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THE INFLUENCE OF 10% IGR OF STATE PAYABLE TO LOCAL GOVERNMENTS ON LOCAL GOVERNMENT PERFORMANCE: THE MEDIATING ROLE OF JOINT ACCOUNT ALLOCATION COMMITTEE IN NORTH EASTERN NIGERIA

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Abstract

The objective of the study is to assess the *influence of 10% IGR of State payable to LGAs on Local Government Performance: The Mediating role of Joint Account Allocation Committee in North-East Nigeria. The survey design, one of the designs of quantitative approach was utilised in this study. Hypothetically, there is no significant relationship between 10% State IGR and local government performance in north-eastern Nigeria. This study utilized primary source of data. A structured questionnaire was administered. The sample size 489 was chosen and determined by A-Priori Sample Size Calculator for Structural Equation Model. The study was analyzed using Statistical Package for Social Science and Partial Least Square for Structural Equation Model (SPSS and PLS-SEM). The study discovered that there is a significant relationship between 10% state IGR and local government performance in the north east geopolitical zone. The study concludes that 10% State IGR has not impacted positively on local government performance in the north east, Nigeria. The study recommends that state government should establish automated, transparent mechanisms for the 10% IGR remittance to LGAs to minimize political interference and ensure consistent capital project funding.*

Keywords: Mediation, Leadership Role, Internally Generated Revenue and Local Government Performance

Introduction

The governance and financial management of local governments in Nigeria have received increased attention in recent years, particularly in the face of economic challenges and quest for improved service delivery to citizens. One of the key financial policies affecting local governments in Nigeria is the allocation of statutory revenues, specifically the percentage of the Internally Generated Revenue (IGR) that State Governments are obligated to share with local governments. This research focuses on the influence of the 10% IGR payable by States to Local Governments on the performance of Local Government Councils (LGCs) in Northeast Nigeria, exploring the mediating role of the Joint Account Allocation Committee (JAAC).

Understanding how the 10% IGR influnces LGCs in Northeast Nigeria, along with the role of JAAC, is essential for policymakers aiming to improve local governance. Prior studies have primarily focused on challenges and failures rather than potential solutions and improvements (Garba,2020). This study seeks to fill that gap by empirically analyzing the relationship between 10% IGR allocations, the mediating role of JAAC, and LGC performance. In a nutshell, the interplay between the 10% IGR allocation, the mediating role of JAAC, and the performance of local government councils in Northeast Nigeria presents a novel area of inquiry critical for both academic and policy discussions. As local governments continue to grapple with financial constraints and performance challenges, this study aims to provide insights that can inform more effective governance and resource allocation strategies.

The central objective of this study is to assess the influence of the 10% IGR allocation on the performance of local government councils in Northeast. The specific objectives are: To examine the relationship between 10% IGR allocation and local government performance as well as examining the mediating effect of JAAC. Therefore, this study tends to find answer to the following questions: Is there a correlation between 10% IGR allocation and performance of Local Government Councils? What role does JAAC play in mediating the relationship between 10% IGR allocation and LGC performance? How can the effectiveness of JAAC be improved to enhance the performance of LGCs? Hypothetically, there is a significant relationship between 10% states IGR payable to LGAs and local government performance in the North Eastern Nigeria.

Literature Review

Literature reviews in this study covers local government in Nigeria, Internally Generated Revenue (IGR), Joint Account Allocation Committee (JAAC), and the role of Leadership in local governance. The details are as follows:

Local Government in Nigeria

Local government in Nigeria has undergone significant changes since independence in 1960. The role of local governments is crucial in promoting grassroots development, implementing policies, and enhancing democratic governance. Historically, the establishment of local government in Nigeria can be traced back to colonial rule, where it was designed to maintain administrative control (Ayo, 2021). Since then various reforms have aimed to decentralize power and promote self-governance. Local government councils are the third tier of government in Nigeria, intend to bring governance closer to the people and improve the delivery of public services (Akinbade, 2014). Their functions typically include the management of primary education, rural development, public health, and infrastructure maintenance. Despite these significant responsibility, LGCs have often struggled with inadequate funding and mismanagement of resources, hindering their ability to deliver services effectively (Asubomwan et al., 2018).

