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## **ADMINISTRATIVE BOTTLENECKS AND SOCIO-ECONOMIC DEVELOPMENT THROUGH ROAD INFRASTRUCTURE IN ANAMBRA STATE: THE ROLE OF REVENUE GENERATION (2014–2025)**

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**\*<sup>1</sup>Eloka Emmanuel Maduekwe, <sup>2</sup>Onyekwelu, R.U., <sup>3</sup>Ekene Anemeje Assumpta**

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<sup>1</sup>Department of Public Administration, Chukwuemeka Odumegwu Ojukwu University, Anambra State, Nigeria.

<sup>2</sup>Department of Public Administration, Chukwuemeka Odumegwu Ojukwu University, Nigeria.

<sup>3</sup>Department of Public Administration, Chukwuemeka Odumegwu Ojukwu University.

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Article Received: 11 July 2026

Article Revised: 31 July 2026

Published on: 20 August 2026

**\*Corresponding Author: Eloka Emmanuel Maduekwe**

Department of Public Administration, Chukwuemeka Odumegwu Ojukwu University, Anambra State, Nigeria.

DOI: <https://doi-doi.org/101555/ijrpa.4444>

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### **ABSTRACT**

This article examined two complementary dimensions of revenue and road development in Anambra State: the effect of revenue generation on socio-economic development through road infrastructure and the administrative bottlenecks that hinder sustainable road construction. The article was developed from the third and fourth objectives of a wider study of selected Local Government Areas in Anambra State between 2014 and 2025. Data were obtained through a structured questionnaire and secondary sources. Four hundred questionnaires were administered and 393 usable responses were returned. Descriptive statistics and simple linear regression were employed. The regression model for socio-economic development produced  $R = 0.1461$ ,  $R^2 = 0.0213$ ,  $F = 0.0872$  and  $p = 0.7825$ , showing that revenue generation had a weak and statistically insignificant effect on socio-economic development through road infrastructure. The administrative bottleneck model produced  $R = 0.9980$ ,  $R^2 = 0.9960$ ,  $F = 991.7714$  and  $p < 0.001$ , indicating a very strong and statistically significant relationship between administrative efficiency and sustainable road construction outcomes. Descriptive results identified bureaucratic delays, poor coordination, inefficient record keeping, inadequate staff capacity, corruption and revenue leakages, and weak monitoring and evaluation as major constraints. The article concludes that road

infrastructure becomes an effective socio-economic catalyst only when revenue is supported by efficient administration, transparency, coordination and monitoring.

**KEYWORDS:** Revenue Generation, Socio-Economic Development, Road Infrastructure, Administrative Bottlenecks, Fiscal Management, Anambra State.

## INTRODUCTION

Road infrastructure is not simply a physical investment; it is a platform through which economic and social activities take place. Roads connect producers to markets, workers to employment, households to schools and health facilities, and communities to wider administrative and commercial networks. The source document treats road infrastructure as a strategic indicator of development because it facilitates movement, improves access and supports agriculture and commerce.

Revenue generation is therefore expected to have indirect socio-economic effects through infrastructure. Amadi and Amadi (2023) explain revenue generation as a financial foundation for sustainable socio-economic infrastructure, while Adeleke et al. (2021) examine the developmental effects of subnational government revenue. In principle, increased revenue should expand the fiscal space available for infrastructure, and improved infrastructure should reduce transport costs and stimulate economic activity.

However, the relationship can be disrupted by administrative bottlenecks. Revenue may be collected slowly, recorded inaccurately, diverted or inadequately coordinated with expenditure agencies. Similarly, road contracts may face approval delays, weak supervision, poor procurement practices and limited monitoring. The source document specifically identifies contract award processes, project supervision, delays in fund disbursement, limited oversight and allegations of contract inflation as concerns.

This article consequently shifts attention from the volume of revenue to the governance processes through which revenue becomes development. It examines whether revenue generation produced socio-economic development through road infrastructure and identifies the administrative bottlenecks that hinder sustainable construction in the selected LGAs.

## OBJECTIVES

The article addresses the following objectives from the parent study:

1. To ascertain the effect of revenue generation on socio-economic development through road infrastructural development.
2. To identify the administrative bottlenecks in revenue generation that hinder sustainable road construction in the selected LGAs.

## Hypotheses

H<sub>0</sub>1: Revenue generation has no significant effect on socio-economic development through road infrastructural development in Anambra State.

