

International Journal of Management Foresight and Strategy | ISSN 3087-4386
Published by BIRPUB https://birpub.org/ijmfs
Imp. Factor: 7.256

Financial Autonomy and Administrative Performance of Local Government Councils in Southeast Nigeria

Ogbuike, Julius Arinze[1], Professor Fred. O. Eze[2] & Mbah, Paulinus Chigozie Ph.D.[3]

Abstract

The study evaluated financial autonomy and administrative performance of local government councils in Southeast Nigeria. The specific objectives were to examine the relationship between statutory allocations and service accessibility, and to evaluate the relationship between internally generated revenue and project completion rates of local government councils in Southeast Nigeria. The study adopted a descriptive survey research design. Primary data were collected through the administration of questionnaires. The study had a total population of 1,250 staff members. A sample size of 294 respondents was determined using Freund and Williams' statistical formula. However, 232 respondents duly completed and returned the questionnaires. Data were presented and analyzed, while the hypotheses were tested using the Z-test. The findings revealed that statutory allocations had a significant positive relationship with service accessibility in local government councils in Southeast Nigeria ($Z = 8.863$, $p < 0.05$). Similarly, internally generated revenue had a significant positive relationship with project completion rates of local government councils in Southeast Nigeria ($Z = 8.874$, $p < 0.05$). The study concluded that statutory allocations and internally generated revenue had significant positive relationships with service accessibility and project completion rates, respectively, in local government councils in Southeast Nigeria. The study recommended, among other things, that state and federal authorities should ensure the timely, direct, and transparent disbursement of statutory allocations to local government councils in Southeast Nigeria, as improved and uninterrupted access to these funds would enhance service accessibility through the provision of basic amenities, infrastructure, and community-based services at the grassroots level.

Keywords: *Financial Autonomy, Administrative Performance, Statutory Allocations, Internally Generated Revenue, Service Accessibility, Project Completion Rate.*

Cite: Ogbuike, J. A., Eze, F. O. & Mbah, P. C. (2026). Financial Autonomy and Administrative Performance of Local Government Councils in Southeast Nigeria. *International Journal of Management Foresight and Strategy, 4*(8), 636-657. https://doi.org/10.5281/zenodo.24334695

© Copyright and Licensing Notice

Authors retain full copyright over all articles published under BIRPUB. Ownership of the work does not transfer to the publisher at any stage of the publication process. Upon acceptance, authors grant BIRPUB a non-exclusive license to publish, distribute, archive, and index the article in both print and digital formats. This license allows BIRPUB to make the work publicly available while preserving the author's full intellectual property rights. Authors are free to reuse any part of their work in future publications, deposit the article in institutional or subject repositories, and share the published version on personal or professional platforms. They may also republish the article elsewhere, provided that the original appearance in BIRPUB is clearly acknowledged. BIRPUB is committed to protecting author rights and imposes no restrictions beyond appropriate citation of the initial publication.

Authors	Affiliation
1	Department of Public Administration, Faculty of Management Sciences, Enugu State University of Science and Technology (ESUT), Enugu State, Nigeria.
2	Department of Public Administration, Faculty of Management Sciences, Enugu State University of Science and Technology (ESUT), Enugu State, Nigeria
3	Department of Public Administration, Faculty of Management Sciences, Enugu State University of Science and Technology (ESUT), Enugu State, Nigeria

Introduction

The evolution of local government administration from centrally controlled systems to autonomous governance structures reflects a global history of decentralization aimed at enhancing service delivery, promoting grassroots participation, and fostering local development. Historically, local governments in the 20th century operated under highly centralized frameworks where state and federal authorities controlled fiscal resources and administrative decisions, limiting local councils' capacity to respond effectively to community needs (Oates, 2020). By the 1990s and early 2000s, global decentralization movements emphasized the importance of local government autonomy, particularly financial autonomy, as critical for efficient public service delivery and democratic governance (Shah, 2021). This historical trajectory established financial autonomy as a cornerstone of effective local administration worldwide.

Financial autonomy refers to the capacity of local government councils to generate, control, and utilize financial resources independently to meet their statutory responsibilities and community development needs. According to Eboh and Diejomaoh (2022), financial autonomy encompasses the freedom of local governments to raise revenues from internal sources, control statutory allocations, make independent expenditure decisions, and manage fiscal resources without excessive external interference. Similarly, Ola (2023) defines financial autonomy as the degree of independence local governments possess in mobilizing and deploying financial resources for development purposes. These definitions emphasize that financial autonomy extends beyond mere resource availability to include decision-making authority over revenue generation and expenditure allocation.

Global evidence demonstrates that financial autonomy significantly enhances local government performance across multiple jurisdictions. International studies show that local governments with greater fiscal autonomy consistently achieve superior service delivery outcomes, higher citizen satisfaction, and more responsive governance compared to fiscally dependent counterparts (Smoke, 2022). Research from decentralized systems reveals that autonomy enables councils to align spending with local priorities, innovate in service delivery, and mobilize community resources for development (Faguet, 2023).

In the Nigerian context, financial autonomy has emerged as a critical determinant of local government effectiveness, service accessibility, and development outcomes. Nigeria's 774 local government councils constitute the third tier of government, statutorily responsible for delivering essential services including primary education, primary healthcare, rural infrastructure development, waste management, and community development. The 1999 Constitution guarantees local government funding through statutory allocations from the Federation Account and empowers councils to generate internal revenues through taxes, rates, and fees (FGN, 1999). However, implementation challenges including state government interference, revenue diversion, delayed allocation releases, and weak internal revenue generation capacity have consistently undermined local government financial autonomy across Nigeria (Agba, 2024).

Administrative performance refers to the effectiveness and efficiency with which local government councils execute their statutory functions, deliver public services, and achieve development outcomes. Adeyemi (2023) defines administrative performance as the degree to which local governments accomplish their mandated responsibilities in terms of service quality, accessibility, timeliness, and development impact. Performance encompasses multiple dimensions including service accessibility (how easily citizens can access council services), project completion rates (councils' ability to complete planned development projects), operational efficiency (resource utilization effectiveness), and stakeholder satisfaction (citizen contentment with council performance).

At the regional level, Southeast Nigeria presents unique characteristics shaping financial autonomy implications for administrative performance. The region's predominantly entrepreneurial population, high commercial activity

concentration in urban centers like Onitsha, Aba, and Enugu, extensive rural communities requiring service extension, and relatively educated citizenry with high service expectations create specific contexts where financial autonomy critically affects performance. Recent studies suggest that Southeast Nigerian councils with stronger revenue generation capacity and more regular allocation access demonstrate better infrastructure development, improved service accessibility, and higher project completion rates (Chukwu, 2024). However, autonomy deficits including state government allocation withholding, IGR collection challenges, fiscal indiscipline, and weak financial management capacity persist, undermining administrative performance across the region (Nwude, 2023).

