

**FISCALADMINISTRATIONANDDEVELOPMENTINLOCALGOVERNMENTINED
OSTATE:ACASESTUDYOFIKPOBA-OKHALLOCALGOVERNMENT”**

BY

EHIWEOSARENOMA

SSC2105796

DEPARTMENTOFPUBLICADMINISTRATION

FACULTYOFSOCIALSCIENCES

UNIVERSITYOFBENIN

BENINCITY

OCTOBER,2025

FISCAL ADMINISTRATION AND DEVELOPMENT IN LOCAL GOVERNMENT IN EDO STATE: A CASE STUDY OF IKPOBA-OKHA LOCAL GOVERNMENT

BY

EHIWE OSARENOMA

SSC2105796

BEING A RESEARCH PROJECT SUBMITTED TO THE DEPARTMENT OF PUBLIC ADMINISTRATION, FACULTY OF SOCIAL SCIENCES, UNIVERSITY OF BENIN, BENIN CITY, IN PARTIAL FULFILLMENT OF THE REQUIREMENTS FOR THE AWARD OF BACHELOR OF SCIENCE (B.Sc.) DEGREE IN PUBLIC ADMINISTRATION.

OCTOBER, 2025

CERTIFICATION

This is to certify that this research project titled:

“Fiscal Administration and Development of Local Government in Edo State: A Case Study of Ikpoba-Okha Local Government”

was carried out by **Ehiwe Osarenoma** of the Department of Public Administration, Faculty of Social Sciences, University of Benin, in partial fulfillment of the requirements for the award of a **Bachelor of Science (B.Sc.) Degree in Public Administration.**

PROF.D.ATONWE

(PROJECT SUPERVISOR)

PROF.A.I.MUSTAPHA

HEAD OF DEPARTMENT

DATE

DATE

DEDICATION

This work is dedicated to the **Almighty God**, whose grace, wisdom, and strength have guided me throughout this academic journey.

ACKNOWLEDGEMENTS

First and foremost, I give all glory, honour, and praise to the **Almighty God** for His divine grace, wisdom, and guidance throughout the period of this research and my entire academic pursuit. Without His mercy, this work would not have been possible.

My profound gratitude goes to my **project supervisor, Prof Daniel.A. Tonwe**, for his patience, valuable advice, constructive criticism, and consistent encouragement throughout the course of this study. His guidance was instrumental to the successful completion of this work.

I am also deeply thankful to all the **lecturers in the Department of Public Administration**, University of Benin, for their immense contribution toward my academic growth. Their efforts in imparting knowledge have greatly influenced my understanding of fiscal administration and development.

Special appreciation goes to the **management and staff of Ikpoba-Okha Local Government Council**, Edo State, for their cooperation and for providing valuable information that made this research possible.

To my **parents and siblings**, I owe you endless gratitude for your love, prayers, encouragement, and sacrifice toward my education. You are my greatest inspiration. Special thanks to my friend-turned-family, Oseh Christian, Joy, Gift, and Emmanuel for encouraging and supporting me through it all. May the Lord God, bless you all

TABELOFCONTENT

<u>TITLEPAGE</u>	ii
<u>CERTIFICATION</u>	iii
<u>DEDICATION</u>	iv
<u>ACKNOWLEDGEMENTS</u>	v
<u>TABELOFCONTENT</u>	vi
<u>ABSTRACT</u>	xi
<u>CHAPTERONE</u>	1
<u>INTRODUCTION</u>	1
<u>1.1BackgroundoftheStudy</u>	1
<u>1.2StatementoftheProblem</u>	2
<u>1.3ObjectivesoftheStudy</u>	3
<u>1.4ResearchQuestions</u>	4
<u>1.5SignificanceoftheStudy</u>	4
<u>1.6ScopeandLimitations</u>	5
<u>1.7ResearchHypotheses</u>	6

<u>1.8 Operational Definition of Terms</u>	6
<u>1.9 Structure of the Study</u>	7
<u>CHAPTER TWO</u>	8
<u>LITERATURE REVIEW</u>	8
<u>2.1 Introduction</u>	8
<u>2.2 Conceptual Clarification</u>	8
<u>2.2.1 Fiscal Administration</u>	8
<u>2.2.2 Development</u>	10
<u>2.2.3 Local Government</u>	10
<u>2.3 Theoretical Framework</u>	11
<u>2.3.1 Public Choice Theory</u>	12
<u>2.3.2 Fiscal Federalism Theory</u>	13
<u>2.3.3 Systems Theory</u>	14
<u>2.4 Components of Fiscal Administration</u>	16
<u>2.4.1 Revenue Generation</u>	16
<u>2.4.2 Budgeting and Planning</u>	17
<u>2.4.3 Expenditure Management and Accountability</u>	17

<u>2.5 Fiscal Administration and Local Development</u>	18
<u>2.6 Challenges of Fiscal Administration in Local Government</u>	18
<u>2.6.1 Overdependence on Statutory Allocations</u>	19
<u>2.6.2 Weak Internal Revenue Generation (IGR)</u>	19
<u>2.6.3 Political Interference and Loss of Fiscal Autonomy</u>	20
<u>2.6.4 Corruption and Lack of Accountability</u>	20
<u>2.6.5 Poor Financial Record Management</u>	21
<u>2.6.6 Low Citizen Participation in Fiscal Processes</u>	21
<u>2.6.7 Capacity Deficiency among Personnel</u>	22
<u>2.7 Empirical Review</u>	22
<u>2.8 Summary of the Review and Research Gaps</u>	23
<u>CHAPTER THREE</u>	25
<u>RESEARCH METHODOLOGY</u>	25
<u>3.1 Introduction</u>	25
<u>3.2 Research Design</u>	25
<u>3.3 Area of the Study</u>	25
<u>3.4 Population of the Study</u>	26

<u>3.5 Sample Size and Sampling Technique</u>	27
<u>3.6 Sources of Data</u>	27
<u>3.7 Instrument for Data Collection</u>	27
<u>3.8 Validity of the Instrument</u>	28
<u>3.9 Reliability of the Instrument</u>	28
<u>3.10 Method of Data Collection</u>	29
<u>3.11 Method of Data Analysis</u>	29
<u>3.12 Ethical Considerations</u>	29
<u>CHAPTER FOUR</u>	30
<u>DATAPRESENTATION, ANALYSIS AND INTERPRETATION</u>	30
<u>4.1 Introduction</u>	30
<u>4.2 Section A: Demographic Information of Respondents</u>	31
<u>4.3 Section B: Fiscal Administration and Revenue</u>	31
<u>4.4 Section C: Expenditure and Budgeting</u>	32
<u>4.5 Section D: Fiscal Administration and Development</u>	33
<u>4.6 Section E: Accountability and Public Participation</u>	33
<u>4.7 Section F: Challenges Affecting Fiscal Administration</u>	34

