

STATUTORY FINANCIAL DISBURSEMENT AND ACCOUNTABILITY IN LAFIA
LOCAL GOVERNMENT COUNCIL, 2017 - 2025

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Abstract

Local government finance is one of the aspects of public finance. It deals with the generation of revenue, expenditure and utilization of financial resources in order to bring the impact of government closer to the people at the grassroots. Put differently, finance is essential in enabling local governments transform the lives of the rural dwellers through the provision of social services and rural infrastructures like the construction and maintenance of rural roads, markets, primary schools, health centers. Despite the fact that the funding of local governments in Nigeria is an important aspect of fiscal federalism and intergovernmental relations, it has suffered setbacks, thus, circumventing development at the grassroots. This ugly trend is usually associated with or provoked by certain underlying factors like overdependence on statutory allocations from the Federation Account, corruption, tax evasion from citizens at the grassroots, creation of non-viable local government councils in terms of the capacity to generate finance internally, effectively utilized it for development purposes, and lack of financial autonomy. Thus, the paper is an attempt at revisiting the statutory financial disbursement and accountability in Lafia, Nasarawa State and the factors affecting the financial viability of local government councils within the purview of fiscal federalism in Nigeria. Financial viability backed up by effective management; public accountability, fiscal autonomy, staff motivation and servant leadership attitude among politicians are imperatives in building capacity at the grassroots for legitimacy of creation and sustainable development.

Keywords: Statutory Allocation, Local Government, Financial Distribution, Accountability, and Social Services

Introduction

Local governments are the third tier administrative structure created in Nigeria to decentralize governance, bring government closer to the people at the grassroots and render social services (Agba, Ogwu and Chukwurah, 2013) pivotal in engendering national development. They are purposefully located and responsible for the governance of about 70 percent of the estimated 152 million people of the Nigerian population located in the rural areas. Thus, they are said to be in a

vintage position to aggregate and articulate the needs of the majority of Nigerians and facilitate rural development through the application of the needed financial and human resources in their operations. The demands and expectations from local government councils over the years or within the period under review have been on the increase while the finance required to deliver the dividend of democracy and good administration at the grassroots continue to dwindle, inadequate, mismanaged and misappropriated (Agba et al, 2013).

Local government administration in Nigeria have been characterized by bazaar mentality, poor accounting systems, unavailability of reliable data required for planning, over-politicization, inadequate finance and poor revenue collection, greed, unnecessary government interference, lack of direction and corruption. The statutory allocations from the Federation Account because of poor management are said to be inadequate to cover the financial obligations of local government councils in terms, social services, infrastructures and serving of debts. This shows that finance is vital to the affairs of both public and private organizations to enhance good governance; it involves plan and control of financial resources as a separate activity (Lamidi & Fagbohun, 2013). Acknowledging this, Aborisade (1981) cited in Onah (2005:131) notes:

“Finance is like a thread that runs round the cloth. If the thread is pulled wrongly at one end, it will affect the design of the cloth and destroy its beauty. That is finance. It must be handled with care. It must be disbursed absolutely according to the financial regulations”.

Since the inception of the system of local government in Nigeria, there had been persistent clamour for the autonomy of the local government as the third tier of governance in the federation. It is interesting to note that even the federal government has in recent times joined in championing the course of local government autonomy. In the forward of the guidelines for the 1979 local government reforms, it was clearly remarked that, “the states have continued to encroach upon what would have been the exclusive preserve of local governments. With this reform, the local government was granted the power of grassroots governance with apparent improvement in the autonomy as the third tier of government in the country (Dalhatu, 2016). However, the finances of the local government come through the state governments before its subsequent disbursement to the local government councils after unnecessary statutory deductions.

In order to strengthen the autonomy and philosophy of government at the local level, The Federal government guaranteed the statutory nature of local government by embodying it in the 1979 constitution. In section 7(1) of the constitution, it was stated that, “the system of democratically elected local government councils is under this constitution guaranteed”. Even the military administration of General Ibrahim Babangida from 1986 took bold steps to strengthen the

autonomy of local government. By January 1988, good measures of autonomy came the way local government with the scrapping of the state ministries of local government throughout the country thus removing the political control and bureaucratic redtapism perpetuated by these state ministries (Akinola, Anthony, & Ishola-Afolabi, 2025). This development enable local government had their monies directly from the federation account. They plan, budget and execute expenditures which make them accountable to their various local areas within their jurisdictions.

