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Local Government Administration and Service Delivery in Nigeria: A Study of Ideato North Local Government Area, Imo State

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ABSTRACT

Local governments in Nigeria are expected to bring basic services and development to the grassroots, yet many councils are widely judged to perform poorly. This study examined local government administration and service delivery in Ideato North Local Government Area (LGA) of Imo State, with a focus on funding, political interference by the state government, and the effect of declining revenue on the council's statutory functions. The study was anchored on structural functional theory. A descriptive survey design was used. A questionnaire of 11 Likert-type items was administered to 200 purposively selected staff of the council, drawn from a staff population of 250, and 194 copies (97%) were returned and analysed. Responses were summarised with frequencies and percentages, and the three hypotheses were tested with chi-square goodness-of-fit tests. Most respondents agreed that funding is a major challenge to service delivery (82.0%), that the council would perform better with adequate resources (87.6%), and that the non-conduct of council elections promotes political interference (73.7%). All the chi-square tests were significant at the .05 level. The study concludes that inadequate funding, state interference and declining revenue jointly constrain service delivery in Ideato North LGA. It recommends faithful implementation of the 2024 Supreme Court judgment on direct allocation to councils, regular and credible council elections, stronger internal revenue administration, and training for council officials.

KEYWORDS Local government • Service delivery • Local government autonomy • Political interference • Imo State

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1. INTRODUCTION

Background to the Study

Local government is the level of government closest to the people, and in most federal systems it is expected to provide the everyday services on which communities depend: roads and drains, markets and motor parks,

primary health care, primary education, sanitation and the registration of births, deaths and marriages. In Nigeria, the importance of this tier is recognised in the Constitution of the Federal Republic of Nigeria 1999 (as amended). Section 7(1) guarantees a system of local government by democratically elected councils, and the Fourth Schedule lists the functions councils are to perform, alone or with the state government (Constitution of the Federal Republic of Nigeria, 1999).

The present structure of local government in Nigeria owes much to the 1976 Local Government Reform. The Guidelines for Local Government Reform introduced a uniform, single-tier system across the country and described local government as government at the local level exercised through representative councils established by law, with substantial control over local affairs and the staff and finance needed to provide services (Federal Republic of Nigeria, 1976). The reform also provided for statutory allocations to councils from the Federation Account, and the 1979 Constitution later recognised local government as a distinct level of government (Adamolekun, 1983; Okafor & Orjinta, 2013).

Later reforms tried to strengthen the financial position of councils. In the late 1980s, the Federal Government began paying council allocations directly to councils, partly to stop state governments from diverting local funds (Okafor, 2010). The 1999 Constitution, however, created the State Joint Local Government Account, into which all allocations to the councils in a state are paid before being shared out by the state government [Section 162(6)]. Many scholars have argued that this arrangement gave state governments wide control over council funds and weakened the councils' ability to plan and deliver services (Bello, 2018; Okafor, 2010; Okorie et al., 2023).

The debate entered a new phase in July 2024, when the Supreme Court of Nigeria held that allocations from the Federation Account due to local governments should be paid directly to the councils, and that councils run by appointed caretaker committees are not entitled to such allocations (Attorney-General of the Federation v. Attorney-General of Abia State & 35 Others, 2024). The judgment has been widely presented as a step towards local government autonomy, but its practical effect depends on how it is implemented in each state. Studies of individual councils therefore remain important for understanding what constrains service delivery at the grassroots and what might change it.

Ideato North LGA lies in the Orlu zone of Imo State. Like many rural councils, it depends heavily on statutory allocations and has a modest internal revenue base. Its residents expect the council to maintain rural roads, support primary health care and education, provide markets and motor parks, and work with the state government on electricity and water supply. How well the council can meet these expectations, and what its own staff see as the main barriers, is the focus of this study.

