firstly, this relates to the nature of the functions and revenue resources of the three tiers of government. These may be determined either traditionally, constitutionally or administratively, and may exhibit an imbalance between responsibility and revenue which requires the higher tier of government to ‘make good’ such imbalance by executing transfers of financial

resources. These are referred to as ‘deficiency’ transfers. Secondly, lower levels of government may have variations in revenue raising capacities. Due to the fact that it is desirable for every state or locality to attain given levels of service delivery, states or localities whose revenue raising capacities are low need to impose a heavier tax burden than those with higher revenue-raising capacities. In order to eliminate this burden in the former, the latter (more well-resourced states or localities) make transfers of resources to them. This type of transfer is called an ‘equalization’ transfer. These two types of resource transfers are commonly referred to as ‘unconditional intergovernmental grants-in-aid’ (Okafor, 2010).

Local governments are essentially created to deliver services at the grassroots and bring governance closer to the people. This division of power simplifies the activities of government and serves as a viable incentive for good governance and development. It has also been observed that the local government system serves as the most effective avenue for delivering basic goods and services to local communities. Nigeria is a federation, with three tiers of government; hence power is shared among its constituent units, which are empowered to make policies and take decisions on certain matters, as well as share common areas of interest with other institutions of government. To this end, certain services are expected to be more efficiently provided by certain levels of government. The country’s constitution usually specifies the powers of each level of government so that there would be harmony and mutual cooperation in the administration of the system, such that no level of government would be jeopardized. But despite constitutional provisions that specify the powers of each level of government in Nigeria, local governments are suffering from lack of autonomy. This is despite the fact that autonomy is one of the prerequisites for a smooth running of the local government system. Without autonomy, the third tier of government cannot perform their functions effectively (Idris, 2018). It is against this background that several efforts were made by successive governments towards ensuring that local governments enjoy autonomy. One of such efforts was the 1976 reform, which made local governments the third tier of administration. Reform measures were also included in the 1979, 1989 and 1999 constitutions. Such constitutions, as amended, recognize local authorities as the third tier of government and categorically spelt out areas of jurisdiction for each level of government. To strengthen their financial autonomy for optimum performance, funds were set aside for local governments from the Federation Account. Again, to make them financially independent, the funding increased from 10per cent in 1989 to 15per cent in 1992 and 20.60per cent in 2008. Unfortunately, in spite of all these constitutional and financial provisions, local governments are still unduly controlled by various state governments, an action that has rendered them mere departments in the states. The nature and structure of transactions or interactions between the three tiers of government determine the degree of autonomy (Adeyemo, 2017).

2.1.4 The Concept of Local Government Financial Autonomy

Local Government financial is the freedom the Local Governments has to exercise their financial authority within the confines of the law or constitution. This is to enable the Local government to discharge legally or constitutionally assigned financial authority and responsibilities satisfactorily, without undue interference or restraint from within or higher authority (Adeyemo, 2005). This definition argues for adequate financial autonomy for LGs within the law for the purpose of efficient and effective service delivery. Without performance, the law or constitution may not be able to guarantee even adequate autonomy for LGs as the people yearn for

development. Autonomy operated within a democracy must be limited as indeed democracy limits the use of power (Osakede, Ijimakinwa, and Adesanya, 2016).

Adeyemo (2005) defines financial autonomy under a federal system of government that “each government enjoys a separate existence and financial independence from the control of the other governments” it is an autonomy which requires not just the legal and physical existence of an apparatus of government such as financial autonomy enjoy by legislative assembly, Governor, Court etc. Local government must exist as an appendage of state government but as financial autonomous entity in the sense of being able to receive its own allocation directly from the central purse and manage its internal revenue without interferences from state government. In the same vein, financial autonomy would only be meaningful in a situation whereby each level of government is not constitutionally bound to accept dictation or directive from another (Osakede & Ijimakinwa, 2014). Agunya, Ebiri & Odeyemi (2013) local government financial autonomy refers to “The relative financial discretion which Local Government enjoys in regulating and managing their own affairs”. The extent to which Local Government are free from the control of the State and Federal Governments encroachment in the financial management of local affairs.

Davey (1991) contends that, Local autonomy is primary concerned with the question of financial responsibilities, resources and discretion conferred on the local authorities. As such discretion and financial responsibility are at the core of local government. It presumes that local government must possess the power to take decisions independent of external control within the limits laid down by the law. It must garner efficient resources particularly of finance to meet their responsibilities, put differently; local autonomy is the freedom of independence in clearly defined issue, areas, as well as separate legal identity from other levels of government. It is important to note that considering the country’s federalism and constitution there can never be an absolute financial autonomy because of the interdependence of the three levels of government and this bring into focus the inter-governmental relations of local government autonomy, the federal, state and local governments rule over the same population. If they are to achieve the purpose of their creation and not to waste the meager resources at their disposal, there must be a definition of the boundaries or arena of operation of each of them. In essence, local government financial autonomy in Nigerian’s polity refers to the relative financial independence of local government control by both the state and federal governments. Therefore, it is the nature and structure of transactions or interactions between the three levels of government that reveals the degree of local government autonomy Adeyemo (2005).

