



Enhancing Local Government Performance Through Public Financial Management Reform: Lessons From Rivers State

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ABSTRACT

This article examines the relationship between public financial management (PFM) and local government performance in Rivers State, Nigeria. Despite the importance of PFM in enhancing local government performance, many local governments in Rivers State continue to face challenges in managing their finances effectively. This study investigates the current PFM practices in Rivers State and identifies areas for improvement. The article finds that ineffective PFM practices, such as inadequate budgeting, poor accounting, and lack of transparency, are major hindrances to local government performance. The article also identifies best practices in PFM reform, including the adoption of accrual accounting, budgeting for performance, and the use of technology to enhance financial management. Based on the findings, the article recommends a comprehensive PFM reform strategy for local governments in Rivers State, including the establishment of a robust accounting system, the development of a performance-based budgeting framework, and the implementation of a transparency and accountability mechanism. The article concludes that effective PFM reform is crucial for enhancing local government performance and improving the lives of citizens in Rivers State.

Keywords: *Public Financial Management, Local Government Performance, Rivers State, PFM Reform, Accountability, Transparency.*

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I. INTRODUCTION

Local government is a crucial aspect of modern governance, responsible for providing essential services and amenities to the citizens of a specific geographic area. Typically, local governments are responsible for providing services such as waste management, public transportation, education, healthcare, and infrastructure development, among others. They are also responsible for collecting taxes and fees to fund these services and maintain the overall well-being of the community (Egobueze, & Ojirika, 2017). Effective local government can have a significant impact on the quality of life of citizens, as it can provide them with access to essential services, promote economic growth, and foster a sense of community.

One of the key challenges faced by local governments is the need to balance the needs of diverse stakeholders, including residents, businesses, and visitors. This requires effective communication, collaboration, and decision-making skills to ensure that the needs of all stakeholders are taken into account. Local governments must also be responsive to the changing needs and priorities of the community, which can be influenced by factors such as demographic changes, economic fluctuations, and environmental concerns. Furthermore, local governments must be transparent and accountable in their decision-making processes, ensuring that citizens have access to information and can participate in the decision-making process.

Local governments play a crucial role in the development of their communities, providing essential services such as healthcare, education, and infrastructure (Owusu-Akomeah, Asare, Afriyie & Kuma, 2022; Nosa-Ogbegie, Egobueze, & Nwaoburu, 2021). However, the performance of local governments in Nigeria, including Rivers State, has been hampered by various challenges, including inadequate financial management practices (Basheka & Phago, 2014). This challenge is associated to absence of good governance. Good governance is anchored on transparency, accountability, and political participation, among others (Egobueze, 2021).

Local governments play a pivotal role in the development of their communities by offering crucial services such as healthcare, education, and infrastructure (Wechie, Ajieh, & Egobueze, 2020; Bahl & Linn, 2022). For instance, in rural areas of Rivers State, local governments ensure that healthcare facilities are accessible to all residents, regardless of their location. Moreover, they oversee the construction and maintenance of schools to guarantee that every child has access to quality education.

Despite these essential functions, the performance of local governments in Nigeria, particularly in Rivers State, faces challenges, one of which is inadequate financial management practices (Ogunnubi & Okeke, 2022). For example, budget mismanagement can lead to delays in project completion or even corruption. Public financial management (PFM) stands out as a critical element in enhancing local government performance. By effectively allocating and managing resources, PFM enables local governments to achieve their desired outcomes, such as improved service delivery and infrastructure development (Ali & Khan, 2023).

Local governments play a pivotal role in the advancement of their communities, delivering indispensable services such as healthcare, education, and infrastructure (Owusu-Akomeah, Asare, Afriyie & Kuma, 2022). Nevertheless, the efficacy of local governments in Nigeria, including Rivers State, has been impeded by various obstacles, notably inadequate financial management practices (Basheka & Phago, 2014). This obstacle is linked to the absence of good governance. Good governance is characterized by transparency, accountability, and political participation, among other factors (Egobueze, 2021). The views of author above aligns with the thoughts of Rhafia (2017) and Oshisami, (2014).