However, recent literature highlights the challenges and successes of local governments in the country. One of such challenges is Decentralization and Autonomy. It struggled with autonomy due to the influence of state governments (Igwe, 2022). The fiscal limitations and lack of political will hinder effective governance at the local level. Service Delivery is another debate arena of local government. The effectiveness of local governments in service delivery has been a focal point. Studies show that while some local governments have improved basic services, many still grapple with inadequate funding and corruption (Udo, 2023). Another focal point in the debate on local government is the electoral processes. Local government electoral processes often face issues such as irregularities and low voter turnout, which affect the legitimacy of local governance (Salami & Obansa, 2022). Community participation is another area of challenge of local government in recent studies. Studies indicates that local governments that actively involve citizens in decision-making processes tend to be more effective in service delivery, (Oladapo, 2021).

It is therefore, conclude that local government in Nigeria continues to evolve, with significant challenges that require extensive reform. Addressing issues of autonomy, service delivery, electoral integrity, and community participation are vital for enhancing local governance.

Internally Generated Revenue (IGR)

IGR refers to the revenue generated by local governments from sources other than federal or state allocations, such as taxes, fines, and fees. The Nigerian constitution mandates that states allocate a percentage of their IGR to local governments, aiming to enhance their financial autonomy and functionality (FRN, 1999). Recently, the introduction of a mandatory 10% allocation of the IGR from states to local governments has created expectations for improved local governance; however, empirical evidence on its actual impact remains limited (Obinyan, 2020). IGR constitutes a significant part of state revenue, enabling state governments to fund numerous developmental projects and public services. According to Okeowo (2019), IGR is essential for enhancing the financial autonomy of local governments, allowing them to address local needs independently.

The allocation of 10% of State IGR to LGCs is very imperative in the sense that it aimed at empowering local governments financially. According to Okeke (2021) adequate funding leads to improved public service delivery at the grass-root level, there by promoting community development. I also support this point of view because every developmental project renders by local government functionaries has financial implication. furthermore, Johnson, (2020) highlights that this allocation can minimize dependency on federal allocations, allowing for more localized and efficient governance. To be more explicit this allocation ensures fiscal autonomy of local governments and local self-determination of the inhabitants.

Despite the intended benefits, the implementation of IGR allocations to LGCs by state faces some challenges. Adebayo, (2022) points out issues such as inconsistent revenue generation, mismanagement of funds, and a lack of transparency in the allocation process, which undermine the effectiveness of such policies. Conclusively, the allocation of 10% of state IGR to local government councils presents both opportunities and challenges. While it has the potential to enhance local governance and service delivery, effective management and transparency are crucial for its success.

Joint Account Allocation Committee (JAAC)

The JAAC is designed to manage the allocation of funds between state governments and local councils, ensuring that allocations are fair and transparent. The core functions of the JAAC include ensuring equitable distribution of federal transfers among LGAs, supervision and management of local revenues, and serves as platform for state-local fiscal coordination. However, issues of accountability and transparency often arise, particularly in regions with high levels of insecurity, corruption and mismanagement (Oladipo & Adeyemo, 2019). In Northeast Nigeria, where developmental challenges are magnified by insecurity and poverty, the efficiency and effectiveness of JAAC serves as a facilitator of performance improvement for LGCs or merely perpetuates existing inefficiencies.

However, state control, deductions and elite capture are some of the operational realities and governance challenges of JAAC.

Role of Leadership in Local Governance

Leadership plays a pivotal role in shaping local governance, influencing policy-making, community engagement, and overall service delivery. Effective governance relies on leaders who can inspire trust, mobilize resources, and foster collaboration among diverse stakeholders. This literature review synthesizes key insights from academic and empirical studies that highlight the various dimensions of leadership in local governance.

The concept of Local Governance refers to the systems and processes through which local authorities plan and manage public services and community development (Rodriquez-Pose & Wilkie, 2017). It encompasses various structures, including mayors, city councils, and community boards, which are integral to addressing local issues. Local government aims to enhance citizen participation, promote democracy, and improve service efficiency (Back & Hennings, 2018).

