

The Joint State Local Government Account System and Governance in Local Government Administration

Owenvbiugie Vincent Ovenseri^{[a],*}; Akande Clement Olukayode^[b]

^[a] Ph.D, Centre for Strategy and Development Studies (CSDS), Ambrose Alli University, Ekpoma, Edo State.

^[b] Department of public Administration, Rufus Giwa Polytechnic, Owo, Ondo State, Nigeria.

*Corresponding author.

Received 10 November 2024; accepted 6 December 2024
Published online 26 December 2024

Abstract

This study investigates the impact of the Joint State Local Government Account (JSLGA) system on governance in local governments, focusing on Esan West Local Government Area in Edo State, Nigeria. Utilizing a descriptive survey design, the research engaged 262 respondents selected from a population of 1,200 local government officials and stakeholders. Data were collected through a structured questionnaire employing a 4-point Likert scale, assessing perceptions of financial autonomy, transparency, and governance effectiveness. The analysis, conducted using SPSS version 21, included percentage analysis and correlation tests. The findings reveal a significant negative correlation between the JSLGA system and financial autonomy ($r = -0.78$, $p < 0.01$), indicating that increased state control diminishes local governments' financial independence. Furthermore, the analysis demonstrated a positive correlation between transparency in fund allocation and local governance effectiveness ($r = 0.65$, $p < 0.05$), suggesting that enhanced transparency fosters improved governance outcomes. Additionally, a positive correlation was identified between financial autonomy and governance effectiveness ($r = 0.40$, $p < 0.05$), supporting the notion that empowering local governments financially can lead to better service delivery. The study concludes that reforms in the JSLGA system are crucial to enhancing financial independence and transparency, thereby improving local governance effectiveness and enabling local governments to better address community needs. Recommendations include constitutional amendments for direct federal

access to allocations, increased transparency measures, and greater financial autonomy for local governments.

Key words: Joint state local government account system; Governance; Transparency; Fund allocation

Ovenseri, O. V., & Olukayode, A. C. (2024). The Joint State Local Government Account System and Governance in Local Government Administration. *Canadian Social Science*, 20(6), 47-53. Available from: <http://www.cscanada.net/index.php/css/article/view/13626>
DOI: <http://dx.doi.org/10.3968/13626>

1. INTRODUCTION

The Joint State Local Government Account (JSLGA) system in Nigeria is a key financial mechanism established to manage the distribution of funds from the federal government to local governments via state intermediaries. The system, instituted by the 1999 Nigerian Constitution, was designed to ensure equitable development across Nigeria's local governments by pooling federal allocations, which state governments oversee and distribute to the local councils (Adegoke, 2021). The fundamental aim of the JSLGA system is to promote coordinated grassroots development, with the belief that state governments, as intermediaries, are better positioned to allocate resources based on local needs (Ekong, 2022). However, the system has faced persistent criticism and calls for reform due to perceived undermining of local government autonomy and transparency, impacting the effectiveness of governance at the grassroots level. Although intended to streamline financial oversight and improve local development, the JSLGA system has sparked concerns regarding its actual impact on governance and local autonomy. Critics argue that by centralizing control over funds at the state level, the system has inadvertently restricted local governments from independently managing their financial resources, limiting their ability to directly address community needs (Ojo, 2023). According to Olatunji and Yusuf (2023), the

JSLGA system often leaves local governments financially dependent on state government discretion, as they require state approval for funds release and project execution, leading to project delays and restricted decision-making. This dependency has raised questions about the capacity of local governments to fulfill their critical role as the government closest to the people, capable of responding swiftly and effectively to local concerns.

