



## BUDGETING AREAS AND FINANCIAL ADMINISTRATION OF LOCAL GOVERNMENT COUNCILS IN AKWA IBOM STATE

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### Abstract

*This study determined the influence of budgeting areas on the financial administration of Local Government Councils in Akwa Ibom State. Two objectives, research questions and hypotheses guided the study. Descriptive survey research design was adopted for this study. The population of the study was 596 consisting Directors/HOD - 217, Treasurers - 31 and Budget staff 348 in the 31 local government councils of Akwa Ibom State. All the 596 respondents were purposively used for the study. The researcher developed an instrument called "Budgeting Areas and Financial Administration of Local Government Councils Questionnaire (BAFALGCQ) and was used for data collection. The instrument was face validated by three experts, two from the Department of Business Education and one from Department of Psychological Foundation of Education all in University of Uyo. Cronbach Alpha method was used in establishing the reliability coefficient of 0.87. Mean statistical tool was used to answer the research questions and related *t* test was used to test the null hypotheses at 0.05 level of significance using statistical package for social science (SPSS). The study revealed that budgeting areas influence financial administration to a great extent. Also, the extent to which agricultural budgeting, capital expenditure budgeting and administrative cost budgeting, influence financial administration of Local Government Councils in Akwa Ibom State is significant. It was concluded that budgeting areas pose great and significant influence on financial administration. It was recommended among others that local government councils should allocate reasonable portion of funds to agricultural sector for improved productivity.*

### INTRODUCTION

Local government administration means management of the local affairs by the people of a locality. Locality stands for a restricted area like a village, a group of villages, or a city. A village or a district is allowed by law to administer their local authority in a manner suiting local needs, peculiarities and wishes (Awofeso, 2015). In essence, it enjoys autonomous status which entitles it to take certain legislative, administrative and financial decisions including budgeting under the conditions and within the limit of law. Ukoima (2021) defined local government as a political administrative unit that is empowered by law to administer a specific locality. The authors went further to define local government as a political sub-unit of a nation which is in control of a local affairs that also has the powers to impose taxes for prescribed purposes. The governing body of such an entity is elected or otherwise locally selected. Local government is the grass root government in the Nigerian federal system of government. It is empowered by the constitution and cited in the laws of



section 7(1) of the constitution. The federal republic of Nigeria backs the operation of the third tier level of government. Moreso, the constitution permits democratically elected representative of the people to man the local government affairs (Federal Government of Nigeria 1999). Local government came into existence as a result of the quest for wide spread development in the country.

Murana (2015) submitted that the invaluable role of government in bringing development closer to the people has become relevant discourse of our time and rural development is a matter of emotion. It integrates the people into the plans and policies of the government. It is one that demands outward visible and tangible manifestation of human wellbeing on the parts of members of the community. In Nigeria, local government has historically provided services of importance to its citizenry in rural and urban areas that include provisions of basic services like water, roads, health facilities, education, electricity and many more, and the role of local government in providing those services has attracted public concern like the generation of national crisis as a result of increasing rate of poverty among the rural people (Olaoye *et al.*, 2018). Some scholars relate this development to poor budgeting and implementation, while others associate this to federal and state government influence. In as much as that may be the case, there is considerable emphasis, possibly an overemphasis on budgeting in the federal government against the under-emphasis on budgeting practices and procedures in the state and local government in Nigeria.

Aman *et al.* (2012) agreed that in this modern times, things have tremendously changed by rapid growth of technological development all over the world. This has exposed even the rural dwellers to what is known as good standard of living. The development of rural dwellers should be the concern of every responsive and responsible local government. Past administrators have recognized the importance of rural areas in the country, hence various programmes have been designed and operated and relevant institutions have been established to promote the rural development. One of the paramount programmes designed to achieve this aim was the 1976 local government reforms by the administration of General Murtala Muhammed and General Olusegun Obasanjo retired (Nselibe, 2019). Thus, local government is designed to achieve these goals that are multidimensional of economic, social and political development. For local government to achieve its aim, it should be appropriately organized, structured and adequately mobilized and staffed with well qualified and consciously trained and motivated component and well educated personnel.

