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Financial Management in the Nigerian Public Sector: An Exploratory Study of Local Government Administration Experience

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Abstract

The need to entrench, strengthen and sustain a sound accounting and financial management control in public sector has received considerable attention in Nigeria's latest change agenda polity. This innovativeness became a formidable strategy for candidates who campaigned and aspired for various leadership positions during the concluded nations general elections. Hitherto, frequent financial and administrative abuses have become phenomenal in Nigerian public sector. It is the objective of the study to appraise the effectiveness and efficiency of financial management process in the Nigerian public sector which, borders on the Anambra State Local Government system experience. The methodology for the search is a survey design. The data were generated from both primary and secondary sources and analyzed using percentage and descriptive statistics. Three metropolitan towns of Awka, Nnewi and Onitsha were selected from the three, senatorial districts (Anambra South Central and North) for the questionnaire distribution. The researcher adopts the theoretical foundation of financial accountability, management transparency and accountability. Three hypotheses were formulated and tested with the use of chi-square method of analysis. The results revealed that inadequate accounting records and books exist, outdated financial management policy framework, and ineffective management techniques pervade the system, absence of due process and good governance principles leading to corrupt practices abound. It was recommended that adequate records and books of account be kept and maintained, obsolete and inconsistent policy tools should be consistently reviewed while ensuring that the due process and all good governance principles are strengthened and sustained for effective financial management of public funds.
Keywords: *Financial management, public sector, local government, system, management, accountability.*

Introduction

The need to entrench sound accounting and financial control systems in governmental operations has received considerable attention in recent times in Nigeria. This fact notwithstanding, there has been wide-spread concern about the quality and reliability of the accounting and financial management processes in local governments in the country. There have been questions of gross financial mismanagement by the presidency and some state governors against the elected and appointed caretaker committee members of the Local Government Council executives and the legislatures. On the other hand, the Government and its superintending Ministries, National Assembly members and other stakeholders are not freed from these financial manipulations and fraudulent practices.

Onah et al (2021) posit that these allegations range from the payment of unexecuted projects, inflation of contract bills, payment for shoddy jobs, huge expenditures called security votes are not backed up and/or supported with approval documents, chairmen's failure to seek the mandates of the people before embarking on certain capital projects and services and deliberate misappropriation of surplus funds for personal aggrandizement. These ugly developments have often attracted the Economic and Financial Crimes Commissions (EFCC) attention and sanctions in most cases. More importantly, the enormous constitutional responsibilities shouldered by local governments have necessitated an increased inflow of financial resources to local governments. Ejimofor (1986) aptly demonstrated that whereas local governments had existed in Nigeria since the nation was founded, there has not been any constitution, law or ordinance which specifically stated as the 1979 constitution did that the existence of local governments was under a law which provided for their establishment, structure, composition, finance and function. Local governments are now recognized as the third-tier of government in Nigeria. This recognition in practical term, means a lot of powers and functions in the management of 20% allocation receipts from the federation account and a 10% share of all the internally generated revenues of the state government. The local governments are further empowered to generated more revenues internally from numerous independent sources to augment the monthly statutory allocation receipts in the discharge of their responsibilities. These internal sources of revenues may include: rates, taxes, licensing, earning from commercial undertakings, motor park fees, market stalls among others. Unfortunately, the methods of collection and accounting for these internal revenues have continued to attract public criticism against the political actors and career officials. The attendant revenue fraud, revenue leakages and financial abuses by the Executives have often resulted in poor performance of local governments in terms of adequate service delivery. These problems dictate that financial management should be properly strengthened to ensure transparency and accountability. It is this unhealthy practice which hinder an effective financial management and adequate service delivery at the grassroot that the study is set to investigate.

Statement of the problem

The 1979 constitution of the federal Republic of Nigeria accorded the Local Governments with enormous financial powers and responsibilities to perform. By this, Local governments are expected more than ever before to operate as centres for socio-economic development. Unfortunately, most of the constitutional responsibilities of the Councils seem to be in principle and can hardly be fully expressed in practical terms. This is because the administration of local government and its financial operations are characterized by both financial and administrative abuses (Orie, 2022).

