

CHAPTER ONE

INTRODUCTION

1.1 Background to the Study

The ideas behind the creation of local governments in Nigeria are that the people at the local level are assumed to have the fullest awareness of their needs. Every local jurisdiction has its unique economic, social and physical characteristics and its historical tradition which are better understood by its people. Thus, the Local Government Areas are created to provide the services which the Federal and State Governments cannot easily undertake due to their remoteness from the local communities (Uhunmwangho and Epelle, 2008). Therefore, the only reasonable form of development is the one that comes from within, through the will and desires of the people.

The constitutional mandates of local government are to consider and make recommendations to a State Commission on Economic Planning or any similar body on: the economic development of the state, particularly as far as the areas of authority of the council and of the state are affected; and proposals made by the said commission or body. Local government areas are also saddled with the responsibility of licensing bicycles, trucks (other than mechanically propelled trucks), canoes, wheel barrows and carts; establishment, maintenance and regulation of slaughter houses, slaughter slabs, markets, motor parks and public conveniences; construction of maintenance of roads, streets, street lighting, drains and other public highways, parks, gardens, open spaces, or such public facilities as may be prescribed from time to time by the House of Assembly of a state. The government at the local level equally carries out the task of naming roads and streets and numbering of houses; provision of maintenance of public conveniences, sewage and refuse disposal; registration of all births, deaths and marriages; assessment of privately owned houses or tenements for the purpose of levying such rates as may be prescribed by the House of Assembly of a States amongst others (Fourth Schedule of 1999 Constitution).

In all these, revenue is central to the optimal performance of local administration because if local governments do not have sufficient revenue, they cannot develop the communities. There are two sources of local government revenue. They are external and internal sources. Statutorily, local governments collect monthly allocation from Federal source which they receive within the content of the joint account with the state government which is referred to as State Joint Account Allocation. But in many instances, federal allocation is very lean. This shortfall in federal allocation is caused by many factors. Among them is the fall in the price of oil which is the main source of income for Nigeria. Therefore, this shortfall in federal allocation has necessitated local administration to look inward for internally generated revenue to complement federal allocation for their developmental programmes.

Nigeria runs a federal system of government that consists of three tiers, that is, the federal, state and local governments. Each of these spheres has constitutionally assigned responsibilities to discharge. Orewa, (1983) noted "it has been generally agreed that no central government can satisfactorily conduct administration wholly from the capital through civil servants based at the headquarters. Thus, the need for a form of decentralization, such practice will enable the government to reach out to the people at the local level". Tonwe (2007) states that with the amount and variety of work to be done country-wide by government, it is impossible for a single authority to undertake directly their performance and the government too does not have the requisite knowledge of all the diverse problems which are local in nature. In spite of its centrality to the development process at the grass root, a major recurrent problem of local government in Nigeria is the ever dwindling revenue generation, discernible from budget deficits and paucity of funds for robust economic growth and development.

Consequently, it has the responsibility to articulate the needs of these people and formulate plans and strategies towards realizing them. Even the urbanized cities are broken into local government areas such that the activities of state governments are interwoven with those of the local governments in particular. This development policy has created many avoidable problems some of which are massive rural-urban migration thereby causing over congestion and heating up the cities, infrastructural decay at the rural areas due to total neglect and abandonment and mass poverty in the country due to lack of proper harmonization of the nation's resources among others.

The focus of this study is to assess whether local government has been able to generate sufficient revenues to prosecute community development at the local level. If they have, to what extent have they used the generated revenue for the developmental purposes in their areas of jurisdiction? The Kwara State Government established the Kwara State Internal Revenue Service (KWIRS) in collaboration with local government officials to generate revenue across the state. To what extent is this joint effort benefiting the local government?

1.2 Statement of the Problem

Despite the fact that revenue accrues to Edu local government from the statutory federal allocation and internally generated sources, the local government still suffers from inadequate developmental projects. Edu local government like other local governments

in Nigeria was created for the development of the people at the local area. The local government is faced with problems ranging from underdevelopment, irregular payment of staff salary and stunted growth (Edogbonya and Ja'afaru 2013).

