

LOCAL GOVERNMENT REVENUE GENERATION AND UTILIZATION ON HEALTHCARE IN ENUGU STATE

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Abstract: The study evaluated the Local Government Revenue Generation and Utilization on Health Care in Enugu state: A survey of selected local government areas. The specific objectives were to: Evaluate the effect of local government revenue generation on the provision of health centres in Enugu State and to evaluate the effect of local government revenue generation on the provision of emergency medical care 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 hypotheses and determine the nature, and strength of the research variables. The findings indicated that Local government revenue generation had negative and positive significant effect on the provision of health centres in Enugu State $Z(95, n = 473) = .252 < .361, p < 0.03$. Local government revenue generation had positive significant effect on the provision of emergency medical care in Enugu State $Z(95, n = 473) = .265 < .374, p < 0.03$. The study concluded that Local government revenue generation had negative significance on the provision of health centres and had positive significant effect on the provision of emergency medical service in Enugu State. The study recommended that among others that the Local government should centre more on utilization of revenue generated on social services capital expenditure in Enugu to improve and elevate the quality of lives of its citizenry.

Keywords: Local Government, Revenue Generation, Utilization, Health Care

1.1 Introduction

Revenue generation in Nigeria local governments is principally derived from tax. Tax is a compulsory levy imposed by government on individuals and companies for the various legitimate function of the state. Tax is a necessary ingredient for civilization. The history of man has shown that man has to pay tax in one form or the other that is either in cash or in kind, initially to his chieftain and later on a form

of organized government No system or rules can be effective whether foreign or nature unless it enjoys some measures of financial independence (Alhaji & Faruna, 2019). Local Government in Nigeria is that the people at the local level are assumed to have the fullest awareness of their needs. Local 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 (Ikya, Akaa & Ucherwuhe, 2017). Every local jurisdiction has its unique economic, social and physical characteristics and its historical tradition which are better understood by its people. Thus, the Local Government are created to provide the services which the Federal and State Governments cannot easily undertake due to their remoteness from the local communities (Ijah and Uhunmwuango, 2013). The essence of revenue generation is to advance the welfare of citizens of a country with focus on promoting economic growth and development through the provision of development activities. Despite remarkable growth recorded in revenue generation the physical state of the nation in terms of social amenities and infrastructure remain backward (Ogbeifun, Ajetunmobi, Moronkeji and Adindu, 2019).

Nigeria as a sovereign nation, it operates a federal system of government that is, the federal government, the state government and the local government councils (Nebo and Chigbo, 2015). Local government revenue comes from property, sales, and other taxes; charges and fees; and transfers from federal and state governments (Randall, 2018). Anorom (2012) defined local government as an essential instrument of national and state government for the performance of certain basic services which can best be decided upon and administered local on the intimate knowledge of the needs, conditions and peculiarities of the area concerned (Nebo and Chigbo, 2015). Local government is the organization that is responsible for the government of a local area and for providing services. Scharticles (2014) posited that one of the major justifications for local government in modern times is that it promotes participation by local communities in governmental activities as well a serving as machinery for harnessing local level efforts for development purposes.

Majority of local governments in Nigeria do no longer perform their responsibilities simply because of poor finances arises from adequate revenue generation drive (Alhaji & Faruna, 2019). The bad financial situation is further aggravated by the prevailing inflationary situation in this country which erodes the value of funds available to render essential social services to the people. Thus, the Local 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 (Ikya, Akaa & Ucherwuhe, 2017). Therefore, the concept of local government is to bring governance closer to the people at the grassroots, with the aim of caring for the socio-economic and development needs of local populace. Over the years, it has been observed that massive rural urban migration and over congestion are heating up lives in the cities. Others have contended that Local Governments are docile in terms of aggressive revenue collection to augment allocations from the federation account which they get on monthly basis (Alhaji & Faruna, 2019). In Enugu State, Local government revenue comes from property, sales, and other taxes, charges and fees. It covers the sources of revenue that are used by local governments such as taxes, user fees, and intergovernmental transfers and also includes ways of financing infrastructure using operating revenues and borrowing as well as charges on developers and public-private

partnerships. Local government generated revenues also addresses issues around expenditures at the local level and the accountability for expenditure and revenue decisions, including the municipal budgetary process and capital investment planning. This research seeks to evaluate revenue generation and utilization in local government systems in Nigeria: using selected local government areas in Enugu State as a study focus.

1.2 Statement of the Problem

Revenue generation is the nucleus and the path to modern development. This is because local government as the third tier of government and the closest to the people especially in the rural areas needed revenue to provide their basic and social amenities to the people; but unfortunate to note that the local government management have not lived up to expectation especially to provide basic social amenities to the rural people. Revenue base of the local government can be improved through the collective responsibilities of all stakeholders as the local government being part of the society exists the same as a structure with interrelated parts performing role functions.

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 meager provision of health centre facilities and unskilled emergency medical care personnels. 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.

1.3 Objectives of the Study

- i. Evaluate the effect of local government revenue generation on the provision of health centres in Enugu State.
- ii. Evaluate the effect of local government revenue generation on the provision of emergency medical care in Enugu State

1.4 Research Questions

The following research questions guided the study;

- i. What is the effect of local government revenue generation on the provision of health centres in Enugu State?
- ii. What is the effect of local government revenue generation on the provision of emergency medical care 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 provision of health centers in Enugu State.