Local governments play a fundamental role in the enhancement of their communities by providing essential services such as healthcare, education, and infrastructure (Egobueze, & Iyalla, 2020). In rural areas of Rivers State, for example, local governments ensure that healthcare facilities are accessible to all residents, irrespective of their location. Furthermore, they supervise the construction and upkeep of schools to ensure that every child has access to quality education.

Despite these vital functions, the performance of local governments in Nigeria, particularly in Rivers State, encounters challenges, one of which is inadequate financial management practices (Adekoya, 2020). For instance, budget mismanagement can lead to project delays or even corruption. Public financial management (PFM) emerges as a pivotal element in enhancing local government performance. Through effective resource allocation and management, PFM empowers local governments to achieve their desired outcomes, such as enhanced service delivery and infrastructure development (Simson, Sharma & Aziz, 2011).

This study aims to explore the relationship between PFM and local government performance in Rivers State. By pinpointing best practices in PFM reform, the study aims to illuminate strategies that can elevate local government performance. Through a thorough analysis of financial procedures and governance frameworks, this research strives to offer actionable insights that can drive positive transformation and efficiency in local governance.

Effective PFM is imperative for local governments to realize their goals and objectives. It encompasses the planning, budgeting, and accounting processes that ensure the efficient utilization of resources (Ebrahim, 2022). Inadequate PFM practices can lead to subpar financial management, resulting in inefficiencies, corruption, and resource mismanagement (Opara & Nwosu, 2023). In Rivers State, there is a pressing need for PFM reform to tackle the challenges faced by local governments in effectively managing their finances. The state government has initiated various reforms aimed at enhancing PFM practices, including the adoption of accrual accounting and the implementation of a performance-based budgeting framework (Rivers State Government, 2024).

The literature indicates that PFM reform is crucial for augmenting local government performance. Research has demonstrated that effective PFM practices can foster improved financial management, heightened transparency and accountability, and superior service delivery (Hartmann et al., 2022). In Nigeria, there is a

growing acknowledgment of the significance of PFM reform in bolstering local government performance. The National Assembly has enacted several laws aimed at enhancing PFM practices in local governments, including the Local Government Reform Act (2020) and the Fiscal Responsibility Act (2022) (National Assembly, 2020; 2022).

This study seeks to contribute to the existing knowledge base on PFM reform and local government performance in Rivers State. It will scrutinize the current PFM practices in the state's local governments and pinpoint areas for enhancement. The study will also assess the impact of PFM reform on local government performance and identify optimal practices in PFM reform that can elevate local government performance. The insights derived from this study will be valuable for policymakers, local government officials, and other stakeholders interested in advancing PFM practices in Rivers State.

II. THEORETICAL FRAMEWORK

The paper adopted the Structural-Functionalist Theory as the theoretical framework. The theory developed by Émile Durkheim gained widespread acceptance in the realm of social sciences. Durkheim's theory was later utilized by Herbert Spencer and Robert Merton to examine societal operations, social conduct, and social occurrences in 1903. Furthermore, it was incorporated into the exploration of the "Social Psychology of Organizations" by Daniel Katz and Robert Khan in 1966.

The theory, as a concept, originated from the idea that societal administrative phenomena are best scrutinized and comprehended by perceiving them as constituent parts of a coherent whole. It provides a framework for constructing theories that view society as a sophisticated system in which its components collaborate to foster unity and stability. However, its focus shifted in the 1960s when new challenges emerged to the functionalist belief that a society's endurance relied on institutional practices. The growth and proper operation of any society are intertwined with the interconnectedness and interdependence of its subsystems. It is stressed that organizations must engage with their surroundings as effectiveness and efficiency are anticipated outcomes of any organization.

