



JOURNAL OF PHILOSOPHY, POLICY AND STRATEGIC STUDIES

Volume 2, Number 4 (September, 2026)

ISSN: 1595-9457 (online); 3043-4211 (print)

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Received: August 21, 2026 Accepted: September 14, 2026 Published: September 30, 2026

Citation: Charles, Answer M. & Nwankwo, Sabastine J. (2026). "The Political Class and Financial Management in Obio/Akpor Local Government Council, Rivers State, Nigeria, 2015-2026." *Journal of Philosophy, Policy and Strategic Studies*, 2 (4): 145-157.

Article

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THE POLITICAL CLASS AND FINANCIAL MANAGEMENT IN OBIO/AKPOR LOCAL GOVERNMENT COUNCIL, RIVERS STATE, NIGERIA, 2015-2026

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Abstract

This study examined the role of the political class in financial management in Obio/Akpor Local Government Council, Rivers State, Nigeria. The study was motivated by concerns over persistent political interference, weak financial accountability, and poor compliance with public financial management regulations at the local government level. Specifically, the study examined the existing financial management system in the Council, assessed the influence of the political class on financial management, and identify the factors hindering effective financial management. The study was anchored on Public Financial Management Theory and adopted a mixed-methods research design, integrating quantitative and qualitative approaches. Data were obtained through structured questionnaires administered to relevant administrative staff and community stakeholders, complemented by document analysis. Descriptive statistics, including mean and standard deviation, were used to analyse the quantitative data, while qualitative information was analysed thematically. The findings revealed that although Obio/Akpor Local Government Council operates a formal financial management system guided by statutory regulations and the Financial Memoranda, its effectiveness was significantly undermined by political interference, poor adherence to financial procedures, and weak internal control mechanisms. Other challenges identified include corruption, inadequate staff capacity, limited technological integration, and institutional weaknesses. The study concluded that excessive political interference remains a major obstacle to sound financial management and effective service delivery in the Council. It recommended strengthening institutional autonomy, enforcing financial regulations,

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enhancing staff capacity through regular training, adopting modern financial management technologies, and limiting undue political influence in financial administration to improve transparency, accountability, and sustainable local government governance.

Keywords: Political Class, Financial Management, Financial Regulations, Institutional Autonomy Obio/Akpor, Nigeria.

Introduction

Background to the Study: Financial management in local governments is significantly influenced by the relationship between political leaders and administrative institutions. While public servants implement financial policies, elected officials determine budget priorities, approve expenditures, and oversee development projects. Effective financial management depends on political actors adhering to accountability, transparency, fiscal discipline, and the rule of law. However, political interference often results in patronage, poor budgeting, and inefficient resource allocation (Adamolekun, 2002; Ola & Tonwe, 2009). In Nigeria, despite the constitutional recognition of local governments as the third tier of government, their financial autonomy has been constrained by institutional and political factors, particularly the State–Local Government Joint Account. Political interference in budgeting, procurement, contract awards, and revenue administration has weakened financial accountability and service delivery (Constitution of the Federal Republic of Nigeria, 1999). To strengthen public financial management, the Federal Government introduced reforms such as the Fiscal Responsibility Act (2007), Public Procurement Act (2007), Treasury Single Account (TSA), and Government Integrated Financial Management Information System (GIFMIS). Nevertheless, the effectiveness of these reforms has been limited by political interference, corruption, weak institutional oversight, and poor enforcement of financial regulations, resulting in revenue leakages, abandoned projects, and weak financial reporting (Premchand, 1993). Obio/Akpor Local Government Council is one of the most economically viable councils in Rivers State, with substantial revenue from statutory allocations and internally generated revenue. Despite this, concerns persist over financial accountability, budget implementation, project execution, and transparency. The period 2015 to 2026 witnessed significant political developments, including leadership changes, debates on local government autonomy, and judicial interventions that influenced financial administration. Against this background, this study examined the political class and financial management in Obio/Akpor Local Government Council, Rivers State, Nigeria, from 2015 to 2026.