First, critical gaps exist in the keeping of accounting records and books of accounts (Adedeji and Rowland, 1972). Financial transactions by councils are not adequately reflected in accounting records and often completely omitted from the books. Most of the Executive chairmen often give directives for the expenditure of public funds orally and somethings, the order is given by use of complimentary cards. Furthermore, financial directives are given for release of cash or issuance of cheques for withdrawal/payments without any supporting documents. In addition, the principal officers in the local government system who are fearful of punitive transfers and victimization by their chief executives compromise on these illegitimate financial issues by ignoring the provisions of standing finance laws, rules and regulations guiding the disbursement of council’s funds. These practices militate against the keeping of accounting books and records.

There is the paucity of professionally qualified accountants, administrators, engineers and elected / appointed political office holders with high ethical standards (Amuchie, 1997). The accountants are expected to be holders of degree or Higher National Diplomas in accounting and must be a member of any recognized professional accounting bodies in Nigeria or abroad but unfortunately this is rarely the case in some local governments. In the local government system, most of the designated accountants, for instance, are not professionally qualified to head the finance department of local government.

The Local Government executives and legislatures are largely responsible for the various financial management abuses. In most cases the council chairman award contracts and implement, them with utmost disregard for the legislative consideration and approval. The application of due process and procurement procedures are neglected. The civil servants who are part of the executive committee who should offer professional advice on various statutory procedures often compromise for their personal gains. They perceive financial management in the Public Sector as an opportunity to enrich themselves. The politicians also view this as an opportunity to make quick money within the shortest period and gratify in financial terms their political associates who elected and/or appointed them. In the Local System, a number of administrators are unwilling to introduce computer technology applications fully in the financial management of their operations. They prefer the accounting system which will not bring a prove – proof device in certain financial transactions.

There is constant tussle for power, threats of impeachment and/or removal from office among the political officials. The unhealthy relationships give rise to lack of trust which hamper effective financial administration of local governments. It is the belief that once you are elected into power, it becomes a vista of opportunity to amass wealth. This is largely responsible for constant power tussle and confrontation between the councilors and the executive chairman especially over the issue of spending limits and the share of benefits from the statutory allocations.

Finally, there is the lack of clear-cut political agenda by most of the elected and the appointed caretaker committee members in the system. This has often resulted in a continuous involvement in non-priority capital projects with huge financial resources like the fencing and re-painting of council secretariats, sinking of water bore-holes in urban settings and repainting of office building among others which have no relevance to the immediate needs of the rural populace. In some cases, where useful projects are executed at all, the quality of work done is usually very poor which might not justify the huge amount of money expended (Orie, 2022).

Research Questions

1. Does the council keep and maintain adequate accounting records and books of account such as cash books, vote books, revenue and expenditure abstract ledgers, schedule of loans and debts regularly for all financial transactions;
2. Does the council apply the basic strategic policy tools for financial management that ensure efficient and effective management of public funds; and
3. Are the existing financial laws, rules and regulations regularly reviewed and updated to guide the executives on approvals and expenditure of funds.

Objectives of the study

The main objective of the study is to appraise the effectiveness of financial management in the public sector as it borders in the local government system. The specific objectives will be to;

1. Determine whether there are appropriate laid – down financial laws, rules and regulations that guide the system of accounting procedures, management and control of finances;

2. Determine the roles of the accounts, policy tools, audit function, council executives, the executives committee and the legislative involvement in Councils financial management processes; and

3. Determine the extent to which due process, procurement procedures and the applicability of principles of financial prudence, transparency and accountability are enforced for effective financial management of public resources.

Research Hypotheses

Drawing from the foregoing problems confronting the management of local government finances, the following hypotheses are proposed:
Hypothesis 1:
Financial and administrative abuses are not predominant in the local government system due to enormous constitutional powers granted to elected executives.
Hypothesis 2:
The inadequate funding, budgeting and state interference on councils' funds are not responsible for the prevailing intricate webs of infrastructural decay at local level.
Hypothesis 3:
Lack of transparency and accountability in the management of council funds is not responsible for incessant public criticisms against the elected officials for gross mismanagement of public funds.