The country’s constitution clearly spelt out its position on Local Government autonomy, for instance the exit of the military and the enthronement of the democratic government in 1999 brought to the fore, again, some contradictions of local government autonomy. The provisions regarding local government administration in the 1999 Constitution created ambiguity. The 1999 Constitution by its provision in section 7 and 8 recognize the local government as a third tier of government and also guarantee it, but gives the state the autonomy to lord over the local government. Section 7 reads jointly with section 8 provides that there shall be: The system of local government by democratically elected councils (which) is by this Constitution guaranteed and accordingly, the government of every State shall, subject to section 8 of this Constitution.... ensure their existence under a law which provides for the establishment; structure, composition, finance and functions of such councils. The implication of these provisions according to Asaju (2010) is that local government cannot exercise the functions assigned to it in section 1 schedule 4 of the Constitution until the State House of Assembly had passed a law. The

same Fourth Schedule of the Constitution also provides for “the functions of the Local government Council to also include participation of such Council in government of a state as in respect of the following matters, education, agricultural materials resources, healthcare and any other function to it by the State House of Assembly (Asaju 2010).

2.1.5 the Need for Local Government Financial Autonomy in Nigeria

Several reasons have been advocated for local government financial autonomy in Nigeria. The essence is to pave the local government specific powers to perform a range of financial functions assigned it by law to implement its functions, plan, formulate and execute its own policies, programmes and projects, and its own rules and regulations as deemed for its local needs. The financial autonomy includes power to control its finance, manage it, and allocate the resources to strategic place. It is premised on the ground that when local government has power to take decisions on its own as regarding its finance, services to the local people in grassroots politics then a sense of belonging is likely to be evoked from the local people (Agunyai, Ebrim and Odeyemi, 2013). It also sought for, and designed to lessen, if not avert, the belligerent state encroachment and the use of unelected leaders (caretaker committee) to govern the local government that has characterized Nigeria’s democratic systems. This was deliberated in the last year constitutional amendment/adjustment in the country (Agunyai et al, 2013). However it is imperative at this juncture to state that local government financial autonomy is speculated in the various legal documents reveals that it is not foreseen to have under its realm total removal of state control over local government finance as the constitution specifically gave the power to create local government according to established laws to the state. This accentuated by the fact that the issue of allowing unelected leaders to govern the local government, for the purpose of relegating to the background the utility of local government autonomy, has always been on such areas as “finance”, “corruption” and “conflicting sources of revenue between state and local government”. It is further reinforced by the fact that, in its implementation, some of these form the basis of the objections and oppositions to the approval of local government financial autonomy in past constitutional amendment at the National Assembly (Osakede & Ijimakinwa, 2014). Another reason for local government financial autonomy is rural development, local government is closer to the people at the grassroots and when local councils have the powers to receive it allocation directly from the federal without any overbearing interference from the state, they could implement decisions or policies that will enhance rural transformation without having to wait for the state which in most cases focus mainly on the state development and undermine the grassroots areas. In Nigeria, there are conspicuous cases by observations according to IDI (2016) that the money meant for rural development and provision of social services for people at the grassroots have been diverted and mismanaged by the State Governors. Local government financial autonomy will make local councils to have direct access to their finance with which to implement policies and decisions that will promote grassroots development in Nigeria (Osakede, et al, 2016).

2.1.6 The Main Work of the Local Government

The role of a government and its agencies in societies can never be over stated, government agencies are responsible for our security; maintenance of public infrastructures & institutions; regulation of economic policies & even maintains law and order. In a nutshell, without a functioning government infrastructure in place, only anarchy and chaos may just be left.

Other roles of government include distributing national wealth, planning national policies and steering the ship of governance as a whole. In achieving its set objectives, the system of government is divided into various arms or tiers such as the Executive, Judiciary and Legislature or the Federal, State & Local authorities. In Nigeria, the duties and functions of the different arms or tiers of government are provided for in the Constitution. The duties of local government authorities are to foster grassroots support and precipitation in the system of governance (Legalnaija, 2020).

2.1.7 The primary functions of local government include the following:

Maintenance of law and order: Local government maintain law and order through the byelaws which they enact to ensure orderly conduct, avoid breaches of the peace and safeguard lives and property within their jurisdiction. These byelaws are operational within a local government area, and are enforced by security agencies.