Statement of the Problem

Local governments are constitutionally established to promote grassroots development through the efficient provision of basic public services such as primary healthcare, basic education, rural road maintenance, environmental sanitation, markets, and other socio-economic amenities. To achieve these objectives, local government councils receive statutory allocations from the Federation Account, internally generated revenue (IGR), grants, and other lawful sources of finance. Ideally, these financial resources should be managed in accordance with established public financial management principles of transparency, accountability, efficiency, economy, and fiscal discipline. However, despite the availability of these financial resources and the existence of financial regulations, many local government councils in Nigeria have continued to experience poor financial

management, weak accountability, budget implementation failures, and declining service delivery (Adamolekun, 2002; Ola & Tonwe, 2009).

Political interference in budgeting, procurement, contract awards, revenue administration, and expenditure management has been identified as a major factor undermining financial performance. Such practices often lead to corruption, abandoned projects, inflated contract costs, poor financial reporting, and inefficient use of public funds (Nwankwo & Nte, 2021).

In Obio/Akpor Local Government Council, concerns remain regarding transparency, accountability, and the effective utilisation of financial resources despite its strong revenue base. The period 2015 to 2026 was characterised by major political developments, including leadership changes, legal disputes, and debates on local government financial autonomy, all of which affected financial administration. Furthermore, while previous studies such as Wechie *et al*, (2024); Graham and Ehule (2025) have examined public financial management, internally generated revenue, accountability, transparency, and local government administration in Nigeria, relatively few have specifically investigated how the political class influences financial management in Obio/Akpor Local Government Council during the period 2015 to 2026. Most existing studies such as Arowolo (2008); Emmanuel (2024) and Asonnam (2026) either focused broadly on Rivers State or other local government areas without examining the unique political and fiscal dynamics of Obio/Akpor. This has created a gap in knowledge regarding the extent to which political decisions, leadership practices, and institutional relationships affect budgeting, revenue mobilisation, expenditure management, procurement, accountability, and financial performance within the council. It is against this backdrop that this study seeks to examine the political class and financial management in Obio/Akpor Local Government Council, Rivers State, Nigeria, 2015 to 2026.

Research Questions

The study raised the following research questions:

- i. what is the existing system of financial management in Obio/Akpor Local Government Council?
- ii. what is the influence of the political class in financial management in Obio/Akpor Local Government Council?
- iii. what are the factors hindering proper financial management in Obio/Akpor Local Government Council?

Objectives of the Study

The general objective of this study is to examine the impact of the political class on public financial management in Obio/Akpor Local government area, Rivers State, while the specific objectives for the study are to:

- i. ascertain the existing system of financial management in Obio/Akpor Local Government Council.
- ii. assess the influence of the political class in financial management in Obio/Akpor Local Government Council.
- iii. examine the factors hindering proper financial management in Obio/Akpor Local Government Council?

Literature Review

Concept of Political Class: The concept of the political class refers to a group of individuals who occupy positions of political power and influence, often constituting an elite stratum

within the political structure. This group is typically characterized by its control over decision-making processes, access to state resources, and its capacity to shape governance and policy outcomes (Orie, 2023). Mosca (1939) was one of the earliest scholars to articulate the idea of a political class. In his theory of the ruling class, Mosca argued that in every society, a minority the political class rules over the majority due to organizational and leadership capabilities. This class monopolizes political functions and perpetuates its dominance through institutional structures. Pareto (1968) extended this concept in his theory of elite circulation, emphasizing that the political class is not static but subject to periodic renewal through a process of elite rotation. Yet, regardless of changes in individuals, the structure and control of power remain largely intact. In the African context, Ake (1996) highlighted how the political class in post-colonial African states, including Nigeria, is often self-serving, focused more on resource accumulation than on public service or development. This class, he argued, operates within a neo-patrimonial system where loyalty and ethnic affiliations are more influential than merit or democratic ideals. Recent scholarship by Egobueze and Ojirika (2017), contended that the political class in Nigeria has become increasingly disconnected from the citizenry, with governance characterized by elite consensus that excludes the masses. They argued for a redefinition of political engagement to include participatory and inclusive governance.

Financial Management

Finance is very important to the sustainability of any government and especially for the Rivers State Government. Financial management is the process of planning, mobilising, allocating, utilising, controlling, and accounting for financial resources to achieve organisational or governmental objectives efficiently and transparently. Allen *et al.* (2013) described it as the system through which governments raise, allocate, spend, and account for public funds. Similarly, the International Monetary Fund (2017) defined public financial management as the legal and institutional framework governing the mobilisation, allocation, expenditure, reporting, and auditing of public finances. Public financial management (PFM) refers to the set of laws, rules, systems and processes used by sovereign nations (and sub-national governments) to mobilize revenue, allocate public funds, undertake public spending, account for funds and audit results. It encompasses a broader set of functions than financial management and is commonly conceived as a cycle of six phases, beginning with policy design, budget formulation, budget approval, budget execution, accounting and ending with external audit and evaluation. There are large number actors that are outside the 'PFM cycle' that ensure it operates effectively and transparently, whilst preserving accountability. The actors are civil society, political parties, the legislature, internal audit, procurement boards, accountant general's department, the legislature, and academic research bodies (Egobueze & Ojirika, 2017).