In practice, this centralized financial control has led to instances of financial mismanagement, as well as allegations of fund misappropriation by state officials, further weakening local government operations (Emeka, 2021). Adebayo (2023) notes that the lack of a transparent, standardized approach to fund disbursement within the JSLGA system exacerbates these issues, as local councils often struggle to plan and budget effectively. These challenges impact the delivery of essential services, infrastructure development, and public trust, as many communities perceive that local councils lack the resources and autonomy to act in their interests (Abubakar, 2022). As a result, there is a growing call for reforms to the JSLGA system, with many stakeholders advocating for constitutional amendments that would enable local governments to receive federal allocations directly, bypassing state intermediaries and allowing for greater fiscal independence (Chukwuemeka, 2023). Such reforms could address the current limitations of the JSLGA system by empowering local governments to operate with a higher degree of financial autonomy. Direct funding could enable local councils to manage resources more effectively, thereby enhancing their ability to implement localized solutions without prolonged delays or excessive state oversight (Usman, 2024). Furthermore, introducing greater transparency in fund allocation processes could enhance accountability, with clear and accessible records of fund disbursement, which would help curb potential misappropriation and foster public trust in local governance (Agboola, 2023). While the JSLGA system was established to facilitate regional equity and effective resource distribution, its structural limitations have highlighted the need for substantial reform. By granting local governments more direct access to federal funds and enforcing a transparent fund allocation framework, Nigeria could improve governance effectiveness at the local level (Aisedion & Osimen, 2021). Such changes would strengthen the ability of local governments to serve as agents of grassroots development, improving responsiveness to community needs and enabling more robust and autonomous governance in local government administration.

1.1 Research Questions

- How does the Joint State Local Government Account (JSLGA) system impact the financial autonomy of local governments?
- What is the relationship between transparency in

fund allocation and the effectiveness of local government administration?

2. LITERATURE REVIEW (CONCEPTUAL REVIEW)

2.1 Joint State Local Government Account System

The Joint State Local Government Account (JSLGA) system in Nigeria is a financial structure established by the 1999 Constitution, designed to oversee the distribution of federal allocations to local governments through state governments. Under this system, federal funds designated for local governments are pooled into a joint account controlled by the state government, which is then responsible for disbursing funds to the various local councils within its jurisdiction. The primary goal of the JSLGA system is to promote equitable distribution of resources across local governments, ensuring that funds are used to support grassroots development and essential public services (Ekundayo, 2022). Ideally, the system is intended to address regional imbalances and ensure that all local governments, including those with limited revenue-generation capacity, receive adequate funding. State governments, as intermediaries, are expected to allocate these funds based on the unique needs of each local area, theoretically promoting balanced development across the state.

However, in practice, the JSLGA system has been criticized for undermining the financial autonomy and effectiveness of local governments. With state governments controlling the disbursement of funds, local councils are often left financially dependent on state discretion, which can lead to delays in fund releases, misuse of funds, and limited transparency. Critics argue that this dependency constrains local governments' ability to make independent financial decisions, hampering their capacity to address community needs directly (Olatunji & Yusuf, 2023). This lack of financial autonomy can hinder local development, as councils often struggle to implement community-focused projects without adequate resources or timely access to funds. Additionally, allegations of fund misappropriation by state authorities have raised concerns over accountability and transparency in the JSLGA system, leading to calls for reforms. Proponents of reform argue that direct funding to local governments could improve governance outcomes by enabling councils to plan and execute projects independently, ultimately fostering more responsive and accountable local administration (Chukwuemeka, 2023). In response to these challenges, some stakeholders advocate for constitutional amendments that would allow federal allocations to go directly to local governments, bypassing state governments and granting local councils

greater financial independence. Such reforms could strengthen local governance by empowering councils to manage resources more effectively, improving their ability to respond swiftly to local issues and enhancing grassroots development in Nigeria.

2.2 Financial Autonomy of Local Governments

Financial autonomy is essential for local governments to operate effectively and meet community-specific needs. It enables local authorities to independently manage their finances, allocate resources, and implement policies without undue external influence (Adeyemi, 2023). However, within Nigeria's Joint State Local Government Account (JSLGA) system, local governments often lack this autonomy, as their funds are controlled by state governments. This centralized arrangement can limit local councils' ability to plan and execute budgets that directly address community priorities, resulting in inefficiencies and delays in development projects (Okonkwo & Adigun, 2022). The current structure of the JSLGA often restricts local governments' capacity to fulfill their governance roles effectively. State governments, acting as intermediaries, have been known to delay the release of funds or even misappropriate local government allocations, which can compromise the delivery of essential services (Ojo, 2024). According to Eze and Bello (2023), this dependence has led to a lack of accountability, reduced transparency, and constrained development at the grassroots level, as local councils struggle to meet the specific needs of their communities. Advocates argue that granting financial autonomy to local governments is critical for promoting responsiveness and accountability in local governance. By directly receiving federal allocations, local councils would have the resources needed to address pressing community issues efficiently and transparently (Ibrahim, 2023). Financial independence would empower local governments to allocate funds based on local priorities, fostering community development and improving public trust in local administration (Adamu & Umeh, 2023). Therefore, enhancing financial autonomy is crucial for enabling local governments to serve their communities effectively, underscoring the need for reforms within the JSLGA system to better support decentralized, community-focused governance in Nigeria.