Besides, certain percentage of the statutory allocation to Edu Local Government has always been deducted by the state government thereby presumably causing the local government to underperform as characterized by dilapidated infrastructural facilities, irregular payment of salary and unavailability of social services to the rural populace and underdevelopment of the local communities (Raji and Amin, 2017). This work assesses the extent to which Edu Local Government has used its accrued generated revenues for the development of the area. There are many researches on Local Government Administration in Nigeria (Emenuga 1993, Kayode 1993, Lawal 2000, Ezech 2000, Tonwe 2008) but none has been written on impact of internally generated revenue on rural development in Edu local government area of Kwara State. This work intends to fill the gap.

1.3 Objectives of the study

The main aim of this study is to ascertain the sources of internally generated revenue for Edu Local Government Area of Kwara State and the extent to which the resources have been used for rural development in the area. The specific objectives are to;

- i. examine the sources of revenue to Edu local government;
- ii. assess the extent to which the generated revenue has been used for rural development in Edu Local Government; and
- iii. examine the challenges that are confronting Edu Local Government in the generation and deployment of revenue for the development of its communities.

1.4 Research Questions

- i. What are the sources of revenue to Edu Local Government?
- ii. What are the impacts of generated revenue on the development of Edu Local Government Area?
- iii. What are the challenges associated with revenue generation and utilization in Edu Local Government Area?

1.5 Significance of the Study

The study will contribute to academic knowledge by revealing the extent to which the local government administration has the capacity for generation and maximum utilization of generated revenues. It will help to know whether the local government has been able to use generated revenue for development. The study will serve as guidance to policy makers and other researchers on local government administration. It will also contribute to the body of existing knowledge on local government administration.

1.6 Scope and Limitations of the Study

The geographical scope of the work is Edu Local Government Area and the subject scope focuses on how the local government generates revenue for rural development from 1999 to 2022 and the impact of such generated income on rural development. The reason for the timeline of this work is to cover the Fourth Republic.

The limitations to the study include time and financial constraints, non-availability of some documents that are relevant to this research work. The sample size of the respondents was small compare to the 2006 population census of Edu local government.

1.7 Organization of the Study

The study is divided in five chapters. Chapter one contains introduction, statement of the problems, objectives of the study, significance of the study, scope and limitation of the study, organization of the study, and definition of terms are used in the study, and references.

Chapter two focuses on literature review and theoretical framework, summary of the chapter with references. Chapter three deals with research methodology, introduction, sample and population of the study, method of data analysis, research problem and references

Chapter four has to do with data presentation analysis and interpretation of findings introduction, brief history of the case study, presentation of data, analysis of data, testing of hypothesis, summary of data and references Chapter five contains summary, recommendations and conclusion with bibliography.

1.8 Definition of Terms

i. Local government: Local government is a non-sovereign community possessing of the legal right and the necessary organization to regulate its own affairs at the grass root level (William, 2006).

ii. Revenue: Public revenue could be defined as the funds generated by the government to finance its activities. It is the total fund generated by government (Federal, State and Local government) to meet their expenditure for a fiscal year (Hepworth, 1976).

iii. Generation: This refers to the process of sourcing revenue for the local government in carryout their aim and objectives.

refers to positive changes which affect the majority and which lie in the social, economic, political and cultural spheres of societal life.

v. Community: This refers to a small or large social unit (a group of living things) who have something in common.

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CHAPTER TWO

REVIEW OF LITERATURE AND THEORETICAL FRAMEWORK

2.1 Introduction

This chapter reviews various works of Scholars on the sources of local government financing and its implications for the development of the grassroots. The chapter consists of three sections, namely; conceptual and empirical reviews and the theoretical framework.