Statement of the Problem

There is broad agreement in the literature that many Nigerian local governments do not meet public expectations in service delivery (Okey-Amadife & Ezeodili, 2026; Okorie et al., 2023). Three problems are commonly identified. The first is finance. Councils depend largely on allocations from the Federation Account, which, until recently, passed through the State Joint Local Government Account, where deductions, delays and diversions have been reported (Bello, 2018; Okafor & Ijeoma, 2019). Internally generated revenue is often small and poorly collected. The second problem is political interference. State governments have frequently dissolved elected councils, delayed council elections and appointed caretaker committees loyal to the governor, which weakens the accountability of council officials to local residents (Ojo & Ihemeje, 2014; Olaniyi, 2017). The third problem is the effect of wider economic conditions. When national revenue falls or prices rise sharply, councils with limited funds and large wage bills have little left for capital projects.

Most studies of these problems are either national in scope or based on documents rather than on the views of council staff. Less is known about how the officials who carry out council functions in a particular LGA see the links between funding, interference and service delivery. This study addresses that gap in Ideato North LGA of Imo State.

Objectives of the Study

The general objective of the study was to examine local government administration and service delivery in Ideato North LGA. The specific objectives were to:

1. examine whether the funding available to Ideato North LGA is adequate for effective service delivery;

2. examine whether political interference by the state government hinders service delivery in Ideato North LGA; and
3. examine whether declining revenue in a period of economic hardship limits the ability of Ideato North LGA to perform its statutory functions.

Research Questions

1. To what extent is inadequate funding a constraint on service delivery in Ideato North LGA?
2. To what extent does political interference by the state government hinder service delivery in Ideato North LGA?
3. To what extent does declining revenue in a period of economic hardship limit the ability of Ideato North LGA to perform its statutory functions?

Hypotheses

The following null hypotheses were tested at the .05 level of significance:

- $H_0$1: Inadequate funding is not a significant constraint on service delivery in Ideato North LGA.
- $H_0$2: Political interference by the state government is not a significant hindrance to service delivery in Ideato North LGA.
- $H_0$3: Declining revenue in a period of economic hardship does not significantly limit the ability of Ideato North LGA to perform its statutory functions.

Significance of the Study

The study offers evidence from council staff, who are close to the day-to-day work of service delivery but whose views are seldom reported. Its findings may help the Imo State Government, the council leadership and the Ministry of Local Government and Chieftaincy Affairs as they respond to the 2024 Supreme Court judgment on council funds. It also adds a case study from the South-East to a literature that has drawn heavily on councils in other parts of the country.

2. LITERATURE REVIEW

The Concept of Local Government

Definitions of local government differ in emphasis, but most share a few elements: a defined territory and population, an institutional structure with legislative and executive functions, a separate legal identity, powers and functions assigned by a higher level of government, and some degree of autonomy, including control over finance (Adamolekun, 1983; Olowu & Wunsch, 2004). The 1976 Guidelines defined local government in Nigeria as government at the local level exercised through representative councils established by law to exercise specific powers within defined areas, with substantial control over local affairs and the staff and institutional and financial powers to initiate and direct the provision of services (Federal Republic of Nigeria, 1976).

Writers have long distinguished local government from local administration. Under local administration, local units act mainly as agents of the central government; their staff are national officials; little discretion is allowed; and the units have no independent revenue. Under local government, by contrast, the local unit is a corporate body with elected representatives, its own revenue and real discretion over local matters (Adamolekun, 1983). The case for genuine local government rests partly on democratic grounds. Laski (1925) argued that democratic government cannot be fully realised unless it is accepted that not all problems are central, and that problems which are local in their effects should be decided where, and by those by whom, those effects are most deeply felt. In the Nigerian setting, this idea underlies the constitutional requirement that councils be democratically elected.

Service and Service Delivery in the Public Sector

In the public sector, a service is an activity carried out by a government body for the benefit of citizens, often without a direct charge and often consumed as it is produced, as in the case of primary health care or refuse collection. Service delivery refers to the process by which public bodies turn resources into such services and the extent to which these reach citizens in adequate quantity and quality. At the local level, it covers the construction and maintenance of roads and drains, the provision of markets and motor parks, support for primary health care

and primary education, sanitation and the registration of vital events (Constitution of the Federal Republic of Nigeria, 1999, Fourth Schedule).