2.3 Governance In Local Government

Governance in local government refers to the processes, structures, and institutions through which local authorities manage public resources, deliver services, and engage with their communities. Effective governance at the local level is crucial as it directly impacts the quality of life for residents and the overall development of communities. Local governments are often seen as the closest form of government to the people, playing a vital role in implementing policies that reflect the unique needs and aspirations of their constituents (Okwu & Afolabi,

2024). Key aspects of governance in local government include accountability, transparency, participation, and responsiveness. **Accountability** ensures that local officials are held responsible for their actions and decisions, fostering trust among citizens. **Transparency** in decision-making and financial management helps mitigate corruption and mismanagement of resources, enhancing public confidence in local authorities (Obi & Nnaji, 2023). **Participation** encourages community involvement in governance processes, allowing residents to have a say in the decision-making that affects their lives. Finally, **responsiveness** emphasizes the importance of local governments being attentive to the needs and concerns of their constituents (Eze & Nduka, 2023). Despite the essential role of local governance, many local governments in Nigeria face significant challenges, including inadequate funding, limited autonomy, and issues related to the Joint State Local Government Account (JSLGA) system. The JSLGA system, while intended to streamline funding and improve service delivery, has often resulted in financial mismanagement and constraints on local government autonomy, undermining their capacity to effectively respond to local needs (Fadayi & Adebayo, 2023). To strengthen governance in local government, there is a need for reforms that promote financial autonomy, enhance accountability mechanisms, and encourage citizen engagement. Empowering local governments to manage their resources independently will not only improve service delivery but also foster a more participatory and inclusive governance framework that reflects the priorities of the communities they serve (Chukwu & Okezie, 2024). Ultimately, strengthening governance in local government is essential for promoting sustainable development and improving the quality of life for citizens.

2.4 Transparency in Fund Allocation

Transparency in the allocation of Joint State Local Government Account (JSLGA) funds is fundamental for accountability and the efficient functioning of local governments. When fund disbursement processes lack clarity, local governments often face shortfalls, impeding their ability to carry out essential projects and weakening the trust of the communities they serve (Adebayo & Nwankwo, 2023). Clear, transparent mechanisms for fund distribution are necessary to prevent the misallocation of resources, which can occur when oversight is insufficient and discretionary control over funds remains centralized at the state level. The absence of transparency in the JSLGA system has led to challenges, including delayed fund releases and the potential for funds to be diverted from local government budgets. These issues hinder local governments' ability to implement projects efficiently, ultimately affecting community development and reinforcing public skepticism toward government institutions (Okoro, 2024). According to Musa and

Bello (2023), greater transparency would involve the establishment of standardized procedures for fund allocation, with accessible documentation to ensure that both state and local governments are held accountable for fund distribution. Improving transparency in the JSLGA system could foster equitable fund allocation, allowing local governments to better meet local needs and invest in development initiatives that directly impact their communities. It would also promote public trust, as clear fund allocation processes would demonstrate the government's commitment to fairness and accountability (Ifeanyi, 2023). Therefore, institutional reforms that enhance transparency within the JSLGA system are critical to enabling local governments to operate effectively, ensuring that allocated funds serve their intended purpose in advancing grassroots development and improving governance outcomes (Oyewole, et al, 2018).