H<sub>0</sub>2: Administrative, political and institutional bottlenecks limit effective revenue generation and hinder sustainable road construction in the selected Local Government Areas of Anambra State.

## LITERATURE REVIEW

### Conceptual Review

#### Revenue Generation and Socio-Economic Development

Government revenue is an instrument for financing public goods. The source document emphasizes that revenue can be generated internally through taxation and non-tax sources and externally through statutory allocations and other transfers. At the subnational level, the capacity to mobilize IGR provides a measure of fiscal autonomy. Bello and Mackson (2022) connect revenue generation with fiscal federalism, while Chukwuemeka (2021) links fiscal decentralization with local governance.

The socio-economic significance of road infrastructure arises from its ability to reduce the physical costs of economic exchange. Fajobi et al. (2019) demonstrate the importance of road networks for goods delivery and productivity. Kailthya and Kambhampati (2022) show that roads can contribute to manufacturing productivity, while Mugume (2024) emphasizes the economic costs associated with poor road networks. These studies support the expectation that effective road infrastructure should have broad socio-economic consequences.

#### Administrative Bottlenecks

Administrative bottlenecks affect both revenue generation and expenditure. Bureaucratic procedures can delay collection, approval and release of funds. Poor coordination can create gaps between revenue agencies and infrastructure ministries. Weak record keeping reduces

transparency, while inadequate staffing limits administrative capacity. Corruption and revenue leakages reduce the resources available for public investment. Ukaeje (2022), Adekunle and Olusa (2021), and Ogbuagu et al. (2014) all highlight institutional weaknesses and corruption as important threats to infrastructure.

## **Theoretical and Empirical Framework**

### **Fiscal Federalism Theory**

Fiscal Federalism Theory provides the theoretical basis for understanding how revenue and expenditure responsibilities are distributed across levels of government. Jimoh (2013) discusses the Nigerian experience of fiscal federalism, while Bello and Mackson (2022) emphasize its relationship with revenue generation. The theory is relevant because the ability of Anambra State and its LGAs to finance roads is shaped by the interaction between internally generated revenue, federal transfers and institutional responsibilities. From the perspective of the theory, decentralization should enable governments closer to citizens to respond to local infrastructure needs. Chukwuemeka (2021) argues that fiscal decentralization is important to local governance, while Nwakoby and Ezeonwuka (2020) emphasize institutional capacity and financial autonomy. Where administrative structures are weak, however, fiscal resources may not be translated into effective public goods.

### **Empirical Review**

Adeleke et al. (2021) provide evidence on subnational revenue and socio-economic and infrastructural development. Ayebaenemi et al. (2024) connect IGR with economic growth, while Agbakwuru and Emeka (2019) examine resource mobilization and grassroots development in South-East Nigeria. These studies generally support the developmental importance of revenue, but the present study adds an important qualification by examining the administrative processes through which revenue is transformed into road-related socio-economic outcomes.

Research on digital taxation also shows that technology can strengthen collection. Owoeye (2024), Uguagu et al. (2023), Olasunkanmi and Adejuwon (2024) and Tivde (2024) indicate that electronic tax systems can improve compliance and reduce leakages. Nevertheless, digital collection alone cannot resolve weaknesses in budgeting, procurement, coordination and project monitoring.

## Research Method

The article adopted the descriptive survey design used in the parent study and incorporated secondary fiscal information. Four hundred questionnaires were administered to officials and residents associated with revenue generation and road infrastructure in selected LGAs and public institutions. Three hundred and ninety-three questionnaires were returned and found usable, producing a 98.25% response rate. The study covered six LGAs distributed across the three senatorial zones of Anambra State: Onitsha North, Oyi, Awka South, Anaocha, Nnewi North and Orumba North. The institutional component covered the Ministry of Finance, Ministry of Works and Infrastructure, and AIRS. The sampling arrangement deliberately gave balanced representation to the institutions and selected LGAs. The instrument was a five-point Likert questionnaire ranging from Strongly Agree to Strongly Disagree. It included items on revenue utilization, socio-economic development through road infrastructure and administrative bottlenecks. Face validity was established through expert review. A pilot test involving 30 respondents produced Cronbach alpha coefficients of 0.83, 0.81, 0.86, 0.78 and 0.88 for the five objectives, with an average of 0.83. Frequency and percentage statistics were used for descriptive analysis, while simple linear regression was used for hypothesis testing. The model was  $Y = \beta_0 + \beta_1X + \epsilon$ . At  $\alpha = 0.05$ , a p-value below or equal to 0.05 was treated as evidence against the null hypothesis.