However, President Goodluck Jonathan has forwarded a Bill to the National Assembly to stop the operation of the joint state/local government accounts. The president's action is predicated on calls by well-meaning Nigeria for financial autonomy to be granted the constitutionally recognized 774 local government areas in the country. This will enable them access their statutory allocation disbursed directly without going through the state governments for proper accountability. For many years, local government allocation has been hijacked by the various state governments through the use of the 1999 constitution, section 7 (1) which allows for an elected administration in the councils but in practice, most of the councils in Nigeria are administered by appointed chairmen or caretaker committees. Only very few can be said to be under democratically elected officials (Iamidi & Fagbohun, 2013).

Even in those with elected administrations, their finances are under direct control of the state government. Hence there is no visible development in practically all the 774 councils in Nigeria. Their roads, and other infrastructures like primary education, healthcare are as dilapidated. There is nothing to show that there is grassroots government in Nigeria. And, this is the tier of government that is supposed to be closer to the people at the grassroots level. (Lamidi, et al, 2013).

Under the uniform account system, state have dictated projects for councils and disbursed council funds as they like without adequate accountability at the ends. These projects are always seen as the state's projects despite the fact that, local government funds was used. That is why officials at the local government level are largely not elected. In some states where elections were held in the councils, the party in power ensured that its candidates won all the seats. They do this in connivance with electoral officers of the state independent electoral commission (SIECs). This scenario obtains because SIEC officials are appointed by the governor, who expect them to be loyal to him and his party. With SIEC in place, outcome of council polls are predictable. With SIEC it will be difficult for the opposition to win an election at council level. This is why many state governments have not conducted council polls despite constitutional provision for elected council administration in the country (Akinola, et al, 2025).

This paper therefore seek to examine statutory financial disbursement and accountability in Lafia Local Government Council from 2017 - 2025. The selection of the local government council

dwells on the fact that, Lafia is one of the thirteen (13) local government councils in Nasarawa State and its rural communities are prone to lack of adequate basic services which needs the local government council to be accountable for. However, the study period tries to assess the deteriorating condition of the local government council in the provision of basic social services among its rural community as a result of the state interference on its statutory allocation through the state joint account policy.

This study is limited to Lafia Local Government Council in Nasarawa State, but for the purpose of this research, the researcher adopted purposive sampling techniques to enable the selection of a few federal constituency wards in the area. The selection is based on the fact that the research may not cover all 10 wards of the local government due to a shortage of time, finances, and distance. These include Lafia East, Bukan Sidi, Poly, Tudum Amba and Shendam road to represent the entire population of Lafia Local Government Area from 2017 - 2025. The selection of these electoral wards was based on the random selection through balloting to determine the study area.

The research is guided by the research questions like; how does timely release of funds from the State-Local Government Joint Account affect accountability of Lafia local government council?, to what extent does interference of the State Governments on monies accrued to Local Government Councils affect its accountability?, and to what extent has the existence of State-Local Government Joint Account affected Accountability of Lafia Local Government Councils?

This study has theoretical, practical and empirical significance. Theoretically, it provide valuable insight into the statutory financial disbursement to local government and how it relate to accountability most especially in Lafia Local Government Council. It will also contribute to the existing knowledge on the statutory financial disbursement and accountability.

Statement of the Problem

There has been an existing problem with regards to lack of proper accountability from local governments over the years since the implementation of the state-local government joint account system in Nigeria. The statutory financial allocation to Lafia Local Government faces some challenges despite the huge amount of monies accrued to the local government as monthly statutory allocation from the federation, this monies were not accounted for due to the state persistent to control the finances of the local government using the state-local government joint account system, the interference by the state governor on the finances of the local government, delay in the disbursement of the monthly allocation. These among others has made the local government councils most especially in Lafia Local Government not to account for the resources collected. This lingering problem, if not tackled, may result to unpleasant condition in the operations of Lafia Local Government Council. it is against this background that, the researcher

seek to investigate the “impact of statutory financial disbursement on accountability in Lafia Local Government Council with the hope of finding a lasting solution to the problem so identified.

Objectives of the Study

The general objective of this study is to examine the nexus between State - Local Government Joint Account and Accountability in Lafia Local Government Council, Nasarawa State. The specific objectives are as follows:

- i. To examine how timely release of funds from the State-Local Government Joint Account affect the Accountability in Lafia Local Government Council.
- ii. To assess how interference of the State Government on monies accrued to Lafia Government Council affect its accountability
- iii. To assess the effect of State-Local Government Joint Account on Accountability in Lafia Local Government Council.