The literature on decentralisation suggests that local governments can deliver services more efficiently than central governments because they are closer to citizens and better informed about local preferences (Oates, 1972; Tiebout, 1956). This advantage depends, however, on certain conditions. Councils need adequate and predictable funds, enough discretion to decide how to use them, and mechanisms through which citizens can hold officials to account (Edwards et al., 2015; Faguet, 2014; Smoke, 2015). Where these conditions are weak, decentralisation may simply shift responsibility to the local level without the means to carry it out.

Constitutional Functions of Local Government in Nigeria

The Fourth Schedule of the 1999 Constitution assigns two groups of functions to local government councils. The first group belongs mainly to the councils. It includes the collection of rates, radio and television licences; the establishment and maintenance of cemeteries, burial grounds and homes for the destitute; the provision and maintenance of markets, motor parks, slaughter houses and public conveniences; the construction and maintenance of roads, streets, street lights, drains and other public highways; refuse disposal; the naming of roads and numbering of houses; and the registration of births, deaths and marriages. The second group is shared with the state government. It includes the provision and maintenance of primary, adult and vocational education; the development of agriculture and natural resources other than minerals; and the provision and maintenance of health services (Constitution of the Federal Republic of Nigeria, 1999).

These functions show that local government is meant to be a major provider of basic services, especially in rural areas where other public agencies are thinly present. They also show the extent to which councils depend on the state government, both for shared functions and, under the joint account system, for their funds.

Local Government Finance and the Joint Account

Nigerian councils obtain revenue from two main sources: statutory allocations from the Federation Account and internally generated revenue from rates, fees, licences and fines. Under Section 162 of the 1999 Constitution, the allocations due to councils, together with a share of the state's own revenue, are paid into a State Joint Local Government Account for distribution to the councils. Okafor (2010) argued that this account weakened the financial autonomy of councils by allowing state governments to make deductions and control the timing of payments. Bello (2018) reached a similar conclusion, finding that excessive state control of the account and the resulting shortage of funds had eroded local autonomy. In a study of Awgu LGA in Enugu State, Okafor and Ijeoma (2019) reported illegal deductions, the withholding of council funds and the failure of the state to remit its statutory share of revenue, all of which reduced the council's ability to deliver services.

More recent studies report similar patterns. Okorie et al. (2023) linked the weak autonomy of Nigerian councils to poor grassroots service quality, while Okey-Amadife and Ezeodili (2026), in a survey of 367 respondents in Enugu State, found that poor implementation of local government autonomy had significant negative effects on infrastructure, health care, and education. Evidence from Ghana suggests that internal revenue matters as well as transfers: Otoo and Danquah (2021) found that councils that raised a larger share of their own revenue delivered services more efficiently, while heavy dependence on central grants did not improve efficiency.

Political Interference, Caretaker Committees and Council Elections

Political interference in local government takes several forms in Nigeria. State governors appoint the chairpersons and members of State Independent Electoral Commissions, which conduct council elections, and some states have delayed elections for long periods. Olaniyi (2017) found that many state governments did not allow their electoral commissions to conduct elections when due and preferred to appoint caretaker committees, and that where elections were held, the ruling party in the state usually won almost all seats. Ojo and Ihemeje (2014) described the spread of appointed caretaker committees as a serious threat to grassroots democracy, because appointed officials answer to the governor rather than to local voters. Okafor and Orjinta (2013) argued that democratically elected councils with political and financial autonomy are necessary for an effective local government system.

Interference also affects accountability. Khemani (2006) found that in Nigeria, the lines of accountability for primary health services were unclear, and that local governments had weak incentives to perform because citizens could not easily hold them responsible. Where councils are run by appointed committees or by officials

whose position depends on the state government, the incentive to respond to local needs is likely to be weaker still.

Empirical Gap

The studies reviewed agree that inadequate funding and state interference weaken service delivery by Nigerian councils. Most, however, are documentary or national in scope, and the few surveys focus on councils in Enugu, Benue, Kaduna and Ondo States. Little survey evidence exists for councils in Imo State, and few studies have been conducted since the 2024 Supreme Court judgment. The present study addresses this gap by examining the views of staff in Ideato North LGA.