Ho2: Local government revenue generation does not have positive significant effect on the provision of emergency medical care 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 grassroot 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 administration and development in Nigeria has, historically, undergone a number of epochs: Native Authority or Indirect Rule system; Local Administration system; Democratization of the system and the separation of traditional/ emirate council from democratic Local government system. Their abilities are usually very restricted by the central government (Adoti, 2018). The last of these epochs is the most spectacular in the way it deepened and still deeps democracy at local government level. To date, this last epoch has had not less than nine reforms: The 1976 Guidelines for Local Government Reform; The 1979 Constitution of the Federal Republic of Nigeria; The 1984 Dasuki

Report on the Nigerian Local Government system; The 1988 Civil Service Reforms in the Local Government system; The 1989 Constitution of the Federal Republic of Nigeria; The 1992 Handbook on Local Government Administration; The 1989 Constitution of the Federal Republic of Nigeria; The 1999 Constitution of the Federal Republic of Nigeria and the 2003 Review of Local Government Councils in Nigeria (Olasupo, & Fayomi, 2012).

The institution of local government has long been in existence in Nigeria and any other part of the world, but mode of operation and the nomenclature differ from one's political system to the other. Local government as a form of decentralization can be viewed from two perspectives, which are de-concentration and devolution. When a local government is seen as de-concentration or local administration, it lacks the financial autonomy on its budgetary decision, most of the key officials of its administrative machinery are appointees of state or central government and are accountable to it and for most of the period of its existence do not have council that is democratically elected by the people at the local level. For many years' especially before 1976 local councils in Nigeria were run as a mere administrative outpost of the regional (later states) and Federal Government. In this arrangement local governments were merely appendage of superior level and local administrative units. This means that those who exercise power under this system were serving higher superior authorities either state or central government. Thus, there was no autonomy to enable officer to be innovative and creative. This was the state of local government in Nigeria before 1976 reform and under the recent democratic dispensation where some state operates a Caretaker Committee system as against the democratic elected council that was recommended by 1976 local government reform. Devolution however refers to decentralization of both political and administrative powers. So, while, local administration refers to purely and only administrative aspect, local government refers to both political and administrative capabilities (Oluwatobi, 2019).

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 Constitutional Foundation of Local Government Administration in Nigeria

Local government councils did not have definitive constitutional recognition until local government was enshrined in the 1979 constitution, which provided the legal framework to implement the 1976 reforms. The primary goal was to ensure that every state government should, by law, provide for the establishment, structure, composition, finance and functions of local councils (Diejomoah and Ebo 2010). However, this means that the degree of autonomy local councils enjoy in decision-making,

strength and relevance is determined by their respective state governments, and state governments have always taken advantage of the lacuna created by this constitutional framework to dictate the financial and operational structures of local governments. The 1979 constitution did spell out the functions and responsibilities of local government. Functions fall into three categories: areas for which local governments have full responsibility, areas where local government shares responsibility with higher levels of government, and areas of responsibility that the state or federal government may from time to time assign to local authorities (Oviasuyi, Idada, and Isiraojie, 2010). Additionally, the constitution guaranteed democratically elected government councils all over the country: “The system of local government by democratically elected government council is under this constitution guaranteed” (Chapter 1, Part 2, and Section 7(1)). The 1979 constitution allowed for local government to receive federal allocations, and in Section 149 prescribed that states should provide funds for local governments in their areas (Bamidele 2013).

The 1999 constitution takes almost the same position on local government as the 1979 constitution, with some modifications. In its fourth schedule, Section 7(2), the 1999 constitution sets out the functions of local government in Nigeria. In theory, therefore, local government is a unit of government with defined powers and authority, and relative autonomy. The functional areas for local government included in the constitution are: provision and maintenance of health services; agricultural and national resource development; provision and maintenance of primary, adult and vocational education; and other functions as may be conferred on it by the state house of assembly. Section 7(1) also guarantees democratically elected governments in Nigeria. On the strength of these provisions, the 1999 constitution acknowledged the powers of local government councils as articulated in the 1976 local government reform to the effect that: these powers should give the council substantial authority over local affairs as well as the staff and institutional and financial powers to initiate and direct the provision of services and to determine and implement projects so as to complement the activities of the state and federal government. (Ibeto and Chinyeaka, n.d: 183). Section 162 (5, 6, 7, 8) also provides for the funding of local councils through the Federation Account. Paragraph 6 specifically provides that “each state shall maintain a special account to be called the State Joint Local Government Account” into which should be paid all allocations made to local government councils from the Federation Account and from the government of the state. This is, of course, a reversal of the reform introduced by the federal government in 1988 (Abutudu 2011).

The 1999 constitution, as noted by Khalil and Adelabu (2011) in Section 4 also provides that: “The government of a state shall ensure that every person who is entitled to vote or be voted for at an election to the House of Assembly shall have the right to vote or be voted for at an election to a local government council.” The 1999 constitution further empowers the Revenue Mobilisation Allocation and Fiscal Commission (RMAFC) to allocate revenue to the three tiers of government. The constitutional basis for this allocation of revenue is set out in Section 160, sub-sections (2) to (8). Thus: “Any amount standing to the credit of the Federation Account shall be distributed among the federal, state and local government councils in each state, on such terms and on such manner as may be prescribed by the National Assembly of Nigeria.” In addition, the 1999 constitution states that “the government of every

state shall, subject to Section 8 of the constitution, ensure their existence under a law which provides for the establishment, structure, composition, finance and functions of such council” (Constitution of the Federal Republic of Nigeria 1999 :88). These provisions, among others, constitute the legal framework for local government administration in Nigeria (Abdulhamid, & Chima, 2016).