Theoretical foundations of the research

Conceptual issues

Financial management: Osisioma (2018) posits that financial management is the business function that deals with investing the available financial resources in a way that the greater business success and return-on-investment is achieved. Financial management professionals plan, organize and control transactions in a business. In the public-sector, Osisoma further pointed out that financial management refers to the collection, management and expenditure of public finances throughout an economy. This function is effectively carried out through the various government ministries, departments and Agencies (MDAs). In this case, the local government system of administration: the core objectives of the public financial management are to ensure a prudent management of the public sector resources for the improvement of the welfare of the people at the grassroots level. The financial professionals who are usually accountants, and finance managers are responsible for fund allocation, accounting, management, controlling and effective decision making.

Public sector: Onah (2021) pointed out that the public sector is the portion of the economy composed of all levels of government and government – controlled enterprises. It does not include private companies, voluntary organizations and households. The public sector of an economy provides a range of governmental services including infrastructure, transportation, educations, healthcare, police and military services. In Nigeria, the federal, states, and local governments play critical roles in delivery of public services such as health care, education and infrastructural development among others.

Theoretical foundation

The theories which inform our discussion of the financial management in the Nigerian public sector – the local management in the Nigerian public sector – the local government system experiences are the theories of financial/fiscal accountability, the management transparency and accountability (Adamolekun, 1983) in (Fidelis et al, 2013).

First, the financial/fiscal accountability theory posits that political and administrative functionaries must ensure that the funds committed to a government programme yield appreciable dividends of democracy in terms of desired goals which should out weight or justify the input (enormity of funds). The action should not only be demonstrated to the public but must be seen as transparently proven. The theory further explains how and for what purposes, the public funds are disbursed to prevent embezzlement. Financial accountability demands that efficiency (ratio of input per output) and effectiveness (achieved output in comparison with declared goals and objectives) are desirable results in any public sector. In this regard, the theorist employs the methods of independent auditing system through – Auditor-General (for federal, states and local governments) as guaranteed by 1999 constitution, monitoring and audit of account committee (ANSG,2016), internal checks and balances jointly maintained by the director of budget.

On the other hand, the management transparency and accountability theory illuminate the existence of internal dynamics, procedures, rules, regulations and practices that guide the actions and activities of public servants. It further stresses the prominence of independent organizations such as the civil society and various community – based organizations which serve as watch-dog on the activities of people in government. There is the imperativeness that the behaviors and actions of individual functionaries are regulated by laid-down rules, procedures and regulations while hierarchical arrangements of offices are ensured to allow for superiority and subordination in government ministries, departments and agencies. Furthermore, the provision of best information is mandatory to ensure efficiency and economy of operations to prevent waste and misappropriation.

State of local government economy in Nigeria: Ifebi et al (2011) stated that the 774 Local government areas in Nigeria were established by the military decree according to the desires of those of them in authority without the use of adequate data. The consequence was the creation of unviable small local government councils that always look forward to monthly allocations from the nation's oil revenue for existence and survival.

These local authorities exist for only to pay staff salaries and enrich political office holders. They cannot effectively harness the numerous potential sources of revenues to keep the councils functional. They have no reliable statistical data on the quantum of ratable items in their local government areas from where the internal revenue can be generated.

Furthermore, it is a common knowledge that the tax system in Nigeria is poorly developed and as a result a lot of funds are left untapped. The councils are therefore left with little or no resources to manger and cannot affect any meaningful development to the grassroots, which is the main purpose for the creation of local governments.

Local governments all over the world have been assigned some functions under the law. In Nigeria for instance, section 7 of the 1999 constitution provides that "the functions to be conferred by law upon local government councils shall include those spelt out in the fourth schedule to this constitution.