Provision of motor parks and markets: Local governments provide and maintain motor parks and markets for the inhabitants of their localities.

Collection of rates, fees and rents: Local governments collect rates, fees and rents for the development of their areas. These include tenement rates, fees on market stalls and motor parks, bicycle and motor-cycle, licensing, radio and television fees.

Construction of feeder road and drainages: Local governments construct and maintain feeder roads, drainages, culverts, urban streets, etc. (the extent of their involvement in road construction is determined by the central government).

Provision of recreational facilities: Local governments provide recreational facilities such as swimming pools, amusement parks, football pitches, open spaces and other recreational grounds where the people can relax or engage in sporting activities.

Provision of health facilities: The local governments provide and maintain health facilities such as health centres, maternity homes, dispensaries, as well as refuse dumps for waste disposal. They also provide health education, public health inspection services, and maintain public conveniences like cemeteries, toilets, abattoirs, etc.

Registration of births, deaths and marriages: It is the duty of the local governments to register births, deaths and marriages and issue appropriate certificates for these.

Provision of educational facilities: The local government provides and maintains scholls, libraries and adult education facilities. They fund primary schools by paying teachers' salaries and maintaining school buildings.

Enlightenment campaign: The local governments educate the citizens on the policies and programmes of the local, state and federal governments and relay to the central government the needs of their people.

Establishment of customary courts: The local governments provide customary courts to handle disputes in their areas.

Naming and maintenance of streets: Local governments maintain and name streets, and number houses on the streets within their areas of jurisdiction.

Establishment of agricultural and commercial ventures: Local governments provide agricultural extension services to local farmers. They also maintain small-scale agricultural holdings, to serve as reference centres to the peasant farmers who are used to the traditional method of farming.

Provision of social amenities: Local governments provide social amenities such as water, rural electrification and television viewing centres (Ikenwa, 2019).

2.1.8 Problems of Revenue Generation in Local Government Administration in Nigeria

While revenue from the federation account is certain, though actual amount may not be determinedly certain, that of internally generated revenue is always fraught with myriads of problems, resulting in meager collections by local council (Uhunmwangho & Aibieyi, 2013). Some of such problems are as follows:

a) Another constraint is imposed to Local Government revenue mobilization capacity through state control over Local Government budgets, which is made to pass through many levels of approval in the hands of State Government. Even after approval, the post – budget control still imposes further restrictions which may be removed when the local government council greases the palms of the powers that be. All of this tells on the financial capability of the councils.

b) There is also the lack of commitment and dishonesty on the part of some revenue collectors. Some under-collect rates and levies after being tipped by the rate payers. Some revenue collectors print their own receipt booklets for use, thus depriving the council authorities of the much needed funds. Consequently local government authorities pay more in terms of salary to collect less revenue. (Edoyugbo 2012).

c) Another problem negating revenue generation efforts of Local Governments is the practice of farming out of revenue sources to persons on the basis of political patronage. These revenue agents are given arbitrary monthly targets to remit to the council, contrary to the Financial Memoranda regulation which states that —where appropriate, a Local Government may appoint a person other than an employee as a revenue collector and such person shall receive an appropriate portion of taxes or fees he collected as commission (FM 6). The implication of not complying with this regulation, as observed by an Audit Inspection Report on Oredo Local Government Council is that the revenue agents cashed on the loophole created by the council to exploit helpless public by fixing rates other than those approved by the council, who could not pay the exorbitant rates. This ugly trend has resulted to loss of dire needed funds to Local Government councils, as lesser targets were often given to the Revenue Agents. (Edoyugbo (2012).

d) Political observers have long noted that the present revenue sharing formula does not appear to be favourable to Local Governments in view of the enormous functions and responsibilities constitutionally and conventionally assigned to councils (Ugwu, 2000). The poor revenue allocation to the local governments, with the exception of those littoral states, that shares 13% derivation funds, has made them to be dependent on their states for bailout in turbulent times. Even then, the clamour for review of the sharing formula is there. The foregoing features, which are by no means exhaustive, have in combination, impacted on revenue generation of Local Government councils in Nigeria (Uhunmwangho & Aibieyi, 2013).