Statement of Problem

Ideally, financial autonomy is expected to empower Local Government Councils to function as true third-tier governments with independent control over their statutory allocations, internally generated revenue, budgeting processes, and expenditure decisions. In line with the constitutional provisions of the Federal Republic of Nigeria and fiscal decentralization principles, Local Government Councils in Southeast Nigeria are expected to independently plan, allocate, and utilize financial resources to meet grassroots development needs effectively and efficiently. When financial autonomy exists in its full sense, it should enhance administrative performance through improved service delivery, timely execution of projects, staff motivation, infrastructural development, accountability, and responsiveness to community needs.

However, in practice, Local Government Councils in Southeast Nigeria continue to face significant constraints in exercising genuine financial autonomy. Despite statutory allocations from the Federation Account, the operation of the State–Local Government Joint Account system, excessive state interference, delayed fund disbursement, political control, weak internally generated revenue mechanisms, and limited fiscal transparency have undermined the financial independence of many councils. Consequently, most Local Government Councils are unable to prepare and execute budgets effectively, undertake developmental projects without external approval, or respond promptly to local administrative demands. This situation raises concerns about the extent to which financial autonomy truly exists and how it affects administrative performance in the region. Furthermore, the persistent lack of financial autonomy has been associated with poor administrative performance manifested in weak service delivery, abandoned projects, salary arrears, poor infrastructure maintenance, low staff productivity, and reduced accountability. Administrative inefficiency at the grassroots level has continued to widen the gap between government and citizens, thereby weakening trust in local governance structures. In Southeast Nigeria, where local governments are expected to serve as engines of rural transformation, the inability to manage finances independently has constrained effective policy implementation and sustainable community development.

If this problem remains unresolved, the consequences may be far-reaching. Continued financial dependence may further entrench inefficiency, corruption, and political manipulation at the local government level. It may also hinder grassroots development, increase rural–urban migration, reduce citizen participation in governance, and ultimately undermine the broader goals of decentralization and democratic consolidation in Nigeria. Therefore, there is a compelling need to empirically examine the relationship between financial autonomy and administrative performance of Local Government Councils in Southeast Nigeria in order to provide evidence-based recommendations for strengthening local governance and enhancing effective service delivery.

Objectives of the Study

The main objective of the study was to evaluate Financial Autonomy and Administrative Performance of Local Government Councils in Southeast Nigeria. The specific objectives are to:

i. Examine the relationship between statutory allocations and service accessibility of Local Government Councils in Southeast Nigeria.
ii. Evaluate the relationship between internally generated revenue and project completion rate of Local Government Councils in Southeast Nigeria.

Research Questions

The following Research Questions guided the study

i. What is the relationship between statutory allocations and service accessibility of Local Government Councils in Southeast Nigeria?
ii. What is the relationship between internally generated revenue and project completion rate of Local Government Councils in Southeast Nigeria?

Statement of the Hypotheses

The following Hypotheses guided the study

i. Statutory allocations has relationship with service accessibility of Local Government Councils in Southeast Nigeria.
ii. Internally generated revenue has relationship with project completion rate of Local Government Councils in Southeast Nigeria.

Scope of the Study

The study focused on the effect of financial autonomy on the administrative performance of local government councils in Southeast Nigeria. Geographically, the study covered the five states in Southeast Nigeria, namely Abia, Anambra, Ebonyi, Enugu, and Imo States. Conceptually, the study examined financial autonomy through indicators such as statutory allocations, internally generated revenue, while administrative performance was measured using service delivery and project completion rate. The study was limited to employees and officials of selected local government councils within the study area. The period covered by the study was from 2020 to 2025.

Review of Related Literature

Conceptual Review

Financial

The term "financial" relates to all activities associated with the acquisition, allocation, management, and disbursement of monetary resources necessary for the attainment of organizational goals (Nwankwo & Okoro, 2024). In public administration, the financial dimension encompasses the stewardship of public funds mobilized from citizens through taxation and other compulsory levies, expended in accordance with constitutional provisions and democratic mandates. The financial health of any tier of government is a critical indicator of its capacity to deliver on constitutional mandates and meet the expectations of its constituents (Ugwu & Onyeanu, 2023).

Autonomy

Autonomy, derived from the Greek words "autos" (self) and "nomos" (law), denotes the right and capacity of an entity to make and implement decisions independently within defined constitutional, legal, and policy frameworks (Okafor et al., 2023). Decentralization theory holds that assigning decision-making authority to lower tiers of government enhances governance effectiveness by bringing decisions closer to the people and enabling tailored responses to local needs and priorities (Ikpefan et al., 2024).

Financial Autonomy

Financial autonomy refers to the capacity of a governmental entity to independently mobilize, manage, allocate, and expend financial resources in pursuit of mandated objectives without undue dependence on or interference from external authorities (Eze & Nkwede, 2024). For local government councils, financial autonomy encompasses the ability to receive statutory allocations directly, generate internal revenues, make independent budgetary decisions, and execute expenditures in accordance with democratically approved plans. Scholars such as Onuoha and Nebo (2024) identify both vertical financial autonomy—concerning intergovernmental fiscal relations and horizontal financial autonomy—reflecting the council's own revenue-generating capacity as essential to sustainable and effective local governance. Financially autonomous councils can engage in long-term planning, maintain consistent service delivery, attract competent staff, and respond swiftly to community needs (Obigbemi et al., 2023).

Components of Financial Autonomy

Financial autonomy comprises several interrelated components including statutory allocations from the federation account, internally generated revenue (IGR), budgetary independence, intergovernmental grants, and borrowing capacity (Egbunike & Abiahu, 2023). Statutory allocations provide the most significant and predictable revenue stream for Nigerian local governments, while IGR reflects the council's ability to leverage its local economic base. Budgetary independence concerns the freedom to prepare and implement budgets without external interference, whereas intergovernmental grants and borrowing autonomy supplement core revenues for special programs and capital investment purposes (Adeusi et al., 2024).

Components of Financial Autonomy That Formed Part of the Objectives of the Study

Statutory Allocations

Statutory allocations are the constitutionally mandated transfers of revenue from the Federation Account to local government councils, representing the tier's guaranteed share of the national revenue pool (Aliu & Saheed, 2023). Distributed monthly through revenue sharing formulas prescribed by the Revenue Mobilisation Allocation and Fiscal Commission, these allocations are derived primarily from oil revenues, company income taxes, and value-added taxes. The Supreme Court of Nigeria's landmark 2024 judgment affirmed that statutory allocations must be paid directly to councils without interception by state governments, addressing the pervasive practice of diversion through Joint State-Local Government Accounts (Owolabi & Obiakor, 2024). The quantum and regularity of statutory allocations directly determine councils' capacity to pay staff salaries, fund operations, and implement development projects, making them a critical financial autonomy variable (Osisioma et al., 2023).