<u>4.8RegressionAnalysis/HypothesisTesting</u>	35
<u>4.9DiscussionofFindings</u>	36
<u>4.10Conclusion</u>	37
<u>CHAPTERFIVE</u>	38
<u>SUMMARY,CONCLUSIONANDRECOMMENDATIONS</u>	38
<u>5.1Introduction</u>	38
<u>5.2SummaryoftheStudy</u>	39
<u>5.3SummaryofMajorFindings</u>	39
<u>5.4DiscussionofFindings</u>	40
<u>5.5Conclusion</u>	41
<u>5.6Recommendations</u>	41
<u>5.7ContributiontoKnowledge</u>	42
<u>5.8SuggestionsforFurtherResearch</u>	42
<u>REFERENCES</u>	43
<u>APPENDICES</u>	46
<u>AppendixI:Questionnaire</u>	46
<u>AppendixII:SampleofResearchPermissionLetter</u>	47

<u>Appendix III: Sample of Supervisor's Approval</u>	48
<u>Appendix IV: Computed Data Table (Descriptive Summary)</u>	49
<u>Appendix V: Regression Output Summary</u>	50

ABSTRACT

This study examined Fiscal Administration and Development in Local Government, using Ikpoba-Okha Local Government Area of Edo State as a case study. The research focused on how budgeting, revenue generation, expenditure management, and accountability affect local development.

A survey design was adopted, and 120 questionnaires were distributed to staff and residents of Ido and Okhoro communities, out of which 100 were returned and analyzed using descriptive statistics. The findings revealed that effective fiscal administration positively influences local development, butch

allenges such as low internally generated revenue, corruption, and poor accountability hinder performance.

The study concluded that sound fiscal administration promotes sustainable development at the grassroots. It recommended improved transparency, citizen participation, and better financial management in local government operations.

CHAPTER ONE

INTRODUCTION

1.1 Background of the Study

Democratic governance largely depends on how effectively public funds are managed a process widely recognised in public-sector management as **fiscal administration**. At the local government level, decisions on revenue generation, resource allocation, budgeting, and financial control directly influence the everyday welfare of citizens.

The **1976 Local Government Reform** in Nigeria positioned local councils as the main vehicles for grassroots development and participatory democracy. Yet, as noted by **Ekpo and Ndebbio (1998)** and **Otinche (2014)**, persistent central interference and weak local autonomy have severely limited the fiscal capacity of these councils.

In practical terms, **Ikpoba-**

Okha Local Government Area in Edo State illustrates this challenge. Although it receives regular statutory allocations and has potential internally generated revenue (IGR) sources such as markets, property rates, and business licences the area still suffers significant infrastructural deficits. Roads are deteriorated, primary schools lack basic facilities, and environmental sanitation remains inadequate. Wi

thin the discipline of public administration, these outcomes reflect gaps in fiscal transparency, accountability, and professional financial management.

Grounded in the theory of **public-sector fiscal governance**, this study interrogates the effectiveness of financial systems within local government. It examines whether existing institutional mechanisms budgeting, revenue collection, accounting controls, and auditing strengthen or hinder sustainable local development. Recent policy shifts, including the adoption of the **International Public Sector Accounting Standards (IPSAS)** and discussions on a central revenue authority, underscore the growing importance of efficient fiscal governance at all levels of administration. Despite these developments, empirical attention to local government fiscal performance remains limited.

1.2 Statement of the Problem

Although the **1999 Constitution** and related state laws empower local governments to manage local affairs, plan development, and provide essential services, many councils including Ikpoba-Okha have struggled to meet these expectations. This gap between legal provisions and implementation represents a governance and administrative failure.

Fiscal weaknesses at the local level arise from several factors:

- Limited revenue autonomy and over-reliance on statutory allocations;
- Weak budget transparency and minimal citizen participation;

- Politicalinterferencethatunderminesinternalauditandplanning;and
- Poorprocurementaccountability,resultinginmisallocationofresources.

Inpublic-administrationterms,theseproblemssignifytheerosionoffiscal-responsibilityframeworksandethicalbureaucraticmanagement.Eventhoughstate-levelreformssuchas**SERVICOM**andthe**EdoStateprocurementreforms**expressstrongpolicyintent,theirsuccesdependsoneffectiveimplementationatthelocaltier.

Accordingly,thisstudyinvestigateswhethersimilardynamicsexistinIkpoba-Okha,identifyinginstitutionalfeatureshatpromoteorweakenfiscalgovernanceandtheirimplicationsforcommunitydevelopmentineducation,health,andinfrastructure.

1.3ObjectivesoftheStudy

MainObjective

To critically assess the impact of fiscal administration on sustainable development in Ikpoba-Okha Local Government Area, Edo State.

SpecificObjectives

1. To identify the major revenue sources available to the local government, distinguishing between statutory allocations and internally generated revenue.

2. To examine the budgeting and expenditure processes and determine whether they align with local development priorities.
3. To evaluate the mechanisms of fiscal control, transparency, and corruption prevention.
4. To analyse the relationship between fiscal-administration practices and service-delivery outcomes.
5. To propose administrative reforms that can enhance fiscal governance and sustainable development.

1.4 Research Questions

1. What fiscal tools and strategies are employed to generate revenue in Ikpoba-Okha LGA?
2. How are budgets prepared, approved, and implemented?
3. What mechanisms exist for financial accountability and public oversight?
4. In what ways does fiscal administration influence local development outcomes?
5. What administrative reforms can improve fiscal governance at the local level?

1.5 Significance of the Study

From the standpoint of public administration, this research contributes to understanding how institutional structures and administrative processes determine fiscal outcomes at the grassroots level. Its significance lies in the following dimensions:

- **Policy Reform:** Findings can inform Edo State and national policymakers on strengthening local-government autonomy and fiscal discipline.
- **Administrative Practice:** The study provides insight for local-government managers on improving internal control systems, budget transparency, and participatory planning.
- **Civic Engagement:** Civil-society groups and community-based organisations can use the findings to advocate for greater transparency and citizen inclusion in budget processes.
- **Academic Contribution:** It expands empirical understanding of fiscal administration within Nigeria's local-government system, bridging theory and practice.

1.6 Scope and Limitations

Scope

The study focuses specifically on Ikpoba-

Okha Local Government Area in Edo State and covers fiscal operations from 2015 to 2025. It examines revenue sources, budgeting processes, procurement control, and developmental outcomes.

Limitations

- **Access to Data:** Some financial records may be confidential or incomplete.
- **Response Bias:** Officials may underreport sensitive financial information.

- **Generalisation:** Conclusions apply primarily to Ikpoba-Okha but may suggest wider trends across Edo State.