2.1.4 Revenue Generation in the Local Government

Revenue is the income generated from normal business operations and includes discounts and deductions for returned merchandise. It is the top line or gross income figure from which costs are subtracted to determine net income. Revenue is known as the top line because it appears first on a company's income statement. Net income, also known as the bottom line, is revenues minus expenses. There is a profit when revenues exceed expenses (Kenton, 2019). Local government revenue comes from property, sales, and other taxes; charges and fees; and transfers from federal and state governments. Local government revenues are affected by economic, technological and demographic changes. Because of their openness to the external environment, the productivity of revenue systems and their administrative and political acceptability is subject to change. Principles of taxation are therefore important as a guide to decision-making (Bartle, Kriz, and Morozov, 2011). The distributions of revenue, or total income, through a business, corporate or government structure is referred to as revenue allocation. It often involves a complex process of determining how and where to channel revenues in order to best maintain the viability and operating structure of an organization. One major problem associated with revenue allocation is that it is an exact science and can be a source of conflict. Money is a lot-button topic after all, and one rarely finds two people who can agree on how it should be distributed. There are, of course, many documented instances of people deliberately mishandling revenues. There are also many who talk of financial corruption contained in an element of irresponsible revenue allocation (Olorungbemi, 2015). Local governments are established to encourage grassroots participation in decision making at the community levels. They form the third tier of government under the Nigerian federalism and based on the Local Government Reform Act of 1976. The expectation is that as a third tier of government, local councils act as catalysts for sustainable development at the grassroots level. No doubt, revenue generation in Nigeria local governments is principally derived from tax (Oduola, & Olasunkanmi, 2018).

2.1.5 Sources of Local Revenue in Nigeria

The revenue that accrues to Local Governments in Nigeria according to Olaoye (2009) is derived from two broad sources, namely:

- a) Internal sources and
- b) External sources

Internal Sources

Internally Generated Revenue in normal day to day parlance refers to those revenue sources that are generated solely by the State and Local Governments. We should focus more on the quantum of collection and how to grow that quantum and allocate it, than on merely who collects it, as such narrow focus sub-optimizes what can be collected, and how monies are utilized. Indeed, it accentuates the challenges of multiple taxation which is not only unconstitutional, but exacerbates the problems of the

tax payer and electorate who increasingly get frustrated at the numerous amounts of taxes they borne (Agbe, Terzungwe, and Igbabee, 2017).

2.1.6 Problems of Revenue Generation in Local Government Administration in Nigeria

Source of finance has been one of the major problems of Local Governments in Nigeria. In the past, Local Government relied on internally generated revenues which were hardly sufficient to meet their needs. This led to the slow pace of development in Local Government Areas, especially in the rural areas (Uhunmwangho & Epelle, 2008). The fact that Local Government requires finances to perform its statutory assigned responsibilities needs no emphasis. 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) **Macro Level of Government:** Internal revenue generation is impaired as a result of the macro – level of governments (Federal and State) holding on to those functions the performance of which yields high revenue returns. For instance, the State Government cannot devolve to local councils such areas as water supply, motor vehicle licensing, approval of building plans, etc that are very lucrative.
- b) **Failure to remit 10% to Local Government by State Governments** is yet another problem associated with revenue generation of Local Governments. Ola and Tonwe (2005) noted that although the constitution provided that 10 % of the total revenue of state should be disbursed to their local councils, the state governments had in most cases paid in only a small fraction of the 10% to their local government councils, and in some cases, nothing at all was paid to the local government councils by the State Governments. This still remains the position today. Most councils cry to get their statutory allocation paid into the State Joint Local Government Account (SJLGA) from State Government talk less of getting 10% as state revenue to the councils.
- c) **Misuse of state might on State Joint Local Government Account (SJLGA):** The constitution provides that funds from the federation account for State and Local government account should be maintained by the State Government. In most cases, the State Governments make several deductions, such as counterpart funding of projects, income tax (upfront) by Local Government employees (payee) etc. before remitting to councils whatever it deems fit. This situation is worsened under transition committee chairmanship of Local Government Councils. As usual, no transition committee chairman has the guts to question the governor of a state that magnanimously appointed him. This is another sorely situation that have had negative effect on the revenue profile of Local Government Council in the country.