Internally Generated Revenue

Internally generated revenue (IGR) refers to financial resources mobilized by local government councils from within their own jurisdictions through property rates, market fees, licensing charges, fines, service charges, and earnings from council enterprises (Udeh & Ugwu, 2023). A robust IGR base reduces dependence on intergovernmental transfers, aligns revenue generation with local economic activities, and creates fiscal incentives for councils to promote local development. Despite operating within commercially vibrant communities, IGR among South-East

Nigerian local governments remains generally low due to weak property registration systems, political interference in revenue collection, inadequate enforcement capacity, and resistance from traders and business operators (Akinleye & Fapohunda, 2024). Councils with stronger IGR performance tend to demonstrate greater financial resilience, more consistent service delivery, and superior project implementation capacity (Ejike et al., 2023).

Administrative

The term "administrative" pertains to the processes, structures, and activities involved in systematically managing organizational affairs toward specified goals. In local government contexts, administration encompasses human resource management, financial management, procurement, project execution, public communication, and inter-agency coordination (Ebimobowei & Wisdom, 2023). Effective administration requires competent leadership, well-designed organizational structures, adequate resources, clear operational procedures, and robust accountability mechanisms. Administrative quality at the local government level has direct implications for citizens' daily lives, as councils are responsible for primary healthcare, basic education support, rural roads, sanitation, and market management (Nwachukwu & Agyemang, 2023).

Performance

Performance refers to the degree to which an organization achieves its intended objectives relative to defined standards and expectations. As a multidimensional construct, it encompasses outcomes, processes, and impacts across financial, operational, and social dimensions (Akani & Uzosike, 2023). For local government councils, performance assessment extends beyond financial results to include service delivery quality, responsiveness to citizen needs, developmental impact, and institutional integrity (Olowokudejo & Aduloju, 2024). Financial factors are particularly significant as prerequisite to virtually all other performance dimensions (Oke et al., 2024).

Administrative Performance

Administrative performance refers to the effectiveness with which an organization manages its internal operations, deploys its resources, and fulfills its service delivery obligations in accordance with established standards and stakeholder expectations (Uwuigbe et al., 2023). In local government contexts, it encompasses service accessibility, development project implementation, financial management integrity, and community responsiveness. Administrative performance in Nigerian local governments has been extensively critiqued for poor service delivery, high project abandonment rates, and institutional weakness, attributable to inadequate funding, political appointments undermining meritocracy, and weak accountability (Egbunike & Abiahu, 2023).

Components of Administrative Performance

Administrative performance in local government councils comprises interrelated components including service delivery performance, project implementation performance, human resource management performance, financial management performance, and community engagement performance (Okafor et al., 2023). Service delivery performance concerns the quality, reliability, and coverage of services to citizens; project implementation performance relates to executing development projects within approved timelines and budgets; human resource performance encompasses personnel management effectiveness; and financial management performance reflects soundness of revenue collection and accountability mechanisms (Adeusi et al., 2024).

Components of Administrative Performance That Formed Part of the Objectives of the Study

Service Accessibility

Service accessibility refers to the extent to which citizens within a local government area can obtain mandated services without undue barriers of distance, cost, or administrative inefficiency (Eze & Nkwede, 2024). It

encompasses access to basic health services, educational support, potable water, sanitation, rural roads, market facilities, and administrative services. Financial autonomy directly shapes service accessibility by determining the resources available for establishing and maintaining service facilities, paying service delivery staff, procuring equipment, and sustaining operations across all delivery points (Adegbie & Fakile, 2024). Empirical studies by Onuoha and Nebo (2024) and Ubesie et al. (2023) consistently identify financial inadequacy as among the most significant barriers to improved service accessibility at the local government level in Nigeria.

Project Completion Rate

Project completion rate refers to the proportion of development projects initiated by a local government council that are successfully completed and commissioned within approved timelines and budgets (Ugwu & Onyeanu, 2023). It is a critical indicator of developmental effectiveness and financial management capacity, reflecting the council's ability to translate resources and planning into tangible community benefits. Project abandonment is endemic in Nigerian local government councils, attributable primarily to inadequate funding, fund diversions, poor planning, contractor default, and political interference (Ikpefan et al., 2024). Financially autonomous councils can provide consistent lifecycle funding, maintain capital expenditure budgets, engage competent contractors, and invest in project monitoring capacity, thereby improving completion rates and maximizing developmental impact (Akinleye & Fapohunda, 2024).

Local Government Councils

Local government councils constitute the third tier of government in Nigeria's federal system, constitutionally recognized as the government closest to the people and mandated under the Fourth Schedule of the 1999 Constitution (as amended) to provide basic services and facilitate grassroots development across the country's 774 local government areas (Adeusi et al., 2024). In South-East Nigeria, councils operate across 95 local government areas in Abia, Anambra, Ebonyi, Enugu, and Imo States, responsible for some of the most densely populated and commercially active communities in the country. Despite the region's strong entrepreneurial culture and vibrant trade economy, many councils struggle to translate this economic potential into effective administrative performance, hampered by inadequate funding, state government interference, weak institutional capacity, and limited accountability mechanisms (Osisioma et al., 2023).

Theoretical Framework

The following theories guided the study

i. Fiscal Federalism Theory by Richard Musgrave (1959); Wallace E. Oates (1972)

ii. Public Choice Theory by James M. Buchanan (1962)

Fiscal Federalism Theory by Richard Musgrave (1959); Wallace E. Oates (1972)

Fiscal Federalism Theory explains how financial responsibilities and powers should be allocated among different levels of government (federal, state, and local) to promote efficiency, accountability, and development. Oates' decentralization theorem, public services should be provided by the lowest level of government that can efficiently deliver them, because local governments better understand the needs and preferences of their communities. Financial autonomy is therefore necessary for effective decentralization.

The theory emphasizes: Revenue allocation efficiency, Local control over expenditures, Fiscal responsibility and Reduction of intergovernmental dependency

Application to the Study

In the context of Southeast Nigeria, Fiscal Federalism Theory provides a strong foundation for examining financial autonomy of Local Government Councils. If Local Governments have: Direct control over statutory allocations; Authority over internally generated revenue and Freedom in budgeting and expenditure decisions. They are more likely to: Deliver public services efficiently; Execute grassroots projects effectively and Improve administrative performance. However, when financial control is centralized at the state level (e.g., through joint account systems), it contradicts the decentralization principle and weakens administrative efficiency. Thus, this theory supports investigating how the degree of financial autonomy influences administrative performance in Local Government Councils.

Public Choice Theory by James M. Buchanan (1962)

Public Choice Theory applies economic principles to political and administrative decision-making. It assumes that public officials, like individuals in markets, act in their self-interest.

The theory argues that: Decentralization increases accountability; Competition among local governments improves efficiency; Citizens can better monitor leaders at the local level and Financial control closer to the people reduces waste. Public Choice Theory supports the idea that financial autonomy promotes better governance because local officials become more accountable to their immediate communities.

Application to the Study

In Southeast Nigeria, when Local Government Councils lack financial autonomy, they become more accountable to state authorities than to local citizens. This weakens grassroots participation and reduces administrative responsiveness. However, when councils have: Independent revenue control, Transparent budgeting systems, Direct accountability to residents

They are more likely to: Improve service delivery, increase administrative efficiency, enhance transparency and Reduce corruption. Therefore, Public Choice Theory helps explain how financial autonomy can strengthen administrative performance by increasing local accountability and responsiveness.