Onah (2015) proposed that the ability of any organization to function effectively depends largely on sound financial administration that is capable of enhancing and fostering growth while managing fiscal resources prudently to alleviate poverty. Financial administration in local government setting is a public financial administration. Unlike the private sector public sector is geared towards non-profit oriented services to the public. Effective delivery of public services in the local government level can only be achieved if there is sound financial administration to ensure accountability and efficiency in the management of public resources.

According to Pandey (2018), financial administration refers to that managerial activity which concerns with the planning and controlling of the resources of the organization. The organization may be small, medium or large but since funds are not always in sufficient supply, the available ones need to be managed prudently and those for expansion needs to be sourced effectively. Thus financial administration seeks to establish cash balance between out flows and inflows of funds in an organization within a given period of time. The main



objective here is to ensure that adequate liquidity is maintained for day to day activities of the organization, there is internal stability of the organization, the tendency of growth and expansion become real, there is effective and efficient administration of an organization financial resources to achieve stated goals of the organisation.

Financial administration as posited by Bartle and Sheld (2018) seeks to raise, spend and account for the funds needed for expenditure, budget is the keystone of financial administration and the various operation in the field of public finance are correlated through the instrument of budget. In other words, financial administration operates through the instrument of budget and encompasses the entire budgetary cycle such as formulation of budget, enactment of the budget, execution of the budget, accounting and auditing (Revised Financial Regulation 2009). Therefore, budgets are controlling influence throughout the whole cycle of the organization's affair and thus a key tool of financial management. In addition to being a major control device, budget according to Adesoji and Chike (2015) is one of the major means of coordinating the activities of the organization. Budget is prospective in the sense that it refers to expected future revenue and expenditure. It is a comprehensive document that outline what economic and non-economic activities a government wants to undertake with specific focus on policies, objectives and strategies for accomplishment that are substantiated with revenue and expenditures.

Bello-Iman (2015) put that a budget guides the government on a development plan that most times need to be consolidated to achieve a meaningful aim. Budget implementation becomes important because it assesses the government performance that is, it measures government score card and effective comparison that can be made. Maurice and John (2018) opined that budget is a financial and a list of planned revenues and expenses. According to the authors, it is a plan for saving, borrowing and spending. The public budget generally reflects the policy of the government toward the economy. It is a forecast of government revenues and expenditures for the ensuing fiscal year, which may or may not correspond with the calendar year. It is the key instrument for the expression and execution of government economic policy. Public budgets have wide implication for national economy. Through budgets government exercise their allocative stabilization and distribution function. They are therefore political as well as economic documents and are products of political process by which competing interest in any nation achieves agreement.

The budgetary practice takes on four distinctive activities of budget preparation, budget authorization, budget execution and budget monitoring and evaluation. In many governments arrangement, the agencies responsible for each of these activities are distinct with varying degrees of autonomy and interdependence. Adamolekun (2019) explained that at the local government level, the Council Chairman is ultimately responsible for budget preparation with inputs from supervisory Councilors and local bodies and agencies. It is then approved by the local legislature. In addition, the State Governor's office gives the prepared budget final approval after thorough scrutiny. Ojo (2014) observed that getting final approval often is not easy as it is characterized by too much scrutiny and delayed sanctions by State Government functionaries. In most cases in Nigeria, political party exigencies overtake economic considerations. Infact State Governors often mid-wife such budgets, simply because they have joint account with the Local Governments. However, upon approval, the budget is returned to the Local Government Council through the Ministry of Local Government Affairs. The approved budget then gives authority to the council to raise revenue



and incur expenditure in the fiscal year. The implementation/execution aspect is the major setback in Local government councils in Akwa Ibom State (Isong 2020).