2.1.7 Components of Local Government Revenue on Health care Utilization

The following are the components of local government Revenue on Health care utilization employed for the study

2.1.8 Health care Utilization

Health Care Utilization is the quantification or description of the use of services by persons for the purpose of preventing and curing health problems, promoting maintenance of health and well-being,

or obtaining information about one's health status and prognosis. The presence of healthcare facilities alone is not a requisite for the utilization of such facilities, but a function of factors predisposed to end users (Oluyemi, Abubakar, Abdullateef, Akindele, Adejoke and Kadiri, 2013). Health Care Utilization refers to the use of health care services. People use health care for many reasons including preventing and curing health problems, promoting maintenance of health and well-being, or obtaining information about their health status and prognosis (Olveen, 2013). Healthcare utilization has been defined by Awoyemi, Obayelu & Opaluwa (2011) as the use of healthcare services by the people. The choice of healthcare facility among people may vary from person to person and from place to place depending on various factors pre-disposed to the end users. Although good utilization of health services in any society serves to improve the quality of people's health. People use health-care services to diagnose, cure, or ameliorate disease or injury; to improve or maintain function; or to obtain information about their health status and prognosis. Health-care utilization can be appropriate or inappropriate, of high or low quality, and of high or low cost. Health-care utilizations can be delivered at sites and facilities or can involve the use of prescription drugs, durable and nondurable medical products, and so on (Olveen, 2013).

2.1.9 Emergency Medical Care

The purpose of emergency medical care is to stabilize patients who have a life-threatening or limb-threatening injury or illness. In contrast to preventive medicine or primary care, emergency medical care focuses on the provision of immediate or urgent medical interventions (Junaid & Arthur, 2012). It includes two major components: medical decision-making, and the actions necessary to prevent needless death or disability because of time-critical health problems, irrespective of the patient's age, gender, location or condition. Emergency medical care has three components: care in the community; care during transportation, which is related to the question of access; and care on arrival at the receiving health facility. It is designed to overcome the factors most commonly implicated in preventable mortality, such as delays in seeking care, access to a health facility, and the provision of adequate care at the facility (Thaddeus and Maine, 2014).

Emergency medical services (EMS), also known as ambulance services or paramedic services are emergency services that provide urgent pre-hospital treatment and stabilization for serious illness and injuries and transport to definitive care. Emergency medical care is a comprehensive medical service that provides immediate access to life saving medical care (Jonathan, 2019). The Nigerian health care has suffered several down-falls. Despite Nigerian's strategic position in Africa, the country is greatly underserved in the health care sphere. Health facilities (health centers, personnel, and medical equipments) are inadequate in this country, especially in rural areas. While various reforms have been put forward by the Nigerian government to address the wide ranging issues in the health care system, they are yet to be implemented at the state and local government area levels (Osain, 2011).

Nigeria as a federation of three tiers of governments (federal, state and local) share responsibilities for provision of health services, the federal government is largely responsible for providing policy, planning and technical assistance, coordinating state-level implementation of the National Health Policy and establishing health management information systems. In addition, the federal government is responsible for disease surveillance, drug regulation, vaccine management and training health

professionals. It is also responsible for the management of teaching, psychiatric and orthopaedic hospitals and some medical centres. The responsibility for the management of health facilities and programmes is shared by the State Ministries of Health, State Hospital Management Boards and the LGAs. The states operate the secondary health facilities (general hospitals) and, in some cases, tertiary hospitals, as well as some primary health care facilities. The training of nurses, midwives and health technicians and the provision of technical assistance to local government health programmes and facilities are also the responsibility of the state authorities. The local governments oversee the operations of primary health care facilities within their geographic areas. This includes the provision of basic health services, community health, hygiene and sanitation. Primary care in Nigeria is delivered and accessed through primary, secondary and tertiary health facilities, while in rural areas primary care is mostly situated in governmental primary health care centres and faith-based clinics. The location of primary care in referral hospitals is mainly because of the shortage of health care providers. Physicians and other health care providers work with whatever health staff is available to offer primary care to the population where they are located. Specialists may also practise primary care in private practices. Although this scenario has afforded the citizens some measure of health care, the system is chaotic and does not allow for quality services (Gyuse, Ayuk, and Okeke, 2018).

However, to date no formal coordinated emergency medical response system exists in Nigeria, which results in serious medical consequences. Solagberu, Ofoegbu, Nasir, Ogundipe, Adekanue, and Abdur-Rahman, (2006), found that 50% of persons requiring pre-hospital transport spend at least one hour waiting on transportation and emergency treatment, that the absence of coordinated emergency medical service obscure pre-hospital death records, that lack of a coordinated emergency medical service results in lack of transportation and medical equipment infrastructure and professional trained in emergency medicine, and that only 40% of transporters are trained and equipped to offer basic life trauma support (BLTS), while 60% are volunteers. In Nigeria, including the city of Enugu, Enugu state, vehicle accident trauma victims often depend on the ability of the bystanders, commercial or private taxis, and the Federal Road Safety Corps (FRSC) to help to transfer trauma victims to the hospital (Kawu, Salami, Olawepo, Alimi, Gbadegesin, and Adebule, 2011).

The District Health System (DHS) is a form of decentralized provision of health care where health facilities, health care workers, management and administrative structures are organized to serve a specific geographic region or population. The concept of a DHS is closely linked with the primary health care movement and is considered to be a more effective way of providing integrated health services and involving communities than a centralized approach. Whilst the DHS strategy aims to improve the delivery and utilization of government health services by eliminating parallel services, strengthening referral systems and creating structures for community accountability, country experiences suggest that implementation of this policy is particularly complex and can be hindered by several factors including: power struggles between State and local level actors, non-compliance or unavailability of health workers, insufficient financial resources and inadequate health system infrastructure. In Enugu State, Nigeria, the DHS was introduced following the election of a new democratic government in 1999. The Enugu DHS delivers a range of health care services to population groups ranging from 160,000

and 600,000 people through a structured management system (the district health management team) which integrates primary and secondary health services (Uzochukwu, Onwujekwe, Eze, and Ezuma, 2009).