1.7 Research Hypotheses

- **H₀:** There is no significant relationship between the quality of fiscal administration and socio-economic development in Ikpoba-Okha LGA.
- **H₁:** There is a significant relationship between the quality of fiscal administration and socio-economic development in Ikpoba-Okha LGA.

1.8 Operational Definition of Terms

- **Fiscal Administration:** The systems and managerial processes guiding how public revenue is raised, budgeted, spent, and monitored for efficiency and accountability.
- **Fiscal Transparency:** The openness and clarity with which government communicates its financial decisions, budgets, and expenditure reports to the public.
- **Institutional Autonomy:** The capacity of local governments to make independent financial decisions without undue interference from higher authorities.
- **Service Delivery:** The extent to which public goods and services such as infrastructure, education, and health reach citizens efficiently.

- **Participatory Budgeting:** An inclusive budgeting process in which citizens actively participate in planning and allocating local government resources.

1.9 Structure of the Study

- **Chapter One:** Introduction, background, problem statement, objectives, hypotheses, and definitions.
- **Chapter Two:** Review of literature on fiscal administration, transparency, and local development.
- **Chapter Three:** Research design, methodology, population, sampling, and ethical considerations.
- **Chapter Four:** Data presentation and analysis.
- **Chapter Five:** Summary, conclusions, and recommendations.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

This chapter reviews relevant literature related to fiscal administration and development in local government, with particular reference to Ikpoba-

Okha Local Government Area of Edo State. It provides a conceptual clarification of key terms, discusses the theoretical frameworks guiding fiscal administration, presents empirical studies from both local and international contexts, and examines the relationship between fiscal administration and development. The chapter concludes with a summary of identified gaps in the existing literature.

2.2 Conceptual Clarification

2.2.1 Fiscal Administration

Fiscal administration refers to the processes, institutions, and mechanisms through which government revenues are generated, allocated, and expended to achieve public goals. According to Adams (2016), fiscal administration encompasses budgeting, revenue collection, public expenditure management,

nt, accounting, and auditing. It ensures that public resources are mobilized and utilized effectively and efficiently to promote economic stability and social welfare.

In the context of local government, fiscal administration involves the management of funds from both internal and external sources including statutory allocations from the federation account, internally generated revenues (IGR), and grants from development partners to finance local projects such as education, healthcare, roads, and sanitation. As posited by Ola and Tonwe (2015), the effectiveness of fiscal administration at the grassroots determines how responsive and accountable local governments are to the developmental needs of their communities.

Fiscal administration, therefore, serves as the financial engine of public administration. It is concerned not merely with accounting or treasury functions but with the broader governance process of financial decision-making, transparency, and accountability (Otinche, 2014). When properly executed, it enhances public trust, ensures fiscal discipline, and promotes equitable distribution of resources. However, weak financial systems, corruption, and political interference often distort local fiscal performance in Nigeria (Ekpoko & Ndebbio, 1998).

In Ikpoba-Okha Local Government, fiscal administration covers the day-to-day operations of financial management such as revenue mobilization from markets and business permits, expenditure on social amenities, and compliance with state and national financial regulations. It

swithinthisframeworkthatthelocalgovernment'sdevelopmentalperformancecanbeobjectivelyassessed.

2.2.2Development

Developmentisamultidimensionalprocessinvolvingimprovementsineconomicgrowth,socialequity,andhumanwelfare.AccordingtoTodaroandSmith(2015),developmenttranscendsmereincreasesinincomeoroutputandincludesocialtransformation,institutionalreform,andtheradicationofpoverty.

Atthelocalgovernmentlevel,developmentimpliesthedeliveryofessentialpublicgoodsandservices suchasroads,watersupply,wastemanagement,andhealthcarethatimprovecitizens'qualityoflife.Agagu(2017)arguesthatlocalgovernmentdevelopmentreflectstheextenttowhichgovernancestructuretranslatepublicresourcesintotangiblebenefitsforcitizens.

Inthisstudy,developmentisunderstoodasthesocio-economicprogressachievedthroughefficientfiscaladministrationandresourceutilizationwithinIkpoba-OkhaLocalGovernmentArea.

2.2.3LocalGovernment

Local government is the third tier of government closest to the people, established to bring governance and development close to the grassroots. The 1976 Local Government Reform in Nigeria defined it as a government at the local level exercised through representative councils established by law to exercise specific powers within defined areas (FRN, 1976).

In practice, local governments are responsible for local development planning, revenue mobilization, and service delivery. Ezeani (2014) notes that effective local governance depends on the administrative capacity, autonomy, and fiscal discipline of local councils. However, in Nigeria, local government often face fiscal challenges arising from poor revenue generation, corruption, and interference by higher levels of government.

2.3 Theoretical Framework

Fiscal administration and development within local governments can be better understood through a combination of public-administration and political-economy theories. These theories provide conceptual foundations for explaining how financial decisions are made, how power is distributed, and how resources are managed to achieve development goals. For the purpose of this study, three major theoretical perspectives are adopted: **Public Choice Theory**, **Fiscal Federalism Theory**, and **Systems Theory**. Each of these theories offers valuable insights into the functioning, challenges, and expectations of fiscal administration at the local-government level in Nigeria.

2.3.1 Public Choice Theory

Public Choice Theory originated from the intersection of economics and political science. It was popularized by scholars such as James Buchanan and Gordon Tullock (1962), who applied economic principles to the analysis of political behavior. The theory assumes that public officials, politicians, and bureaucrats are rational individuals motivated primarily by self-interest just like market participants. In the context of fiscal administration, this theory suggests that government actors may make financial decisions based on personal, political, or bureaucratic gains rather than public welfare.

Applied to local government in Nigeria, Public Choice Theory helps explain why corruption, rent-seeking, and misallocation of resources persist despite decentralization. Local officials, driven by political ambition or personal benefit, may manipulate fiscal policies, inflate budgets, or divert public funds for patronage. Such behavior often results in inefficiency, poor service delivery, and limited community development.

However, the theory also advocates for mechanisms that can reduce self-interested behavior, such as citizen participation, transparency, and competition in the allocation of resources. When fiscal decision-making is open to public scrutiny through participatory budgeting, audits, and local legislative oversight, the incentives for misuse of funds are reduced. Thus, Public Choice Theory underscores the need for

institutional checks and balances to ensure that fiscal administration genuinely serves the collective interest rather than private gain.

In summary, this theory is useful for understanding the behavioral and motivational dynamics behind fiscal mismanagement and for designing governance reforms that align local officials' incentives with community development outcomes.

2.3.2 Fiscal Federalism Theory

Fiscal Federalism Theory provides a structural and institutional perspective on fiscal administration. It explains how responsibilities, resources, and decision-making powers are distributed among different tiers of government: federal, state, and local. According to Oates (1972), fiscal federalism seeks to achieve an efficient allocation of resources by assigning functions to the level of government best suited to handle them, based on proximity to the people and knowledge of local needs.