3. THEORETICAL FRAMEWORK

The study is anchored on structural functional theory. The approach was developed in political science mainly by Gabriel Almond and his colleagues, building on the systems analysis of David Easton (Almond & Powell, 1966; Easton, 1965). Easton (1965) viewed the political system as a set of interactions through which demands and supports from the environment are converted into authoritative decisions and actions. Almond and Powell (1966) asked which functions must be performed for a political system to survive and adapt, and which structures perform them. Structures are the institutions and roles of the system, such as legislatures, executives, bureaucracies and local councils. Functions are the activities these structures carry out, such as rule making, rule application and the delivery of services.

Two analytical questions follow from this approach: what functions must be performed to maintain the system, and what structures are needed to perform them adequately? Merton (1968) added that structures may also have dysfunctions, consequences that reduce the adaptation of the system, and that the failure of one part can affect others.

Applied to this study, the local government council is a structure created to perform service delivery functions at the grassroots. For the council to perform these functions, it requires adequate inputs, especially funds and qualified staff, and a stable relationship with the other structures of the system, especially the state government. When funds are withheld or diverted, or when the state government interferes in the selection and conduct of council officials, the structure cannot perform its functions well, and the effects are felt across the system in the form of poor roads, weak primary health care and declining public trust. The theory therefore leads to the expectation that inadequate funding, political interference and falling revenue will each be associated with weaker service delivery.

The theory has known limitations. Critics have argued that it tends to assume harmony between the parts of a system and gives less attention to conflict and power (Merton, 1968). In Nigerian intergovernmental relations, the state and local governments do not always share the same goals, and the state has far greater power. For this reason, the study also draws on the decentralisation literature, which places more emphasis on the distribution of funds, discretion and accountability between levels of government (Faguet, 2014; Smoke, 2015).

4. METHODOLOGY

Research Design

The study adopted a descriptive survey design. This design was suitable because the study sought to describe the views of council staff on funding, interference and service delivery at one point in time, using a structured questionnaire administered to a sample of the staff population.

Study Area

The study was carried out in Ideato North LGA, one of the 27 local government areas of Imo State, located in the Orlu zone of the state. The council is largely rural, and its residents depend on the council and the state government for roads, primary health care, primary education and other basic services.

Population of the Study

The population of the study comprised the 250 staff of Ideato North LGA, as recorded by the Personnel Unit of the council in 2025.

Sample and Sampling Technique

A sample of 200 staff was selected using purposive sampling. Purposive sampling involves the deliberate selection of participants who are able to provide relevant information because of their position or experience (Etikan et al., 2016). Staff who were present during the period of data collection and who were involved in or familiar with the council's service delivery functions were selected across departments. The sample of 200 is larger than the minimum of about 154 obtained by applying Yamane's (1967) formula to a population of 250 at a 5% margin of error.

Instrument for Data Collection

Data were collected with a structured questionnaire containing 11 statements on funding, political interference, revenue and service delivery. Respondents indicated their level of agreement with each statement on a five-point scale: strongly agree, agree, undecided, disagree and strongly disagree. Of the 200 copies administered, 194 (97%) were returned completed and used in the analysis. Informal conversations with some council officials were also held to clarify issues raised in the questionnaire.

Method of Data Analysis

Responses were summarised with frequencies and percentages. To test the hypotheses, the strongly agree and agree categories were combined as agreement, and the disagree and strongly disagree categories as disagreement, with undecided responses excluded. For each item, a chi-square goodness-of-fit test with one degree of freedom was used to determine whether agreement and disagreement differed significantly from an equal split. The critical value of chi-square at the .05 level with one degree of freedom is 3.84. Effect sizes are reported as Cohen's *w*, where values of about .10, .30 and .50 indicate small, medium and large effects (Cohen, 1988). A null hypothesis was rejected when the items related to it showed significantly more agreement than disagreement.