2.2 Theoretical Framework

2.2.1 Classical Administrative Theory

The Classical Administrative Theory was first generalized by Henri Fayol (1841-1925).

The study employs Classical Administrative Theory. An early form of organization theory, pioneered mainly by Henri Fayol (1841), which was concerned principally with achieving the most rational tasks specified by the organization. Fayol was concerned mainly with organization, although he himself makes it clear that his ideas about management were intended to apply to all formal organizations including political and religious undertakings. Classical administration theory centers around the division of labor. The classical management theory was introduced during the Industrial Revolution as a way to improve productivity within factories and other businesses. This theoretical approach defines “modernity” as the increasing specialization of labor. This means that a central bureaucracy must exist that keeps these functions coordinated and connected through an impersonal chain of command.

In application to this study, most of the times the reason for the ineffective utilization of revenue especially at the local government area is as a result of workers not been treated as human beings they are instead as machines. Federal/state government sometimes forgets that local government areas exist. Apart from the statutory allocations, federal or state government do not put into consideration the well-being of the people at the helm of affairs in the local level even at times the so called statutory allocation that comes from federal is being stopped or withheld by the state government thereby, making the managers of the local government revenue to be tempted to touch and utilize the revenue to solving their own personal problems instead of utilizing it to developing the local government areas. The local government to function effectively in the area of effective utilization of revenue for substantive development, there are two main things that should be put into consideration. (i)The goals, motivation and values of the people in the local level especially those at the helm of affairs should be considered. (ii)The revenue allocation formula should be reviewed; a large percentage of the revenue allocation should go to the local government in order to enhance grass root development (Nebo and Chigbo, 2015).

Tenets of the theory

The classical administrative theory is based that the emphasis in the approach of any organization is on both the decentralization of functions and specialties, and the centralization of administrative command to keep the functions working together. Scientific management should be used to determine the most efficient way to do a job while operations should be streamlined as much as possible.

2.3 Empirical Review

Oyekale (2017) conducted a study on assessment of primary health care facilities’ service readiness in Nigeria. The study sought to analyze service readiness of Primary Health Care (PHC) facilities in Nigeria with focus on availability of some essential drugs and medical equipment. The data were collected from 2480 healthcare facilities from 12 states in the Nigeria’s 6 geopolitical zones between 2013 and 2014. Data were analyzed with descriptive statistics, Principal Component Analysis (PCA) and Ordinary Least Square regression. The results showed that indices of drug and medical equipment

availability increased significantly among states in southern Nigeria and with presence of some power sources (electricity, generators, batteries and solar), but decreased among dispensaries/health posts. The study concluded that for Nigeria to ensure better equity in access to healthcare facilities, which would facilitate achievement of some health-related sustainable development goals (SDGs), quality of services at its healthcare facilities should be improved. The study recommended that given some differences between availability of basic medical equipment and their functionality, and lack of some basic drugs, proper inventory of medical services should be taken with effort put in place to increase funding and ensure proper management of healthcare resources.

Udenta and Udenta (2019) conducted a study on the local government and challenges of primary healthcare delivery in Enugu State East local government area Nigeria. The Objectives of the Study were to examine the concept, historical relevance and targets of primary health care in Nigeria; to examine the strategic importance of local government in the primary health care delivery in Nigeria; to examine the challenges bedeviling primary health care practice in Enugu East Local Government Area; to establish measures through which local government can respond efficiently to the challenges of Primary Health Care delivery in Nigeria. The study adopted a survey design with reference to primary source (structured questionnaire) as an instrument of data collection, the quantitative likert scale of data analysis and Easton's political system framework for empirical analysis. The study showed that primary health care delivery is fraught with challenges (such as inadequate funding, drugs, quality service) which stem from the abysmal failures of Enugu East local government. The study concluded that the challenges of primary health care in Enugu East stem from the failure of the local government. The study recommended that measures such as improved budgetary allocation, strengthening the supply chain of drugs, enhanced clinical service as conditions imperative for improved health care service in Enugu East rural communities.

Oludara, Idowu, Ibrahim, Mustafa, Ajani, Balogun and Solagberu (2014) examined on Emergency Medical Services Outcome Assessment in Lagos, Nigeria: Review of Cases of "Brought in Dead" Patients. The objectives of the study were to investigate the demographic and epidemiological pattern of cases of BID brought to LASUTH as an index of Pre-hospital Emergency medical service; and to be a preliminary reference for further studies on the clinical parameters in BID patients that will help to direct planning and establish appropriate emergency policy. The study adopted validated questionnaire. The study shows that road traffic injuries and gunshot injuries of BID cases presenting at LASUTH. The study concluded that in the setting of an emergency centre the confirmation of death and the diagnosis of BID could pose technical challenges. The study recommended that organized emergency medical services (EMS) have not taken root in the country and the nearest to an EMS is the ambulance system, which is available in Lagos state but not for twenty four hours or seven days a week. Asaga, Kroeger, & Airiohuodion (2019) carried out a study on the Needs assessment of emergency medical and rescue services in Abuja/Nigeria and environs. The objective of the study was to evaluate the need for analyzing Emergency Medical Rescue Services (EMRS) in the country and identify options for improvement. The study was conducted from February, 2016 to March, 2017 in three EMRS organizations (FRSC, NEMA and MAITAMA Hospital) located in Abuja. The structure, resources,