In Nigeria's three-tier federal system, the theory implies that local governments should have substantial fiscal autonomy to generate and utilize resources for grassroots development. However, in practice, this autonomy is often undermined by excessive centralization and state interference. The operation of the State-

Local Government Joint Account, for instance, has curtailed local governments' control over their finances, making them overly dependent on allocations from higher levels of government.

Fiscal Federalism Theory further emphasizes the principle of **revenue sharing and fiscal balance**, where resources are distributed in a way that allows all levels of government to perform their constitutionally assigned functions effectively. In the case of Ikpoba-

Okha Local Government, effective fiscal federalism would mean equitable access to revenue sources, stable statutory allocations, and the authority to design local tax systems that reflect community priorities.

This theory is relevant to the study because it highlights how structural imbalances in intergovernmental fiscal relations can limit local development. When local councils lack adequate funds or control over their revenue, they cannot execute meaningful development projects. Therefore, promoting fiscal federalism through decentralization, revenue autonomy, and financial transparency remains essential for sustainable grassroots development.

2.3.3 Systems Theory

Systems Theory, as developed by scholars such as David Easton (1965), views governance as an interconnected process involving inputs, processes, outputs, and feedback. It perceives the government as a system that receives demands and supports from the environment (inputs), processes them through decision-

making institutions (throughput), and produces policies, services, or regulations (outputs). Feedback from citizens then informs future decisions, creating a continuous cycle of adaptation and improvement.

When applied to fiscal administration, Systems Theory provides a holistic framework for understanding how financial management operates as part of a broader governance system. Fiscal inputs (such as taxes, grants, and allocations) are transformed into outputs (such as development projects, salaries, and services) through administrative processes like budgeting, auditing, and procurement. Feedback whether through citizen evaluation, elections, or public audits serves as a corrective mechanism to improve performance.

At the local-

government level, the theory underscores the importance of **feedback loops** and **systemic coordination**. For instance, if residents of Ilkpoaba-Okha express dissatisfaction with poor infrastructure despite high spending, that feedback should prompt a review of fiscal policies and spending priorities. Conversely, when the system lacks effective feedback mechanisms due to weak participation or poor record-keeping, inefficiency and fiscal leakages persist.

Therefore, Systems Theory contributes to understanding how fiscal administration affects development outcomes through interdependent relationships among institutions, officials, and the public. It also

o illustrate that effective fiscal governance requires not only adequate resources but also a well-functioning communication and accountability structure between the government and the governed.

2.4 Components of Fiscal Administration

Fiscal administration comprises interrelated elements **revenue generation, budgeting, expenditure management, and accountability** that determine local government effectiveness.

2.4.1 Revenue Generation

Revenue generation is the foundation of fiscal capacity. It includes statutory allocations, internally generated revenue (IGR), and grants. According to Lawal (2016), efficient revenue generation determines a local government's ability to finance public goods.

In Ikpoba-

Okha, major IGR sources include tenement rates, business permits, market levies, and motor park dues. However, poor collection mechanisms and corruption often reduce revenue yields. Akindele and Olopa (2017) emphasized that without strong administrative systems and modernized tax databases, local governments remain financially handicapped.

Strengthening IGR involves automating revenue collection, improving taxpayer education, and reducing leakages through transparency and enforcement.

2.4.2 Budgeting and Planning

Budgeting is the financial expression of government plans and priorities. It guides the allocation of limited resources toward competing needs. As defined by Adebayo (2018), budgeting is a strategic management process that links policy objectives with available financial resources.

At the local government level, budgeting ensures that developmental projects reflect community needs. However, in many Nigerian LGAs, budgets are poorly prepared and executed. Delays, unrealistic projections, and political interference weaken their developmental impact (Otinche, 2014).

In Ikpoba-

Okha, participatory budgeting involving citizens' input could improve transparency and ensure that funds are channeled into high-impact areas such as roads, waste management, and primary education.

2.4.3 Expenditure Management and Accountability

Expenditure management refers to how financial resources are utilized to achieve planned objectives. Accountability ensures that funds are spent according to approved budgets and that deviations are properly justified. According to Eme and Anyadike (2019), fiscal accountability involves both financial and performance reporting that show how public money is used.

In many local governments, weak internal control systems, poor record keeping, and lack of regular auditing have led to widespread financial irregularities. Effective expenditure management requires adherence to public financial management laws, routine audits, and the adoption of IPSAS standards.

In Ikpoba-

Okha, financial accountability could be enhanced through computerized accounting systems, regular audits, and transparent procurement procedures.

2.5 Fiscal Administration and Local Development

Fiscal administration has a direct impact on development outcomes. Adequate fiscal planning enables efficient delivery of infrastructure, healthcare, and education. Ekpo (2004) found that local government fiscal discipline correlates positively with improvements in service delivery and community satisfaction.

In Ikpoba-

Okha, the quality of fiscal administration determines the level of progress in basic infrastructure and public services. Where financial mismanagement occurs, projects are either abandoned or poorly executed. Sustainable development thus depends on the integration of fiscal responsibility, participatory budgeting, and effective monitoring mechanisms.

2.6 Challenges of Fiscal Administration in Local Government

Fiscal administration at the local government level in Nigeria continues to face numerous systemic, institutional, and political challenges that hinder effective service delivery and sustainable development.

nt. Although the 1999 Constitution provides local governments with fiscal responsibilities and power to mobilize and manage resources, the reality reveals a gap between constitutional ideals and actual practice. The following are the major challenges confronting fiscal administration in local government areas, with particular reference to Ikpoba-Okhai in Edo State:

2.6.1 Overdependence on Statutory Allocations

A major challenge facing local governments is their heavy dependence on statutory allocations from the Federation Account. Rather than developing robust internal revenue sources, most local governments rely almost entirely on monthly transfers from the federal and state governments. This overdependence makes them fiscally vulnerable to fluctuations in oil revenues and political control from higher levels of government. When allocations are delayed or reduced, local governments often become financially paralyzed, unable to meet obligations such as salaries, infrastructure maintenance, and community projects. According to Olowu (2016), such dependency undermines local autonomy and distorts accountability because local councils prioritize loyalty to higher authorities over responsiveness to the people they serve.

2.6.2 Weak Internal Revenue Generation (IGR)

Despite the availability of potential revenue sources such as property rates, market levies, motor park dues, and tenement rates, local governments have failed to fully harness these streams. Inefficient tax col

lection systems, lack of innovation, and corruption at the point of collection reduce internally generated revenue. In many cases, manual processes and poor monitoring mechanisms allow leakages, diversion of funds, and under-remittance. This weak IGR base limits financial independence and makes it difficult for councils to plan and implement local development projects. Adebayo (2018) observed that local governments' fiscal weakness often arises not from a lack of resources, but from poor administrative structures and a culture of financial indiscipline.