This study adopted a descriptive survey research design as used in the parent study, complemented with secondary fiscal information. The descriptive survey was considered appropriate because it allows for systematic collection of opinions, attitudes and experiences from a defined population on internally generated revenue (IGR) utilization and socio-economic development through road infrastructure without manipulation of variables. The population comprised officials and residents directly associated with revenue generation and road infrastructure delivery in Anambra State. A total of 400 questionnaires were administered across selected Local Government Areas (LGAs) and relevant public institutions. Out of this, 393 copies were returned and found usable, representing a 98.25% response rate, which is considered excellent for generalization and reduces non-response bias. The geographical coverage spanned the three senatorial zones of the state to ensure territorial balance. Six LGAs were purposively selected: Onitsha North and Oyi from Anambra North; Awka South and Anaocha from Anambra Central; and Nnewi North and Orumba North from Anambra South. The institutional component covered three key agencies: the Ministry of Finance, Ministry of Works and Infrastructure, and Anambra State Internal Revenue Service

(AIRS). The sampling arrangement was deliberately structured to give balanced representation to both the LGAs and the institutions, ensuring that views of policymakers, implementers and beneficiaries were captured. Secondary data on IGR figures and road expenditure were obtained from government budgetary reports and audited accounts.

The primary instrument was a structured questionnaire designed on a five-point Likert scale ranging from Strongly Agree (SA) - 5, Agree (A) - 4, Undecided (U) - 3, Disagree (D) - 2, to Strongly Disagree (SD) - 1. The questionnaire was divided into sections covering revenue utilization practices, socio-economic development outcomes through road infrastructure, and administrative bottlenecks affecting implementation. Face and content validity were established through expert review by academics in Public Administration and research measurement. Corrections were effected before final deployment. To determine reliability, a pilot test was conducted with 30 respondents outside the main sample. Data from the pilot were subjected to Cronbach Alpha analysis. The coefficients obtained for the two objectives were 0.86, 0.78, respectively. Since this exceeds the 0.70 threshold recommended by Nunnally, the instrument was deemed internally consistent and reliable.

Data were analyzed at two levels. Descriptive analysis involving frequency counts and percentages was used to present demographic characteristics and response patterns. For hypothesis testing, simple linear regression was employed. The model was specified as  $Y = \beta_0 + \beta_1 X + \varepsilon$ , where Y is the dependent variable (socio-economic development), X is the independent variable (IGR utilization),  $\beta_0$  is the constant,  $\beta_1$  is the regression coefficient and  $\varepsilon$  is the error term. All hypotheses were tested at 0.05 level of significance ( $\alpha = 0.05$ ), where a p-value less than or equal to 0.05 was taken as evidence to reject the null hypothesis.

## RESULTS AND DISCUSSION

### Revenue Utilization and Socio-Economic Development

**Table 1: Revenue Generation/Utilization and Road-Related Development.**

| Item                                                        | SA<br>(%)     | A<br>(%)      | UN<br>(%)   | D<br>(%)      | SD<br>(%)     | Total |
|-------------------------------------------------------------|---------------|---------------|-------------|---------------|---------------|-------|
| Funds efficiently allocated to priority road projects       | 35<br>(8.9)   | 59<br>(15.0)  | 11<br>(2.8) | 141<br>(35.9) | 147<br>(37.4) | 393   |
| Budgeting and planning ensure impactful road infrastructure | 133<br>(33.8) | 174<br>(44.3) | 8<br>(2.0)  | 49<br>(12.5)  | 29<br>(7.4)   | 393   |
| Proper monitoring prevents mismanagement/diversion          | 95<br>(24.2)  | 118<br>(30.0) | 10<br>(2.5) | 88<br>(22.4)  | 82<br>(20.9)  | 393   |
| Transparent fiscal practices enhance                        | 49            | 66            | 8           | 128           | 142           | 393   |

|                                                                      |               |               |             |               |               |      |
|----------------------------------------------------------------------|---------------|---------------|-------------|---------------|---------------|------|
| road projects                                                        | (12.5)        | (16.8)        | (2.0)       | (32.6)        | (36.1)        |      |
| Revenue utilization policies promote community-benefiting completion | 24<br>(6.1)   | 14<br>(3.6)   | 11<br>(2.8) | 158<br>(40.2) | 186<br>(47.3) | 393  |
| Accountability measures ensure positive local development            | 131<br>(33.3) | 179<br>(45.6) | 11<br>(2.8) | 44<br>(11.2)  | 28<br>(7.1)   | 393  |
| Total                                                                | 467<br>(19.8) | 610<br>(25.9) | 59<br>(2.5) | 608<br>(25.8) | 614<br>(26.0) | 2358 |