A local government budget is a detailed plan of how a local government plans to spend funds in line with its objectives, needs and priorities. (Okon 2018). Local government has a discretionary planning and building powers but their plans and budgets needs to reflect priorities and objectives set out in national policies, plans and budget. Consequently, the local government planning and budget cycle has to fit into the national planning and budgeting cycle. Local government in its real sense is very vital in the socio-economy polity of Nigeria. This is because it is the nearest form of government to the common man in the rural settings everywhere. However, in Akwa Ibom State, not much has been achieved by way of development due to lack of focus administration of local government councils (Isong 2020). The assertion can be confirmed by lack of good roads, electricity dilapidated schools, health care centres and other social amenities. One cannot say what has happened to the monthly allocation revenue from federal government to the councils. Infact implementation practice is lacking in many local government councils in Akwa Ibom State.

The allocation of all available resources which may be capital or recurrent are: cash budgeting practice, capital expenditure budgeting practice, administrative cost budgeting practice, Maintenance cost budgeting practices, educational development budgeting practices and Healthcare budgeting practices. The Institute of Chartered Accountant of Nigeria (ICAN), (2014). Agriculture is the only sector that provides food for man. Agriculture is the production of crops and animals for man's use and raw materials for agro-allied industries. It involves the processing and marketing of the products of animals and crops. Daramola *et al* (2017) stated that the importance of agriculture in Nigeria include provision of food for man, raw materials, income to farmers, foreign exchange and tourism facilities.

Agricultural budgeting is the process of analyzing plans for the use of agricultural resources at the command of the decision maker. Capital expenditure budgeting is all expenditure incurred for the purpose of acquiring, extending or improving fixed assets, by means of which is to carry on the business e.g. construction of bridges, building of office blocks and construction of roads. Nwagboso went further to explain that capital expenditure budget may span a longer period than the annual budget. The reason is that some larger fixed asset acquisition involves lengthy construction period that can greatly exceed one year. An organization may be involved in an ongoing service of major construction projects that could extend up to a decade as such intensive planning is inevitable for optimum productivity and greater satisfaction. Poor budget implementation practice abound in many local government councils in Akwa Ibom State. It is not uncommon to find abandoned and shading completed project by different local government administration at their respective periods excuses such as "empty treasury", "zero allocation", "joint account" and others of the like are used by respective council administrators to cover their ineptitude thereby evading sanction. (Isong, 2020).

Administrative cost budgeting is concerned with expenditure of general nature falling within the categories of production, selling and distributions research (Okpo 2018). Adeniji (2016) submitted that it is best to create administrative budgets on planned actual spending, limiting extrapolation of the past to a minimum. Administrative budgeting is the money to be spent even if there is zero activity. It includes rents, legal expenses, executive salaries and benefits.



Financial administration in local government councils seems to pose a serious challenge in recent times. It is against this background that the study seeks to determine the influence of budgeting practices on the financial administration of Local Government council Akwa Ibom State.

### **Statement of the Problem**

The poor performance of Local Government administrators from 2010 to 2020 in Akwa Ibom State is so alarming. It has generated serious concern in that many electorates are not even willing to exercise their franchise any longer during periods of local government elections. All the stakeholders are grappling with the problem of non-performance of local government council administrators. Before and during the advent of the second republic, functions such as rural road grading/maintenance, market building, payment of bursary to students, provision of reading materials to students, awarding scholarship to brilliant students, rehabilitation of disaster's victims, provision of healthcare facilities to its citizens among others were embarked upon substantially by successive local government council administrators. Nowadays, seldomly would a particular Local Government Council boast of any of the aforementioned functions during a given regime. Many cannot even pay salaries to staff. Phrases such as zero allocation, empty treasury, poor allocation, and others are used by the Local Government Council administrators as excuses for their non performance.

Without any embellishment, this situation has serious implications for the economic growth of the state. Therefore, the questions that come to mind are could the poor performance of local government administrators be traceable to ineptitude on the part of some council administrators? Whims and Caprices of some political office holders? Lackadaisical nature of most citizens? Budgeting practices such as: cash budgeting, capital expenditure budgeting, administrative cost budgeting, maintenance budgeting, educational development budgeting, healthcare budgeting, revenue budgeting and poor budget implementation and evaluation? Lack of viable machinery for the involvement of community leadership in budget formation? lack of involvement of management staff in budgeting? skipping of steps by the budget officers? lack of planning by budget officers? adoption of incremental budgeting approach? poor record keeping and budget padding? It is in the light of the above questions that the study sought to determine the influence of budgeting areas on financial administration of local government councils in Akwa Ibom State.