These functions include: the consideration and the making of recommendations to the state commission on economic planning or any similar body on (i.) the economic development of the state, particularly in so far as the areas of authority of the council and of the state that is affected; and (ii.) proposal made by the said commission or body include:

- Collation of rates, radio and television licenses;
- Establishment and maintenance of cemeteries burial grounds and homes for the destitute or infirm;

- Licensing of bicycles, trucks (other than mechanically propelled trucks), canoes, wheel barrows, and carts;
- Establishment, maintenance and regulation of slaughter houses, slaughter slabs, markets, motor parks, public conveniences among others.

According to Ezeani (2014:91) in (Ifebi et al, 2013) it is pertinent to point out that despite the numerous functions assigned to councils by the constitution, local governments are still inundated with an intricate web of infrastructural decay. Hence, the incessant public outcry for the dissolution of councils in Nigeria for non-performance.

Sources of local government finances

Ezeani (2004:97) in (Ifebi et al (2013) noted that local governments derive revenues from the traditional sources which include: the statutory allocation, grant in-aid by the federal government and loans (e.g bail-out loans for payment of workers nation-wide). The internal sources comprise taxes, rates, license, fees and fines; earning from commercial undertakings, interest on investments among others.

Data Bank and fiscal policy at the local government levels

Ifebi et al further posit that at the local government level, the key officers in charge of finance, the treasurers, cashiers, revenue officers, and the internal auditors, do not know and cannot determine the exact amount of revenue collectible from each item of revenue sources within the local government areas. In this regard, the officials can hardly project what the council is expected to generate from both internal and external sources for effective planning, budgeting and budgetary control.

Overview of financial management in local government system

Essentially, the financial management in the local government system consists generally of the three component parts (Onah, 2021). Firstly, budgeting which is the process of resource generation, allocation and management, secondly, accountability which aims at ensuring an accountable and judicious use of public funds and finally, control which provides organizational structures for effective execution of financial responsibilities. Financial management tends to be beneficial only when the activities are properly planned and executed in keeping with the laid-down financial laws, rules and regulations.

Tools for financial management of public funds as in the financial memoranda (F.M, 2013) providing for a number of tools which should be in place for effective management of local government finances, viz;

- Personnel – At the centre of the financial reporting and control is the officer charged with the responsibility for proper conduct of the financial affairs of the government. The officer who must be an accountant is statutorily recognized by the system as a treasurer. He ensures that the financial activities of the council are carried out within the laid – down rules and regulations.
- Use of committees – Local governments are empowered by the operational guidelines for local government administration to inaugurate relevant committees in carrying out their functions. These committees may be vertical (service) committee which focuses one certain areas of local government services like works and housing, Agricultural and Rural Development, Market and Development Committees. On the other hand, there exist horizontal (functional) committees which focus on functions that bring the entire local government together such as funds

management committee, finance and general purposes committee (F & GPC) among others. These committees play vital roles in the financial management system in local governments.

- Budget and budgeting – Budget is a quantitative statement of plans, policies and programmes of actions to be pursued during a period of time in order to achieve the set objectives of the organization. The F.M states that budgets are meant to achieve the following in the financial management process; viz:

- To provide a financial plan of action;
- To provide a legal authority for incurring expenditures;
- To provide a mechanism for ensuring that adequate control is maintained over expenditure and revenue; and
- To establish the financial position of the local government.

Budgeting therefore is the planning of activities in a given period of time.

- Laws regulating local government finances

There are various laws regulating the financial activities of the government at local levels. These laws serve as the legal basis and points of reference in case of disputes with the local governments on financial matters, appropriate maintenance of books of accounts, timely extraction of financial statements, determination of probity, accountability and performance of reporting function. The laws which cover all aspects of local government financial management include: Constitution, Finance (Control and Management Act of 1958, Audit Act of 1956, Financial Memoranda, 1992, 2009, 2013 among others.

Challenges of Financial Management in Local Government Administration

From the foregoing, it means that for a local government to bring about meaningful grassroots development, it has to improve its financial management operations. Some of the identified general problems as highlighted by Osisioma (2018). include:

- Issue of bye-laws – Local governments revenue generation activity is expected to be covered by an edict and corresponding bye-laws at the council level. Experience has shown that most of the items constituting the revenues of Councils are not backed by any bye-laws. This has led to unresolved court cases and often loss of expected revenue returns. Thus, resulting in poor financial management of public funds by Council administration.