The descriptive results show a mixed pattern. Respondents were positive about budgeting and planning, with 78.1% selecting Strongly Agree or Agree. Accountability measures also received 78.9% positive responses. However, only 23.9% agreed that generated funds had been efficiently allocated to priority road projects, while 73.3% disagreed or strongly disagreed. Similarly, 16.5% agreed that revenue utilization policies promoted completion of community-benefiting projects, while 87.5% disagreed or strongly disagreed. This indicates that formal budgeting and accountability principles may be recognized, while actual translation into completed projects remains problematic.

### Hypothesis One

H<sub>01</sub>: Revenue generation has no significant effect on socio-economic development through road infrastructural development in Anambra State.

**Table 2: Model Summary for Socio-Economic Development.**

| Statistic           | Value                        |
|---------------------|------------------------------|
| Regression Equation | $\hat{Y} = 2.9150 + 0.0226X$ |
| R                   | 0.1461                       |
| R <sup>2</sup>      | 0.0213                       |
| Standard Error      | 0.1497                       |
| F-value             | 0.0872                       |
| p-value             | 0.7825                       |

**Table 3: ANOVA for Socio-Economic Development.**

| Source     | df | SS     | MS     | F      | p      |
|------------|----|--------|--------|--------|--------|
| Regression | 1  | 0.0020 | 0.0020 | 0.0872 | 0.7825 |
| Residual   | 4  | 0.0896 | 0.0224 |        |        |
| Total      | 5  | 0.0916 |        |        |        |

**Table 4: Coefficients for Socio-Economic Development.**

| Coefficient        | B      | SE     | t       | p      |
|--------------------|--------|--------|---------|--------|
| Intercept          | 2.9150 | 0.2284 | 12.7625 | 0.0002 |
| Revenue Generation | 0.0226 | 0.0765 | 0.2953  | 0.7825 |

The result shows a weak positive relationship between revenue generation and socio-economic development through road infrastructure, but the relationship is not statistically significant. The  $R^2$  of 0.0213 means that only 2.13% of the variation in the outcome is explained by revenue generation. The remaining 97.87% is associated with other factors, including policy efficiency, governance quality and external economic conditions. The p-value of 0.7825 exceeds 0.05, so the null hypothesis is not rejected.

The finding is important because it indicates that revenue growth by itself is insufficient to generate socio-economic transformation. Roads produce economic benefits when they are strategically located, properly constructed, maintained and connected to productive communities. Revenue that is delayed, poorly allocated or diverted cannot create the expected multiplier effects.

### Administrative Bottlenecks

**Table 5: Administrative Bottlenecks in Revenue Generation.**

| <b>Administrative Bottleneck</b>                              | <b>SA<br/>(%)</b> | <b>A<br/>(%)</b> | <b>UN<br/>(%)</b> | <b>D<br/>(%)</b> | <b>SD<br/>(%)</b> |
|---------------------------------------------------------------|-------------------|------------------|-------------------|------------------|-------------------|
| Bureaucratic delays                                           | 116<br>(29.5)     | 162<br>(41.2)    | 10<br>(2.5)       | 62<br>(15.8)     | 43<br>(10.9)      |
| Poor coordination between revenue agencies and Works Ministry | 153<br>(38.9)     | 165<br>(42.0)    | 9 (2.3)           | 38 (9.7)         | 28 (7.1)          |
| Inefficient record keeping/reporting                          | 142<br>(36.1)     | 160<br>(40.7)    | 10<br>(2.5)       | 51<br>(13.0)     | 30 (7.6)          |
| Inadequate staff capacity                                     | 148<br>(37.7)     | 163<br>(41.5)    | 8 (2.0)           | 49<br>(12.5)     | 25 (6.4)          |
| Corruption and revenue leakages                               | 128<br>(32.6)     | 160<br>(40.7)    | 12<br>(3.1)       | 57<br>(14.5)     | 36 (9.2)          |
| Weak monitoring and evaluation                                | 132<br>(33.6)     | 158<br>(40.2)    | 9 (2.3)           | 60<br>(15.3)     | 34 (8.7)          |
| Total                                                         | 819<br>(34.7)     | 968<br>(41.0)    | 58<br>(2.5)       | 317<br>(13.4)    | 196<br>(8.3)      |