### **Purpose of the Study**

The main purpose of the study was to determine the influence of budgeting areas on financial administration of Local Government Councils in Akwa Ibom State. Specifically, the study sought to determine the extent to which:

- i. Agricultural budgeting influence financial administration of local government councils in Akwa Ibom State.
- ii. Capital expenditure budgeting influence financial administration of local government councils in Akwa Ibom State.
- iii. Administrative cost budgeting influence financial administration of local government councils in Akwa Ibom State.

### **Research Questions**

The following research questions were raised for this study:

- i) To what extent does agricultural budgeting influence financial administration of local government councils in Akwa Ibom State?



- ii) To what extent do the capital expenditure budgeting influence financial administration of local government councils in Akwa Ibom State?
- iii) To what extent do administrative cost budgeting influence financial administration of local government councils in Akwa Ibom State?

### Research Hypotheses

The following null hypotheses were formulated and tested at 0.05 level of significance

- Ho<sub>1</sub> There is no significant influence of agricultural budgeting on financial administration of Local Government Councils in Akwa Ibom State.
- Ho<sub>2</sub> There is no significant influence of capital expenditure budgeting on financial administration of Local Government Councils in Akwa Ibom State.
- Ho<sub>3</sub> There is no significant influence of administrative cost budgeting on financial administration of Local Government Councils in Akwa Ibom State.

### RESEARCH METHOD

Descriptive survey research design was adopted for this study. According to Osuala (2014), it is a technique for obtaining data from people through the use of questionnaire; thus, it was considered suitable since information were sought from respondents in all the 31 local government councils in Akwa Ibom State. The study was conducted in Akwa Ibom State, which has 31 Local Government Areas with Uyo as the capital. It is located in the coastal south-southern part of Nigeria, lying between latitudes 4033 and 5033 north of the equator and longitude 7035 and 8035 east. It is bordered by Cross River State (East), Rivers and Abia States (West), and the Atlantic Ocean (South). Created on September 23, 1987, it covers 8,412 square kilometers, with a population of 3.9 million (FRN, 2006) and a density of 463 persons per square kilometer. It has three senatorial districts: North-East, North-West and South. The climate has dry (November–March) and wet (April–October) seasons, with a short August break. Vegetation includes saline water swamp, fresh water swamp and rainforest. The state is rich in crude oil, natural gas and agricultural resources, with investment areas in agro-allied, electrical, building materials, fishing, mining and general industries. The major ethnic groups are Ibibio, Annang and Oron, predominantly Christians. Occupations include civil service, farming, fishing, trading and crafts. The area was chosen due to lopsided financial administration, researcher familiarity, and ease of data collection.

The population comprised 596 staff: 217 Directors/HODs, 31 Treasurers and 348 Budget staff across the 31 local government councils (Local Government Service Commission, 2023). All 596 respondents were used, as the population was manageable. Data were collected using the researcher-developed “Budgeting Areas and Financial Administration of Local Government Councils Questionnaire (BFALGCQ),” divided into Parts A and B. Part A covered budgeting areas, while Part B addressed financial administration, using a 5-point Likert scale (VGE–VLE). The instrument was validated by three experts from the University of Uyo and refined based on their input. Reliability was determined using Cronbach Alpha with a pilot test of 30 staff in Cross River State, yielding a coefficient of 0.87 (Udoh, 2014), indicating high reliability. The questionnaire was administered with two research assistants; all 596 copies were retrieved and valid (100% return rate). Data were analyzed using linear regression to answer research questions and test hypotheses at 0.05 level of significance



RESULTS

Research Question 1

To what extent does agricultural budgeting influence financial administration of local government councils in Akwa Ibom State?