Operational Definition of Concepts

Development: This has to do with growth—changing from lower to higher, from good to better. The concept connotes the absence of dormancy and sterility. It also connotes a positive change.

Local Government: This is a third tier of government situated at the grassroots, or rural areas, to operate and pilot the affairs of the rural dwellers by making them feel the impact of governance in terms of providing the necessary services in the rural areas.

Local Government Administration: Local administration is a device established by either the state or federal government for the purpose of administering the localities under its control. It can be established at the federal, central, state or local levels of government.

State - Local Government Joint Account: The State - Local Government Joint Account (SLGJA) is an account specially opened and maintained by every state government for the payment of statutory allocations to local government from the Federation Account and for the payment of their own (state's) 10% internally generated revenue. This account is maintained on behalf of the local governments by the state.

Conceptual Review

Local Government

The conceptualization of the term “local government” has been problematic. This is because there is no acceptable definition of local government among the scholars of local government and public administration. However, Kyenge et al. (2019) posit that the concept of local government has been given various definitions by various scholars, but no matter how differently the concept is defined, it focuses on the transfer of political powers to local areas by involving the inhabitants in the provision of basic needs in the respective communities. Ogunna et al. (2019) defines local government as a political authority that is purposely created by law or constitution for local communities by which they manage their public affairs within the limits of law/constitution.

Revenue Allocation in Nigeria

The term “revenue allocation” is often used in association with such terms as fiscal federalism, resource control, and fiscal decentralization. It has been broadly defined to include the allocation of tax powers and the revenue sharing arrangements not only among the three tiers of government, but among state governments as well (Olowononi, 1998: 247).

Fiscal federalism is a system of taxation and public expenditure in which revenue-raising powers and control over expenditure are vested in the various tiers of government within a nation, ranging from the national government to the smallest unit-the local government (Anyafu, 1996 cited in Dang, 2013). Basically, fiscal federalism emphasizes on how revenues are raised and allocated to different levels of government for development (Dang, 2013).

For Ekpo (2003), fiscal federalism is a mechanism in which relations arising from the political decentralization of the public sector functions and responsibilities are resolved. The term deals with the allocation of resources among the three tiers and units of government, and institutions for the discharge of responsibilities assigned to each jurisdictional authority. The nature and well fashioned fiscal relations in any federal system are crucial to the continual existence of such systems. One of the cardinal principles of federalism is that no level of government is subordinate to one another, though there must be a central government for this arrangement. The important features of federalism are:

- (i) Division of powers among levels of government
- (ii) Coordinate supremacy of each level of government.
- (iii) Financial autonomy of each level of government

Wheare (1943 cited in Olowononi, 1998:248), the chief exponent of federalism has emphatically argued that all the tiers of government are coordinate in status. This implies as he maintained that if state authorities, for example, find that the services allotted them are too expensive for them to perform, and if they call on the federal authority for grants and subsidy to assist them, then they are no longer coordinate with the federal government but subordinate to it.

Empirical Review

Bello (2013) carried out a study on the State/local Government Joint Account and the challenges of service Delivery in Kaduna State between 1999 and 2007 with a view to ascertaining how the management of the State local government Joint account influences the service delivery functions of the selected local governments in Kaduna State during Chief Olusegun Obasanjo administration as president of Nigeria from 1999 to 2007. The study employed mainly secondary data in the content analysis. The findings of the study among others unveil that the joint account posed very serious challenges to the selected local government during the democratic eight years period of the fourth republic as the State government mismanaged the federal allocations to the these local governments. Based on the findings, the study recommended that the 1999 constitutional review currently going on in the National Assembly should abolish or review the provisions of the State Joint Local Government Account system to enable local government access their federal allocations directly.

Okafor (2010) examines the local government financial autonomy in Nigeria with focus on state joint local government account in Borno state. He viewed that “the operation of the State Joint Local Government Account as provided for in the constitution should contribute to cooperative administration, accountability and transparency in local governance within the principle of separation of powers and the rule of law.” He further observed that in reality the operation of State Joint Local Government Account is the opposite and that the Borno State governments interfere with the financial autonomy of the local government with the mechanism of State Joint Local Government Account which undermines development. He advocated for direct allocation to the Local Government Area and establishment of an independent audit agency to inspect statutory allocations.