2.2 Literature Review

2.2.1 Local Government

Bello (in Akhakpe, 2011) defines local government as “that unit of administration with defined territory and powers as well as administrative authority with relative autonomy”. Local government as observed by Dumadu (2008) involves a philosophical commitment to democratic participation in the governing process at the grassroots level. This implies legal and administrative decentralization of authority, power and personnel by a higher level of government to a community with a will of its own, performing specific functions as within the wider national framework. Lawal (2000) defines local government as a political sub-division of a nation in Federal system which is constituted by law and has substantial control of local affairs which includes the power to impose taxes or

exact labour for prescribed purpose. Local government is described as government at the local level. Agagu (1997) defined local government as a government at the grassroots level of administration meant for meeting peculiar grassroots need of the people. Olisa et al (1990) defined local government as a unit of government below the central, regional or state government established by law to exercise political authority through a representative council within a defined area. The United Nations Office for Public Administration quoted in Ola and Tonwe (2009:4) defines local government as: “a political sub-division of a nation or (in a federal system) state, which is constituted by law and has substantial control of local affairs, including the powers to impose taxes or to exert labour for prescribed purpose. The governing body of such an entity is elected or otherwise locally selected”.

Along this dimension, the International Encyclopedia of Social Sciences cited Adeyemo (2010:7) defines it as: A political subdivision of a Nation or Regional Government which performs functions which in nearly all cases receive its legal power from national or regional government but possesses some degree of discretion on the making of decisions and which normally has some taxing power. Hence, the definition of local government was made more clear by Kirk Green in (Ola and Tonwe, op.cit: 4) who submit thus: Each unit of local government in any system is assumed to possess the following characteristics: a given territory and population, an institutional structure for legislative, executive and administrative purposes, a separate legal identity, a range of powers and functions authorized by delegation from the appropriate central or intermediate legislature and lastly, within the ambit of such delegation, autonomy, subject always, at least in Anglo-American tradition, to the limitation of common law such as the test of reasonableness.

The Guidelines for Local Government Reform of (1976:1) defines local government as: Government at the local level exercise through representative council established by law to exercise specific powers within defined area.

2.2.2 Revenue

Fayemi (1991) defines revenue as all tools of income to government such as taxes, rates, fees, fines, duties, penalties, rents, dues, proceeds and other receipt of government to which the legislature has the power of appropriation. He further classified government revenue into two kinds – recurrent revenue and capital revenue. Etuk-udo (1973) defines revenue as an income from both the fixed asset and current asset. He further describes fixed asset as an asset which is expected to last more than one year and it is for future benefit and can be converted to cash immediately. The Longman dictionary of contemporary English (1995), defines revenue as money that a business or an organization receives over a period of time especially from selling goods or services. It also described revenue as money that government received from tax. Advance learning dictionary of current English (1992), defines revenue as the total annual income of the state collected for public use. It further described it as income, derived from taxation. Oladimeji (1985), describes revenue as the total income generated from federal, state and local government. He stated further that what makes local government as constitutional matters is the revenue sharing perspectives. Hepworth (1976) describes revenue as an income or funds raised to meet the expenditure. He added further that revenue is a resource needed to provide government services. He also stated that there are two aspect of finance – Income and Expenditure. In other word, the sources of fund and utilization.

According to Webster New International Dictionary (Third edition) revenue could be defined as “the annual or periodically yield of taxes, exercise as the other sources of income that a nation state or public sector collect or receives into their treasury for public use”. This means that it is a public income of whatever kind. Dixon (2000) perceives revenue as “the total amount obtained from the sale of a merchandise services to customers”. According to Procter (2005) this revenue is an income.

2.2.3 Development

Development refers to man’s progressive qualitative and continued improvement of human labour (Chukwuemeka, 2013). Development is needed not only to enable citizens have higher standards of living and material advancement, but also to achieve socio-economic and political transformation as well as attain technological feats over the environment (Igbokwe-Ibeto, 2003). Development is viewed as “multi-dimensional, referring to positive changes which affect the majority and which lie in the social, economic, political and cultural spheres of societal life. According to Rudeback (1997) development is about the people, beginning from the grassroots where majority of Nigerians live. It is the ability of a people to use their cultural values over a period of time to change their situation whereby each new stage is better than the preceding one. Development involves a departure from the past to the new situation, which is reflected in the economic, social, educational and political aspects of a nation.