The study was anchored on Fiscal Federalism Theory by Richard Musgrave (1959); Wallace E. Oates (1972) because in relation to Financial Autonomy and Administrative Performance of Local Government Councils in Southeast Nigeria, the theory supports the idea that when local governments control their own financial resources such as statutory allocations and internally generated revenue they are better positioned to plan, budget, and implement development projects effectively. Financial independence reduces overdependence on state governments and enhances efficiency in service delivery. Thus, Fiscal Federalism Theory strengthens the argument that true financial autonomy is essential for effective administrative performance in Local Government Councils in Southeast Nigeria.

Empirical Review

Statutory allocations and Service Accessibility

Ibe, (2021) Conducted a study on synergy between statutory allocations and IGR in determining the overall service accessibility in the Southeast. This study, conducted shortly after the 2020 economic contraction, highlights how the dependence on statutory allocations (averaging 85% of total revenue) makes local governments vulnerable to external shocks. Through an analysis of 95 local government annual reports, the study reveals that councils that successfully integrated IGR into their long-term developmental plans showed 25% better service delivery scores in primary education and local sanitation. The study notes that statutory allocations are often consumed by overheads and personnel costs, leaving only IGR as the viable source for actual project execution and service expansion.

Ene, & Obiefuna, (2023) Conducted a study on transition from manual to digital IGR collection systems in Enugu and Anambra states and its impact on the completion of local government engineering projects. Between 2020 and 2023, both states saw a marginal increase in IGR due to the adoption of e-payment platforms. The research utilized a Mixed Methods Research (MMR) approach, combining financial audit reports with field inspections of project sites. The findings indicate that councils with higher IGR-to-Expenditure ratios were 60% more likely to complete road grading and electrification projects within the stipulated budget year. The study also highlights that high IGR provides local chairmen with the "political courage" to initiate and finish projects without waiting for the erratic "Joint Account" disbursements.

Nwachukwu, (2024) Conducted a study on Internal Revenue Mobilization and Project Sustainability in Local Government Systems: Evidence from Southeast Nigeria. The failure of Local Government Councils (LGCs) in Southeast Nigeria to complete capital projects has often been blamed on dwindling federal allocations. However, this study shifts the focus to Internally Generated Revenue (IGR) as a critical determinant of project completion. Analyzing 15 selected local governments, the research found that while IGR potential is high due to vibrant market activities in the region, the actual collection is marred by "revenue leakages" and the use of non-state actors for tax collection. The study establishes a linear relationship ($R = 0.82$) between IGR stability and the completion of "Quick-Win" projects such as borehole drilling and market stalls. Where IGR was digitally collected and transparently managed, project abandonment rates dropped by 40%.

Okonkwo, & Eze, (2025) Conducted a study on operational efficiency of the State-Joint Local Government Account (SJLGA) and its attendant effect on the accessibility of basic social services in the five states of Southeast Nigeria (Abia, Anambra, Ebonyi, Enugu, and Imo). Using a descriptive survey design and longitudinal data from 2015 to 2024, the research investigates why statutory allocations from the Federation Account often fail to translate into tangible rural infrastructure. The findings reveal a "fiscal hijack" mechanism where state governments exercise undue influence over local government funds, leading to an average 35% diversion rate of statutory allocations to non-local priorities. This financial asphyxiation has resulted in a significant decline in the maintenance of rural feeder roads and primary health centers.

Udeh, & Amadi, (2026), Conducted a study on Spatial Injustice and Fiscal Centralization: Mapping Service Accessibility in Nigerian Local Governments. As of 2026, the challenge of physical accessibility to local government services in Southeast Nigeria remains tied to the lack of fiscal autonomy. This spatial analysis utilized GIS mapping to correlate the distance of rural dwellers from functional healthcare and administrative centers with the volume of statutory funds actually received by the respective councils. The results indicate that "Service Deserts"—areas where no government presence is felt within a 10km radius—are most prevalent in local governments with the highest levels of state government interference in their statutory allocations.

Internally generated revenue and project completion rate

Nwankwo, & Eze, (2020) Conducted a study on internally generated revenue (IGR) and infrastructural development, measured through project completion rates, in 95 local government areas across Southeast Nigeria. Using panel data spanning 2015-2019 and employing fixed effects regression analysis, the research found a statistically significant positive relationship between IGR and project completion rate ($\beta = 0.68$, $p < 0.001$). Local governments with higher IGR levels completed an average of 73% of their initiated projects compared to 41% completion rate in councils with lower IGR. The study identified revenue sources including taxes, licenses, fees, and market levies as critical determinants of project financing capacity. Data were collected from financial statements, project registers, and interviews with 285 local government officials across Abia, Anambra, Ebonyi, Enugu, and Imo States. Findings revealed that IGR accounted for 64% of variance in project completion rates ($R^2 = 0.64$, $F = 42.37$, $p < 0.001$).

Obioma, & Nnadi, (2021) Conducted a study on impact of fiscal capacity, particularly internally generated revenue, on capital project execution rates in 78 local government councils in Southeast Nigeria. Employing a mixed-methods approach combining quantitative analysis of financial and project data (2016-2020) with qualitative interviews of 156 council officials, the research revealed that IGR significantly predicted project completion rate ($R^2 = 0.71$, $t = 8.94$, $p < 0.001$). Councils that generated above-average IGR (₦150 million annually) completed 68% of budgeted projects compared to 37% completion rate in councils with below-average IGR. The study utilized multiple regression analysis controlling for factors such as council size, population density, and political stability. Specific findings indicated that tax revenue contributed most significantly to project completion ($\beta = 0.54$), followed by licensing fees ($\beta = 0.32$) and market levies ($\beta = 0.28$).

Ugwu, et al., (2022), Conducted a study on revenue generation capacity and development project delivery in the 17 local government areas of Enugu State as a representative case within Southeast Nigeria. Using a longitudinal research design covering 2017-2021, the study collected data through structured questionnaires administered to 340 local government employees, analysis of audited financial statements, and physical verification of 487 development projects across education, health, water, roads, and rural electrification sectors. Employing structural equation modeling (SEM), findings revealed that IGR had a direct positive and significant effect on project completion rate (path coefficient = 0.76, $p < 0.001$). Local governments with robust IGR systems completed an average of 71% of initiated projects within scheduled timeframes compared to 39% completion rate in councils with weak revenue generation.

Eze, et al., (2023) Conducted a study on autonomy in revenue generation influence on sustainable development outcomes, with project completion rate serving as a key indicator, in 88 local government councils across Southeast Nigeria (Abia, Anambra, Ebonyi, Enugu, and Imo States). The research adopted a survey design with data collected from 522 local government officials, 18 state government officials, and analysis of project completion records from 2018-2022. Using hierarchical multiple regression analysis, the study found that IGR autonomy (the proportion of total revenue from internal sources) significantly predicted project completion rate even after controlling for total revenue size ($\Delta R^2 = 0.43$, F-change = 38.62, $p < 0.001$). Local governments with higher revenue autonomy (IGR constituting >40% of total revenue) demonstrated 64% project completion rate compared to 31% in highly dependent councils (IGR <20% of total revenue).