5. RESULTS

Distribution of Responses

Table 1 presents the distribution of responses to the 11 questionnaire items.

Table 1. *Distribution of responses to questionnaire items (N = 194)*

S/N	Item	Response, n (%)				
		SA	A	U	D	SD
1	Funding is one of the basic challenges affecting Ideato North LGA in performing its service delivery functions	80 (41.2)	79 (40.7)	1 (0.5)	14 (7.2)	20 (10.3)
2	The council authorities have the political will to improve service delivery when adequate finance is available	72 (37.1)	68 (35.1)	–	25 (12.9)	29 (14.9)
3	Political interference is one of the basic challenges affecting the council's efforts at service delivery	52 (26.8)	58 (29.9)	5 (2.6)	49 (25.3)	30 (15.5)
4	The non-conduct of local government elections by the state government promotes political interference and discourages service delivery	61 (31.4)	82 (42.3)	–	31 (16.0)	20 (10.3)
5	The council can deliver democratic dividends to the people effectively when it has adequate resources	80 (41.2)	90 (46.4)	24 (12.4)	–	–
6	The council's service delivery has a significant effect on development in its communities	54 (27.8)	70 (36.1)	15 (7.7)	25 (12.9)	30 (15.5)
7	Effective revenue collection from residents will improve service delivery by the council	50 (25.8)	54 (27.8)	18 (9.3)	34 (17.5)	38 (19.6)
8	Allocations and internally generated revenue are related to what the council achieves in service delivery	65 (33.5)	69 (35.6)	10 (5.2)	31 (16.0)	19 (9.8)

S/N	Item	Response, n (%)				
		SA	A	U	D	SD
9	The current economic hardship in Nigeria hinders the effective functioning and service delivery of the council	80 (41.2)	79 (40.7)	1 (0.5)	14 (7.2)	20 (10.3)
10	Low revenue affects the performance of the council	80 (41.2)	79 (40.7)	1 (0.5)	14 (7.2)	20 (10.3)
11	Improved revenue will increase the effectiveness of the council	72 (37.1)	68 (35.1)	–	25 (12.9)	29 (14.9)

Source: Field survey, 2025. SA = strongly agree; A = agree; U = undecided; D = disagree; SD = strongly disagree. Percentages may not total 100 because of rounding.

Most respondents agreed that funding is a major challenge to service delivery in the council (82.0%) and that the council would deliver democratic dividends effectively if it had adequate resources (87.6%); no respondent disagreed with the second statement. A large majority (72.2%) also agreed that the council authorities have the political will to improve service delivery when funds are available. On interference, 56.7% agreed that political interference is a basic challenge, while 40.7% disagreed, the most divided response in the survey. Agreement was stronger (73.7%) that the non-conduct of council elections promotes interference and discourages service delivery.

On revenue, 69.1% agreed that allocations and internally generated revenue are related to what the council achieves, 82.0% that low revenue affects performance, and 72.2% that improved revenue would increase effectiveness. Views on revenue collection from residents were less settled: 53.6% agreed that effective collection would improve service delivery, while 37.1% disagreed. Finally, 63.9% agreed that the council's service delivery has a significant effect on community development.

Test of Hypotheses

Table 2 presents the results of the chi-square goodness-of-fit tests for the items related to each hypothesis.

Table 2. *Chi-square goodness-of-fit tests of agreement against disagreement*

Hypothesis	Item	Agree (*n*)	Disagree (*n*)	$\chi^2(1)$	*p*	*w*
H_o1	1	159	34	80.96	< .001	.65
	2	140	54	38.12	< .001	.44
	7	104	72	5.82	.016	.18
	8	134	50	38.35	< .001	.46
H_o2	3	110	79	5.08	.024	.16
	4	143	51	43.63	< .001	.47
H_o3	5	170	0	170.00	< .001	1.00
	9	159	34	80.96	< .001	.65
	10	159	34	80.96	< .001	.65
	11	140	54	38.12	< .001	.44

Source: Field survey, 2025. Undecided responses are excluded. Critical value of $\chi^2(1)$ at the .05 level = 3.84.