Lawal and Oluwatoyin (2011) said that development as a concept is a victim of definitional pluralism. However, Gboyega (2003), subsequently cited in Lawal and Oluwatoyin (2011) opines that development implies improvement in material well-being of all citizens, not the most powerful and the rich alone, in a sustainable way, such that today’s consumption does not imperil the future; it also demands that poverty and inequality of access to the good things of life be removed or drastically reduced. It seeks to improve personal physical security and livelihoods and expansion of life chances. The concept of development in this study is in tandem with the opinion of Gboyega (2003). Rodney (1972:9) defines development as: “a many-side process. At the level of the individuals, it implies increased skills and capacity, greater freedom, creativity, self-discipline, responsibility and material wellbeing”. Todaro (1977) notes that development must therefore be conceived as a multi-dimensional process involving changes in structure, attitudes and institutions, as well as the acceleration of economic growth, the reduction of inequality and the eradication of absolute poverty.

In essence, development must represent the entire gamut of changes by which the entire social system turned to the diverse basic needs and desires of individuals and social groups within the system moves away from the conditions of life regarded as materially

and spiritually “better”. This means that development involves the re-organization and re-orientation of the entire economic and social system. This also involves, in addition to improvement of income and output, radical changes in institutions, social and administrative structures as well as in popular attitudes, customs and beliefs. Nwali and Nkwede (2010) conclude that development at the individual level implies progressive increase in skills and capacity to earn income, gain greater freedom for action which is expressed in creativity for the attainment of both material and psychological wellbeing of the man. This definition is unique because it touches all aspects of human being and the society. More so, the definition is unique because of accommodating such elements that could enhance human and societal development.

Nwali and Nkwede believe that for development to occur, it must involve: progress i.e. whatever is development has to progress from one level to a higher level, increase in skills and capacity i.e. the skills and capacity to transcend beyond underdevelopment, income oriented i.e. ability to command amount of income capable of pushing such individual and society to another level, and ability to gain greater freedom for action ie freedom from dependence, freedom from poverty, freedom from diseases and disasters. Development is also aimed at improving the living conditions of the people through the effective management of both the human and materials resources. Thus, Gana (1986:2) notes that “Development concerns the capacity and creative capability of a people to effectively transform the natural resources of their environment into goods and services through the imaginative and practical application of their creative talent and productive power”. This implies that the people must be empowered to be able to meet their basic needs of food, housing, health, transport, education, employment, reduction in poverty level and increased per capita income among others.

2.2.4 Rural Development

Maboguje (1980) opines that rural development is concerned with the improvement of the living rural standards of the low-income people living in the rural area on a self-sustaining basis through transforming the socio-spatial structures of their productive activities. It implies a broad based reorganization and mobilization of the rural masses and resources, so as to enhance the capacity of the rural populace to cope effectively with the daily tasks of their lives and with the changes consequent upon this. The Asbridge Conference on Social Development emphasizes that rural development should be designed to promote better living for all in the whole community with the active participation and initiative of the community. According to Mishra and Sharma (1979), rural development is not merely development of rural areas but also the development of quality of life of the rural masses into self-reliant and self-sustaining modern communities, so that each component of rural lives changes in a desired direction.

Chambers (1983) mentions that the target group in rural development should include poor man, women and children, poorest of the poor amongst the small-scale farmers, tenants and the landless labourers. He has critically analyzed and stated that the poorest should be first put in order to narrow down the gap between the rich and the poor. Singh (1986) pointed out that development is not only an increase in income and infrastructure facilities but it also brings about changes in the attitude of the people. Development is not only implementing government package programmes but it means to develop and to obtain a desirable change of the rural people.