Nnamani, et al., (2024). Conducted a study on financial self-sufficiency, primarily measured through internally generated revenue, and public service delivery outcomes including project completion rates in 82 predominantly rural local government councils in Southeast Nigeria. Utilizing a comparative case study approach supplemented with quantitative analysis of financial and project data from 2019-2023, the research involved 447 respondents including council officials, project contractors, community leaders, and beneficiaries. The study employed propensity score matching to compare councils with high IGR performance (top quartile) against those with low IGR performance (bottom quartile), controlling for confounding variables such as population size, urban-rural composition, and industrial base. Results demonstrated that high-IGR councils achieved 76% average project completion rate compared to 34% in low-IGR councils, representing a 42-percentage point difference ($t = 12.34$, $p < 0.001$). The research utilized logistic regression to assess likelihood of project completion, finding that each ₦1 million increase in monthly IGR increased the odds of project completion by 1.18 times (OR = 1.18, 95% CI [1.14, 1.23).

Summary of Empirical Review

The empirical review indicates that financial autonomy significantly influences administrative performance of Local Government Councils. Studies consistently show that greater control over statutory allocations, internally generated revenue, budgeting, and expenditure decisions enhances service delivery, project execution, accountability, and

operational efficiency at the grassroots level. Conversely, limited financial independence, state interference, and delayed fund disbursement are associated with poor administrative outcomes, abandoned projects, and weak service accessibility. Overall, empirical evidence supports the view that strengthening financial autonomy is critical to improving administrative performance and promoting sustainable local development in Southeast Nigeria.

Methodology

Research Design

The study adopts a descriptive-survey research design. This design is suitable because it allows the researcher to collect detailed information on the current state of financial autonomy and its influence on administrative performance in Local Government Councils (LGCs) across Southeast Nigeria. It also facilitates the examination of relationships between the independent variable (financial autonomy) and the dependent variable (administrative performance) using empirical data.

Area of Study

The study was carried out in the five states of Southeast Nigeria: Abia, Anambra, Ebonyi, Enugu, and Imo. The area is selected because Local Government Councils in these states play a key role in grassroots governance and community development, yet continue to face challenges related to financial autonomy. The states have a combined total of 95 Local Government Councils, distributed as follows: Abia – 17 LGCs**,** Anambra – 21 LGCs**,** Ebonyi – 13 LGCs**,** Enugu – 17 LGCs and Imo – 27 LGCs. The study focuses on these councils because they provide a representative picture of local governance in the Southeast, allowing the researcher to examine the effect of financial autonomy on administrative performance across diverse administrative areas.

Population of the Study

The population consists of all Local Government Councils in the five states of Southeast Nigeria: Abia, Anambra, Ebonyi, Enugu, and Imo. The total population includes: Chairpersons of Local Government Councils; Council secretaries; Heads of departments in finance, administration, and planning units and Selected administrative staff involved in budgeting and project execution with Abia – 17 LGCs(221); Anambra – 21 LGCs(273); Ebonyi – 13 LGCs (169); Enugu – 17 LGCs(221) and Imo – 27 LGCs(366) with grand total = 1250. The estimated population of respondents is approximately 1,250 officials across the region.

Determination of Sample Size

To determine the adequate sample size, the study used Freund and William's statistical formula as quoted by (Uzoagulu, 2011).

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

Where n = Sample Size

N = The population

p = Probability of success/proportion

q = Probability of failure/proportion

Z = Standard (error of mean) normal deviate

e = Limit of tolerable error (or level of significance)

N = 1250

p = .5

q = (1 – .5) = .5

Z = 95 percent = 1.96

e = 0.05percent

$$= \frac{(1.96)^2 X\ 1250\ X\ .5\ X\ 5}{1250\ (0.05)^2 + (1.96)^2 X\ .5\ X\ 5}$$

$$\frac{3.8416\ X\ 1250X\ .25}{3.125 + 3.8416\ \ X\ .25}$$

$$\frac{9468.5836}{3.125 + .9604} = \frac{1200.5}{4.085} = 293.8 \sim 294.$$

Bowley's (1976) proportional allocation formula for stratified sampling was used to allocate the samples:

$$nh = \frac{n(Nh)}{N}$$

Where:

Nh = Group population from each stratum

n = overall sample size

N = the overall population

nh = sample size from each stratum, in this case each state.

Table 1: Computation/Allocation of Sample Size

	Number of LGCs **Per State**	**Population**	**Calculation**	**Sample**	**percent**
1.	Abia – 17 LGCs	221	$\frac{221\ x\ 294}{1250}$ =	52	18
2.	Anambra – 21 LGCs	273	$\frac{273\ x\ 294}{1250}$ =	64	22
3.	Ebonyi – 13 LGCs	169	$\frac{169\ x\ 294}{1250}$ =	40	14
4.	Enugu – 17 LGCs	221	$\frac{221\ x\ 294}{1250}$ =	52	18
5.	Imo – 27 LGCs	366	$\frac{366\ x\ 294}{1250}$ =	86	28
	Total	**1250**		**294**	**100**

Source: Field Survey, 2026

Sampling Technique

A representative sample was drawn using stratified random sampling, ensuring each state and category of officials is proportionally represented. Stratification ensures inclusion of key stakeholders responsible for financial management and administrative performance at the local government level.

Instrument for Data Collection

Primary data were collected using a structured questionnaire. Likert-scale items (5-point scale from "Strongly Disagree" to "Strongly Agree") measuring: Financial Autonomy (independent variable) – statutory allocations, internally generated revenue, budgetary control, expenditure independence. Administrative Performance (dependent variable) – service delivery efficiency, project execution, staff productivity, accountability

Validity of the instrument

The questionnaire items were adapted from previous studies on local government autonomy and performance to ensure content validity. The instrument undergo face and content validation by two experts in Public Administration and Local Government Studies. This ensures the questions accurately capture financial autonomy and administrative performance.

Reliability of Instrument

A pilot study was conducted with 30 respondents from two councils outside the sample frame. Reliability was tested using Cronbach's Alpha, with a benchmark of 0.70 and above considered acceptable for internal consistency.

Method of Data Collection

Questionnaires were administered personally and with the research assistants to respondents to ensure clarity and reduce non-response. Follow-up visits and calls were made to increase the response rate. Secondary data on allocations and revenue were obtained from official local government records and financial reports.

Method of Data Analysis

Descriptive statistics (frequency, percentages, mean, standard deviation) was summarized demographic data and the level of financial autonomy and administrative performance. Inferential statistics was used to test the relationship between financial autonomy and administrative performance: Z - test Statistical analysis was to test the hypotheses using SPSS version 25, with significance tested at $p < 0.05$.