Local Government

The concept of Local government is widely viewed as a branch of public administration that exists at the lowest tier of a government system that is designed through the Constitution to provide the needs of people at the grassroots. Local government is the constitutionally recognised third tier of government established to administer local affairs and provide essential services at the grassroots level. Olisa (1990) defined local government as the lowest level of government empowered by law to exercise political authority within a defined geographical area through elected representatives. Arowolo (2008) viewed local government as a system that encourages grassroots participation in governance and local

development. Fatile and Adejuwon (2017) described local government as an autonomous political and administrative institution with defined territorial jurisdiction, legal authority, and responsibility for promoting local development and service delivery.

Theoretical Framework

This study is anchored on Public Financial Management (PFM) Theory, which is associated with the works of James Buchanan, Vincent Ostrom, and Richard Musgrave (Shoup, 1959). The theory explains how governments can effectively mobilise, allocate, manage, and account for public financial resources to achieve efficiency, transparency, accountability, and sustainable development. Green and Onuoha (2021), argued that individuals act rationally in pursuit of their interests, making institutional checks and accountability mechanisms necessary for prudent financial management. Similarly, Ostrom (2008) emphasises that effective institutions and collective action can prevent the misuse of shared public resources and improve the provision of public goods. PFM theory is built on the principles of allocative efficiency, distributive justice, and macroeconomic stability, which require governments to allocate scarce resources efficiently, ensure equitable distribution, and maintain fiscal discipline. The theory further advocates sound budgeting, financial planning, transparent reporting, auditing, debt management, revenue generation, and performance evaluation as essential components of effective public sector governance. The theory is relevant to this study because it provides a framework for examining financial management practices in local government administration. It highlights the importance of accountability, transparency, prudent resource utilisation, and effective financial control in improving service delivery. In Nigeria, local governments have frequently been criticised for corruption, weak financial management, poor budgeting, and inadequate accountability, which have undermined grassroots development. As noted by Okoli and Orlu (2020), ineffective public financial management contributes significantly to poor local government performance and developmental challenges. The adoption of reforms such as the Treasury Single Account (TSA) further reflects the practical application of PFM principles in promoting transparency, preventing financial leakages, and strengthening fiscal discipline. Therefore, Public Financial Management Theory provides an appropriate framework for analysing financial management and accountability in Nigerian local governments.

Methodology

Research Design: This study adopted descriptive survey method which involves collection of data in order to provide answers to questions concerning the current status of subjects in a study. Here, data gathered that described the events and then organizes, tabulates, depicts, and describes the data collection.

Population of the Study: The population of study comprises all the employees of Obio/Akpor Local Government Area. (All employees are compulsorily members of NULGE). The staff strength is 4,360 (OBALGA, Norminal Roll, 2026).

Sampling and Sampling Technique: The study made use of two sampling techniques namely purposive and simple random sampling techniques.

The respondents were sampled as shown in the table below.

DEPARTMENT	POPULATION SIZE
Administration	779
Agriculture	374
Education	456
Finance	550
Health	750
Planning and Statistics	791
Works	660
TOTAL	4,360

Source: Field work (2026)

This study derived its sample size by employing Taro Yamene's Statistical Formula

i. n = Sample Size

ii. N = Total Population

iii. 1 = Constant

e = Margin Error or Error margin (0.52)

$$n = \frac{N}{1 + \frac{N \times e^2}{4350}}$$

$$n = \frac{4350}{1 + \frac{4350 \times 0.05^2}{4350}}$$

$$n = \frac{4350}{1 + 4350 \times 0.0025}$$

$$n = \frac{4350}{1 + 10.875}$$

$$n = \frac{4350}{10.875}$$

$$n = 399.7 \text{ approximately } 400$$

Therefore $n = 400$

Therefore, the sample size of this study is 400

Based on the Taro Yamane formula computed above, the sample size drawn for the study is four hundred (400). However, the researcher increased the initial sample by forty percent (40%) leading to 560 instruments in order to compensate for anticipated non-response or attrition, so that the number of valid completed questionnaires will still approximate the required sample size.