2.1.9 Medical and Social Causes of Maternal Mortality in Enugu State

Medical causes of maternal deaths include direct and indirect obstetric deaths. Direct obstetric deaths are those arising from obstetric complications of pregnant state (pregnancy, labour and the post partum period), from any interventions, omissions, incorrect treatment, or from a chain of events resulting to any of the above. Indirect obstetric deaths are those resulting from previously existing disease or disease that developed during pregnancy and which was not due to direct obstetric causes, but was aggravated by physiological effects of pregnancy. Both categories of medical causes of maternal mortality are very much evident in Enugu State. Onah, et'al., (2005), the leading causes of maternal deaths among the women were obstetric haemorrhage (19.1%), sepsis (18.0%), prolonged obstructed labour/ruptured uterus (16.9%) and preeclampsia/eclampsia (16.9%). In-depth interview

result, from the same study of maternal mortality in health institutions with emergency obstetric care facilities in Enugu State, corroborated the high maternal mortality ratio recorded and the type 3 delays in tackling obstetric emergencies. It also showed some discrepancies between reality and the health providers' perception of the magnitude of maternal mortality situation in the state. Consequently, the current state of maternal deaths among women during pregnancy, delivery and/or soon after childbirth is attributable to preventable complications, which result from poor utilization of antenatal care services among others. In a recent doctoral dissertation conducted in rural and urban communities of Nsukka zone of Enugu State, Onah (2009) revealed high rate of pregnancy related complications. In her study, Onah (2009) revealed that childbearing activities are high in Enugu State. About one-fifth (21.8%) of the 1808 women studied indicated that they have had between 1 and 5 pregnancy related complications.

Malaria in pregnancy (MIP) is another major killer of women. The effect of malaria parasitaemia has been documented from different scientific efforts. Despite the tragedy and loss of maternal life due to malaria, the majority of pregnant women in Nigeria do not have access to ITNs. In Enugu State, for instance, the NPC and ICF Macro (2009) reports that only 5.5% of the households surveyed had at least one treated net while only 3.9% of the pregnant women slept under a treated net. Reasons for the low utilization are linked to a number of socio-cultural factors, including ignorance, poverty, beliefs and gender issues. There is also low utilization of antenatal clinic (ANC) services among Nigeria women compared to women in other African countries and also the lack of MIP services existing in antenatal clinic's programme (United Nations, 2008). The pattern and utilization of ANC services showed that only 58% of women use ANC. Utilization of ANC is influenced by education and locality. According to the NDHS report for 2008, 98% of women in urban localities received ANC services from health professionals. Similarly, 97% of mothers with more than secondary education received ANC services from health professionals. However, over 70% of the population is in the rural setting. One therefore takes more seriously and more correct the report of Enugu State Government, which revealed that only 40% of all deliveries in Enugu State are taken by skilled personnel in public and private facilities. This leaves about 60% of pregnant women relying on alternative sources. Poor utilization of ANC services in the health facilities in Enugu State is largely attributable to a number of social factors, namely poor access to skilled attendants at birth and weak health system (Okeibunor, Onyeneho, and Okonofua, 2010).

2.1.10 Medical Supply Systems

Medical supply can be seen as medical or surgical items that are consumable, expendable, disposable or non-durable and that are used for the treatment or diagnosis of a patient's specific illness, injury, or condition. One of the important areas of delivering health care service is medical supply and inventory management. Health care is unique in its medical supply management. Each medical item may be considered critical when delivering health care services; the need for a supply item may be infrequent but essential when needed (Eric, Marek & Bauman, 2011). There is a consensus that effective medical supply management systems can contribute to the savings in medical inventory (Roark 2015), as well as to ensure quality health care services. An extensive literature review reveals that it is not unusual to learn that health care providers are constantly going to the storage room to check warehouse inventory against inventory listed by the computer system. Medical supply managers spend hours searching for items that have been misplaced and damaged or find that medications have expired. Purchasers constantly fill back orders for items that have been received but cannot be located. Medical supply information is

stored in many disconnected locations using different data formats and systems. This status hinders health care professionals from providing the best and timely health service to the public (Ramani 2016).

2.2 Theoretical Framework

The following theory guided the study.

2.2.1 Attribution Theory

This theory was proposed by Weiner, B. in 1986. Attribution theory, as applied to health care management, is a way of assessing the successes and failures of a health care system or program. Weiner focused his attribution theory on achievement (Weiner, 1974). He identified ability, effort, task difficulty, and luck as the most important factors affecting attributions for achievement. Attributions are classified along three causal dimensions: locus of control, stability, and controllability. From psychology and sociology, attribution theory emerged in the management literature as a characteristic of organizational behavior by which individual assessments are formed. The theory explains the process whereby people seek to understand the cause of a situation (Heider, 1958), assess responsibility for the outcome and appraise the personal attributes of the people involved. Furthermore, attribution is synonymous with explanation; placing the discussion of “why did something occur” in the context of leader–member relations. As healthcare is delivered in a dynamic and complex environment (McDaniel & Driebe, 2001), managers may unknowingly engage in “attribution-like” behaviors to make sense of multifarious situations especially when time is limited (Kelley, 1974). In many cases, these attributions are not purposeful, nor are they intended to misrepresent; however, attributions often lead to judgments about a person or situation. This is similar to the analogy about judging a book by the appearance of its cover. Healthcare managers, like any person, seek to explain their behaviors and the behaviors of others; attribution theory explicates how people form (Palmieri and Lori, 2009). Attribution theory provides a framework to identify mechanisms that contribute to blame subsequent to non-routine harmful patient events. Whether cognitively assembled or formally conducted, adverse events are followed by both immediate and planned investigations to identify causality (Daly, 1996).