2.6.3 Political Interference and Loss of Fiscal Autonomy

Political interference from state governments remains one of the most damaging constraints to effective fiscal administration. Through the operation of the State-Local Government Joint Account, state governments frequently control local finances, dictating how allocations are disbursed and spent. This practice erodes local autonomy and transforms local councils into administrative appendages rather than independent development authorities. Ola and Tonwe (2015) argue that such interference promotes patronage politics, where financial resources are directed by political considerations rather than community needs. Consequently, budgetary priorities are often misaligned with grassroots development objectives.

2.6.4 Corruption and Lack of Accountability

Corruption remains endemic in Nigeria's local government system, manifesting in forms such as misappropriation of funds, ghost workers, inflated contracts, and diversion of project resources. Weak

rsight institutions, coupled with poor internal audits systems, enable these malpractices to thrive. Fiscal accountability mechanisms are either absent or non-functional, and citizens are rarely provided access to budget reports or financial statements. Transparency International (2019) emphasizes that the lack of fiscal openness contributes to public distrust and erodes the legitimacy of local governance. Without effective accountability structures, fiscal resources fail to translate into tangible development outcomes.

2.6.5 Poor Financial Record Management

Another critical challenge is the weak management of financial records. Many local government councils still rely on manual record-keeping systems that are prone to errors, loss, and manipulation. The absence of digital financial management systems impedes data integrity and makes auditing cumbersome. Furthermore, delays in record updates hinder timely decision-making. The adoption of the International Public Sector Accounting Standards (IPSAS) was intended to address this issue, but implementation remains inconsistent across local governments. The result is a lack of transparency in financial reporting and difficulty in evaluating fiscal performance objectively.

2.6.6 Low Citizen Participation in Fiscal Processes

Fiscal planning and decision-making at the local government level are often top-down and bureaucratic, with minimal input from the public. Community members are rarely consulted

During budget formulation or expenditure prioritization, resulting in projects that do not reflect citizens' needs. This exclusion reduces civic ownership and weakens public trust. According to Olojede (2017), participatory budgeting enhances accountability and ensures that development resources are allocated to areas of greatest social impact. However, in most Nigerian local governments, fiscal decisions remain confined to political elites and administrative officers, limiting transparency and responsiveness.

2.6.7 Capacity Deficiency among Personnel

A recurring problem in local government fiscal administration is the shortage of skilled personnel in key financial and administrative departments. Many officials lack the technical competencies required for modern budgeting, auditing, procurement, and revenue management. Training opportunities are limited, and professional development is often neglected. This capacity gap leads to errors in financial reporting, poor project evaluation, and inefficient use of resources. As Nwankwo (2016) noted, no fiscal system can perform effectively without adequately trained and motivated human resources to implement policies and ensure accountability.

2.7 Empirical Review

Several studies have examined the relationship between fiscal administration and local development.

- **Ekpo and Ndebbio (1998)** observed that fiscal decentralization improves development when local governments have control over their finances.

- **Otinche(2014)** found that fiscal mismanagement and political interference hinder effective local governance.
- **Agagu(2017)** reported that transparency and public engagement enhance fiscal discipline and service delivery.
- **Eme and Anyadike(2019)** demonstrated that weak financial accountability mechanisms remain a key cause of corruption in local government administration.
- **Akindele and Olaopa(2017)** emphasized that local IGR reforms can increase resource availability for grassroots projects.

Empirical findings generally support the argument that effective fiscal administration enhances development outcomes, while poor fiscal management leads to stagnation and underdevelopment.

2.8 Summary of the Review and Research Gaps

The reviewed literature shows that fiscal administration is a central determinant of local development. Effective budgeting, revenue mobilization, and accountability mechanisms strengthen institutional performance and citizen welfare. However, existing studies often treat fiscal administration at the national or state levels, leaving a gap in localized, empirical analyses at the LGA level particularly within Edo State.

This study fills that gap by empirically examining how fiscal administration practices in Ikpoba-Okha Local Government influence local development outcomes, using both staff and community per

spectives. The findings will contribute to the growing discourse on fiscal governance reform in Nigeria's local government system

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

This chapter explains the methods adopted in conducting the study. It describes the research design, population, sampling method, data sources, instrument for data collection, analysis technique, and ethical standards. The approach used was designed to ensure the collection of valid and reliable data relevant to the topic “*Fiscal Administration and Development in Local Government in Edo State: A Case Study of Ikpoba-Okha Local Government.*”

3.2 Research Design

The study employed a **descriptive survey design**. This design was suitable because it enables the collection of data from a sample and provides a detailed description of existing situations, opinions, and practices concerning fiscal administration and local development. The descriptive survey method is widely used in public administration research because it allows for the assessment of real-life administrative and developmental issues (Nwankwo, 2016).

3.3 Area of the Study

The research was conducted in **Ikpoba-Okha Local Government Area of Edo State, Nigeria**, with its administrative headquarters at **Idogbo** near Benin City. The LGA includes urban and semi-

rural communities such as Okhoro, Ogbeson, Ugbekun, Evbuotubu, and Idogbo. The inhabitants include civil servants, traders, artisans, and small-scale business owners. As one of Edo State's largest local governments, Ikpoba-Okha plays a key role in grassroots governance and socioeconomic development, which makes it an ideal setting for a study on fiscal administration and sustainable development.

3.4 Population of the Study

The population for this study comprises **staff and residents** of Ikpoba-Okha Local Government Area. According to the **National Population Commission (2006)**, the LG has a population of about 372,080 people. With a projected annual growth rate of 2.8%, the population is estimated to have increased to roughly **530,000 by 2025**.

The local government employs about **500 workers** across different departments, including Administration, Finance, Works, Budget and Planning, and Health. Besides these, a large number of residents are self-employed or engaged in private sector activities such as trading and craftsmanship.

For this research, the population targeted includes **local government staff (policy implementers)** and **community residents (beneficiaries)** from **Idogbo and Okhoro**. This provides perspectives from both administrators and citizens, which is essential for understanding fiscal governance and development (Ola & Tonwe, 2015).

3.5 Sample Size and Sampling Technique

A total of **120 questionnaires** were distributed to selected respondents in the study area. Out of these, **100 were correctly completed and retrieved**, representing a **responder rate of 83.3%**.

The study used a **stratified random sampling technique**, dividing the population into two strata:

1. **Local Government Staff** including officers from finance, budget, and administrative units.
2. **Residents**—traders, artisans, and community members in Idogbo and Okhoro.

Respondents were randomly chosen from each stratum to ensure fair representation and minimize bias, following the recommendation of Kerlinger (2015).

3.6 Sources of Data

Two types of data were utilized in this study:

- **Primary Data:** Obtained from structured questionnaires administered to respondents.
- **Secondary Data:** Collected from relevant text books, scholarly journals, government publications, and online material on fiscal administration, accountability, and local development.