Method of Data Analysis

The primary data generated from the respondents were tabulated and analyzed with the use of the four-point Likert rating scale method (4-point scale) based on the criterion mean of 2.00 mean. The responses of the respondents from the questionnaire's items and the content of existing works were used in analysing the study.

Result

This section presented the analysis and interpretation of the data collected from the respondents. Interpretation of results were organised under the following sub-headings:

Table 4.1 Questionnaire Report

Details	Administered Questionnaires	Returned/Relevant Questionnaires
Total no.	560	550
Percentage		98.2% of the sample (560)

Source: Field Survey, 2026

The table 4.1 above showed the administered questionnaires to the staff. It showed that 560 questionnaires were distributed to the staff, while 550 representing 98.2% of the sample (560) were retrieved and found relevant.

Bio-Data of the Respondents

Table 4.1.2 Respondents Gender

Gender	Frequency	Percentage	Mean	Standard Deviation
Male	297	54	1.46	0.50
Female	253	46		
Total	550	100.0		

Source: Field Survey, 2026

Table 4.1.2 shows that 297 respondents (54.0%) were male, while 253 (46.0%) were female. The distribution indicates a relatively balanced representation, although males constituted the larger proportion. The mean of 1.46 and standard deviation of 0.50 reflect the coded gender distribution.

Table 4.1.3 Respondents Age Grade

Age	Frequency	Percentage	Mean	Standard Deviation
20-30 Years	200	36.4	2.09	1.04
31-40 Years	175	31.8		
41-50 Years	100	18.2		
51-60	75	13.6		
Total	550	100.0		

Source: Field Survey, 2026

Table 4.1.3 reveals that 200 respondents (36.4%) were aged 20–30 years, 175 (31.8%) were 31–40 years, 100 (18.2%) were 41–50 years, while 75 (13.6%) were 51–60 years. Thus, respondents aged 20–30 years constituted the largest group. The mean of 2.09 and standard deviation of 1.04 indicate the distribution of respondents across the coded age categories.

Table 4.1.4 Educational Level of the Respondents

Educational Qualification	Frequency	Percentage	Mean	Standard Deviation
SSCE	125	22.7	2.59	1.07
NCE/OND	100	18.2		
HND/B.Sc.	200	36.4		
M.Sc/Ph.D	125	22.7		
Total	550	100.0		

Source: Field Survey, 2026

As regards the educational level of the respondents Table 4.1.4 indicates that 200 respondents (36.4%) possessed HND/B.Sc. qualifications, representing the largest group. This was followed by SSCE and M.Sc./Ph.D. holders, each with 125 respondents (22.7%), while 100 respondents (18.2%) possessed NCE/OND qualifications. The mean of 2.59 and standard deviation of 1.07 reflect the spread of respondents across the coded educational categories.

Table 4.1.5 Marital Status of the Respondents

Grade Level	Frequency	Percentage	Mean	Standard Deviation
Single	150	27.3	1.91	0.67
Married	300	54.5		
Others	100	18.2		
Total	550	100.0		

Source: Field Survey, 2026

Table 4.1.5 shows that 300 respondents (54.5%) were married, 150 (27.3%) were single, while 100 (18.2%) belonged to other marital categories. Married respondents therefore constituted the largest group in the study. The mean of 1.91 and standard deviation of 0.67 indicate the distribution of respondents across the coded marital-status categories.

Table 4.1.6 Occupational Status of the Respondents

Occupation	Frequency	Percentage(s)	Mean	Standard Deviation
Civil service	208	38	2.33	1.22
Farming	78	14		
Business	157	29		
Trading	90	16		
Unemployed/house wife	17	3		
Total	550	100		

Source: Field Survey, 2026

Table 4.1.6 revealed that civil servants constituted the largest occupational group, with 208 respondents (38.0%), followed by businesspersons with 157 (29.0%). Traders accounted for 90 (16.0%), farmers 78 (14.0%), while unemployed/housewives constituted the smallest group with 17 (3.0%). The mean of 2.33 and standard deviation of 1.22 indicate variation in the occupational categories represented in the study.