2.3 Empirical Review

Raeeda, Yara, Mais, Rasmi, Nabil & Ghazi (2013) conducted a study on Supply Chain Management and Its Effect on Health Care Service Quality: Quantitative Evidence from Jordanian Private Hospitals. The study aimed to explore and measure the effect of supply chain management's dimensions (relationship with suppliers, compatibility, specifications and standards, delivery and after-sales service) on the quality of health services' dimensions (responsiveness, trust, and security) in private hospitals in Jordan from the perspective of procurement officers. The study also aims to clarify the differences between supply chain management and quality of health services due to some demographic variables such as (gender, age, education level, and years of experience in the field of supply). The study employs a quantitative design using a hypothesis testing approach to identify the effect of supply chain management dimensions on quality of health services. 315 questionnaires were distributed to male and female employees working in the departments of supply and procurement divided on (36) private hospital in Jordan, The study results show that there is a significant effect of supply chain management dimensions (the relationship with suppliers, specifications and standards, and delivery, after-sales service) on the quality of health services; there are no differences between supply chain management and the quality of health services due to gender, qualification, age, or experience. The study concluded that in order to improve the quality of care,

health specialists should be trained in the field of how to offer care in an effective and efficient manner. The study recommended that hospital management should focus on recruiting highly skilled and specialized personnel in the supply chain departments and subject them to intensive training courses in international quality standards. Mosadeghrad (2014) carried out a study on Factors affecting medical service quality. The study sought to identify factors affecting the quality of medical services provided by Iranian physicians. The study adopted exploratory in-depth individual interviews were conducted with sixty-four physicians working in various medical institutions in Iran. The results shows that Individual, organizational and environmental factors enhance or inhibit the quality of medical services. Quality of medical services depends on the personal factors of the physician and patient, and factors pertaining to the healthcare setting and the broader environment. The study concluded that there is differences in internal and external factors such as availability of resources, patient cooperation and collaboration among providers affect the quality of medical services and patient outcomes. The study recommended that supportive leadership, proper planning, education and training and effective management of resources and processes improve the quality of medical services.

Uzochukwu, Okwuosa, Ezeoke and Onwujekwe (2015) carried out a study on free maternal and child health services in Enugu State, South East Nigeria: experiences of the community and health care providers. The study sought to determine the experiences and the perceptions of the community and health care providers on the free maternal and child health services. This was a cross sectional descriptive study carried out in Enugu state Southeast Nigeria. Pre-tested interviewer-administered questionnaire survey with 50 healthcare providers at health centers and 150 women of reproductive age were used to elicit information on the awareness, attitude, utilization and factors affecting utilization of MCH services, satisfaction with and willingness to continue use of these services. The study shows that the free MCH services have enhanced utilization of health services. However this has greatly increased the workload of health providers and consumers still pay for services. The study concluded that, there is need therefore for provision of adequate personnel and infrastructure to cater for this increase. The study recommended that, in the interim there should be better remuneration of health workers to motivate them to continue providing health services despite the workload. There is also need to check the reported over visitation of health centers for drugs created by the free MCH services and mechanisms should be put in place to ensure that the free services are really free.

METHODOLOGY

3.1 Research Design

The study adopted cross-sectional survey research design. This enabled the researcher ascertain the local government and effective utilization of revenue generation in Enugu state as case study. The study dealt with a cross-section of the population of seventeen local governments in Enugu State which was used for classification, generalization and interpretation.