process of EMRS activities and outcome (delay times, case fatality as well as victims and service-providers satisfaction with services) were assessed through observation, time measurements and interviews. FRSC and NEMA offers (Road Traffic Injury) RTI and Disaster services, the ambulances consist of Intensive Care Unit (ICU) buses, Helicopters, Speed boats, motorbikes and other specialized vehicles. Mortality and morbidity recorded for 2016 was 1.1 and 2% respectively. MAITAMA is a specialist centre that offers general medical services. A total number 1227(88.8%) lives were saved during the observational period by three organizations, 60(4.9%) deaths, 132 (9.6%) disabilities, 793 (57.2%) NCDs and 593(42.8%) RTI. The study concluded that Non-communicable diseases (NCDs) cause many deaths and morbidities in the developing world compared to infectious diseases. Also, Abuja and its surroundings suffers from delays in rapid emergency services, lack of adequate awareness, functional ambulances, minimal specialists and inadequate consumables lead to the loss of many lives. The study recommended that there is need for total revamping and education of EMRS institutions in Nigeria and Low- Middle Income Countries (LMICs).

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 hypotheses 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.

4.3. DATA PRESENTATION AND ANALYSES

4.3.1 The effect of the local government revenue generation on the provision of health centres in Enugu State.

Table 4.3.1 Responses to research question one on the local government revenue generation on the provision of health centres in Enugu State.

| | | 5 VL E | 4 LE | 3 N | 2 L W | 1 VL W | ΣFX | - X | SD | Decisi on |
|--|--|--------------------|------------------------|----------------------|-----------------|--------------------|---------------------|------------------|--------------------|--------------|
| 1 | There are health centre in our communities within the local governments | 525 105 46.1 | 156 39 23. 9 | 48 16 13. 3 | 16 8 3.4 | 305 305 13.3 | 1050 473 100% | 2.22 | 1.722 | Agree |
| 2 | My local government use part of their revenue for the preventing and curing health issues. | 525 105 22.2 | 120 30 6.3 | 54 18 3.8 | 30 15 3.2 | 305 305 64.5 | 1034 473 100% | 2.19 | 1.705 | Agree |
| 3 | The part of the revenue in my local government is set aside for promoting maintenance of health and well-being | 45 9 1.9 | 572 143 30. 2 | 18 6 1.3 | 26 13 2.7 | 302 302 63.8 | 963 473 100% | 2.04 | 1.426 | Agree |
| 4 | My community has centre for obtaining information about one's health status. | 700 140 29.6 | 40 10 2.1 | 18 6 1.3 | 34 17 3.6 | 300 300 63.4 | 1092 473 100% | 2.31 | 1.819 | Agree |
| 5 | There is provision for comprehensive health care in our community | 715 143 30.2 | 120 30 6.3 | 18 6 1.3 | 16 8 1.7 | 286 286 60.5 | 1155 473 100% | 2.44 | 1.845 | Agree |
| Total Grand mean and standard deviation | | | | | | | | 2.2 4 | 1.703 4 | |

Source: Field Survey, 2021

Table 4.3.1, 144 respondents out of 473 representing 70.0 There are health centre in our communities within the local governments 2.22 and standard deviation of 1.722. My local government use part of their revenue for the preventing and curing health issues 135 respondents representing 28.5 percent agreed with mean score of 2.19 and standard deviation of 1.705. The part of the revenue in my local government is set aside for promoting maintenance of health and well-being 152 respondents representing 32.1 percent agreed with mean score of 2.04 and standard deviation of 1.426. My community has centre for obtaining information about one's health status 150 respondents representing 31.7 percent agreed with mean score of 2.31 and 1.819. There is provision for comprehensive health care in our community 173 respondents representing 36.5 percent agreed with a mean score of 2.44 and standard deviation of 1.845

4.3.2 The extent of the effect of local government revenue generation on the provision of emergency medical care in Enugu State

Table 4.3.2 Responses to research question one on the local government revenue generation on the provision of emergency medical care in Enugu State

| | | 5 VL E | 4 LE | 3 N | 2 L W | 1 VL W | ΣFX | - X | SD | Decisi on |
|---|--|--------------------|------------------------|-----------------|------------------------|--------------------|---------------------|--------|-------|--------------|
| 1 | There is urgent pre-hospital treatment provided by the local authority | 50 10 2.1 | 632 158 33. 4 | 15 5 1.1 | 32 16 3.4 | 284 284 60.0 | 513 473 100% | 1.08 | 1.457 | Agree |
| 2 | The local authority has emergency provision for stabilization for serious illness and injuries | 65 13 2.7 | 576 144 30. 4 | 18 6 1.3 | 52 26 5.5 | 284 284 60.0 | 995 473 100% | 2.10 | 1.439 | Agree |
| 3 | There is emergency vehicle in the area that facilitates immediate health services. | 640 128 27.1 | 84 21 4.4 | 18 6 1.3 | 60 30 6.3 | 288 288 60.9 | 1090 473 100% | 2.30 | 1.774 | Agree |
| 4 | Access to life savings medical care in the rural areas is provided in the communities. | 415 29 17.5 | 106 103 2.2 | 30 28 2.1 | 138 293 14. 6 | 46 20 4.2 | 735 473 100% | 1.55 | 1.486 | Agree |
| 5 | The local authorities provides clinic in the autonomous | 555 111 23.5 | 748 187 39. 5 | 54 18 3.8 | 138 69 14. 6 | 88 88 18.6 | 1583 473 100% | 3.35 | 1.360 | Agree |

communities to reduce
underserved health care.