3. THEORETICAL FRAMEWORK

This study is anchored on Agency Theory, as introduced by Jensen and Meckling (1976), which provides a relevant framework for understanding the Joint State Local Government Account (JSLGA) system in Nigeria. Agency Theory examines the relationship between a principal and an agent, where the principal delegates responsibilities to the agent, anticipating that their actions will align with agreed-upon objectives. In the context of the JSLGA system, state governments act as the principals, while local governments function as agents responsible for executing grassroots development initiatives (Ojo, 2023). State governments manage federal funds intended for local councils, with the expectation that these resources will be utilized effectively to meet local needs (Okonkwo, 2022).

However, agency problems can arise when the interests of state governments diverge from those of local governments, leading to inefficiencies and misalignment in development priorities. Fama and Jensen (1983) describe these conflicts as "moral hazard" and "adverse selection," wherein agents may not act in the best interests of principals due to differing incentives. For example, allegations persist that some state governments divert or delay the release of JSLGA funds, prioritizing state-level projects over the needs of local councils (Adebayo, 2024). Such mismanagement compromises local governments' capacity to implement essential projects, thereby diminishing the effectiveness of grassroots governance.

To address these agency issues, Emeka and Bello (2023) advocate for enhanced accountability and transparency within the JSLGA system. By implementing mechanisms that promote alignment between the priorities of state and local governments, Nigeria can reduce conflicts of interest and ensure that resources are allocated

in ways that genuinely support local development, thereby fostering public trust and improving governance outcomes.

4. EMPIRICAL REVIEW

Studies on the JSLGA system have shown varied impacts on governance effectiveness. In a study by Adeola and Ogunleye (2023), the focus was on assessing the challenges faced by local governments in the effective utilization of funds from the Joint State Local Government Account (JSLGA) in Oyo State, Nigeria. Utilizing a qualitative research approach, the authors conducted semi-structured interviews with 30 local government officials and community leaders (Osimen, et al, 2018). The findings highlighted significant challenges, including bureaucratic delays, lack of adequate training for officials, and insufficient engagement with community stakeholders. The study concluded that addressing these challenges through targeted capacity-building initiatives and community involvement strategies is crucial for enhancing the effective utilization of JSLGA funds and improving local governance outcomes.

Emeka and Bello (2023) analyzed the role of accountability mechanisms within the Joint State Local Government Account (JSLGA) system and their influence on local government effectiveness in Kaduna State, Nigeria. Adopting a cross-sectional survey design, the researchers collected data from 180 local government officials through structured questionnaires. The results showed that inadequate accountability measures contributed to widespread financial mismanagement, with 68% of respondents reporting instances of fund diversion. The authors concluded that implementing robust accountability frameworks is essential for improving fund management and ensuring that local governments can effectively fulfill their mandates, ultimately enhancing service delivery and public trust in governance.

Okonkwo (2024) conducted a case study examining the effect of the Joint State Local Government Account (JSLGA) on grassroots development in Delta State, Nigeria. The researcher employed a qualitative methodology, conducting in-depth interviews with 20 local government chairpersons and analyzing secondary data from government reports and development plans. The findings indicated that state-level decision-making frequently prioritized political interests over the actual needs of local communities, resulting in inadequate funding for essential projects. The study concluded that restructuring the JSLGA framework to enhance local government autonomy is necessary to better align funding with community priorities, thereby fostering more effective grassroots development initiatives.

Ekundayo (2023) investigated the relationship between agency problems and local government financial

performance in Ogun State, Nigeria. The research employed a quantitative correlational design, collecting data through questionnaires administered to 150 local government staff members. The analysis utilized Pearson correlation and multiple regression techniques to determine the strength and nature of the relationships. The findings indicated a strong correlation between agency problems—specifically, the interference of state governments—and poor financial performance within local councils (Osimen, et al, 2018). The study concluded that addressing agency issues through legislative reforms and enhanced oversight could significantly improve financial performance and overall governance effectiveness in local governments.

Ifeanyi (2024) focused on the implications of fund allocation transparency within the Joint State Local Government Account (JSLGA) system, conducting research in Enugu State, Nigeria. Utilizing a mixed-method approach, the study combined qualitative interviews with local government officials and quantitative surveys distributed to 200 community members. The findings revealed that a lack of transparency in fund allocation resulted in significant public distrust in local governance, with 75% of respondents expressing concerns regarding the potential for mismanagement. The study concluded that implementing transparent processes and public reporting mechanisms is crucial for restoring trust and accountability in local government operations, ultimately enhancing community engagement and participation in governance.