Data Presentation and Analysis

Distribution and returned Questionnaire

The Section presents and analyzes the data collected for the study. The presentation and interpretation of data were based on the questionnaire administrated to the staff of the Local Governments

Table 2: Distribution and Return of the Questionnaire

State	Distributed	No Returned	percent	No not Returned	Percent
1. Abia	52	44	15	8	3
2. Anambra	64	51	17	13	5
3. Ebonyi	40	39	13	1	-
4. Enugu	52	48	16	4	1
5. Imo	86	50	17	36	12
Total	**294**	**232**	**79.0**	**62**	**21**

Source: Field Survey, 2026

Table 2 shows that of the 294 distributed copies of the questionnaire, two hundred and thirty two (232)were returned representing 79percent and used while 62 (21 percent) were not returned and were not used.

Data Presentation

The relationship between statutory allocations and service accessibility of Local Government Councils in Southeast Nigeria.

Table 3: Responses on the relationship between statutory allocations and service accessibility of Local Government Councils in Southeast Nigeria.

		5 SA	4 A	3 N	2 DA	1 SD	∑FX	- X	SD	Decision
1	Increased statutory allocations improve service accessibility in Local Government Councils in.	640	220	51	24	20	955			Agree
		128	55	17	12	20	232	4.12	1.265	
		55.2	23.7	7.3	5.2	8.6	100%			
2	Adequate funding enhances the provision of basic services such as healthcare and education.	620	212	51	50	13	946			Agree
		124	53	17	25	13	232	4.08	1.242	
		53.4	22.8	7.3	10.3	5.6	100%			
3	Timely release of statutory allocations supports infrastructure development at the local level.	675	168	51	26	20	940			Agree
		135	42	17	18	20	232	4.09	1.319	
		58.2	18.1	7.3	7.8	8.6	100%			
4	Higher allocations strengthen councils' capacity to deliver essential public services.	675	184	51	42	13	965			Agree
		135	46	17	21	13	232	4.16	1.226	
		58.2	19.8	7.3	9.1	5.6	100%			
5	Effective use of statutory funds leads to better and more accessible services for residents.	675	184	51	42	13	965			Agree
		135	46	17	21	13	232	4.16	1.226	
		58.2	19.8	7.3	9.1	5.6	100%			
	Total Grand mean and standard deviation							**4.122**	**1. 2556**	

Source: Field Survey, 2026

Table 3, 183 respondents out of 232 representing 78.9 percent agreed that increased statutory allocations improve service accessibility in Local Government Councils in with mean score of 4.12 and standard deviation of 1.265. Adequate funding enhances the provision of basic services such as healthcare and education 177 respondents representing 76.2 percent agreed with mean score of 4.08 and standard deviation of 1.242. Timely release of statutory allocations supports infrastructure development at the local level 177 respondents representing 76.3 percent agreed with mean score of 4.09 and standard deviation of 1.319. Higher allocations strengthen councils' capacity to deliver essential public services 181 respondents representing 78.0 percent agreed with mean score of 4.16 and 1.226. Effective use of statutory funds leads to better and more accessible services for residents 181 respondents representing 78.0 percent agreed with a mean score of 4.16 and standard deviation 1.226.

The relationship between internally generated revenue and project completion rate of Local Government Councils in Southeast Nigeria

Table 4: Responses on the relationship between internally generated revenue and project completion rate of Local Government Councils in Southeast Nigeria

		5 SA	4 A	3 N	2 DA	1 SD	∑FX	- X	SD	Decision
1	Higher internally generated revenue increases the project completion rate of Local Government Councils in.	675	192	51	26	19	963			Agree
		135	48	17	13	19	232	4.15	1.265	
		58.2	20.7	7.3	5.6	8.2	100%			
2	Strong revenue generation improves timely funding of local projects.	675	180	51	26	25	957			Agree
		135	45	17	13	22	232	4.11	1.314	
		58.2	19.8	7.3	5.6	9.5	100%			
3	Increased internal funds reduce delays in project execution.	675	180	51	26	25	957			Agree
		135	45	17	13	22	232	4.11	1.314	
		58.2	19.8	7.3	5.6	9.5	100%			
4	Effective revenue mobilization supports efficient project monitoring and delivery	675	180	51	26	25	957			Agree
		135	45	17	13	22	232	4.11	1.314	
		58.2	19.8	7.3	5.6	9.5	100%			
5	Sustainable internally generated revenue enhances overall project completion performance.	675	216	51	6	23	971			Agree
		135	54	17	3	23	232	4.19	1.254	
		58.2	23.3	7.3	1.3	9.9	100%			
	Total Grand mean and standard deviation							**4.134**	**1. 2922**	

Source: Field Survey, 2026

Table 4, 183 respondents out of 232 representing 78.9 percent agreed that Higher internally generated revenue increases the project completion rate of Local Government Councils in with mean score of 4.15 and standard deviation of 1.265. Strong revenue generation improves timely funding of local projects 180 respondents representing 78.0 percent agreed with mean score of 4.11 and standard deviation of 1.314. Increased internal funds reduce delays in project execution 180 respondents representing 78.0 percent agreed with mean score of 4.11 and standard deviation of 1.314. Effective revenue mobilization supports efficient project monitoring and Sustainable internally generated revenue enhances overall project completion performance 189 respondents representing 81.5 percent agreed with a mean score of 4.19 and standard deviation 1.254.

Test of Findings

Test of Findings One: Statutory allocations has relationship with Service accessibility of Local Government Councils in Southeast Nigeria.

One-Sample Kolmogorov-Smirnov Test

		Increased statutory allocations improve service accessibility in Local Government Councils in.	Adequate funding enhances the provision of basic services such as healthcare and education.	Timely release of statutory allocations supports infrastructure development at the local level.	Higher allocations strengthen councils' capacity to deliver essential public services.	Effective use of statutory funds leads to better and more accessible services for residents.
N		232	232	232	232	232
Uniform Parameters[a,b]	Minimum	1	1	1	1	1
	Maximum	5	5	5	5	5
Most Extreme Differences	Absolute	.552	.534	.582	.582	.582
	Positive	.086	.056	.086	.056	.056
	Negative	-.552	-.534	-.582	-.582	-.582
Kolmogorov-Smirnov Z		8.404	8.141	8.863	8.863	8.863
Asymp. Sig. (2-tailed)		.000	.000	.000	.000	.000

a. Test distribution is Uniform.

b. Calculated from data.

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 – value ranges from 8.404 < 8.863 and on Asymp. Significance of 0.000, the responses from the respondents as display in the table is normally distributed. This affirms the assertion of the most of the respondents that Statutory allocations had significant positive relationship with Service accessibility of Local Government Councils in Southeast Nigeria Decision.

Furthermore, comparing the calculated Z- value ranges from 8.404 < 8.863 against the critical Z- value of .000(2-tailed test at 95 percent level of confidence) the null hypothesis was rejected. Thus the alternative hypothesis was accepted which states that Statutory allocations had significant positive relationship with Service accessibility of Local Government Councils in Southeast Nigeria Decision.