The descriptive results identify a consistent pattern of administrative constraints. For bureaucratic delays, 70.7% agreed or strongly agreed that delays slow revenue collection and allocation. Poor coordination recorded the highest positive response, with 80.9% agreeing or strongly agreeing that it hinders road project funding. Inefficient record keeping attracted 76.8% positive responses, while inadequate staff capacity attracted 79.2%. Corruption and revenue leakages attracted 73.3%, and weak monitoring and evaluation attracted 73.8%. These results demonstrate that administrative problems are not isolated; they operate across collection, coordination, record keeping, staffing, integrity and oversight.



## Hypothesis Two

H<sub>02</sub>: Administrative, political and institutional bottlenecks limit effective revenue generation and hinder sustainable road construction in the selected Local Government Areas of Anambra State.

**Table 6: Model Summary for Administrative Efficiency.**

| Statistic           | Value                         |
|---------------------|-------------------------------|
| Regression Equation | $\hat{Y} = -0.0387 + 1.0110X$ |
| R                   | 0.9980                        |
| R <sup>2</sup>      | 0.9960                        |
| Standard Error      | 0.0090                        |
| F-value             | 991.7714                      |
| p-value             | 0.0000                        |

**Table 7: ANOVA for Administrative Efficiency.**

| Source     | df | SS     | MS     | F        | p      |
|------------|----|--------|--------|----------|--------|
| Regression | 1  | 0.0803 | 0.0803 | 991.7714 | 0.0000 |
| Residual   | 4  | 0.0003 | 0.0001 |          |        |
| Total      | 5  | 0.0806 |        |          |        |

**Table 8: Coefficients for Administrative Efficiency.**

| Coefficient               | B       | SE     | t       | p      | 95% Lower |
|---------------------------|---------|--------|---------|--------|-----------|
| Intercept                 | -0.0387 | 0.1223 | -0.3163 | 0.7676 | -0.3781   |
| Administrative Efficiency | 1.0110  | 0.0321 | 31.4924 | 0.0000 | 0.9219    |

The model reveals an exceptionally strong positive relationship between administrative efficiency and road construction outcomes.  $R = 0.9980$  and  $R^2 = 0.9960$  indicate that 99.60% of the variation in the outcome is associated with the administrative factor in the model. The F-value of 991.7714 and p-value of 0.0000 establish statistical significance at the 0.05 level. The null hypothesis is rejected. The regression equation indicates that a one-unit improvement in administrative efficiency is associated with a 1.0110-unit increase in the predicted outcome. The result should be interpreted in the context of the study's model: administrative efficiency is strongly connected with the ability to mobilize and translate revenue into sustainable road construction. It does not imply that administration is the only determinant, but it demonstrates its central role in the observed data.

## DISCUSSION OF FINDINGS

The discussion interprets the empirical results in relation to extant literature and the realities of public financial management in Anambra State.

### **Revenue Generation and Socio-Economic Development through Road Infrastructure**

The first finding reveals that revenue generation had no statistically significant effect on socio-economic development through road infrastructure. This result does not dispute the fiscal relevance of Internally Generated Revenue [IGR], but rather questions its developmental conversion. This is consistent with the public finance argument that the value of revenue lies not in its collection but in its utilization. While revenue provides the fiscal space for government to invest, its socio-economic impact is mediated by allocation efficiency, project selection, quality of execution, and post-construction maintenance. In the Anambra context, the descriptive data suggest that roads constructed are either poorly prioritized, limited in coverage to urban centres, inadequately maintained, or not linked to productive corridors that would stimulate trade, reduce transport cost, and create jobs. Hence, the infrastructure fails to generate expected social and economic returns. This finding aligns with Adeleke et al. (2021) and Ayebaenemi et al. (2024) who affirm the broader developmental importance of subnational revenue for economic growth and service delivery. However, it extends their position by demonstrating that revenue alone is not a sufficient condition. The present evidence shows a disconnect between fiscal capacity and functional public assets. Where funds are diverted, projects abandoned, or quality compromised, increased IGR will not translate to improved accessibility, market integration, or poverty reduction. The implication is that Anambra State must shift from revenue-centred reforms to expenditure governance, ensuring that road infrastructure is need-based, evenly distributed across the six studied LGAs, and built to standards that support long-term socio-economic use.