Table 1: Summary of regression test for influence of agricultural budgeting on financial administration of local government councils

Table with 3 columns: Variables, R, and Rsquare. Row 1: Agricultural Budgeting, .277, .077. Row 2: Financial Administration.

Source: Fieldwork (2025).

Table 1 shows the summary of the regression test for influence of agricultural budgeting on financial administration of local government councils. The result reveals a beta coefficient of .509, indicating a linear moderate positive influence of agricultural budgeting on financial administration of local government councils. The coefficient of determination (R^2) value is .077, indicating that 7.7% changes in financial administration of local government councils is as a result of agricultural budgeting.

Research Question 2

To what extent do the capital expenditure budgeting influence financial administration of local government councils in Akwa Ibom State?

Table 2: Summary of regression test for influence of capital expenditure budgeting on financial administration of local government councils

Table with 3 columns: Variables, R, and Rsquare. Row 1: Capital Expenditure Budgeting, .173, .030. Row 2: Financial Administration.

Source: Fieldwork (2025).

Table 2 shows the summary of the regression test for influence of capital expenditure budgeting on financial administration of local government councils. The result reveals a beta coefficient of .281, indicating a weak positive influence of capital expenditure budgeting on financial administration of local government councils. The coefficient of determination (R^2) value is .030, indicating that 3% changes in financial administration of local government councils is as a result of capital expenditure budgeting.

Research Question 3

To what extent does administrative cost budgeting influence financial administration of local government councils in Akwa Ibom State?

Table 3: Summary of regression test for influence of administrative cost budgeting on financial administration of local government councils

Table with 3 columns: Variables, R, and Rsquare. Row 1: Administrative Cost Budgeting, .284, .08. Row 2: Financial Administration.



Source: Fieldwork (2025).

Table 3 shows the summary of the regression test for influence of administrative cost budgeting on financial administration of local government councils. The result reveals a  $\beta$  coefficient of .296, indicating a weak positive influence of administrative cost budgeting on financial administration of local government councils. The coefficient of determination ( $R^2$ ) value is .08, indicating that 8% changes in financial administration of local government councils is as a result of administrative cost budgeting.

### Research Hypothesis 1

The extent to which agricultural budgeting influence financial administration of Local Government Councils in Akwa Ibom State is not significant.

**Table 4: Summary of Regression test for significant influence of agricultural budgeting on financial administration of local government councils N=596**

Model		Sum of Squares	df	Mean Square	F	Sig.(P-value)
1	Regression	862.572	1	862.572	25.307	.001*
	Residual	10395.845	594	34.085		
	Total	11258.417	595			

\*Significant at  $P \leq .05_{.001}$

Table 4 summarizes the regression table. The result shows that the calculated F ratio is 25.3. The probability of F (p-value) is .001. Since the P-value is less than the alpha level of .05 ( $P \leq .05_{.001}$ ), the result is statistically significant and the null hypothesis is rejected. Thus, there is a significant influence of agricultural budgeting on financial administration of local government councils in Akwa Ibom State.

### Research Hypothesis 2

The extent to which capital expenditure budgeting influence financial administration of Local Government Councils in Akwa Ibom State is not significant

**Table 5: Summary of Regression test for significant influence of capital expenditure budgeting on financial administration of local government councils N=596**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	276.025	1	276.025	9.429	.002*
	Residual	8928.294	594	29.273		
	Total	9204.319	595			

\*Significant at  $P \leq .05_{.002}$

Table 5 summarises the regression table. The result shows that the calculated F ratio is 9.429. The probability of F (p-value) is .002. Since the P-value is less than the alpha level of .05 ( $P \leq .05_{.002}$ ), the result is statistically significant and the null hypothesis is rejected. Thus, there is a significant influence of capital expenditure budgeting on financial administration of local government councils in Akwa Ibom State.



Research Hypothesis 3

The extent to which administrative cost budgeting influence financial administration of Local Government Councils in Akwa Ibom State is not significant

Table 6: Summary of Regression test for significant influence of administrative cost budgeting on financial administration of local government councils N=596

Table with 6 columns: Model, Regression, Residual, Total, Sum of Squares, df, Mean Square, F, Sig.