The core emphasis of structural-functionalism is a continuation of the endeavor to elucidate the apparent stability and internal harmony or discord of societies that are essential for their sustained existence over time. Many functionalists contend that social institutions are functionally intertwined to establish a steady system, and a modification in one institution will result in a change in others. Societies are perceived as coherent, delimited, and essentially relational constructs that function akin to organisms, with their various components (social institutions) collaborating to preserve and reproduce them.

The diverse components of society are assumed to operate in an unconscious, quasi-automatic manner towards upholding the overall social equilibrium. All social and cultural phenomena are thus considered functional in the sense of cooperating to achieve this state and are essentially believed to possess a life of their own. These elements are primarily analyzed in terms of the roles they fulfill. According to the scholar, adherence to structural-functionalism would lead to precision, orderliness, efficiency, and effectiveness in any organization or society. The concept is devised to foster the establishment of a social society of control grounded in values and morals governed by regulations that oversee the entire systemic structure and function as a mechanism for attaining a conflict-free society.

The theory posits that society is a sophisticated and intricate system consisting of interconnected and interdependent parts. Within this system, social structures and institutions play crucial roles in upholding social order by serving specific functions. It is believed that social systems have a tendency to strive for stability and equilibrium to ensure smooth functioning. Different components of society rely on one another for survival and growth, highlighting the importance of interdependence. Furthermore, social structures and institutions are dynamic entities that evolve and adapt over time in response to changing circumstances. Social integration and consensus are seen as essential elements for fostering social cohesion and unity among individuals. The theory also suggests that social change typically occurs gradually through evolution rather than abruptly through revolution, emphasizing the gradual progression and development of societal norms and values.

The model thus illuminates the interconnectedness of the various components, processes, and functions required by an organization, with senior management overseeing system-based leadership, performance evaluation, staffing, compensation, and rewards to maintain a harmonious environment. It perceives the council as a process that involves a complex integration of numerous sub-processes aimed at enhancing the capacity of individuals and groups to contribute to the conflict management process. The model effectively supports this

work with the theoretical assumptions that the council is an integral part of government institutions and that conflict management and peace processes are essential for the completion of the process.

The entire process described above pertains to the Local Government System in Rivers State and Nigeria as a whole. Local Government Councils are components of the broader Nigerian State. Section 7 of the Constitution of the Federal Republic of Nigeria, 1999 (As Amended) establishes the Local Government Councils and subjects such Councils to the State. The same Constitution, in Section 162, establishes the State Local Government Joint Account into which all amounts accruing to the Local Government Councils shall be deposited. Additionally, the Fourth Schedule to the Constitution outlines the functions of local government councils in Nigeria, and lastly, the names of all the Local Government Councils in the Federation are listed in the First Schedule to the Constitution. Implicit in the aforementioned is that Local Government Councils operate within the framework of both the Constitution and the law of the House of Assembly of a State and, in this context, the Rivers State Local Government Law No. 5 of 2018. The law provides for the establishment, structure, functions, and finances of the Local Government Councils in Rivers State.

No Local Government Council can function without finances, and the management of the finances is influenced by fiscal regimes such as an effective and efficient budget cycle, a sound procurement process, an effective and efficient internal and external audit system, and notably, the transparent and accountable oversight functions of the Legislature (Local Government Legislative Council). The principles of Structural-Functionalist theory suggest that the Local Government system is viewed as a structure and a complex entity in which the performance of one unit impacts the other.

The efficiency of one segment affects the other segment. This theory is significant for this study because a sound public financial management regime cannot be achieved by one organ, level, or unit of government, but by all entities. In Rivers State, Section 30, 31, 76, 112 - 123 of the Rivers State Local Government Law, 2018 provides for the Oversight functions of the Legislature, Finance and General-Purpose Committee, annual appropriation (budget), and audit system for the Councils. All these are initiatives aimed at solidifying the fiscal regimes that public financial management aims to achieve. This theory, therefore, offers guidance for this study.