Test of Findings Two: Internally generated revenue has relationship with project completion rate of Local Government Councils in Southeast Nigeria

One-Sample Kolmogorov-Smirnov Test

		Higher internally generated revenue increases the project completion rate of Local Government Councils in .	Strong revenue generation improves timely funding of local projects.	Increased internal funds reduce delays in project execution.	Effective revenue mobilization supports efficient project monitoring and delivery	Sustainable internally generated revenue enhances overall project completion performance.
N		232	232	232	232	232
Uniform Parameters[a,b]	Minimum	1	1	1	1	1
	Maximum	5	5	5	5	5
Most Extreme Differences	Absolute	.582	.582	.582	.582	.582
	Positive	.082	.095	.095	.095	.099
	Negative	-.582	-.582	-.582	-.582	-.582
Kolmogorov-Smirnov Z		8.833	8.863	8.874	8.863	8.874
Asymp. Sig. (2-tailed)		.000	.000	.000	.000	.000

a. Test distribution is Uniform.

b. Calculated from data.

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 – value ranges from 8.833 < 8.874 and on Asymp. Significance of 0.000, the responses from the respondents as display in the table is normally distributed. This affirms the assertion of the most of the respondents that Internally generated revenue had significant positive relationship with project completion rate of Local Government Councils in Southeast Nigeria.

Decision

Furthermore, comparing the calculated Z- value ranges from 8.833 < 8.874 against the critical Z- value of .000(2-tailed test at 95 percent level of confidence) the null hypothesis was rejected. Thus the alternative hypothesis was accepted which states that Internally generated revenue had significant had significant relationship with project completion rate of Local Government Councils in Southeast Nigeria

Discussion of Findings

Statutory allocations and Service accessibility of Local Government Councils in Southeast Nigeria

From the result of the Hypotheses one, the calculated Z- value ranges from 8.404 < 8.863 against the critical Z- value of .000 which implies that Statutory allocations had significant relationship positive with Service accessibility of Local Government Councils in Southeast Nigeria. In support of the result, in the literature review**,** Ibe, (2021) Conducted a study on synergy between statutory allocations and IGR in determining the overall service accessibility in the Southeast. The study reveals that councils that successfully integrated IGR into their long-term developmental plans showed 25% better service delivery scores in primary education and local sanitation. Ene, & Obiefuna, (2023) Conducted a study on transition from manual to digital IGR collection systems in Enugu and Anambra states. The findings indicate that councils with higher IGR-to-Expenditure ratios were 60% more likely to complete road grading and electrification projects within the stipulated budget year.

Internally generated revenue and project completion rate of Local Government Councils in Southeast Nigeria.

From the result of the Hypotheses two, the calculated Z- value ranges from 8.833 < 8.874 against the critical Z- value of .000 which implies that Internally generated revenue had significant relationship positive with project completion rate of Local Government Councils in Southeast Nigeria. In support of the result, in the literature review, Nwankwo, & Eze, (2020) Conducted a study on internally generated revenue (IGR) and infrastructural development, measured through project completion rates, in 95 local government areas across Southeast Nigeria. Findings revealed that IGR accounted for 64% of variance in project completion rates. Obioma, & Nnadi, (2021) Conducted a study on impact of fiscal capacity, particularly internally generated revenue, on capital project execution rates in 78 local government councils in Southeast Nigeria. The research revealed that IGR significantly predicted project completion rate. Councils that generated above-average IGR (₦150 million annually) completed 68% of budgeted projects compared to 37% completion rate in councils with below-average IGR.

Summary of Findings, Conclusion, Recommendations and Contributions to Knowledge

Summary of Findings

i. Statutory allocations had significant positive relationship with service accessibility of Local Government Councils in Southeast Nigeria, Z(8.863, P. < .05). This indicates that increased and timely statutory funding enhances the availability, quality, and reach of essential public services at the grassroots level.

ii. Internally generated revenue had significant positive relationship with project completion rate of Local Government Councils in Southeast Nigeria, Z(8.874, P. < .05). This implies that higher and efficiently

managed internal revenue strengthens the councils' capacity to fund, execute, and complete development projects without excessive reliance on external allocations.

Conclusion

The study concluded that Statutory allocations and Internally generated revenue had significant positive relationship with service accessibility and project completion rate of Local Government Councils in Southeast Nigeria. The findings underscore that genuine financial autonomy characterized by independent control over statutory allocations, internally generated revenue, budgeting, and expenditure decisions is fundamental to effective grassroots governance. Where local governments possess greater financial independence, administrative performance tends to improve in terms of service delivery, project execution, accountability, and staff productivity.

However, persistent challenges such as state interference, delayed fund disbursement, and limited revenue capacity continue to weaken the operational efficiency of many councils in the region. The study therefore concludes that strengthening financial autonomy is not merely a constitutional ideal but a practical necessity for enhancing administrative performance and promoting sustainable local development in Southeast Nigeria**.**

Recommendations

Based on the findings, the following recommendations were proffered:

i. State and Federal authorities should ensure timely, direct, and transparent disbursement of statutory allocations to Local Government Councils in Southeast Nigeria, as improved and uninterrupted access to these funds will enhance service accessibility through better provision of basic amenities, infrastructure, and community-based services at the grassroots level.
ii. Local Government Councils in Southeast Nigeria should strengthen their internally generated revenue (IGR) mechanisms through improved revenue diversification, digital revenue collection systems, and enhanced transparency, as increased and efficiently managed IGR will significantly improve project completion rates and reduce dependence on external funding sources.

Contributions to Knowledge

The study contributes to knowledge by empirically examining the nexus between financial autonomy and administrative performance of Local Government Councils in Southeast Nigeria, thereby extending existing literature on fiscal decentralization and grassroots governance in Nigeria. While previous studies have largely focused on financial autonomy at the federal–state level, this study shifts attention to the local government tier and provides region-specific evidence from the Southeast geopolitical zone.

The study also contributes theoretically by applying Fiscal Federalism Theory to explain how financial independence influences administrative efficiency at the local level. It deepens understanding of how statutory allocations, internally generated revenue, budgetary control, and expenditure independence collectively shape service delivery, project execution, accountability, and staff productivity in Local Government Councils.

Methodologically, the study provides a structured framework for measuring financial autonomy and administrative performance using quantifiable indicators, thereby offering a model that can be replicated in other geopolitical zones of Nigeria or similar developing economies.

Empirically, the findings provide evidence-based insights that can guide policymakers, state governments, and local administrators in designing reforms aimed at strengthening financial autonomy to improve administrative effectiveness and grassroots development. Thus, the study enriches the body of knowledge on decentralization, public sector performance, and local governance in Nigeria.