Data Analysis

System of financial management in Obio/Akpor Local Government Council.

Table 4.2 shows the responses of the respondents on the existing system of financial management in Obio/Akpor Local Government Council.

Table 4.2: The existing system of financial management in Obio/Akpor Local Government Council N=550, Criterion=2.00

SN	Statement	SA4	A3	D2	SD1	Mean	S.D.	Remark
1	The local government follows an established procedure for financial documentation and reporting.	173 (31.5%)	238 (43.3%)	118 (21.5%)	21 (3.8%)	3.02	0.83	Agreed
2	There is a functional and transparent accounting system within the Council.	233 (42.4%)	231 (42%)	59 (10.7%)	27 (4.9%)	3.22	0.83	Agreed
3	The financial management process is guided by the Nigerian Financial Memoranda.	292 (53.1%)	178 (32.4%)	60 (10.6%)	20 (3.6%)	3.35	0.82	Agreed

4	Monthly financial reports are consistently generated and submitted as required.	230 (41.8%)	223 (40.5%)	57 (10.4%)	40 (7.3%)	3.17	0.89	Agreed
5	There is a clear separation of roles in the management of financial resources.	238 (43.3%)	239 (43.5%)	0 (0%)	73 (13.3%)	3.17	0.97	Agreed
Grand Mean						3.13	0.87	Agreed

Source: Field Survey, 2026

Key: Strongly Agreed (SA), Agreed (A), Disagreed (D), Strongly Disagreed (SD)

Table 4.2 shows that all five variables recorded mean scores above the criterion mean of 2.50, with a grand mean of 3.13 (SD = 0.87), indicating respondents' agreement that Obio/Akpor Local Government Council has an established financial management system. The highest mean score (3.35, SD = 0.82) was recorded for the statement that the financial management process is guided by the Nigerian Financial Memoranda, suggesting strong compliance with statutory financial regulations. This was followed by the existence of a functional and transparent accounting system (3.22, SD = 0.83). The findings further show agreement that monthly financial reports are consistently prepared (3.17, SD = 0.89), there is a clear separation of financial management roles (3.17, SD = 0.97), and established procedures exist for financial documentation and reporting (3.02, SD = 0.83). Overall, the results indicate that the Council operates a structured financial management system.

Influence of the political class in financial management in Obio/Akpor Local Government Council

Table 4.3: The influence of the political class in financial management in Obio/Akpor Local Government Council

S/N	Statement	SA	A	D	SD	Mean	S.D.	Remark
11	Political leaders significantly influence the disbursement of local government funds.	238 (43.3%)	181 (32.9%)	114 (20.7%)	17 (3.1%)	3.16	0.86	Agreed
12	Budget priorities are often redirected based on political interests.	284 (51.6%)	172 (31.3%)	58 (10.5%)	36 (6.5%)	3.28	0.90	Agreed
13	Appointments to financial positions are often politically motivated.	351 (63.8%)	170 (30.9%)	0 (0%)	29 (5.3%)	3.53	0.75	Agreed
14	The political class sometimes bypasses financial regulations for	353 (64.2%)	174 (31.6%)	0 (0%)	23 (4.2%)	3.56	0.71	Agreed

15	expediency. There is limited financial autonomy due to political interference.	115 (20.9%)	360 (65.5%)	59 (10.7%)	16 (2.9%)	3.04	0.66	Agreed
Grand Mean						3.33	0.78	Agreed

Source: Field Survey, 2026

Key: Strongly Agreed (SA), Agreed (A), Disagreed (D), Strongly Disagreed (SD)

Table 4.3 indicates that all five variables had mean scores above the benchmark of 2.00, with a grand mean of 3.33 (SD = 0.78), implying that respondents agreed that the political class significantly influences financial management in the Council. The highest mean score (3.56, SD = 0.71) was for the variable that political leaders sometimes bypass financial regulations for expediency, followed by politically motivated appointments to financial positions (3.53, SD = 0.75). Respondents also agreed that budget priorities are often redirected to serve political interests (3.28, SD = 0.90), political leaders influence the disbursement of local government funds (3.16, SD = 0.86), and political interference limits the Council's financial autonomy (3.04, SD = 0.66). These findings suggest that political considerations play a substantial role in shaping financial management practices.