Mabogunje, (1992) writes on “leading issues in Nigerian Rural Development” accused successive Nigerian government at being previous regimes, rather than developing the rural areas. He content that this is the general pattern all over the third world countries. Mabogunje, remarked that many strategies such as “authoritarian hand out” from the administration which prescribed the facilities suitable for the rural areas and two, the so-called development from below have been tried in the past, in the attempt to solve rural poverty in Nigeria. These strategies have however not proved successful; he looks at rural development problem such as lack of co-ordinated community development programmes, manpower problems of infrastructure, problem of relevant rural education. He suggest solutions to these problems, which include clear understanding of the concept community development, an integrated development programmes, provision of infrastructure, relevance at rural education to the peculiar need and aspiration of the rural areas.

Local government and rural development in Nigeria, Olowo, et al., and (1991) describes government approach to rural development as a more sham. According to him, government has succeeded in imposing development programme on the rural masses, such programme he argues, only benefited a few rich and powerful urban elite. He calls for a model of rural development, which involves the genuine participation of the rural people. Such he continues will be relatively independent of centralized urban-oriented bureaucratic machines. Nwaka, (1999) on his part argued that government imposition of rural development programme on the communities have been Cog in the wheel of rural development. As he put it, government have often set community development; priorities without the participation of the target or relevant communities. He suggests that since government, communities are the engines of growth; government should play down its excessive control in betting out development goals and priorities for local communities.

Nnoli, (1980) sees self-help, as a strategy for rural development as a form of exploitation because, according to him, for the rural people it is viewed as the task resort to their survival due to government neglect. According to him, the community development process arises from the crying need of the rural population for social welfare services, unwillingness of the rural class to provide these amenities, the exploitation of the ruling class of the competition among communities for those social artefacts which are deemed to reflect social progress, and the exploitation by the ruling class at the tendency by Nigerians to invest more time, energy and resources and those tasks approved by their communities than those sanctioned by the national collectively via-the-state.

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Aborisade (1988) highlights the various development programmes designed by successive governments in Nigeria, which aimed at developing the rural communities. He gives an example of River Basin and Rural Development Authorities established in 1975 to promote rural development. He laments that in practice the scheme bloated bureaucracies feeding on mega million naira contracts for irrigation and other agricultural projects while the rural areas for which they are meant seemed to have recorded deeper in debilitating poverty. Nnoli (1980) sees self-help, as a strategy for rural development as a form of exploitation because, according to him, for the rural people it is viewed as the task resort to their survival due to government neglect. According to him, the community development process arises from the crying need of the rural population for social welfare services, unwillingness of the rural class to provide these amenities, the exploitation of the ruling class of the competition among communities for those social artefacts which are deemed to reflect social progress, and the exploitation by the ruling class at the tendency by Nigerians to invest more time, energy and resources and those tasks approved by their communities than those sanctioned by the national collectively via-the-state.

2.3.1 Local Government Administration and Rural Development

The local government, being the government nearest to the rural populace, is one of the best institutions for generating motivation and encouraging mobilization for self-help, as well as inducing the much needed wider participation of the local population in the decision-making process at the local level (Raji and Amin, 2017). It is estimated that rural local governments account for about 80 percent of the entire Nigeria population, and it is plausible to argue as pundits do, that the so-called third world is a rural world where any meaningful discussion of rural development really means not only talking of overall national development, but also because it is in the rural areas that the problem of inequitable distribution of resources or a marked lack of purchasing power and of grinding poverty in which the wretched members of society stagnate and stare one in the face with brutal clarity (Jide, 2010). Rural development is a strategy designed to improve the economic and social life of the people in the rural areas. The main concern in rural development is supposed to be modernization, isolation to integration with the national economy for equitable and balanced development of the nation. It is against the backdrop of the above definition of rural development that we shall that we shall try to investigate the extent Edu local government council has been able to develop the rural areas.