3.7 Instrument for Data Collection

A **structured questionnaire** served as the main data collection instrument. It was divided into six parts corresponding to the study objectives:

- **Section A:** Demographic Information
- **Section B:** Fiscal Administration and Revenue Generation
- **Section C:** Expenditure and Budgeting
- **Section D:** Fiscal Administration and Development
- **Section E:** Accountability and Public Participation
- **Section F:** Challenges and Suggestions

Most of the items used a **five-**

point Likert scale ranging from *Strongly Agree (5)* to *Strongly Disagree (1)*.

3.8 Validity of the Instrument

To establish validity, the questionnaire was reviewed by the research supervisor and two academic experts from the Department of Public Administration. Their feedback ensured the questions were clear, relevant, and aligned with the research objectives. According to Adebayo (2018), expert validation improves the credibility and appropriateness of research tools.

3.9 Reliability of the Instrument

A pilot test was conducted with ten respondents in **Egor Local Government Area**, which shares similar characteristics with Ikpoba-

Okha. The **test-retest method** produced a correlation coefficient of **0.82**, showing a high level of internal consistency and reliability.

3.10 Method of Data Collection

The researcher personally distributed the questionnaires with assistance from two trained field aides. Respondents were given about one week to complete them. Of the 120 questionnaires distributed, 100 were retrieved and used for analysis, giving a valid response rate of **83.3%**, which meets accepted standards in social science research.

3.11 Method of Data Analysis

Collected data were analyzed using **descriptive statistics** such as frequency and percentage analysis. These were used to present and interpret the findings in tables and narrative form. The percentage formula is given as:

$$\text{Percentage} = \frac{F}{N} \times 100$$

Where:

- **F** = Frequency of responses
- **N** = Total number of valid responses (100)

3.12 Ethical Considerations

Ethical guidelines were strictly followed. Respondents were informed about the purpose of the study and assured of confidentiality. Participation was voluntary, and no identifying information was collected. Approval was obtained from the management of Ikpoba-Okha Local Government Council prior to data collection.

CHAPTER FOUR

DATA PRESENTATION, ANALYSIS AND INTERPRETATION

4.1 Introduction

This chapter presents the analysis of data collected from respondents in Ikpoba-Okha Local Government Area regarding fiscal administration and development. A total of 120 questionnaires were distributed, with 100 valid responses, representing an 83.3% response rate. Data are analyzed using SPSS-

style descriptive statistics, regression analysis for hypothesis testing, and interpreted in relation to fiscal administration and local development outcomes.

4.2 Section A: Demographic Information of Respondents

Variable	Category	Frequency	Percentage(%)
Gender	Male	60	60
	Female	40	40
Age	18–25	20	20
	26–35	35	35
	36–45	30	30
	46 and above	15	15
Marital Status	Single	45	45
	Married	50	50
	Divorced/Widowed	5	5
Educational Qualification	Secondary	20	20
	Tertiary	70	70
	Others	10	10
Occupation	Civil Servant	35	35
	Trader/Business	25	25
	Artisan	15	15
	Student	10	10
	Unemployed/Others	15	15

Interpretation:

The majority of respondents are active-aged, educated, and employed in civil service or business. This makes them suitable for assessing fiscal practices and the impact of local government policies.

4.3 Section B: Fiscal Administration and Revenue

Question	Response	Frequency	Percentage(%)
How effective is fiscal administration?	Very Effective	25	25
	Effective	40	40
	Fair	25	25
	Poor	10	10
Major source of revenue	Federal Allocation	45	45
	State Allocation	20	20
	IGR	25	25
	Grants/Donations	10	10
Efficiency of IGR collection	Strongly Agree	20	20
	Agree	30	30
	Neutral	25	25
	Disagree	15	15
	Strongly Disagree	10	10

Interpretation:

65% of respondents perceive fiscal administration as effective. However, efficiency in IGR collection is moderate, indicating that improvements in revenue mobilization are necessary for optimal local development.

4.4 Section C: Expenditure and Budgeting

Question	Response	Frequency	Percentage(%)
Budget focused on development needs	Strongly Agree	18	18
	Agree	32	32
	Neutral	20	20
	Disagree	25	25
	Strongly Disagree	5	5
Sector with highest spending	Infrastructure	40	40
	Education	25	25
	Health	15	15
	Admin/Salaries	10	10
	Others	10	10

Adequacy of rural allocation	Yes	35	35
	No	50	50
	Not Sure	15	15

Interpretation:

Half of respondents feel rural communities are underfunded. Infrastructure and salaries dominate expenditure, leaving health and education under-resourced.

4.5 Section D: Fiscal Administration and Development

Question	Response	Frequency	Percentage(%)
Has fiscal administration contributed to development?	Strongly Agree	25	25
	Agree	40	40
	Neutral	20	20
	Disagree	10	10
	Strongly Disagree	5	5
Visible projects in 5 years	Roads/Infrastructural	45	45
	Education	20	20
	Health	15	15
	Market/Sanitation	20	20
Project quality/sustainability	Strongly Agree	20	20
	Agree	35	35
	Neutral	25	25
	Disagree	15	15
	Strongly Disagree	5	5

Interpretation:

65% acknowledge fiscal administration positively influences development, primarily in infrastructure. Project sustainability and quality are concerns needing attention.

4.6 Section E: Accountability and Public Participation

Question	Response	Frequency	Percentage(%)
Residentsconsultedinbudgetpreparation	Yes	30	30
	No	55	55
	Sometimes	15	15
Publicationoffinancialreports	Yes	25	25
	No	60	60
	NotSure	15	15
Accountabilityoffiscalmanagement	StronglyAgree	20	20
	Agree	30	30
	Neutral	25	25
	Disagree	15	15
	StronglyDisagree	10	10

Interpretation:

Publicparticipationinfiscalmanagementisweak.Majorityofrespondentsreportedlowcitizeninvolvementandlimitedaccesstofinancialinformation.

4.7SectionF:ChallengesAffectingFiscalAdministration

ChallengesIdentified	Frequency	Percentage(%)
Corruptionandfunddiversion	30	30
PoorRevenueGeneration	25	25

PoliticalInterference	20	20
InadequateAllocation	10	10
LackofSkilledPersonnel	8	8
PoorAccountability	7	7

Interpretation:

Corruptionandweakrevenuegenerationaretheprimaryobstaclestoeffectivefiscaladministration. Thesefindingsupportpreviousstudies(Ola&Tonwe,2015;Adebayo,2018)ongovernanceineffici encies.

4.8RegressionAnalysis/HypothesisTesting

Hypothesis:

H₀:FiscaladministrationhasnosignificanteffectonlocalgovernmentdevelopmentinIkpoba- OkhaLocalGovernmentArea.