- Inadequacy of competent personnel – Most local governments are not adequately provided with professionally qualified and competent personnel to man sensitive areas in the Treasury Department. For example, almost all the twenty-one (21) Local Government Councils of Anambra State cannot boost of professionally qualified accountants who will ensure prompt and regular rendition of returns to aid management in qualitative decision making at all times.

- State Government Directives – Despite of the autonomy granted to councils by the constitution, State Governments have not been able to resist the temptation of interfering in the affairs of local government. Often, financial directives by the states to Councils encumber on the unbudgeted finances of these councils whenever they comply. The directive may be in the form of release of certain huge amounts of money for execution of capital projects such as erosion control, sanitation, waste management and other common services which the Councils cannot disobey.

- Lack of budget discipline and disregard for audit observation reports is a common practice. For proper financial reporting system and control to be in place, an approved budget must be fully implemented and documented. A release of the 10% share of the internally generated revenues accrued from state governments is never distributed to councils as and when due. A continued violation of the budget rule is the order of the day among political office holders and career civil servants. The misapplication and misappropriation of expenditure votes have been in practice at Local Government levels. On the other hand, most of the Council officials do not have regard for audit observation reports which are supposed to be corrective and advisory. Today, auditors even manipulate audit account reports in favour of the elected executives for their personal gains. Consequently, some innocent political office holders and career personnel who are serving and/or have served the government meritoriously are unduly chased about on allegations of various audit reports submitted by Auditor–General for Councils.

- Lack of adequate accounting records and books of accounts exist in the system due to the continuous employment of non-qualified, incompetent and ill-experienced staff. In most cases, the chairman and other heads of departments use their positions to deploy their relations or associates in preferred schedule of duties where such staff would constantly payback from gains of the offices at the expense of the service.

- Audit accounts of many local governments have remained unaudited when they fall due. This is because local governments do not keep and maintain adequate accounting records and books required for audit purposes. As a result, the auditors would normally negotiate to prepare these accounts for councils at a price. They will later audit those accounts which have been prepared by them. One would imagine the quality and reliability of such audit report which was prepared, audited and reported by the same auditor.

Methodology of Research

The research design of the study was basically a survey method. It further applied descriptive and historical approaches as it sought to find out the impact of financial management on the Anambra State Local Government system of operations, using the strategic policy tools of financial management reform of public service.

Population of study

The population of study is the people of Anambra State particularly Awka Nnewi and Onitsha. The population of Anambra is estimated at 5,821,858 as of 2006. Awka has an estimated population of 301,657, Onitsha has estimated population of 561,106 (NPC, Anambra State, 2006). It is believed that the population of study which is the number of people respondents who know the value/effect of financial management in Anambra State local government system, using the strategic policy tools of public sector financial management. The population ratio of those that are eighteen years and above in Anambra state is 47.1% of the entire population (NPC, Anambra State). Thus, the 4.1% of the entire population for Awka, Nnewi and Onitsha i.e. The adult population of the study is put at 590,629.

Sample size Determination

In determining the sample size, the researcher used Allen Yaro Yamane (1967) method. The simplified formula was used to calculate the sample size for this study as shown below:

An assumption is made for a 95% confidence level and a level of maximum variability (P = 0.5).

When ∩ is the sample size, N is the population size and e is the level of precision (allowable error) that is ,5 % or 0.05.

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

When N = 590,629

e = 5% or 0.05

$$\cap = \frac{590,625}{1 + 590,629\ (0.05)^2}$$

$$\cap = \frac{590,529}{1,477.5725}$$

$$= 399.73 = 400 \text{ approx.}$$

Therefore, the sample size of this study is 400 randomly selected from the three metropolitan areas chosen for the study.