To guarantee the satisfaction of basic social needs, therefore, local responsibility and co-operation must be encouraged and that can best be developed through the participation of the local citizenry, not only in the affairs of their local government, but also in their own community affairs (World Bank, 1975). It is important to observe that the existence of the third tier system of government in Nigeria should at least, halt the deteriorating living conditions in the rural areas of this country. An effective local government will be better disposed than the state or federal governments not only to stem the grim reality of the “rEdug tide of rural poverty”, but also better placed to evoke the spirit of “local co-operation”, thereby being more able to galvanize and mobilize the support of local citizenry in participating in all the programmes that may affect them (Jide, 2010).

2.3.2 Challenges of Rural Development

Some of the rural development programmes are designed to be genuine without a clearly defined source of funding eg cases of the Housing for ALL, Health for ALL, Universal Basic Education (UBE) and so on. They are often initiated before sourcing for funds from philanthropists and international donors which may never come. The armed conflicts ranging from ethnic, religious and communal issues which do not provide enabling environment for the implementation of sustainable development programmes in such areas. For instance, a situation where foreigners and government workers in some coastal rural areas are target of kidnappers demanding ransom is obviously not conducive for development work. Also, corruption poses a very big threat to rural development. There is lack of integrity, accountability and transparency on the part of people who are supposed to implement development projects in the rural areas. Adedire (2014) as cited in Nwakoby (2007) laments that public funds made for rural projects are starched away in bank vaults in Europe and America while an overwhelming proportion of the population live in abject poverty.

Equally, lack of political-will and commitment, policy instability and insufficient involvement of the intended beneficiaries of the programmes, hence according to Chiliokwu (2006), most of them died with the government that initiated them. For example,

development programmes like Operation Feed the Nation, Green Revolution, Free and Compulsory Primary Education, Low cost Housing Schemes which impact positively on the rural dwellers could not be sustained. Umebali and Akubuilu (2006) list such challenges like: Vicious cycle of poverty, poor infrastructure, high population density, high level of illiteracy, low social interaction and local politics and rural - urban migration. Rural dwellers have been considered as the thermometer through which one determines the impact of rural development. Adedire (2014) as cited in Obot (1989) justifies that the development policies geared towards the improvement of the rural dwellers remained almost a house - hold word without corresponding success especially at the implementation states.

Furthermore, the inadequacy of skilled workers to implement various developmental programmes can be solved by investing in human beings, Adedire (2014) as cited in Obada (2002) believes that the most permanent and deepest way to ensure ideal development in the rural areas is to invest in human beings which policies like National Directorate of Employment (NDE), Universal Basic Education (UBE), National Poverty Eradication Programme (NAPEP), Local Economic Empowerment and Development Strategy (LEEDS) etc are meant to do. Also, a viable system of development at local government level must provide political leadership and guidance to plan and execute various programmes and policies. But this must be done without curbing local initiative and participation. Indeed, Bureaucrats and Technocrats are needed to assist and advise the local people. If these officials are to appear as masters of the people it will be difficult to change their mentality and attitude. The only way to integrate themselves with the local people is to appear as genuine servants of the people and to place themselves under the political authority of the locally recognized leaders. Also, the concern for corruption in Nigeria society must be removed in the conduct of local government.

Inadequate finance is one of the perennial problems which has not only defied all past attempts at permanent solution, but also has a tendency for evoking high emotions on the part of all concerned (each time it is brought forth for discussion or analysis) is the issue of equitable revenue allocation in Nigeria. It is an issue which has been politicized by successive administrations in Nigeria both Military and civilian regimes. Indeed, in virtually all country in which the constitution shares power between the central and regional or state governments and, for each level to be "within a sphere co-ordinate and independent" (Wheare 1963) enough resources need be allocated to each tier to justify their existence. Perhaps, more important at this juncture is a consideration of the adequacy of the total revenue profile of LGs, from all sources, for their operations. In the works of Ikelegbe, (2005) and Aghayere, (2008) they are of the view that local governments obtain adequate revenue for their operations.