Hence, the significance of the theory to this study cannot be overstated because the Local Government system is a component of the State institution and cannot operate in isolation. Some key points to consider are: Structural functionalist theory underscores the role of public financial management in effectively allocating resources within local government administrations. It ensures that funds are distributed to various departments and programs based on their needs and priorities. The objective is to combat corruption and achieve fiscal discipline. The theory facilitates financial control. Public financial management in local government administration helps maintain control and accountability over financial resources. It establishes mechanisms for budgeting, auditing, and financial reporting to ensure transparency and prevent misuse of funds.

Structural functionalist theory posits that public financial management contributes to the stability and equilibrium of local government administrations. By managing finances responsibly, it helps sustain the financial well-being of the government and ensures the continuity of public services. Public financial management in local government administration plays a role in promoting social integration. It ensures that resources are allocated fairly and equitably, addressing the needs of diverse communities and fostering inclusivity. It also enhances the function of public service delivery: Structural functionalist theory emphasizes the importance of public financial management in facilitating the delivery of essential services to the community. It ensures that funds are allocated to areas such as healthcare, education, infrastructure, and social welfare, enhancing the overall well-being of the local population.

Finally, the theory aids in adaptation and evolution: Public financial management in local government administration must adapt and evolve to meet changing needs and circumstances. Structural functionalist theory acknowledges the importance of flexibility and responsiveness in managing finances to address emerging challenges and opportunities. By considering these paradigms, local government administrations can apply structural functionalist theory to enhance their public financial management practices and promote the effective functioning of their communities. This theory is therefore crucial to this study.

THE RELATIONSHIP BETWEEN PUBLIC FINANCIAL MANAGEMENT AND LOCAL GOVERNMENT PERFORMANCE

Public financial management (PFM) is a critical component of local government performance, as it enables the effective allocation and management of resources to achieve the desired outcomes. Effective PFM is essential for local governments to achieve their goals and objectives, as it provides a framework for planning, budgeting, and accounting. PFM is a critical component of local government performance, as it ensures that resources are allocated efficiently and effectively to meet the needs of the community. A study by Ali and Khan (2023) found that PFM reforms can lead to improved financial management, increased transparency and accountability, and better service delivery.

Public financial management (PFM) plays a crucial role in the performance of local governments by facilitating the efficient allocation and management of resources to achieve desired outcomes. For instance, when a local government implements transparent budgeting processes through PFM, it allows for better tracking of expenditures and ensures that funds are directed towards priority areas such as infrastructure development or social welfare programs. Additionally, effective PFM serves as a cornerstone for planning and decision-making within local government entities. By establishing clear budget guidelines and financial reporting mechanisms, PFM enables officials to make informed choices that align with the community's needs and goals.

Moreover, the significance of PFM in local government performance lies in its ability to enhance accountability and transparency. When financial processes are well-managed and monitored, it becomes easier to detect and prevent instances of corruption or misuse of public funds. This was evident in a case study conducted by Ali and Khan (2023), where the implementation of PFM reforms resulted in increased public trust and confidence in the local government's financial practices. By promoting accountability, PFM contributes to improved service delivery and greater satisfaction among residents.

Furthermore, it is essential to recognize the pivotal role that Public Financial Management (PFM) plays in the performance of local governments. By effectively managing and monitoring financial processes, PFM serves as a cornerstone for promoting accountability and transparency within governmental operations. For instance, when PFM reforms are implemented, such as those highlighted in a case study by Ali and Khan (2023), there is a noticeable increase in public trust and confidence regarding the financial practices of local authorities. This heightened level of trust not only fosters better relationships between the government and its constituents but also leads to improved service delivery and overall resident satisfaction.

In essence, the implementation of robust PFM practices not only safeguards against instances of corruption and misuse of public funds but also paves the way for a more efficient and effective governance system. By instilling a culture of accountability, PFM initiatives contribute significantly to the overall well-being of the community by ensuring that resources are allocated judiciously and in alignment with the needs of the populace. Consequently, residents are more likely to receive high-quality services and experience a sense of empowerment knowing that their tax contributions are being utilized responsibly.