Leadership styles in Local Governance is vital because the effectiveness of local governance is significantly influenced by the leadership style adopted by local leaders. Transformational leadership, characterized by the ability to inspire and motivate followers towards a common vision, has been shown to enhance community engagement and improve local governance outcomes (Wang et al., 2019). Leaders who adopt a democratic style, involving stakeholders in decision-making processes, tend to foster greater trust and commitment from the community (Tummers et al., 2015). Conversely, authoritarian leadership can undermine local governance by stifling participation and transparency (Vigoda-Gadot, 2018). The literature suggests that adaptive leadership, which emphasizes flexibility and responsiveness to changing circumstances, is particularly beneficial in navigating complex local governance challenges (Heifetz & Laurie, 2001).

However, the impact of Leadership on Community Engagement cannot be over emphasized. Effective leadership in local governance enhance citizen participation and civic engagement. Research indicates that leaders who actively engage with their communities can create a sense of belonging and enhance trust in local institutions, (Sullivan & Kuo, 2018). For instance, local leaders who utilize participatory budgeting processes empower citizens to influence budgetary decisions, thereby increasing transparency and accountability, (Baiocchi & Ganuza, 2017). In addition, the presence of strong leadership can foster partnerships between local governments and community organizations, facilitating collaborative problem-solving (Hefetz & Warner, 2020). Such collaborations are crucial for addressing multifaceted local issues, such as public health crises or infrastructure development.

Leadership in local governance play a central role in the implementation of policies and programs. Their ability to negotiate and build consensus is vital to mobilizing support from various stakeholders, (Arnold & Beierle, 2001). Effective local leaders possess the skill necessary to translate policy intentions in to actionable programs, ensuring alignment with community needs (Holden, 2019).

Despite the positive influence of effective leadership, local governance faces significant challenges. Leaders often contend with limited resources, political opposition, and complex community dynamics, (Tzeng et al., 2019). Furthermore, the rapid pace of social and technological change requires local leaders to be adaptable and forward-thinking (Denhardt & Denhardt, 2015). Leadership succession is another critical issue, as the loss of experienced leaders can disrupt ongoing initiatives and weaken institutional stability (Dahl & Tufte, 1973). Subsequently, fostering a new generation of leaders through training and mentorship is vital for sustainable local governance (Cheers, 2020).

In conclusion, the literature underscores the central role that leadership plays in local governance. Effective local leaders can foster community engagement, enhance policy implementation, and navigate the complexities of local government. Future research should continue examining the evolving landscape of local governance, particularly in light of emerging global challenges. By prioritizing effective leadership development, local governments can better respond to the needs of their constituents and ensure sustainable community advancement.

Methodology

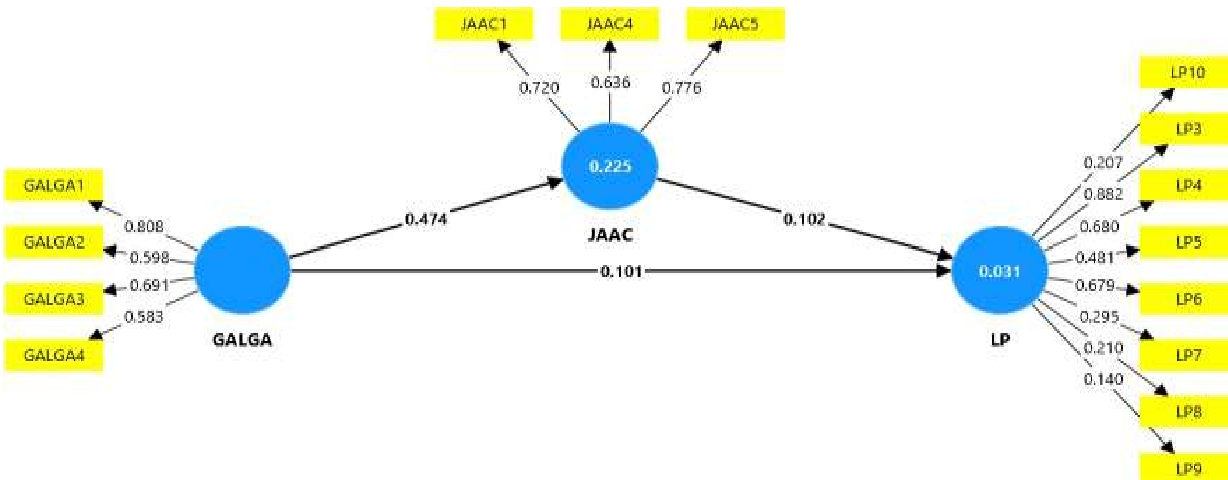
The study employed primary source of data in which a structured questionnaire was administered. The questionnaire was validated through content validity to examine whether the questionnaire items adequately represent the entire domain of the construct being measured. Two scholars with doctor of Philosophy degree (PhD) in public administration in persons of Associate Professor Naziru MM and Dr Yusuf AY have judged that the items are appropriate and comprehensive. This study is quantitative and used survey design and specifically a cross sectional study where data were collected at one point in time from six states of the north eastern Nigeria. The population of North Eastern Nigeria is estimated to be around 26 million people. The population data for this region has been gathered from various sources including the National Population Commissions of Nigeria and projection based on previous census data. The target population of the study are the auditor general for local government, the principal officers and senior staff for local governments and ministry for local governments of the north eastern Nigeria. The number (figure) of the target population wasn't accurately ascertain during the time of this research which mandated the researcher to determine the sample size with A-Priori Sample Size Calculator for Structural Equation Model. The sample size is 489. The Calculator computes the sample size required for a study that uses a structural equation model (SEM) like this one, given the number of observed and latent function of (25) and (15), probability level of (0.05), desired statistical power level (0.9) and anticipated effect size of (0.3). These parameter values were used to calculate (compute) the sample size above (See the attached appendices). The sampling methods used was stratified sampling to divide each state in to three clusters (North, Central and South Senatorial Districts). Simple Random Sampling was employed for the selection of individual respondents. The software of data analysis for the study are SPSS and PLS-SEM, while SPSS was used for primary data entry, PLS-SEM was utilized to run primary data analysis.