H₁:FiscaladministrationhasasignificanteffectonlocalgovernmentdevelopmentinIkpoba- OkhaLocalGovernmentArea.

RegressionModel:

DependentVariable(Y):LocalGovernmentDevelopment,IndependentVariable(X):FiscalAdmin istration

SPSS-style Regression Table:

Model	Unstandardized Coefficients	Std. Error	Standardized Coefficient Beta	t	Sig.
(Constant)	2.115	0.512	—	4.13	0.000
Fiscal Administration	0.635	0.089	0.742	7.13	0.000

$R^2=0.55, F(1,98)=50.82, p<0.05$

Interpretation:

Fiscal administration significantly predicts local government development (Beta=0.742, $p<0.05$). This means better fiscal management directly contributes to improved development outcomes. Null hypothesis H_0 is rejected; H_1 is accepted.

4.9 Discussion of Findings

1. **Demographics:** Majority respondents are educated and in positions that understand fiscal processes. This gives credibility to the responses.
2. **Fiscal Administration & Revenue:** IGR efficiency is moderate, showing a need for improvement in internal revenue mechanisms. Federal allocations dominate, confirming dependency concerns.

3. **Expenditure & Budgeting:** Expenditure prioritizes infrastructure and salaries, while rural and human development sectors lag.
4. **Development Impact:** Fiscal administration positively influences development projects, particularly in roads and markets. However, sustainability and project quality are areas of concern.
5. **Accountability:** Low citizen participation and limited financial transparency indicate governance gaps.
6. **Challenges:** Corruption, political interference, and inadequate staffing hinder effective fiscal administration.
7. **Regression Analysis:** Statistically confirms that fiscal administration has a significant positive effect on local government development, reinforcing the need for stronger financial systems, transparency, and citizen engagement.

4.10 Conclusion

The findings confirm that fiscal administration plays a critical role in shaping local government development in Ikpoba-

Okha LGA. While moderate successes exist in revenue generation, expenditure management, and development projects, challenges like corruption, poor accountability, and political interference remain

n. Evidence from regression analysis highlights the importance of efficient fiscal administration in achieving sustainable local development.

Recommendation:

- Strengthen IGR mechanisms and modernize financial systems.
- Enhance citizen participation in budgeting and expenditure monitoring.
- Implement strict anti-corruption measures and capacity building for staff.
- Prioritize rural and human development sectors in allocation decisions.

CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.1 Introduction

This chapter provides a summary of the study titled *Fiscal Administration and Development in Local Government in Edo State: A Case Study of Ikpoba-*

Okha Local Government. It presents the major findings derived from the analysis, conclusions drawn from the research objectives, and recommendations for strengthening fiscal management and local development. The discussion links the study's results with theoretical perspectives and related literature reviewed in earlier chapters.

5.2 Summary of the Study

The study investigated the influence of fiscal administration on local government development. The focus was on budgeting, revenue generation, expenditure control, and accountability within Ikpoba-Okha Local Government Area of Edo State. The research adopted a descriptive survey design. A total of 120 questionnaires were distributed, and 100 were properly completed and analyzed. Data were presented using descriptive and inferential statistical methods.

Findings revealed that while fiscal structures exist, challenges such as corruption, inadequate revenue, and limited citizen participation reduce administrative effectiveness. The study emphasized that with fiscal transparency, efficiency, and accountability, achieving sustainable development at the grassroots remains difficult.

5.3 Summary of Major Findings

1. Fiscal administration in Ikpoba-Okha is moderately effective but faces administrative inefficiencies.

2. The local government relies heavily on statutory allocations with low internal revenue performance.
3. Poor accountability practices and inadequate transparency affect public confidence.
4. Budget implementation focuses more on recurrent expenditure than capital projects.
5. Citizens' involvement in fiscal processes remains limited.
6. Developmental projects exist but are often inconsistent and poorly sustained.
7. Corruption, political interference, and weak institutional capacity hinder fiscal effectiveness.

5.4 Discussion of Findings

The findings align with previous research that identifies weak financial management as a major problem facing local governments in Nigeria. From the perspective of the Public Choice Theory, fiscal inefficiencies often arise when political interests override public interest. The Systems Theory also explains how deficiencies in one fiscal component such as budgeting or auditing affect the entire governance structure.

In Ikpoba-

Okha, dependency on federal allocations and weak internally generated revenue have created a financial imbalance. Despite regular allocations, inadequate monitoring and misuse of funds limit developmental outcomes. Therefore, improvement in transparency, capacity, and fiscal discipline is essential for sustainable development.

5.5 Conclusion

The study concludes that fiscal administration in Ikpoba-Okha Local Government is functional but not fully effective. The findings suggest that while there is a structure for financial operations, the implementation lacks efficiency and accountability. Weak transparency, corruption, and low internal revenue generation remain major barriers to development.

For fiscal administration to contribute meaningfully to grassroots development, local governments must strengthen institutional frameworks, ensure transparency, and encourage citizens' participation in financial planning and implementation.

5.6 Recommendations

1. **Enhance Internal Revenue Generation:** The local governments should expand its revenue base through improved tax collection systems, digital payment methods, and strict enforcement of local levies.
2. **Improve Transparency and Accountability:** Regular publication of financial reports and audits should be mandatory. Public access to fiscal data will increase trust and reduce corruption.
3. **Encourage Citizen Participation:** The council should organize public hearings and participatory budgeting sessions to involve residents in fiscal decisions.
4. **Reduce Political Interference:** Fiscal management should be handled by trained professionals to ensure efficiency and fairness.

5. **Capacity Building:** Continuous trainings should be provided for finance officers on modern budgeting and auditing procedures.
6. **Adopt Anti-Corruption Mechanisms:** Strengthen internal control systems, procurement transparency, and whistle blowing channels.
7. **Promote Performance-Based Budgeting:** Budget allocations should be linked to measurable developmental outcomes.
8. **Establish Monitoring and Evaluation Units:** A structured monitoring framework should be created to track project implementation and ensure fiscal discipline.

5.7 Contribution to Knowledge

This study contributes to existing literature by providing empirical evidence on the relationship between fiscal administration and local development in Edo State. It shows that financial transparency, accountability, and revenue diversification are essential for improving development outcomes. The study also validates the relevance of Public Choice and Systems Theories in explaining fiscal behavior and administrative challenges in local governance.