Sampling Technique

Stratified sampling technique was adopted. The state was stratified according to the senatorial districts (South, Central and North). The following towns were selected Awka, Nnewi and Onitsha. In Awka and Nnewi 120 respondents were selected randomly from each metropolitan cities while in Onitsha, 160 respondents were selected randomly for the study.

For data collection, to ensure that the questionnaire was fully optimized and that the sampling framework was not tampered with, the researcher personally administered and collected the questionnaire. Out of the 400 copies of the questionnaire distributed, 240 were returned/representing a return rate of 60%. Three hypotheses were formulated and tested using chi-square method of analysis and decision parameter.

Discussion of findings

It has been observed that the relevant books and records needed to record financial transactions and preparation of financial reports are completely inadequate. These accounting books include: Cash books, vote book, revenue and expenditure abstracts among others.

In case of financial management policy tools, a number of such key tools like budget resource personnel, use of caretaker committees/elected executive and career officials are utilized for the council's operations. Unfortunately, these tools are not properly utilized for optimal management of local government resources for impactful development.

There is complete absence of transparency, accountability, and prudence in the financial management of the local government system in Anambra State.

Fraudulent practices have been the order of the day among the revenue collectors through printing of fake revenue receipts, duplication and manipulation of collections, accounting books and records.

Furthermore, a number of financial management laws, rules and regulations merely exist in principles without consistent reviews and up-dating to reflect economic and complex global transactory business and technologically driven methods of financial management operations. Very often the political actors and career officials abuse the financial laws, rules, regulations and due process administration in the award of contract services. For example, the relevant laws make provisions for the application of due process and procurement services but these are constantly pervaded by the system thereby leading to inflation of contract amounts, production of shoddy jobs and/or poor-quality works, corruption and outright abandonment of project execution for which payment has been made and work was certified done. These have in most cases attracted public criticism, court litigations and Economic and Financial Crimes Commissioner's (EFCC) interventions.

Finally, the State Governments have not been able to resist the temptation of interfering in both the monthly statutory allocations to Councils and the remittance of the 10% share of all the state internally generated funds due to Local Governments as provided by the constitution, state laws and local government bye-laws. In recent times, most State Governments have completely taken over the constitutionally authorized and/or approved list of internal revenue areas especially, the high-yielding sources like market and parks while directing the Councils to collect their revenues from non-attractive areas to supplement its project service finances (Orie, 2022).

Conclusion and Recommendations

In the light of the financial accountability, management transparency and accountability theory framework and the analysis of the research findings, the following recommendations are made for effective financial management in Nigerian local government system of administration.

There is the need to keep and maintain adequate and accurate financial records and books and accounts for effective financial management reports.

All the relevant financial management policy tools such as budget and budgeting reports, resources personnel, audit function, executives and legislature, caretaker committees, financial laws and regulations should be consistently reviewed and up-dated for effective application in the council's operations.

The issue of due process administration and procurement procedures in the award of contract services should be followed in the expenditure of public funds. Any culprit in this regard must be sanctioned accordingly without fear or favour within the ambits of the financial laws, rules and regulations that guide the financial administration of Councils.

Transparency and accountability principles which are keys for good governance must be reinvigorated and enthroned to ensure adequate delivery of services to the rural populace. The state governments should be made to stop further interference on the statutory allocation granted to councils while it must be made to refund all excess deductions at source of Joint Accounts. Also, all the arrears of un-remitted 10% share of all accrued internally generated revenues should be refunded to councils by the quick intervention of the National and State Assemblies or any court of law without further delay.

Also, all the various independent potential sources of local government revenues should be harnessed to supplement the federation Account allocations while strategic measures must be put in place to strengthen the local revenues by blocking all the leakages and engaging only the competent personnel who will be motivated adequately for effective revenue collections.

Finally, the government and the rural populace should elect or appoint the leaders who have integrity, competence, commitment, vision and proven good tract records of long services in public or private sectors to top financial management positions in Local Government administrations.

When this is done, good governance which is an ingredient of transparency, accountability and corrupt-free system will be guaranteed in the financial management of Local Government operations.

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