In conclusion, the impact of PFM on local government performance cannot be overstated. Through its emphasis on accountability and transparency, PFM serves as a linchpin for fostering public trust, enhancing service delivery, and ultimately, promoting the welfare of the community at large. It is through the diligent implementation of PFM reforms that local governments can truly thrive and fulfill their obligations to their constituents.

The role of PFM in local government cannot be overstated. It serves as a foundation for effective governance, ensuring that resources are utilized in a manner that benefits the community as a whole. Through continuous monitoring and evaluation, local governments can further optimize their PFM practices to achieve greater efficiency and effectiveness in resource management.

The relationship between PFM and local government performance is complex and multifaceted. On one hand, effective PFM can enhance local government performance by providing a framework for planning, budgeting, and accounting. This can lead to improved financial management, increased transparency and accountability, and better service delivery. On the other hand, ineffective PFM can hinder local government performance by leading to inefficiencies, corruption, and mismanagement of resources. A study by Ogunnubi and Okeke (2022) found that poor PFM practices in Nigerian local governments can lead to poor financial management, which can result in inefficiencies, corruption, and mismanagement of resources.

The impact of PFM on local government performance is evident in various aspects of local government operations. For instance, effective PFM can lead to improved budgeting practices, which can ensure that resources are allocated efficiently and effectively to meet the needs of the community. This can lead to improved service delivery, as resources are allocated to priority areas. Effective PFM can also lead to increased transparency and accountability, which can reduce corruption and improve governance. Furthermore, effective PFM can lead to improved financial management, which can reduce debt and improve creditworthiness.

The impact of Public Financial Management (PFM) on local government performance is clearly demonstrated in various facets of local government operations. Effective PFM plays a pivotal role in enhancing budgeting practices within local governments. For example, by implementing robust PFM practices, local governments can ensure that financial resources are allocated in a manner that is both efficient and effective, thus enabling them to meet the diverse needs of their communities. This, in turn, leads to improved service delivery as resources are strategically directed towards priority areas such as healthcare, education, and infrastructure development.

Moreover, effective PFM fosters transparency and accountability within local governments. By adhering to sound financial management principles, local authorities can enhance transparency in their decision-making processes, thereby reducing the likelihood of corruption and promoting good governance practices. This transparency not only builds trust among citizens but also encourages greater citizen engagement in local government affairs.

Additionally, sound PFM practices contribute to improved financial management within local governments. By implementing effective budget controls and financial reporting mechanisms, local authorities can better manage their finances, reduce debt burdens, and enhance their overall creditworthiness. This, in turn, enables local governments to access favorable financing options for critical projects and investments that benefit the community at large.

The significance of PFM in enhancing local government performance cannot be overstated. By adopting and implementing effective PFM strategies, local governments can optimize resource allocation, promote transparency and accountability, and strengthen their financial management practices, ultimately leading to improved service delivery and governance outcomes for the benefit of their constituents.

In conclusion, the relationship between public financial management and local government performance is critical. Effective PFM can enhance local government performance by providing a framework for planning, budgeting, and accounting. This can lead to improved financial management, increased transparency and accountability, and better service delivery. On the other hand, ineffective PFM can hinder local government performance by leading to inefficiencies, corruption, and mismanagement of resources. Therefore, it is essential for local governments to prioritize PFM reforms to improve their financial management practices and enhance their overall performance.

LESSONS FROM LOCAL GOVERNMENT PERFORMANCE THROUGH PUBLIC FINANCIAL MANAGEMENT REFORM IN RIVERS STATE

The importance of public financial management (PFM) in enhancing local government performance cannot be overstated. In Rivers State, Nigeria, the state government has recognized the significance of PFM in promoting local government performance. In recent years, the state government has initiated several reforms aimed at improving PFM practices in local governments. This study aims to identify lessons from these reforms and their impact on local government performance.

One of the key lessons from the PFM reforms in Rivers State is the need for a robust and sustainable framework for PFM. The state government has established a comprehensive framework for PFM, which includes the adoption of accrual accounting and the introduction of a performance-based budgeting framework. This framework has enabled local governments to manage their finances more effectively, leading to improved financial management and increased transparency and accountability. The study by Hartmann et al. (2022) found that a robust and sustainable framework for PFM is essential for promoting local government performance.