### **Administrative Efficiency and Road Infrastructure Delivery**

The second finding demonstrates that administrative efficiency is the critical determinant of infrastructure outcomes. The descriptive results identify a cluster of institutional constraints: bureaucratic bottlenecks, poor inter-agency coordination between the Ministry of Finance, Ministry of Works and AIRS, weak record-keeping systems, inadequate technical staffing, corruption and revenue leakages, and deficiencies in project monitoring and evaluation. This corroborates Ogbuagu et al. (2014), Adekunle and Olusa (2021), and Ukaeje (2022), who emphasize that institutional weaknesses and corrupt practices are more damaging to infrastructure delivery than funding shortfalls. When records are poor and monitoring is weak, accountability is lost, leakages persist, and contractor performance cannot be enforced. Furthermore, the evidence provides nuance to the current advocacy for digitalization.

Olasunkanmi and Adejuwon (2024), Uguagu et al. (2023), Owoeye (2024) and Tivde (2024) rightly demonstrate that digital revenue collection improves compliance and reduces physical leakages. The present study agrees, but argues that digital tools are not a substitute for administrative reform. A digital collection platform will still fail if backed by weak institutions, unreliable data, unclear procedures, and compromised oversight. For Anambra State, sustainable improvement in road infrastructure therefore requires a dual approach: deploying e-collection and GIS-based project monitoring, while simultaneously reforming administrative processes, building staff capacity, strengthening internal controls, and institutionalizing transparency in IGR utilization

## CONCLUSION

The article examined the nexus between Internally Generated Revenue (IGR) utilization and socio-economic development through road infrastructure in Anambra State, covering six LGAs across the three senatorial zones and three key public institutions.

Based on the empirical results, the study concludes that revenue generation alone did not produce significant socio-economic development through road infrastructure in the selected LGAs. Although 393 valid responses from officials and residents confirm that revenue provides the fiscal foundation for development, the regression result shows that this financial capacity has not been effectively translated into functional, accessible and economically viable road networks that improve trade, mobility, employment and living standards. The decisive issue, therefore, is not the volume of revenue collected but the administrative environment in which revenue is collected, allocated, managed and converted into infrastructure. The study found that institutional constraints including bureaucracy, weak coordination between the Ministry of Finance, Ministry of Works and Infrastructure and AIRS, inadequate technical staffing, poor record-keeping, corruption and revenue leakages, and deficient monitoring and evaluation systems, significantly undermine the developmental impact of IGR.

Consequently, sustainable road construction and its socio-economic benefits cannot be achieved through revenue-enhancing strategies alone. The central pillars are administrative efficiency, inter-agency coordination, adequate and skilled staffing, transparent records management, strong anti-corruption controls, and robust project monitoring and maintenance frameworks. Where these elements are weak, even increased IGR will result in poor project prioritization, substandard execution, abandoned projects and limited coverage. The study

therefore concludes that for Anambra State to achieve inclusive socio-economic development through road infrastructure, reforms must shift from mere revenue mobilization to expenditure governance and institutional strengthening. Digitalization of revenue collection must be integrated with administrative reforms to ensure that collected funds are transparently tracked, judiciously allocated, and efficiently converted into durable road assets that serve the productive needs of the people.

## **RECOMMENDATION**

1. Government should simplify and fully digitize revenue processes while strengthening institutional capacity. Revenue agencies (AIRS) and the Ministry of Works and Infrastructure should operate through a coordinated project and financing framework that links revenue collection to road infrastructure planning and timely fund release. This should be supported by regular capacity development for staff involved in revenue administration and project management on ICT, procurement, and project execution.
2. Public revenue records and road project expenditure should be routinely disclosed to the public to ensure transparency. In addition, independent monitoring and evaluation should be institutionalized for all major road projects, while anti-corruption controls and expenditure tracking systems should be strengthened to reduce leakages and ensure that collected revenue is judiciously utilized for priority road infrastructure projects.

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