4.1 Gap in Knowledge

While there is substantial literature on the challenges associated with the JSLGA system, limited research has focused on empirical assessments of financial autonomy and transparency within specific regions in Nigeria. This study addresses this gap by examining the correlation between transparency, financial autonomy, and governance effectiveness in local governments, providing specific insights into these dynamics.

5. METHODOLOGY

This study adopted a descriptive survey design to assess the impact of the Joint State Local Government Account (JSLGA) system on governance in local governments. It focused on local governments in Edo State, Nigeria particularly Esan West West Local Governemnt Area of Edo State. The study population included local government officials and stakeholders, totaling approximately 1,200 individuals. A sample size of 262 was determined using the Krejcie and Morgan (1970) sampling formula, which is appropriate for populations exceeding 1,000. Primary data were collected through a structured questionnaire, which utilized a 4-point Likert scale to assess respondents' views on financial autonomy,

transparency, and governance effectiveness. Data analysis was conducted using SPSS version 21, employing percentage analysis and correlation tests to identify relationships between variables.

Data Analysis

Table 1
Respondent Demographics

Category	Frequency	Percentage (%)
Gender		
Male	120	45.8
Female	142	54.2
Age Range		
18-30	70	26.7
31-45	90	34.3
46-60	60	22.9
61 and above	42	16.1
Job Position		
Local Official	150	57.3
Stakeholder	112	42.7

Source: Field Survey (2024)

The demographic data presented in Table 1 reflects a diverse group of respondents, with a slight majority being female (54.2%). The age distribution indicates a predominance of respondents aged 31-45 (34.3%), which suggests that a significant portion of the workforce engaged in local government activities is relatively young and potentially more open to innovative governance approaches. Moreover, the majority of respondents identified as local officials (57.3%), indicating that the views presented largely represent those directly involved in the administration and implementation of local government policies.

Table 2
Responses on Financial Autonomy

Item	Strongly Agree	Agree	Disagree	Strongly Disagree
JSLGA system limits financial autonomy	80	100	50	32
Local governments lack budget control	90	110	30	30

Source: Field Survey (2024)

Table 2 summarizes the respondents' perceptions regarding financial autonomy within the JSLGA system. A significant number of respondents (80 strongly agree, 100 agree) indicated that the JSLGA system limits financial autonomy, reinforcing the idea that local governments face constraints in managing their finances. Furthermore, a majority (90 strongly agree, 110 agree) believe that

local governments lack budget control, highlighting a critical issue that affects their operational effectiveness. These responses underline the urgent need for reforms to enhance financial independence and empower local governments to effectively address community needs.

5.1 Correlation Analysis

Table 3
Correlation Matrix

Variable	JSLGA System	Financial Autonomy	Transparency in Fund Allocation	Local Governance Effectiveness
JSLGA System	1	-0.78**	0.45*	-0.50*
Financial Autonomy	-0.78**	1	-0.30	0.40*
Transparency in Fund Allocation	0.45*	-0.30	1	0.65*
Local Governance Effectiveness	-0.50*	0.40*	0.65*	1

*Significance level: ** $p < 0.01$; $p < 0.05$

Source: SPSS vs21

The correlation analysis revealed significant relationships among the variables of interest. A strong negative correlation between the JSLGA system and financial autonomy ($r = -0.78$, $p < 0.01$) indicates that as state control over funds increases, the financial independence of local governments decreases. This finding underscores the constraints that local governments face under the current financial management system. Conversely, transparency in fund allocation demonstrated a positive correlation with local governance effectiveness ($r = 0.65$, $p < 0.05$). This suggests that higher levels of transparency in how funds are allocated contribute to improved effectiveness in local governance. The positive correlation between financial autonomy and local governance effectiveness ($r = 0.40$, $p < 0.05$) further supports the idea that enhancing the financial independence of local governments could positively impact their ability to serve their communities effectively.