Another key lesson from the PFM reforms in Rivers State is the importance of capacity building and training for local government officials. The state government has invested heavily in capacity building and training for local government officials, with a focus on improving their financial management skills. This has

enabled local government officials to manage their finances more effectively, leading to improved financial management and increased transparency and accountability. The study by Opara and Nwosu (2023) found that capacity building and training are essential for improving local government performance.

The PFM reforms in Rivers State have also highlighted the importance of stakeholder engagement and collaboration. The state government has engaged with stakeholders, including civil society organizations, community leaders, and private sector partners, to promote collaboration and cooperation. This has enabled local governments to leverage resources and expertise from these stakeholders, leading to improved service delivery and increased transparency and accountability. The study by Ebrahim (2022) found that stakeholder engagement and collaboration are essential for promoting local government performance.

The PFM reforms in Rivers State have provided valuable lessons on how to promote local government performance. The study highlights the importance of a robust and sustainable framework for PFM, capacity building and training for local government officials, stakeholder engagement and collaboration, and effective budgeting practices. These lessons can be applied to other local governments in Nigeria, as well as in other countries, to promote improved financial management and increased transparency and accountability.

The importance of PFM is further emphasized by studies highlighting its impact on government performance, such as the study by OECD (2022). In their report, "Government at a Glance: 2022" (OECD, 2022), the authors found that PFM reforms can improve government efficiency and effectiveness (pp. 23-25). Similarly, a study by UNDP (2022) found that effective PFM is critical for achieving development goals, as noted in their report "Human Development Report 2022" (UNDP, 2022, pp. 101-105).

In addition, PFM can also help to promote transparency and accountability, as noted by Transparency International (2022). In their report "Corruption Perceptions Index 2022" (Transparency International, 2022), the authors found that effective PFM can help to reduce corruption and improve governance (pp. 12-15).

As noted by the IMF (2023), effective PFM can also help to improve government responsiveness to citizen needs. In their report "Public Financial Management: A Guide for Policymakers" (IMF, 2023), the authors emphasize the importance of effective PFM in achieving development goals (pp. 34-37).

Finally, a study by World Bank (2024) found that PFM can also help to improve public sector governance. In their report "Public Financial Management: A Guide for Practitioners" (World Bank, 2024), the authors provide guidance on how to implement effective PFM practices (pp. 56-60).

III. CONCLUDING REMARKS

In conclusion, the relationship between public financial management and local government performance is a critical one. The case of Rivers State in Nigeria provides valuable lessons on how to promote local government performance through public financial management reforms. The study highlights the importance of a robust and sustainable framework for PFM, capacity building and training for local government officials, stakeholder engagement and collaboration, and effective budgeting practices.

The reforms implemented in Rivers State have demonstrated significant improvements in local government performance, including improved financial management, increased transparency and accountability, and better service delivery. These lessons can be applied to other local governments in Nigeria, as well as in other countries, to promote improved financial management and increased transparency and accountability.

Furthermore, the article emphasizes the need for effective public financial management reforms to improve local government performance. By adopting a robust and sustainable framework for PFM, capacity building and training for local government officials, stakeholder engagement and collaboration, and effective budgeting practices, local governments can improve their financial management practices, increase transparency and accountability, and ultimately deliver better services to their citizens.

Based on the above, the following recommendations are advanced:

1. Establish a robust and sustainable framework for PFM that includes accrual accounting and performance-based budgeting.
2. Provide capacity building and training for local government officials to improve their financial management skills.

3. Engage with stakeholders, including civil society organizations, community leaders, and private sector partners, to promote collaboration and cooperation.
4. Implement effective budgeting practices that prioritize resource allocation and ensure that resources are allocated efficiently and effectively.
5. Monitor and evaluate the effectiveness of PFM reforms to ensure that they are achieving their intended objectives.

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