\*Significant at P<=0.05,001

Table 6 summarizes the regression table. The result shows that the calculated F ratio is 26.657. The probability of F (p-value) is .001. Since the P-value is less than the alpha level of .05 (P<=0.05,001), the result is statistically significant and the null hypothesis is rejected.

4.2 FINDINGS

The findings of the study are as follows

- i. The result shows a moderate linear positive and significant influence of agricultural budgeting on financial administration of local government councils.
ii. The result shows a very weak positive and significant influence of capital expenditure budgeting on financial administration of local government councils.
iii. There is a very weak positive and significant influence of administrative cost budgeting on financial administration of local government councils.

Discussion of Findings

Agricultural Budgeting and Financial Administration

The result revealed a moderate linear positive influence of agricultural budgeting on financial administration of local government councils. Also, the related hypothesis confirmed that the extent to which Agricultural budgeting influence financial administration of Local Government Councils in Akwa Ibom State is significant.

Capital Expenditure Budgeting and Financial Administration

The result revealed that a very weak positive influence of capital expenditure budgeting on financial administration of local government councils. Also, the related



hypothesis test confirmed that the extent to which Capital Expenditure budgeting influence financial administration of Local Government Councils in Akwa Ibom State is significant. Capital expenditure needs adequate preparation before commencement otherwise they might get out of control. Before starting such project one needs to find the scope of the projects, work out realistic deadlines and ensure that the whole plan is approved. It is at this state that one should think about how many internal resources will be required by the project including manpower, materials, finances and services. This finding is in tandem with Chambers (2016) who found out that that the forms of capital budgeting techniques employed in public secondary schools are Zero-Based line-item and incremental and concluded that different factors influenced the application of capital budgeting techniques. In contrary, the present finding was refuted by Ememe *et al.* (2018) who found out that no significant difference exist between male and female perception of capital budgeting approach towards poverty alleviation.

### **Administrative Cost Budgeting and Financial Administration**

The result revealed a very weak positive influence of administrative cost budgeting on financial administration of local government councils. Also, the related hypothesis test confirmed that the extent to which Administrative Cost budgeting influence financial administration of Local Government Councils in Akwa Ibom State is significant. It is the duty of local governments to pay the salaries and allowances of its workers both administrative and political appointees. It also involves imprest given to each and every department for its day to day running, insurance, audit and legal fees, printing and stationary, senior management salaries, claims and other entitlements also come under this category of budget. Staff salaries and allowances constitute over eighty percent of recurrent expenditure in our local government councils in Akwa Ibom State (Ukpe 2015). There is therefore not only the need to cut down on this expenditure but to institute proper control to reduce fraud. This finding is in line with Ryabko *et al.* (2016) whose study revealed that effective budgeting system enhances, administrative accounting of new organizations; and Tom (2016) whose study showed that capital budgeting is one of the tool for effective managerial planning and control.

### **CONCLUSION**

Based on the findings of the study, agricultural budgeting has a moderate linear positive influence on financial administration of Local Government Councils; capital expenditure budgeting, administrative cost budgeting, maintenance budgeting, revenue budgeting, educational budgeting and healthcare development budgeting have very weak positive influence on financial administration of Local Government Councils. Furthermore, the extent to which agricultural budgeting, capital expenditure budgeting, administrative cost budgeting, maintenance budgeting, revenue budgeting, educational budgeting and healthcare development budgeting influence financial administration of Local Government Councils in Akwa Ibom State is significant. Therefore, it could be concluded that effective financial administration of Local Government Councils depends on the budgeting areas.

### **Recommendations**

Based on the findings of the study, the following recommendations were made:



- i Local Government Council should allocate a reasonable portion of its resources to agricultural sector for improved productivity.
- ii Local Government Council should ensure that capital expenditure are focused on projects that have the highest potential for positive economy impact such as infrastructure development, technology update and capacity building.
- iii Local Government Councils should establish clear guidelines and limits for administrative cost to prevent excessive spending on non-essential activities.

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