References

Adegbie, F. F., & Fakile, A. S. (2024). Financial governance and service delivery in Nigerian local government councils: An empirical assessment. *Journal of Public Administration and Policy Research, 16(2), 45–61.*

Adeusi, S. O., Akeke, N. I., Aribaba, F. O., & Adegbite, S. A. (2024). Corporate governance and firm performance: Do weak governance mechanisms matter? *International Journal of Finance and Accounting, 13(1), 22–38.*

Akani, H. W., & Uzosike, C. C. (2023). Local government administration and community development outcomes in Nigeria. *African Journal of Governance and Development, 12(1), 88–107.*

Akinleye, G. T., & Fapohunda, J. A. (2024). Internally generated revenue and fiscal autonomy of local government councils in South-West Nigeria. *International Journal of Public Administration and Management Research, 10(2), 55–74.*

Aliu, M., & Saheed, Z. S. (2023). Statutory allocations and local government performance in Nigeria: Evidence from selected councils. *African Journal of Public Administration*, 9(3), 101–118.

Ebimobowei, A., & Wisdom, S. J. (2023). An analysis of democratic decentralization and local government autonomy in Nigeria. Journal of Sustainable Development in Africa, 15(4), 33–51.

Egbunike, F. C., & Abiahu, M. C. (2023). Public sector financial management and administrative effectiveness in Nigerian local governments. *International Journal of Accounting and Financial Management Research, 13(2), 1–20.*

Ejike, D. C., Ofor, T. N., & Okere, P. A. (2023). Internally generated revenue mobilization and local government administrative performance in Enugu State, Nigeria*. European Journal of Business and Management, 15(5), 44–59.*

Eze, T. C., & Nkwede, J. O. (2024). Financial autonomy and service delivery in Nigerian local government areas: A conceptual analysis. *International Journal of Social Science and Humanity Studies, 16(1), 78–95.*

Ikpefan, O. A., Okorie, A., Agwu, M. E., & Achugamonu, B. U. (2024). Corporate governance mechanisms and bank performance in developing economies: A Nigerian perspective. *Journal of Financial Regulation and Compliance*, 32(1), 66–84.

Nwachukwu, C. C., & Agyemang, J. K. (2023). Decentralization, fiscal autonomy, and administrative performance of local governments in West Africa. *Commonwealth Journal of Local Governance, 26, 12–30.*

Nwankwo, F. O., & Okoro, B. U. (2024). Revenue generation and local government development in South-East Nigeria. *Journal of Economics and Sustainable Development, 15(3), 29–46.*

Obigbemi, I. F., Omolehinwa, E. O., Mukoro, D. O., Ben-Caleb, E., & Ocansey, E. O. D. (2023). Financial management practices and institutional performance in Nigerian local governments. *African Journal of Business Management, 17(4), 91–109.*

Okafor, R. G., Ugwoke, R. O., & Mbah, C. N. (2023). Governance structures and administrative effectiveness in the Nigerian public sector: Theoretical and empirical perspectives. *International Journal of Public Administration, 46(7), 557–572.*

Oke, D. M., Adeusi, S. O., & Azeez, B. A. (2024). Local government financial management and community development outcomes in Osun State, Nigeria. *Journal of Economics, Management and Trade, 30(2), 14–29.*

Olowokudejo, F. F., & Aduloju, S. A. (2024). Organizational performance measurement in the Nigerian public sector: A balanced scorecard approach. *International Journal of Management Science and Business Administration, 10(3), 20–35*.

Onuoha, B. C., & Nebo, G. N. (2024). Financial autonomy and grassroots service delivery in Nigeria: A study of selected local government councils. *International Journal of Development and Management Review, 19(1), 55–74.*

Osisioma, B. C., Nzewi, H. N., & Mgbemena, C. O. (2023). Fiscal federalism and local government performance in South-East Nigeria: An empirical investigation. African Journal of Public Administration and Management, 34(1), 1–22.

Owolabi, S. A., & Obiakor, R. T. (2024). Intergovernmental fiscal transfers and local government capacity in Nigeria: Post-Supreme Court assessment. *Journal of African Studies and Development, 16(2), 45–62.*

Udeh, F. N., & Ugwu, J. N. (2023). Revenue diversification and local government financial performance in Enugu State, Nigeria. *Research Journal of Finance and Accounting, 14(4), 77–91.*

Ubesie, M. C., Okafor, R. G., & Nwosu, A. C. (2023). Decentralization and public service accessibility in Nigerian local government areas. *Journal of Public Administration Research and Theory, 33(3), 401–418.*

Ugwu, S. C., & Onyeanu, E. O. (2023). Local government financial management and development project implementation in South-East Nigeria. *International Journal of Economics, Commerce and Management, 11(8), 112–130.*

Uwuigbe, U., Uwuigbe, O. R., & Oyeniyi, K. O. (2023). Governance, transparency, and service delivery performance in Nigerian local government councils. *Journal of Governance and Accountability Studies, 3(2), 66–82.*

Ibe, G. C. (2021). The Synergy of Statutory and Internal Revenues: A Blueprint for Local Government Revitalization in Southeast Nigeria. *Journal of Finance and Local Government Studies, 5(2), 12-30*

Ene, N. E., & Obiefuna, K. (2023). E-Revenue Systems and the Completion of Local Government Capital Projects: A Comparative Study of Enugu and Anambra States. *Nigerian Journal of Administrative Science, 18(4), 88-105.*

Udeh, S. O., & Amadi, V. (2026). Spatial Injustice and Fiscal Centralization: Mapping Service Accessibility in Nigerian Local Governments. *Southeastern Geographer & Policy Review, 21(3), 201-225.*

Okonkwo, C. J., & Eze, M. U. (2025). Fiscal Federalism and the Crisis of Service Delivery: An Evaluation of the State-Joint Local Government Account in Southeast Nigeria. *Journal of African Governance and Development, 14(2), 45-68.*

Nwachukwu, P. I. (2024). Internal Revenue Mobilization and Project Sustainability in Local Government Systems: Evidence from Southeast Nigeria. *International Journal of Public Administration and Management, 9(1), 112-134.*

Eze, A.C., Onwurah, C.C., & Nweze, A.U. (2023). Autonomy in revenue generation and sustainable development in Southeast Nigerian local governments. Journal of Sustainable Local Governance, 9(1), 67-94. https://doi.org/10.1108/jslg.2023.0156

Nnamani, D.O., Ugwu, S.C., & Ogbodo, J.N. (2024). Financial self-sufficiency and public service delivery in rural local governments: A study of Southeast Nigeria. *Public Administration and Development, 44(2), 189-21*6. *https://doi.org/10.1002/pad.2024.2187*

Nwankwo, U.C., & Eze, O.R. (2020). Internally generated revenue and infrastructural development in local government areas of Southeast Nigeria. *Journal of Local Governance and Development, 8(2), 156-178. https://doi.org/10.1080/jlgd.2020.1847562*

Obioma, C.N., & Nnadi, K.U. (2021). Fiscal capacity and capital project execution in Nigerian local government system: Evidence from Southeast geopolitical zone. *African Journal of Public Administration, 13(3), 234-259. https://doi.org/10.4314/ajpa.v13i3.8*

Ugwu, C.O., Okafor, J.C., & Ani, W.U. (2022). Revenue generation capacity and development project delivery in local governments of Enugu State, Nigeria. *International Journal of Development Studies, 17(4), 445-472. https://doi.org/10.1016/j.ijds.2022.09.003*