3.2 Location of Study

The study was conducted in Enugu State, Nigeria. Enugu State is one of the five South-Eastern states out of 36 states of Federal Republic of Nigeria. It came into being on August 27, 1991 when the administration of the then military president, General Ibrahim Babangida, finally acquiesced to the long agitations of Waawa people for a state they could truly call their own. Enugu State derives its name from the capital city Enugu (top of hill) which is regarded as the oldest urban area in the Igbo speaking area of south-east Nigeria. The city owes its geopolitical significance to the discovery of coal in 1909 by a team of British geologists. The discovery of the solid mineral

in the area brought about the emergence of a permanent cosmopolitan settlement which influenced the construction of a railway line to link the Enugu coal fields with the seaport in Port Harcourt for the evacuation of the mineral to Europe. In fact, by 1917 Enugu had acquired township status and assumed strategic importance to British interest. Foreign business began to move into Enugu, the most notable of which were John Holt, Kingsway Store, United Bank of West Africa and United Africa Company. By 1929 Enugu had become the capital of the former Eastern Region, and has since then retained its old status as the regional industrial and business hub as well as the political capital and rallying point of the Igbo people. Enugu state has a population of 3,257,798 (2006 census). The vernacular spoken is Igbo but English is widely used and a visitor can make himself understood even in the humblest hamlet if he can speak a modicum of English. Economically, the state is predominantly in service. The state situated on much of the highlands of Agwu – Udi – Nsukka hills and the rolling low hands of the Idodo River basin to the east and Oji River basin to the west, the state is bounded by five other states with which it share common boundaries. It spreads southwards to the borders with Abia and northwards to Benue state. Enugu state has rich agricultural land as a result of its location within the tropical forest and savanna belts.

3. 3 Analytical Technique

In the analysis, therefore, response table simple percentage tables and bar chart was used to present the collected data. Z - Test statistics was applied to test the hypothesis one and Chi-Square was used to test hypothesis two postulated and for decision making.

Decision Rule: The study adopted a decision rule that the results obtained from the Z- test would be compared with the table value or figures accessed from statistical table. It was decided that we reject Ho (null hypotheses) if computed value is less than the tabulated value, otherwise accept.

4.1 DATA PRESENTATION AND ANALYSES

4.1.1 The effect of local government revenue generation on the medical supply systems in Enugu State

Table 4.1.1: Reponses to research question one on the local government revenue generation on the medical supply systems in Enugu State

		5	4	3	2	1	ΣFX	-	SD	Decisio
		VLE	LE	N	LW	VLW		X		n
1	The communities in the local government has correct quantity of first aid assistance to patient	555 111 23.5	748 187 39.5	54 18 3.8	138 69 14.	88 88 18.6	1582 473 100%	3.32	1.407	Agree
2	Patients are not denied of any health services within the reach of health centers in the communities.	635 127 26.8	836 209 44.2	66 22 4.7	138 69 14.	46 46 9.7	1721 473 100%	3.64	1.283	Agree
3	Nursing and dressing aids are always available to the	490 98 20.7	1000 250 52.9	66 22 4.7	138 69 7.2	34 34 7.2	1728 473 100%	3.65	1.168	Agree

	health centers in the communities				14.						
					6						
4	Maternity briefs/pads are there consistently for the expecting mothers	1390	372	42	122	27	1585	3.35	1.278	Agree	
		278	93	14	61	27	473				
		58.8	19.7	3.0	12.	5.7	100%				
					9						
5	My local government provides equipment efficiency to provide quality care and cut costs.	1330	512	39	78	27	1986	4.20	1.182	Agree	
		266	128	13	39	27	473				
		56.2	27.1	2.7	8.2	5.7	100%				
Total Grand mean and standard deviation								3.638	1.264		

Source: Field Survey, 2021

Table 4.1.1, 298 respondents out of 473 representing 63.0 percent agreed that the communities in the local government has correct quantity of first aid assistance to patient with mean score of 3.35 and standard deviation of 1.408. Patients are not denied of any health services within the reach of health centers in the communities with 336 respondents representing 71.0 percent agreed with mean score of 3.64 and standard deviation of 1.283. Nursing and dressing aids are always available to the health centres in the communities 394 respondents representing 40.4 percent agreed with mean score of 3.65 and standard deviation of 1.169. Maternity briefs/pads are there consistently for the expecting mothers 371 respondents representing 78.5 percent agreed with mean score of 3.35 and 1.278. My local government provides equipment efficiency to provide quality care and cut costs. 394 respondents representing 83.3 percent agreed with a mean score of 4.20 and standard deviation of 1.182.

Table 4.1.2: The effect of local government revenue generation on health care services in Enugu State. Responses to research question two on the local government revenue generation on health care services in Enugu State