Decision Rule: The acceptable value for outer loading must be above 0.50 (Mariani et al., 2024). Therefore, the factor loading less than 0.50 should be considered deleted.

Results and Discussion of Findings +

This study was conducted to *assess the influence of 10% allocation of the IGR from states on Local Government Performance*: *The Mediating role of Joint Account Allocation Committee in North-Eastern Nigeria*. Several outcomes were found in the course of this study with the help of data analysis as follows:

Fig 1: Measurement Model



Source: Field Survey, 2026

Table 1. Convergent Validity of Measurement Model

Construct	Item	Loadings	CA	CR	AVE
Local Government Performance	LP3	0.711	0.865	0.895	0.516
	LP4	0.723			
	LP5	0.684			
	EP6	0.705			
	EP7	0.777			
	EP8	0.806			
	EP9	0.659			
	EP10	0.671			

The 10% IGR of State Payable to LGAs	GALGA1	0.810	0.719	0.768	0.508
	GALGA2	0.606			
	GALGA3	0.689			
	GALGA4	0.577			
Joint Account Allocation Committee (JAAC)	JAAC1	0.701	0.731	0.756	0.509
	JAAC4	0.641			
	JAAC5	0.791			

Source: **Field Survey, 2026**

Note: LP1 LP2, GALGA5, JAAC2, JAAC3 were deleted

To achieve internal consistency, the value of every specific Cronbach's Alpha coefficient in this study is within the range of 0.865 and 0.719, which is within the accepted value (Daud et al., 2023). Also, the value of every composite reliability (CR) factor fell in-between 0.895 and 0.756, as specified by Hair et al. (2019), with values between 0.895 and 0.756 ranging from "satisfactory to good. To assess convergent validity, the value for every AVE fell in-between 0.626 and 0.501, which is within the suggested value of 0.50 and above.

Note: LP1 LP2, GALGA5, JAAC2, JAAC3 were deleted further indicates that the researcher followed global best practice by trimming problematic items to achieve a clean, parsimonious measurement model with satisfactory convergent validity across all constructs.

Table 2: Significance Effects of Direct (Path Coefficient)

Constructs	**Original sample (O)**	**Sample mean (M)**	**Standard deviation (STDEV)**	**T statistics (|O/STDEV|)**	**P values**	**Decision**
GALGA -> LP	0.472	0.480	0.042	11.336	0.000	Supported

Source: Extracted from Smart PLS-SEM 4 output, 2026.