Hypothesis One

Hypothesis one stated that inadequate funding is not a significant constraint on service delivery in Ideato North LGA. Agreement exceeded disagreement significantly on all four related items. The effects were large for item 1, $\chi^2(1, N = 193) = 80.96$, $p < .001$, $w = .65$, and medium for items 2 and 8, but small for item 7 on revenue collection, $\chi^2(1, N = 176) = 5.82$, $p = .016$, $w = .18$. The null hypothesis was therefore rejected. Respondents saw inadequate funding as a significant constraint on service delivery in the council.

Hypothesis Two

Hypothesis two stated that political interference by the state government is not a significant hindrance to service delivery in Ideato North LGA. Agreement exceeded disagreement significantly for item 3, $\chi^2(1, N = 189) =$

5.08, $p = .024$, $w = .16$, and for item 4, $\chi^2(1, N = 194) = 43.63$, $p < .001$, $w = .47$. The null hypothesis was therefore rejected. Respondents saw political interference as a significant hindrance, although the small effect for item 3 shows that views on interference in general were divided, while views on the non-conduct of elections were much clearer.

Hypothesis Three

Hypothesis three stated that declining revenue in a period of economic hardship does not significantly limit the ability of Ideato North LGA to perform its statutory functions. Agreement exceeded disagreement significantly on all four related items, with large effects for items 5, 9 and 10 and a medium effect for item 11. The null hypothesis was therefore rejected. Respondents saw falling revenue and economic hardship as significant limits on the council's ability to perform its functions.

6. DISCUSSION OF FINDINGS

Funding and Service Delivery

The first finding is that council staff saw inadequate funding as a major constraint on service delivery. More than four in five respondents agreed that funding is a basic challenge, and almost nine in ten agreed that the council could deliver democratic dividends if it had adequate resources. This finding agrees with a large body of Nigerian research. Okafor (2010) and Bello (2018) traced the financial weakness of councils to the State Joint Local Government Account, through which states controlled the timing and size of payments to councils. Okafor and Ijeoma (2019) documented deductions and withheld funds in Awgu LGA, and Okey-Amadife and Ezeodili (2026) found that weak autonomy, including weak fiscal autonomy, undermined infrastructure, health care and education in Enugu State.

In terms of structural functional theory, funds are a necessary input without which the council, as a structure, cannot perform its functions (Almond & Powell, 1966). The finding that 72.2% of respondents believed that council authorities have the political will to act when funds are available suggests that staff locate the problem mainly in the supply of resources rather than in the willingness of local officials. This interpretation should be treated with some caution, because staff may be inclined to view their own institution favourably.

The more divided response on revenue collection from residents (53.6% agreement, 37.1% disagreement, small effect) is also important. It may reflect doubt about whether residents of a largely rural LGA can pay more rates and levies, or distrust of how such revenue is used. Evidence from Ghana suggests that councils that raise more of their own revenue tend to deliver services more efficiently (Otoo & Danquah, 2021), but raising local revenue depends on public trust and on visible links between payments and services.

Political Interference and Service Delivery

The second finding is that political interference was seen as a significant hindrance to service delivery, especially where it takes the form of irregular council elections. This corrects the impression, sometimes found in the local government literature, that funding alone explains poor performance. Almost three quarters of respondents agreed that the non-conduct of council elections promotes interference and discourages service delivery. This view agrees with Olaniyi (2017), who found that state governments often delayed council elections and that their parties usually won those that were held, and with Ojo and Ihemeje (2014) and Okafor and Orjinta (2013), who argued that appointed caretaker committees weaken grassroots democracy because they answer to the governor rather than to local voters.

The divided response to the general statement on interference (56.7% agreement against 40.7% disagreement) deserves comment. Council staff are employees of a system in which the state government has great influence, and some may have been reluctant to criticise the state government openly. Others may have distinguished between legitimate state supervision of councils and improper interference. Imo State held council elections in September 2024, in which the ruling party was declared winner in all 27 chairmanship and 305 councillorship seats (Peoples Gazette, 2024). The questionnaire was administered after these elections, so respondents' views on elections may reflect both the long experience of irregular polls and doubts about the competitiveness of the most recent ones. The finding is consistent with Khemani's (2006) argument that weak lines of accountability reduce the incentive of Nigerian local governments to perform.