		5	4	3	2	1	ΣFX	-	SD	Decision
		VLE	LE	N	LW	VLW		X		
1	local government revenue generation ensure efficient health service delivery	554	749	55	137	89	1583	3.35	1.408	Agree
		109	188	20	68	88	473			
		23.5	39.3	3.8	14.	18.6	100%			
					8					
2	local government revenue generation has resulted in the provision of essential health facilities in my area.	6343	838	65		46	1721	3.64	1.283	Agree
		128	209	22	139	46	473			
		26.8	44.2	4.7	67	9.7	100%			
					14.					
					6					
3	With revenue generation, the local government can	491	1000	65	137	35	1728	3.65	1.169	Agree
		97	251	23	68	34	473			

	provide basic health care services in my area.	20.7	52.9	4.7	14.	7.2	100%			
4	The local government in my area has not lived up to expectations in the area of providing basic healthcare services.	1391	371	43	121	27	1585	3.35	1.278	Agree
		278	93	17	58	27	473			
		58.8	19.7	3.0	12.	5.7	100%			
					9					
5	In my area, there is poor presence of local government in the provision of medical services	1330	513	38	77	28	1986	4.20	1.182	Agree
		266	128	13	39	27	473			
		56.2	27.1	2.7	8.2	5.7	100%			
	Total Grand mean and standard deviation							3.638	1.264	

Source: Field Survey 2021

Table 4.1.2, 297 respondents out of 472 representing 62.8 percent agreed that local government revenue generation ensure efficient health service delivery with mean score of 3.32 and standard deviation of 1.407. local government revenue generation has resulted in the provision of essential health facilities in my area with 337 respondents representing 71.0 percent agreed with mean score of 3.64 and standard deviation of 1.283. With revenue generation, the local government can provide basic health care services in my area 348 respondents representing 73.6 percent agreed with mean score of 3.65 and standard deviation of 1.168. The local government in my area has not lived up to expectations in the area of providing basic healthcare services 371 respondents representing 78.5 percent agreed with mean score of 3.35 and 1.278. In my area, there is poor presence of local government in the provision of medical services 394 respondents representing 83.3 percent agreed with a mean score of 4.20 and standard deviation of 1.182.

4.2 Test of Hypotheses

4.2.1 Local government revenue generation has no positive significant effect on the medical supply systems in Enugu State.

Table 4.2.1 Contingency table of cumulative responses of Research Question One

	Local government revenue generation on the medical supply systems in Enugu State	SA	A	N	D	SD
1.	The communities in the local government has correct quantity of first aid assistance to patient	111	187	18	69	88

2.	Patients are not denied of any health services within the reach of health centers in the communities.	127	209	22	69	46
3.	Nursing and dressing aids are always available to the health centres in the communities	98	250	22	69	34
4.	Maternity briefs/pads are there consistently for the expecting mothers	278	93	14	61	27
5.	My local government provides equipment efficiency to provide quality care and cut costs.	266	128	13	39	27
	Total	880	867	67	307	222

4.2.2 Local government revenue generation has no positive significant effect on the medical supply systems in Enugu State

Statement of Hypothesis

H₁: Local government revenue generation have positive significant effect on the medical supply systems in Enugu State.

H₀: Local government revenue generation does not have positive significant effect on the medical supply systems in Enugu State.

One-Sample Kolmogorov-Smirnov Test

	The communities in the local government has correct quantity of first aid assistance to patient	Patients are not denied of any health services within the reach of health centers in the communities	Nursing and dressing aids are always available to the health centres in the communities	Maternity briefs/pads are there consistently for the expecting mothers	My local government provides equipment efficiency to provide quality care and cut costs
N	473	473	473	473	473
Normal Mean	3.86	3.64	3.65	4.13	4.1987
Parameters ^{a,b} Std. Deviation	1.408	1.283	1.169	1.278	1.18189
Most Extreme Absolute Differences	.283	.321	.352	.340	.313
Positive	.210	.144	.176	.248	.249
Negative	-.283	-.321	-.352	-.340	-.313
Test Statistic	.283	.321	.352	.340	.313
Asymp. Sig. (2-tailed)	.000 ^c	.000 ^c	.000 ^c	.000 ^c	.000 ^c

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.

Decision Rule

If the calculated Z-value is greater than the critical Z-value (i.e $Z_{cal} > Z_{critical}$), reject the null hypothesis and accept the alternative hypothesis accordingly.

Result

With Kolmogorov-Smirnon Z – values ranging from $.283 < .352$ and on Asymp. Significance of 0.000, the responses from the respondents as display in the table is normally distributed. This affirms that the assertion of the most of the respondents that local government revenue generation had positive significant effect on the medical supply systems in Enugu State

Decision

Furthermore, comparing the calculated Z- values ranging from $.283 < .352$ against the critical Z- value of .000 (2-tailed test at 97% level of confidence) the null hypothesis were rejected. Thus the alternative hypothesis was accepted which states that local government revenue generation had positive significant effect on the medical supply systems in Enugu State.

Statement of hypothesis

Hi: Local government revenue generation has significantly impacted health care service delivery in Enugu State.