6. DISCUSSION OF FINDINGS

The findings of this study highlight significant challenges regarding local government financial autonomy within the Joint State Local Government Account (JSLGA) system. The strong negative correlation ($r = -0.78$, $p < 0.01$) indicates that increased state control over funds limits local governments' independence, a concern echoed by Ogbonna and Nwankwo (2022), who found that excessive state intervention hinders local authorities' ability to implement community-focused projects effectively. Additionally, the positive correlation ($r = 0.65$, $p < 0.05$) between transparency in fund allocation and local governance effectiveness underscores the importance of accountability in financial management.

This is supported by Adebayo and Nwankwo (2023), who argued that transparency fosters public trust and enhances local development initiatives. The findings also reveal a positive relationship ($r = 0.40$, $p < 0.05$) between financial autonomy and governance effectiveness, aligning with Okafor (2021), who noted that local governments with greater financial control are better positioned to address community needs and improve service delivery. Udom and Ekanem (2020) further support these conclusions by advocating for fiscal decentralization, which they found could enhance governance outcomes. In summary, the study emphasizes the need for reforms in the JSLGA system to improve financial autonomy and transparency, essential for enhancing local governance effectiveness and service delivery.

6.1 Summary of Findings

- The JSLGA system constrains financial autonomy, limiting local government efficiency.
- Transparency in fund allocation positively correlates with governance effectiveness in local government administration.

7. CONCLUSION

The JSLGA system, while intended to ensure coordinated development, has become a barrier to local government effectiveness due to restricted financial autonomy and low transparency. Enhancing financial independence and improving transparency are essential to empower local governments to meet community needs effectively.

RECOMMENDATIONS

- Reform the JSLGA System: Amend the constitution to allow direct access to federal allocations for local governments.
- Increase Transparency: Implement strict guidelines and oversight mechanisms for fund disbursement to ensure accountability.
- Promote Financial Autonomy: Grant local governments greater control over budgetary decisions, enhancing their ability to address community-specific needs.

REFERENCES

- Abubakar, M. (2022). Financial management practices in local government: An analysis of selected states in Nigeria. *Journal of Local Government Research*, 8(1), 22-37.
- Adebayo, A. (2023). The Joint State Local Government Account system and local governance in Nigeria. *Journal of Public Administration and Policy Research*, 9(3), 78-95.
- Adebayo, A. (2024). Assessing the effectiveness of the Joint State Local Government Account system in Nigeria. *International Journal of Public Administration*, 46(1), 100-115.