The 2024 Supreme Court judgment addressed both problems identified here. By directing that allocations be paid directly to councils and that councils without elected leadership should not receive them, the Court linked

financial autonomy to democratic election (Attorney-General of the Federation v. Attorney-General of Abia State & 35 Others, 2024). The findings of this study suggest that such a link is sound, but that its benefits will depend on full implementation and on elections that local voters regard as credible.

Declining Revenue, Economic Hardship and Statutory Functions

The third finding is that respondents saw falling revenue and economic hardship as significant limits on the council's ability to perform its statutory functions. Large majorities agreed that low revenue affects the council's performance, that improved revenue would increase its effectiveness, and that current economic hardship hinders its work. This is consistent with the view, common in the decentralisation literature, that local governments can only deliver services efficiently when they have adequate and predictable funds (Faguet, 2014; Smoke, 2015). When revenue falls in real terms, salaries and running costs take a larger share of the council budget, leaving less for capital projects such as roads and health facilities.

The finding that 63.9% of respondents agreed that the council's service delivery significantly affects community development shows that staff see their work as important to local welfare. It also suggests that the costs of weak funding and interference are borne not only by the council but by the communities that depend on it. In the language of structural functionalism, the dysfunction of one structure affects the wider system (Merton, 1968).

Limitations of the Study

The study has several limitations. The sample was purposive and limited to the staff of one council, so the findings cannot be generalised to other LGAs or to residents' views of service delivery. The data are perceptions, and the study did not examine council budgets, allocation records or project outcomes directly. The questionnaire was short, and several items were closely related, so the items cannot be treated as independent measures of separate concepts. Items 1, 9 and 10, and items 2 and 11, returned identical response distributions, which may indicate that respondents did not distinguish clearly between them. Future studies should combine staff surveys with residents' surveys and with analysis of council financial records, and should compare councils before and after the implementation of direct allocations.

7. CONCLUSION AND RECOMMENDATIONS

Conclusion

This study examined local government administration and service delivery in Ideato North LGA of Imo State. Council staff widely agreed that inadequate funding is a major constraint on service delivery, that political interference, especially through irregular council elections, hinders the council's work, and that falling revenue in a period of economic hardship limits its ability to perform its statutory functions. All three null hypotheses were rejected. The findings are consistent with structural functional theory, which holds that a structure cannot perform its functions without adequate inputs and a stable relationship with other parts of the system, and with the wider literature on the financial and political autonomy of Nigerian councils. The 2024 Supreme Court judgment on direct allocations offers an opportunity to address both funding and interference, but the experience of Ideato North suggests that its benefits will depend on faithful implementation and on credible local elections.

Recommendations

Based on the findings, the following recommendations are made:

1. The Federal and Imo State Governments should implement the 2024 Supreme Court judgment in full, so that statutory allocations reach Ideato North LGA and other councils directly, promptly and without deductions not provided for by law.
2. The Imo State Government should ensure that council elections are held regularly, at the end of each tenure, and that the State Independent Electoral Commission conducts them in a manner that local voters see as free and credible. Constitutional amendments that strengthen the independence of state electoral commissions should also be considered.
3. Ideato North LGA should strengthen its internal revenue administration through accurate records of ratepayers, electronic payment systems and regular public reports on how revenue is used, so that residents can see the link between what they pay and the services they receive.

4. The council should publish its annual budget and periodic reports on projects, and should involve town unions, traditional institutions and community associations in identifying priority projects.
5. Political office holders and career staff of the council should be trained in planning, budgeting, project management and revenue administration, so that additional funds are used efficiently.
6. The council and the state government should work together on shared functions such as primary health care, primary education, rural roads and rural electrification, with clear agreements on who funds and maintains each project.

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