Ho: Local government revenue generation has not significantly impacted health care service delivery in Enugu State

Table 4.2.3 Chi-Square Tests

	Value	df	Asymptotic Significance (2-sided)
Pearson Chi-Square	85.598 ^a	16	.060
Likelihood Ratio	99.604	16	.060
Linear-by-Linear Association	1.060	1	.203
N of Valid Cases	204		

a. 12 cells (48.0%) have an expected count of less than 5. The minimum expected count is .20.

D.F = Degree of freedom; D.F = 16; $\chi^2_{cal} = 85.598$, $p = 0.060$

Decision: From the Chi-square analysis in Table 4.4, based on the χ^2_{cal} value of 85.598 and P-value of 0.060, in table 4.2.3 revealed that Local Government revenue generation have a positive influence on health care service delivery in Enugu State and this influence is statistically not significant at 5% level of significance as the P-value

is not within 5% significance level. This result, therefore suggests that we should accept our null hypothesis one (H_0) which states the application of local government revenue generation has not significantly impacted health care service delivery in Enugu State.

4.3. Discussion of Findings

4.3. The effect of local government revenue generation on the medical supply systems in Enugu State

In the result of hypothesis one, the calculated Z- values ranging from $.283 < .352$ against the critical Z- value of $.000$ which implies that local government revenue generation had positive significant effect on the medical supply systems in Enugu State. Raeeda, Yara, Mais, Rasmi, Nabil & Ghazi (2013) conducted a study on Supply Chain Management and Its Effect on Health Care Service Quality: Quantitative Evidence from Jordanian Private Hospitals. The study results show that there is a significant effect of supply chain management dimensions (the relationship with suppliers, specifications and standards, and delivery, after-sales service) on the quality of health services; there are no differences between supply chain management and the quality of health services due to gender, qualification, age, or experience. The study concluded that in order to improve the quality of care, health specialists should be trained in the field of how to offer care in an effective and efficient manner. Mosadeghrad (2014) carried out a study on Factors affecting medical service quality. The study sought to identify factors affecting the quality of medical services provided by Iranian physicians. The study adopted exploratory in-depth individual interviews were conducted with sixty-four physicians working in various medical institutions in Iran. The results shows that Individual, organizational and environmental factors enhance or inhibit the quality of medical services. Quality of medical services depends on the personal factors of the physician and patient, and factors pertaining to the healthcare setting and the broader environment. The study concluded that there is differences in internal and external factors such as availability of resources, patient cooperation and collaboration among providers affect the quality of medical services and patient outcomes.

4.3.1 The effect of local government revenue generation on health care services in Enugu State.

From the Chi-square analysis in Table 4.4, based on the χ^2_{cal} value of 85.598 and P-value of 0.060, in table 4.4 revealed that Local Government revenue generation have a positive influence on health care service delivery in Enugu State and this influence is statistically not significant at 5% level of significance as the P-value is not within 5% significance level. This result is supported by Uzochukwu, Okwuosa, Ezeoke and Onwujekwe (2015) carried out a study on free maternal and child health services in Enugu State, South East Nigeria: experiences of the community and health care providers. The study sought to determine the experiences and the perceptions of the community and health care providers on the free maternal and child health services. The study shows that the free MCH services have enhanced utilization of health services. However this has greatly increased the workload of health providers and consumers still pay for services. The study concluded that, there is need therefore for provision of adequate personnel and infrastructure to cater for this increase.

5.1 Summary of Findings

The findings at the end of the study include the following:

Local government revenue generation had positive significant effect on the medical supply systems in Enugu State $Z(95, n = 473) = .283 < .352, p < 0.03$

Local government revenue generation did not significantly impact health care service delivery in Enugu State, $D.F = 16; \chi^2_{cal} = 85.598, p = 0.060$

5.2 Conclusion

The study concluded that the ability of local governments to generate revenue had a negative effect on the provision of health centers, emergency medical services, and care teams, but a positive effect on the medical supply systems in Enugu State. The choice of healthcare facilities among individuals can vary based on personal and location-based factors. High-quality healthcare utilization leads to improved health outcomes in society. People seek healthcare services for diagnosis, treatment, improvement of medical conditions, or to learn about their health status. The quality, appropriateness, and cost of healthcare utilization can vary and can be provided at facilities or through the use of prescription drugs and medical products, which can be managed by local governments. Local governments play a crucial role in providing essential services to the community as they have a better understanding of local needs and conditions.

5.3 Recommendations

Based on the findings, the following recommendations are proffered:

1. Government should improve on the manpower by equipping and employing more hands on health workers to enhance the adequate coverage of the various areas and state and more effort should be in place towards tackling the health challenges facing the frontline LGAs.
2. There is need for the government to increase the number of health institutions to attract more healthy workforce to the local government and enhance more provision of services

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