| | | |
|--|-------------------|--------------------|
| Total Grand mean and standard deviation | 2.0 76 | 1.503 2 |
|--|-------------------|--------------------|

Source: Field Survey, 2021

Table 4.3.2, 168 respondents out of 473 representing 35.5 There is urgent pre-hospital treatment provided by the local authority 1.08 and standard deviation of 1.457. The local authority has emergency provision for stabilization for serious illness and injuries 157 respondents representing 33.1 percent agreed with mean score of 2.10 and standard deviation of 1.439. There is emergency vehicle in the area that facilitates immediate health services 149 respondents representing 31.5 percent agreed with mean score of 2.30 and standard deviation of 1.774. Access to life savings medical care in the rural areas is provided in the communities 132 respondents representing 19.7 percent agreed with mean score of 1.55 and 1.486. There is provision for comprehensive health care in our community 173 respondents representing 36.5 percent agreed with a mean score of 2.44 and standard deviation of 1.360.

4.4 Test of Hypotheses

4.4.1 Local government revenue generation has no positive significant effect on the provision of health centres in Enugu State.

Table 4.4.1 Contingency table of cumulative responses of Research Question One

| | Local government revenue generation on the provision of health centres in Enugu State | SA | A | N | D | SD |
|----|--|------------|------------|-----------|-----------|-------------|
| 1. | There are health centre in our communities within the local governments | 105 | 39 | 16 | 8 | 305 |
| 2. | My local government use part of their revenue for the preventing and curing health issues. | 105 | 30 | 18 | 15 | 305 |
| 3. | The part of the revenue in my local government is set aside for promoting maintenance of health and well-being | 9 | 143 | 6 | 13 | 302 |
| 4. | My community has centre for obtaining information about one's health status. | 140 | 10 | 6 | 17 | 300 |
| 5. | There is provision for comprehensive health care in our community | 143 | 30 | 6 | 8 | 286 |
| | Total | 502 | 252 | 52 | 61 | 1498 |

4.4.1 Local government revenue generation has no positive significant effect on the provision of health centers in Enugu State

Statement of hypothesis

H₁: Local government revenue generation have positive significant effect on the provision of health centers in Enugu State.

H₀: Local government revenue generation does not have positive significant effect on the provision of health centers in Enugu State.

One-Sample Kolmogorov-Smirnov Test

| | | There are health centre in our communities within the local government | My local government use part of their revenue for the preventing and curing health issues.. | The part of the revenue in my local government is set aside for promoting maintenance of health and well-being | My community has centre for obtaining information about one's health status | There is provision for comprehensive health care in our community |
|--------------------------|----------------|--|---|--|---|---|
| N | | 473 | 473 | 473 | 473 | 473 |
| Normal Parameters | Mean | 3.86 | 3.82 | 3.80 | 4.02 | 3.96 |
| a,b | Std. Deviation | 1.383 | 1.394 | 1.289 | 1.434 | 1.117 |
| Most Extreme Differences | Absolute | .256 | .252 | .332 | .361 | .348 |
| Test Statistic | Positive | .205 | .199 | .177 | .248 | .177 |
| Asymp. Sig. (2-tailed) | Negative | -.256 | -.252 | -.332 | -.361 | -.348 |
| | | -.256 | .252 | -.332 | .361 | .348 |
| | | .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 $-.252 < .361$ 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 negative and positive significant effect **on** the provision of health centres in Enugu State.

Decision

Furthermore, comparing the calculated Z- values ranging from $-.252 < .361$ 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 negative and positive significant effect on the provision of health centres in Enugu State.

4.4.2 Local government revenue generation has no positive significant effect on the provision of emergency medical care in Enugu State

Table 4.4.2 Contingency table of cumulative responses of Research Question Two

| | Local government revenue generation on the provision of emergency medical care in Enugu State | SA | A | N | D | SD |
|----|--|------------|------------|------------|------------|------------|
| 1. | There is urgent pre-hospital treatment provided by the local authority | 10 | 158 | 5 | 16 | 284 |
| 2. | The local authority has emergency provision for stabilization for serious illness and injuries | 13 | 144 | 6 | 26 | 284 |
| 3. | There is emergency vehicle in the area that facilitates immediate health services. | 128 | 21 | 6 | 30 | 288 |
| 4. | Access to life savings medical care in the rural areas is provided in the communities. | 29 | 103 | 28 | 293 | 20 |
| 5. | The local authorities provides clinic in the autonomous communities to reduce underserved health care. | 111 | 187 | 18 | 69 | 88 |
| | Total | 291 | 613 | 126 | 434 | 964 |

4.4.2 Local government revenue generation has no positive significant effect on the emergency medical service

Statement of hypothesis

H₁: Local government revenue generation have positive significant effect on the provision of emergency medical care in Enugu State.