- Adebayo, A., & Nwankwo, S. (2023). The impact of the Joint State Local Government Account system on local government performance in Nigeria: A case study of Lagos State. *Journal of Local Government Studies*, 12(3), 45-62.
- Adegoke, O. (2021). Local government autonomy and public service delivery in Nigeria. *Nigerian Journal of Public Administration*, 15(2), 34-50.
- Adeola, R., & Ogunleye, F. (2023). Assessing the impact of fiscal decentralization on local governance in Nigeria. *African Journal of Governance Studies*, 11(2), 55-72.
- Adeyemi, S. (2023). The role of transparency in enhancing local government effectiveness in Nigeria. *International Journal of Governance and Development*, 10(1), 102-117.
- Aisedion, R., & Osimen, G.U. (2021). Democracy, Good Governance and Political Leadership Misconception in Nigeria. *Journal of Advances in Social Science and Humanities*, 7 (10), 1947- 1954. USA. <https://doi.org/10.15520/jassh.v7i10.658>
- Chukwu, D., & Okezie, I. (2024). Local government finance and community development in Nigeria: An empirical assessment. *Nigerian Journal of Public Finance*, 5(1), 67-84.
- Chukwuemeka, E. (2023). Fiscal policy and local government performance: Evidence from Nigeria. *International Journal of Public Administration*, 16(2), 150-168.
- Ekundayo, A. (2022). The implications of financial autonomy on local governance in Nigeria. *Journal of African Governance*, 14(3), 88-104.
- Ekundayo, A. (2023). Transparency and accountability in local government administration in Nigeria. *Journal of Political Studies*, 20(1), 45-59.
- Emeka, R. (2021). Assessing local government fiscal autonomy in Nigeria. *Nigerian Journal of Economics and Finance*, 10(4), 199-215.
- Emeka, R., & Bello, T. (2023). The challenges of local government financing in Nigeria. *Journal of Local Government Studies*, 15(1), 20-35.
- Eze, C., & Bello, J. (2023). Local government budgeting and accountability: A comparative analysis in Nigeria. *Journal of Local Government Studies*, 14(2), 23-37.
- Eze, C., & Nduka, F. (2023). The impact of local government financial practices on service delivery in Nigeria. *Nigerian Journal of Public Finance*, 7(3), 44-59.
- Fadeyi, A., & Adebayo, A. (2023). Fiscal federalism and local government effectiveness in Nigeria. *African Journal of Public Administration*, 9(2), 112-128.
- Fama, E., & Jensen, M. (1983). Separation of ownership and control. *The Journal of Law and Economics*, 26(2), 301-325.
- Ibrahim, S. (2023). Local government and community participation in Nigeria. *Nigerian Journal of Development Studies*, 17(1), 75-90.
- Ifeanyi, N. (2024). Public finance and local governance: A comparative analysis. *Journal of Economics and Public Policy*, 11(3), 67-82.
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics*, 3(4), 305-360.
- Musa, S., & Bello, O. (2023). Local governance and fiscal responsibility in Nigeria. *African Journal of Governance Studies*, 10(2), 90-105.
- Obi, C., & Nnaji, O. (2023). Governance and fiscal responsibility at the local level in Nigeria: An empirical study. *Nigerian Journal of Political Science*, 15(2), 76-92.
- Ogbonna, E., & Nwankwo, S. (2022). Examining the effects of state control on local government effectiveness in Nigeria. *African Journal of Political Science*, 10(1), 25-40.
- Ojo, T. (2023). The Joint State Local Government Account and its implications for local governance in Nigeria. *International Journal of Public Administration*, 16(2), 130-145.
- Ojo, T. (2024). Examining local government effectiveness in Nigeria: A focus on fiscal decentralization. *Nigerian Journal of Political Science*, 12(1), 40-57.
- Okafor, J. (2021). Financial autonomy and local government effectiveness: An empirical analysis in Nigeria. *International Journal of Public Administration*, 44(2), 128-143.
- Okonkwo, P. (2022). The role of local governments in community development: A study of selected states in Nigeria. *Journal of Local Government Studies*, 14(1), 53-70.
- Okonkwo, P. (2024). Fiscal policies and local government efficiency: Evidence from Nigeria. *Nigerian Journal of Public Administration*, 11(2), 101-117.
- Okoro, E. (2024). The impact of financial accountability on local government performance in Nigeria. *Journal of Governance and Development*, 13(2), 90-105.
- Olatunji, A., & Yusuf, M. (2023). The relationship between fiscal decentralization and local government performance in Nigeria. *African Journal of Political Science*, 10(4), 130-145.
- Osimen G. U., Oboh, J., & Pedro, O. C. (2018). Inter-party Switch and Democratic Consolidation in Nigeria. *International Journal of Governance and Development*, 5(2), 137-143. Nigeria.
- Osimen, G. U., Anegbode, E. J, Basil, O. D., & Oyewole, O. O. (2018). Political Participation and Gender Inequality in Nigerian Fourth Republic. *Global Journal of Political Science and Administration (GJPSA)*, 6(5), 22-38. UK. <https://doi.org/10.37745/gjpsa.2013>
- Oyewole, O. O., Osimen G. U., Akinwunmi, A., & Anegbode, E. J., (2018). The Role of Multinational Oil Companies (MNOCs) and Militancy in Niger-Delta. *International Journal of Humanities & Social Science (IJHSS)*, 5(4), 14-24, India. ISSN: 2394 – 2703
- Udom, A., & Ekanem, U. (2020). Fiscal decentralization and governance outcomes in Nigeria: A review of existing literature. *Nigerian Journal of Public Administration*, 9(4), 98-113.
- Usman, L. (2024). The effect of financial management practices on local governance in Nigeria. *International Journal of Public Administration*, 45(1), 150-165.