Theoretical Framework: Theory of Fiscal Federalism

The theory of fiscal federalism was developed by Tiebout (1956), Musgrave (1959), and Oates (1972). Davoodi and Zou (1998); Clerk and Van Wincoop (2001). (Nweke, 2010; Serhan, 2011). The theory holds that the provision of services by sub nationals would improve efficiency and welfare if there was an adequate allocation of resources. It holds that a sub-national government

should possess the ability to provide services that match the preferences and circumstances of its constituents (Serhan, 2011). This theory of fiscal federalism considers how best to provide goods and services at the federal, state, and local government levels; how best to finance public spending at the federal, state, and local government levels; how to design a system that improves hard rather than soft budget constraints on the lower tiers of government, how best to provide for equalization between regions and how to design a fiscal federal system that effectively stimulates economic growth (Hallwood and Macdonald, 2011; Nweke, 2010).

Methodology

Research Design

The design for the study is a descriptive survey research design. This design was adopted so as to allow the researcher the benefit of gaining in-depth knowledge of the characteristics and understanding of the subject matter. Besides, it will help to elicit information from the respondents within a short period of time using questionnaire and Key Informant Interview..

Population of the Study

The Population of the study area is 586,885 as at 2006 census population count.

Sample Size and Sampling Techniques.

The study sample size is 400 drawn from the entire population of 586,885 using Taro

Yamane formula, thus;

The Taro Yamane formula is:

$$n = \frac{N}{1 + N(e^2)}$$

Where:

n = sample size

N = population size (233,600)

e = level of precision or margin of error (0.05)

Substituting the values into the formula:

$$n = \frac{586,885}{1 + 586,885(0.05)^2}$$

$$n = \frac{586,885}{1 + 586,885(0.0025)}$$

$$n = \frac{586,885}{1,468.2}$$

$$n \approx 399.74 \approx 400$$

Out of the 400 sample size 20 respondents were used as Key Informant Interview who critical stakeholders, academia and some policy makers from the Ministry for Local Government Affairs commission that are involved in disbursement of statutory allocation to the local government councils in the state. Three hundred and eighty (380) questionnaires were developed and distributed among 380 respondents who are beneficiaries to the statutory allocation. 346 questionnaires were successfully filled and returned which were used to the data analysis while 34 questionnaires were eighty damaged, missing, not clear, and some were unable to be retrieved from the respondents.

Data Presentation and Analysis

The data were presented using frequency tables while the hypothesis were tested using chi-square test and multiple linear regression. All test was performed with 0.05 level of significance.

Data Analysis

Research Question 1:

Delay in the release of funds has affected accountability in Lafia Local Government Council

Responses	Frequency	Percentage
Strongly agreed	196	56.64%
Agreed	104	30.05%
Strongly disagreed	10	2.89%
Disagreed	36	10.40%
Total	346	100%

Source: Research Survey, 2026

From table 1 above, is the views of respondents on whether delay in the release of statutory allocation funds to Lafia Local Government has affected it accountability. From the research investigation, 196 respondents which is representing 56.64% strongly agreed that, delay in the release of funds to local government council has affected accountability in Lafia local government council, 104 respondents representing 30.05% also agreed and 10 of the respondents i.e 2.89% strongly disagreed while 36 out of the total number of respondents representing 10.40% also disagreed.

This shows that, majority of the respondents who participated in the survey agreed that, delay in the release of funds to local government councils has affected accountability in Lafia local government council as it is represented by 196 total number of the respondents i.e 56.64%.

According to one of the respondent who is a member of the NULGE officials from personnel department reveals that;

“The state government through the State-Local Government Joint Account does delay in the disbursement of the monies of the local government councils. According to him, the disbursement usually effect from 5th - 10th of the other months, and before the workers get their salary it usually takes three (3) - five (5) days depends on the condition of service and human factor the council found its self. However, the monies can also be less than what it is expected which later result to the delay in the payment of salaries of the workers and other services needed by the council. (Personal interview, 2026)”

Research Question 2:

Interference of the State Governments on monies accrued to Lafia Government Council have affected its accountability

Responses	Frequency	Percentage
Strongly agreed	210	60.69%
Agreed	44	12.71%
Strongly disagreed	20	5.78%
Disagreed	72	20.80%
Total	346	100%

Source: Research Survey, 2026

From table 2 above, it presents the respondents view on whether interference of the state government on monies accrued to Lafia Government Council has affected its accountability. The results of the investigation indicates that, 210 total number of the respondents which is

representing 60.69% strongly agreed that, interference of the State Governments on monies accrued to Lafia Government Council affect accountability in Lafia Local Government Council, 44 of the respondents representing 12.71% also agreed and 20 respondents i.e 5.78% strongly disagreed while 72 total number of the respondents representing 20.80% also disagreed.