H₀: Local government revenue generation does not have positive significant effect on the provision of emergency medical care in Enugu State.

One-Sample Kolmogorov-Smirnov Test

| | | | | | |
|--|--|--|--|--|--|
| | There is urgent pre-hospital treatment provided by the local authority | The local authority has emergency provision for stabilization for serious illness and injuries | There is emergency vehicle in the area that facilitates immediate health services. | Access to life savings medical care in the rural areas is provided in the communities. | The local authorities provides clinic in the autonomous communities to reduce underserved health care. |
|--|--|--|--|--|--|

| | | | | | | |
|------------------------|-----------|-------------------|-------------------|-------------------|-------------------|-------------------|
| N | | 473 | 473 | 473 | 473 | 473 |
| Normal | Mean | 3.73 | 3.74 | 3.66 | 3.57 | 3.35 |
| Parameter | Std. | | | | | |
| s ^{a,b} | Deviation | 1.216 | 1.250 | 1.310 | 1.214 | 1.452 |
| Most | Absolute | .325 | .321 | .265 | .374 | .304 |
| Extreme | Positive | .149 | .156 | .154 | .186 | .155 |
| Difference | Negative | -.325 | -.321 | -.265 | -.374 | -.304 |
| s | | | | | | |
| Test Statistic | | .325 | .321 | .265 | .374 | .304 |
| 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 $.265 < .374$ 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 effect on the emergency medical service in Enugu state.

Decision

Furthermore, comparing the calculated Z- values ranging from $.265 < .374$ 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 emergency medical service in Enugu state.

4.5 Discussion of Findings

4.5.1 The effect of local government revenue generation on the provision of health centres in Enugu State

In the result of hypothesis One, With Kolmogorov-Smirnon Z – values ranging from $-.252 < .361$ and on Asymp. Significance of 0.000. Therefore, we concluded that local government revenue generation had negative and positive significant effect on the provision of health centres in Enugu State. In the literature review, the result was supported by Udentia and Udentia (2019) conducted a study on the local government and challenges of primary healthcare delivery in Enugu State East local government area Nigeria. The study showed that primary health care delivery is fraught with challenges (such as inadequate funding, drugs, quality service) which stem from the abysmal failures of Enugu East local government. The study concluded that the challenges of primary health care in Enugu East stem from the failure of the local government.

4.5.2 The extent of the effect of local government revenue on the emergency medical services in Enugu state was significantly low

In the result of hypothesis two, the calculated Z- values ranging from $.265 < .374$ against the critical Z-value of $.000$ which implies that local government revenue generation had positive significant effect on the emergency medical service in Enugu state. In line with the literature review, In the support of the result, Oludara, Idowu, Ibrahim, Mustafa, Ajani, Balogun and Solagberu (2014) examined on Emergency Medical Services Outcome Assessment in Lagos, Nigeria: Review of Cases of "Brought in Dead" Patients. The study shows that road traffic injuries and gunshot injuries of BID cases presenting at LASUTH. The study concluded that in the setting of an emergency centre the confirmation of death and the diagnosis of BID could pose technical challenges. Asaga, Kroeger, & Airiohuodion (2019) carried out a study on the Needs assessment of emergency medical and rescue services in Abuja/Nigeria and environs. The study concluded that Non-communicable diseases (NCDs) cause many deaths and morbidities in the developing world compared to infectious diseases. Also, Abuja and its surroundings suffers from delays in rapid emergency services, lack of adequate awareness, functional ambulances, minimal specialists and inadequate consumables lead to the loss of many lives.

5.1 Summary of Findings

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

- i. Local government revenue generation had negative and positive significant effect on the provision of health centres in Enugu State $Z(95, n = 473) = -.252 < .361, p < 0.03$
- ii. Local government revenue generation had positive significant effect on the provision of emergency medical care in Enugu State $Z(95, n = 473) = .265 < .374, p < 0.03$

5.2 Conclusion

The study concluded that Local government revenue generation had negative significance on the provision of health centres, emergency medical service, care teams and had positive influence on medical supply systems in Enugu State. The choice of healthcare facility among people may vary from person to person and from place to place depending on various factors pre-disposed to the end users. Although good utilization of health services in any society serves to improve the quality of people's health. People use health-care services to diagnose, cure, or ameliorate disease or injury; to improve or maintain function; or to obtain information about their health status and prognosis. Health-care utilization can be appropriate or inappropriate, of high or low quality, and of high or low cost. Health-care utilizations can be delivered at sites and facilities or can involve the use of prescription drugs, durable and nondurable medical products, and so on which can be provided or handled by the local government. Local government as an essential instrument of national and state government for the performance of certain basic services which can best be decided upon and administered on the intimate knowledge of the needs, conditions and peculiarities of the area concerned.

5.3 Recommendations

Based on the findings, the following recommendations are proffered:

1. The Local government should centre more on utilization of revenue generated on social services capital expenditure in Enugu to improve and elevate the quality of lives of its citizenry.

2. The local government authorities should be more proactive in the business of fiscal operation by setting targets on the level of tax revenue to be realized within a specific period and review them yearly to enable them meet up with their responsibility of the people under them especially on health services.

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