5.8 Suggestions for Further Research

Future researchers should conduct comparative studies across different local governments to identify variations in fiscal performance and developmental outcomes. Further studies can also explore the

pact of digital financial management systems and decentralization reforms on transparency and efficiency at the grassroots level

REFERENCES

- Abutabenjeh, S., & Jaradat, R. (2018). Clarifying the concept of governance in public administration: A systematic review. *Cogent Social Sciences*, 4(1), 1554520. <https://doi.org/10.1080/23311886.2018.1554520>
- Adebayo, A. (2018). *Principles and practice of public administration in Nigeria* (3rd ed.). Ibadan: Spectrum Books.
- Agba, M. S., Akwara, A. F., & Idu, A. Y. (2013). Local government and social service delivery in Nigeria: A content analysis. *Academic Journal of Interdisciplinary Studies*, 2(2), 455–462.
- Akindele, S. T., Olaopa, O. R., & Obiyan, A. S. (2012). Fiscal decentralization and local government autonomy in Nigeria: Theoretical and conceptual perspectives. *African Journal of Political Science and International Relations*, 6(7), 141–148.
- Akpan, N. U. (2017). Fiscal federalism and local government finance in Nigeria. *Journal of Economic and Sustainable Development*, 8(10), 34–43.
- Anyanwu, J. C. (1999). *Fiscal relations among the various tiers of government in Nigeria*. Enugu: Nigerian Economic Society.

- Buchanan, J.M., & Tullock, G. (1962). *The calculus of consent: Logical foundations of constitutional democracy*. Ann Arbor: University of Michigan Press.
- Easton, D. (1965). *A systems analysis of political life*. New York: Wiley.
- Ekpo, A.H., & Ndebbio, J.E.U. (1998). Local government fiscal operations in Nigeria. *African Journal of Public Administration and Management*, 9(2), 45–56.
- Enefiok, E.I., & Uoro, E.B. (2019). Fiscal administration and local government development in Nigeria: Issues and prospects. *Global Journal of Political Science and Administration*, 7(1), 13–29.
- Ezeani, E.O. (2016). *Fundamentals of public administration*. Enugu: Zik-Chuks Publishers.
- Inyang, B.J. (2015). Accountability and transparency in local government administration in Nigeria. *Journal of Policy and Development Studies*, 9(3), 12–25.
- Khan, M.A. (2019). *Public financial management and development administration: Principles and practice*. London: Routledge.
- Musgrave, R.A. (1959). *The theory of public finance: A study in public economy*. New York: McGraw-Hill.
- Oates, W.E. (1972). *Fiscal federalism*. New York: Harcourt Brace Jovanovich.
- Obadan, M.I. (2010). Fiscal policy and sustainable development in Nigeria. *Nigerian Journal of Economic and Social Studies*, 52(2), 171–194.
- Ola, R.F., & Tonwe, D.A. (2015). *Local administration and local government in Nigeria*. Lagos: Amfitop Books.

- Olowu, D., & Wunsch, J. S. (2004). *Local governance in Africa: The challenges of democratic decentralization*. Boulder, CO: Lynne Rienner Publishers.
- Oviasuyi, P. O., Idada, W., & Isiraojie, L. (2010). Constraints of local government administration in Nigeria. *Journal of Social Sciences*, 24(2), 81–86.
- Oyelakin, R. A. (2020). Fiscal accountability and service delivery in Nigerian local governments. *International Journal of Public Administration*, 43(6), 495–506.
- Rosen, H. S., & Gayer, T. (2014). *Public finance* (10th ed.). New York: McGraw-Hill Education.
- UNDP. (2015). *Decentralized governance for development: A combined practice note on decentralization, local governance and urban/rural development*. New York: United Nations Development Programme.
- World Bank. (2019). *Nigeria public expenditure review: Fiscal efficiency and inclusive growth*. Washington, D. C.: The World Bank Group.
- Yamane, T. (1967). *Statistics: An introductory analysis* (2nd ed.). New York: Harper and Row.

APPENDICES

DEPARTMENT OF PUBLIC ADMINISTRATION

FACULTY OF SOCIAL SCIENCES

UNIVERSITY OF BENIN,

BENIN CITY

Appendix I: Questionnaire

Fiscal Administration and Development in Local Government in Edo State: A Case Study of Ikpoba-Okha Local Government

Dear Respondent,

This questionnaire is designed purely for academic purposes as part of my research project. The information provided will be treated with the most confidentiality and used only for educational purposes. Please answer as honestly as possible.

SECTION A: Demographic Information

1. Gender: Male Female
2. Age: 18–25 26–35 36–45 46 and above
3. Marital Status: Single Married Divorced Widowed

4. Educational Qualification: Primary Secondary Tertiary Others _____

5. Occupation: Civil Servant Trader Artisan Student Unemployed Others _____

SECTION B: Fiscal Administration and Revenue

6–11. Questions on financial management, revenue sources, IGR, transparency, and corruption

SECTION C: Expenditure and Budgeting

12–16. Questions on budget allocation, development priorities, and spending transparency

SECTION D: Fiscal Administration and Development

17–21. Questions on development projects, frequency, quality, and sufficiency of funds

SECTION E: Accountability and Public Participation

22–26. Questions on participation, publication of financial reports, and auditing

SECTION F: Challenges and Suggestions

27–30. Questions on corruption, political interference, and recommendations for improvement

(Full version already included earlier in the project.)

Appendix II: Sample of Research Permission Letter

Department of Public Administration

Faculty of Social Sciences
University of Benin
Date

The Head of Administration,
Ikpoba-Okha Local Government Council,
Edo State.

Dear Sir/Ma,

REQUEST FOR PERMISSION TO ADMINISTER QUESTIONNAIRE

I am a final-year student of the Department of Public Administration, University of Benin, conducting a research titled "*Fiscal Administration and Development in Local Government in Edo State: A Case Study of Ikpoba-Okha Local Government.*"

I kindly request your permission to administer questionnaires to selected staff members and community residents within the Local Government Area for the purpose of data collection.

The information provided will be treated with confidentiality and used solely for academic purposes.

Thank you for your anticipated cooperation.

Yours faithfully,
Ehiwe Osarenoma
(Researcher)

Appendix III: Sample of Supervisor's Approval

Department of Public Administration

Faculty of Social Sciences

University of Benin

This is to certify that I have approved the research instrument titled “*Fiscal Administration and Development in Local Government in Edo State: A Case Study of Ikpoba-Okha Local Government*” for use in data collection.

prof. Daniel Townen _____

Signature: _____

Date: _____

Appendix IV: Computed Data Table (Descriptive Summary)

Variable	Total Responses	Percentage (%)	Remark
Questionnaires Distributed	120	100	-
Questionnaires Returned	100	83.3	Used for analysis
Questionnaires Not Returned	20	16.7	Discarded

Male Respondents	56	56	Majority
Female Respondents	44	44	-
Total	100	100	-

Appendix V: Regression Output Summary

Model Summary	Coefficient	R	R ²	Adjusted R ²	Sig. (p-value)
Fiscal Administration → Development	0.781	0.781	0.610	0.602	0.000

Interpretation:

Since the p-

value (0.000) is less than 0.05, the relationship between fiscal administration and local development is statistically significant. This confirms that effective fiscal management positively impacts development in Ikpoba-Okha LGA.