This shows that most of the respondents who were there for the survey agreed that, interference of the State Governments on monies accrued to Lafia Local Government Council affect its accountability as it is represented by 210 total number of the respondents i.e 60.69%.

According to a key informant from the department of Finance and Supply, he observed that;

“The state government has turned the local government councils to their business centers. The Governor decides who is going to be the chairman and other appointed officials of the local government councils and as such, all monies accrual to the local government council is been controlled by the state governor. He executes state projects with the monies of the local government in the name of joint project with the local governments. He also lamented that, interference of the state government with the monies of the local government has a negative effect on how the local government account for what comes in and what goes out. According to him, some of the expenses are not in line with the financial memorandum of the local governments. (Personal interview, 2026)”

Research Question 3:

Existence of State-Local Government Joint Account has affected Accountability in Lafia Local Government Council

Responses	Frequency	Percentage
Strongly agreed	198	56.22%
Agreed	60	17.34%
Strongly disagreed	24	6.93%
Disagreed	64	18.49%
Total	346	100%

Source: Research Survey, 2026

In table 3 above, it presents the views of the respondents on whether the existence of State-Local Government Joint Account has affected Accountability of Lafia Local Government Council to its people. From the investigation gathered, 198 total number of the respondents which is representing 56.22% strongly agreed that, the existence of State-Local Government Joint Account

has affected Accountability of Lafia Local Government Council, 60 respondents representing 17.34% also agreed, and 24 of the respondents representing 6.93% strongly disagreed with the assertion while 64 total number of the respondents representing 18.49% also disagreed.

This shows that, majority of the respondents who took part in the survey agreed that, the existence of State-Local Government Joint Account has affected accountability of Lafia Local Government Council as it is represented by 198 total number of the respondents i.e 56.22%.

A respondent from Lafia metropolis, who is a stakeholder and a senior retired public servant attest that;

“The existence of the state-local government joint account is a treat to the local government council in as far as it cannot handle its own monies and give proper account to it. According to him, Lafia Local Government Council were given ₦1,500,000,000:00 from the Federation Account Allocation in the month of June, 2026 but what they received from the state joint account is ₦45,000,000:00 million as a statutory grant from the federation account just as a result of the state - local government joint account operation and the interference of the state government. In his view point, the constitution creating the existence of the local government viz-a-viz state-local government joint account should be amended or abolished in order to gain its autonomy so as to be more viable and accountable in all ramification. (Personal interview, 2023)”

Discussion of the Major Findings

Local government finance is one of the aspects of public finance used for service delivery most especially to the rural populace. Every government federal, state or local ought to be accountable for the resources received for the management of the government. This paper examined “statutory financial disbursement and accountability in Lafia Local Government Council from 2017-2025. From the investigations conducted, it was found that, delay in the release of funds to local government councils has affected accountability in Lafia local government council in terms of the provision of social services and infrastructures to the rural populace. The study also found that, interference of the State Governments on monies accrued to Lafia Local Government Councils affect its accountability. It was noticed that the state governor has turned the local government councils in the state as a business center to the state government. The Governor appoint either elected or by appointment the local government chairmen single handedly and in turn have control over them most especially with regards to the councils monies. The study further reveals that, the existence of State-Local Government Joint Account has affected accountability of Lafia Local Government Councils.

Conclusion

The study conclude that, delay in the release of funds to local government councils has affected accountability in Lafia local government council in terms of the provision of social services and infrastructures to the rural populace. Also, interference of the State Governments on monies accrued to Lafia Local Government Councils affect its accountability and the existence of State-Local Government Joint Account has affected accountability of Lafia Local Government Council.

Recommendations

- i. In order to avert the delay in the release of funds to the local government councils. The Federal Government should disburse the federation allocation before or on the 15th of every month where all the state governments should be mandated to disburse the same to the local councils on or before 25th of the same month.
- ii. The state government should properly regulated to avoid interfering with the monies of the local councils. This is to enable them account for what was allocated to them.
- iii. Since the existence of the state-local government joint account has a negative impact on the accountability of the local government, it should be abolished so as to regain financial autonomy of the local government council.

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