Relationship between the 10% IGR of state payable to LGAs and local government performance

The objective of this study is to determine the influence of the 10% IGR of state payable to LGAs on local government performance in the north-eastern Nigeria. In the questionnaire grand in aid to local government areas (GALGA) represent the 10% IGR payable to LGAs. (H1): states that "There is a significant relationship between 10% State's IGR payable to LGs and local government performance in the North Eastern Nigeria. The results of standardized regression weights from Table 1 suggested a significant relationship between the 10% IGR of state payable to LGAs and local government performance (β = 0.472, t = 11.336, p = 0.000). In other words, the regression weight for the 10% IGR of state payable to LGAs in the prediction of local government performance is significantly different from zero at the p-value of 0.032. Based on the results, it can be concluded that the 10% IGR of state payable to LGAs has positive relationship with local government performance. Based on the results, it can be concluded that the 10% IGR of state payable to LGAs have positive but a significant relationship with local government performance is hereby Accepted**.**

Mediating role of the joint account allocation committee on the relationship between the 10% IGR of state payable to LGAs and local government performance

Table 3. Mediating Effect Test Results

Constructs	**Original sample (O)**	**Sample mean (M)**	**Standard deviation (STDEV)**	**T statistics (|O/STDEV|)**	**P values**	**Decision**
GALGA ->JAAC -> LP	0.013	-0.013	0.014	3.938	0.008	Supported

Source: Extracted from Smart PLS4 output, 2026.

LP stands for Local Government Performance, GALGA stands for Grand in Aid to Local Government Areas, and JAAC stands for Joint Account Allocation Committee. $H0_2$ presumed the mediating role of joint account allocation committee on the relationship between the 10% IGR of state payable to LGAs and local government performance: but the results (β = 0.013, t = 3.938, p = 0.008) also suggests that there is a positive mediating effect in the relationship between the 10% IGR of state payable to LGAs and local government performance. Based on the results, it can be concluded that joint account allocation committee have positive but a significant mediating effect in relationship between the 10% IGR of state payable to LGAs and local government performance and is hereby ACCEPTED.

subsequently, the study made the following significant findings:

1. A robust positive correlation exists between 10% state IGR and Local Government Performance
2. Joint Account Allocation Committees play positive yet substantial mediating roles on how 10% State IGR influence Local Government Performance.
3. The noticeable organizational, employee, and financial deficiencies of local government councils in Northeast Nigeria are linked to the actions of the JAAC
4. It was found that, rather than the JAAC channeling financial resources for grass-root development, they act as a conduit for redirecting local government funds to aid state government initiatives.
5. 10% State IGR payable to local government has not positively affected local government organization, employee, and financial performance in the northeastern geo-political zone of Nigeria

Conclusion

The study concludes that 10% State IGR has not impacted positively on local government performance in the north east, Nigeria.

Recommendations

The study made the following significant recommendations:

- Federal Government of Nigeria establishment of a dedicated unit in the office of the accountant general of the federation to oversee direct disbursement of statutory allocation should be maintained in the region.
- By extension, a ministry or department for monitoring the grass root development should be established at the central government level to check mate the excesses of the state governments in the north east and Nigeria at large.
- State government should establish automated, transparent mechanisms for the 10% IGR remittance to LGAs to minimize political interference and ensure consistent capital project funding.
- Enhance JAAC Transparency: To improve the low awareness and mixed perceptions of the JAAC, the committee should adopt open-reporting standards where fund inflows and deductions are clearly communicated to LGA stakeholders.

List of Abbreviation

GALGA Grand in Aids to Local Government

JAA Joint Account Allocation Committee

EP Employee Performance

OP Organizational Performance

LP Local Government Performance

IGR Internally Generated Revenue

LGA Local Government Area

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Appendix "A"

A-priori Sample Size Calculator for Structural Equation Models

This calculator will compute the sample size required for a study that uses a structural equation model (SEM), given the number of observed and latent variables in the model, the anticipated effect size, and the desired probability and statistical power levels. The calculator will return both the minimum sample size required to detect the specified effect, and the minimum sample size required given the structural complexity of the model.

Please enter the necessary parameter values, and then click 'Calculate'.

Anticipated effect size: 0.3

Desired statistical power level: 0.9

Number of latent variables: 15

Number of observed variables: 25

Probability level: 0.05

Calculate!

Minimum sample size to detect effect: 256

Minimum sample size for model structure: 489

Recommended minimum sample size: 489