Factors hindering proper financial management in Obio/Akpor Local Government Council

Table 4.4 shows factors hindering proper financial management in Obio/Akpor Local Government Council

S/ N	Statement	SA	A	D	SD	Mean	S.D.	Remark
16	Poor internal control mechanisms negatively affect financial accountability.	59 (10.7%)	467 (84.9%)	0 (0%)	24 (4.4%)	3.02	0.53	Agreed
17	Inadequate staff capacity limits proper financial record-keeping.	175 (31.8%)	237 (43.1%)	119 (21.6%)	19 (3.5%)	3.03	0.82	Agreed
18	Corruption among officials is a major barrier to effective financial management.	238 (43.3%)	234 (42.5%)	61 (11.1%)	17 (3.1%)	3.26	0.78	Agreed
19	Lack of modern financial tools and technologies impedes transparency.	287 (52.2%)	177 (32.2%)	59 (10.7%)	27 (4.9%)	3.32	0.85	Agreed
20	Political pressure makes it difficult to enforce financial discipline.	232 (42.2%)	231 (42%)	59 (10.7%)	28 (5.1%)	3.21	0.83	Agreed
Grand Mean						3.18	0.79	Agreed

Source: Field Survey, 2026

Key: Strongly Agreed (SA), Agreed (A), Disagreed (D), Strongly Disagreed (SD)

Table 4.4 revealed that all five variables recorded mean scores above the criterion mean of 2.50, with a grand mean of 3.18 (SD = 0.79), indicating respondents' agreement on the major factors hindering effective financial management. The highest mean score (3.32, SD = 0.85) was recorded for the lack of modern financial tools and technologies, suggesting that inadequate technological infrastructure affects transparency. This was followed by corruption among officials (3.26, SD = 0.78) and political pressure that weakens financial discipline (3.21, SD = 0.83). Respondents also agreed that inadequate staff capacity limits proper financial record-keeping (3.03, SD = 0.82) and poor internal control mechanisms undermine financial accountability (3.02, SD = 0.53). Overall, the findings indicated that institutional, political, technological, and human resource challenges hinder effective financial management in Obio/Akpor Local Government Council.

Discussion of Findings

- i. **Existing Financial Management System in Obio/Akpor LGC:** The findings reveal that Obio/Akpor LGC operates a formal financial management system in line with statutory requirements. This supports Orie (2023) and Emmanuel (2024), who found that Nigerian local governments possess established financial structures but face weak record-keeping, poor internal controls, and outdated procedures. However, the findings differ from Fatile and Adejuwon (2017), who reported improved transparency and accountability through recent public financial management reforms.
- ii. **Influence of the Political Class on Financial Management:** The findings show that political actors significantly influence financial decisions, budget priorities, and expenditure patterns. This supports Tonwe (2013), who linked political interference to weak financial autonomy and accountability. However, it contradicts studies like Orie (2023) who suggested that effective political oversight can strengthen financial discipline under transparent governance.
- iii. **Factors Hindering Proper Financial Management:** The study identified corruption, political interference, weak institutional capacity, poor record management, inadequate technology, and ineffective internal controls as major constraints. This supports Emmanuel (2024) but differs from research showing improved accountability in councils that adopted digital financial systems, staff training, and stronger governance frameworks.

Laconically, the findings indicated that although Obio/Akpor LGC has formal financial management structures, their effectiveness is constrained by political interference, weak institutional capacity, poor compliance with financial regulations, and inadequate internal controls.

Conclusion

The study concluded that the political class exerts significant influence over financial management in Obio/Akpor Local Government Council, often undermining its effectiveness despite the existence of constitutional and Financial Memoranda guidelines. Political interference frequently affects budgeting, financial reporting, and procurement, leading to inefficiency, misuse of public funds, and weak accountability. Consequently, the gap between financial management policies and their implementation is driven largely by political interests rather than administrative shortcomings, thereby hindering effective service delivery and local development.

Recommendations

Based on the findings and conclusion, the following recommendations are made:

- i. Obio/Akpor Local Government Council should strengthen Institutional autonomy and internal control mechanisms to improve financial management in local governments.
- ii. Obio/Akpor Local Government Council should strictly enforce compliance with financial memoranda and budgeting laws through regular audits and appropriate sanctions.
- iii. Political interference in financial management should be minimized through merit-based appointments and institutional safeguards.
- iv. Financial management technology systems should be adopted to automate budgeting, procurement, and reporting for greater transparency and accountability in Obio/Akpor Local Government Council.

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