Ikelegbe (2005), puts it, as 'tremendous strengthening of local government funding, structuring, autonomy and democratization. Adequate finance is an indispensable tool for local government administration and the execution of project for which it was not up. According to Orewa (1968) the *raison d'être* of local authority is to collect it revenue efficiently and to use such revenue to prove many social service as possible for its tax payers while at the same time maintaining a reasonable amount reserve tide it over any period of financial stringency. Hence, the ability of local authorities to generate revenue to manage it properly. Blau and Scout as a cited by Mukoro, (2001) in their local government have noted that they do not exist but in communities and societies and have roots in large social system.

From the foregoing, the basic environment of a local in Nigeria with regard to revenue generation can be identified based on the provision at chapter (vi) of the 1999 constitution of the federal republic of Nigeria which deals with public revenue and the fourth schedule there provides functions of a local government council section 162 (of chapter (vi) such section 3,5,6,7 and 8) provide that "Any amount standing to the credit of the federation account and shall be distributed among the federal and state government council in such state on such terms and in manner as may be presided by the National Assembly.

Okoli (1998), states that despite the elaborate provision made in both decree No. 36 of 1998 and 1999 constitution for the financial autonomy of the local government doubt still remains as to the financial relationships among the three tier of government for one thing the direct funding of the local government which has been jettisoned by the ambiguities in the provision of 1999 constitution as far as finance of the local government are concerned. The financial crisis of most local government in developing counties is worsened by the fact that they are located in the rural areas. As a result of rural poverty, they are unable to generate enough internal revenue. They, therefore, rely mainly on statutory allocation from the federal government which is usually inadequate for any meaningful development activity. As aptly stated in the local government. Adedeji (2000) asserts that the success or failure and the effectiveness or ineffectiveness of local government depends on the financial resources available to the individuals' local authorities and the way the resources are utilized indeed the problem associated with inadequacy of finding continue to remain quite high among factors most frequently of local government to effectively perform their statutorily developed function.

Akpan, (1965) argued that the bottom line in judging the effectiveness of local government is the amount of funds at their disposal. He notes that "the success of a local authority is often measured in terms of its ability to provide services to the public. These services cost money", which the local government do not have sufficiency. Ogbonnia (2004) say's that other sources of local government revenue depend on the resourcefulness and ingenuity of the council. He further explains that, there are several ways the council can generate funds but the major problems lies in the ability of the chairman to look inwards to create means of generating funds for the council. The inadequacies of operational and capital funds constitute a set-back on local government implementation of regular services and investment programmes. Consequently, most local government can only pay workers' salaries and take care of recruitment

expenditure. In the case of Nigeria, the financial crisis in the local government has been worsened by the failure of the Federal Government to recognize the new local government created by some states. The state governors now use part of statutory allocations meant for the newly created ones, which in Enugu referred to as development centres (Ezeani, 2004).

Adewumi (198), Nkala (1985), Onah (1995) and Nkala (1985), noted that at the inception of democratic local government system in the former Eastern region of Nigeria in 1950, early recruits into the local government service were mainly “Sons of the soil”. Orewa and Adewumi (1983) rightly stated that recruitment based on patronage, have created problems of redundancy in local governments where stern measures like termination of appointment and suspension of staff are rarely contemplated. There is no doubt that the effectiveness of any organization to a large extent depend on the calibre of its staff. The local government does not have enough graduates employed in its services. The people who work in the local government are employed based on favouritism and not on merit. Most of the staffs or the council don’t know what is expected of them as local government staff. Most of them did not go beyond primary school, and therefore cannot perform well. They don’t even know the function of the department they found themselves let alone the work they expected to perform, and this contributes in affecting the rural development.

Staff training and development is another important aspect that has been neglected in local councils. According to Blum and Mayor (1976), effective training programmes can result in increased production, reduced labour turnover, and greater employee satisfaction. The people who work in the community development department because of lack of skills for the nature of their job use wrong approach or measure in appealing to the communities to contribute and take part in community development. According to Onah (1995), the inability to provide management training in areas of operations other than finance and general administration such as engineers, architects, accountant, doctors, nurses, agriculture extension workers etc continues to militate against effective performance in most local governments in Nigeria. In an effort to address this quandary of manpower in terms of (skilled manpower like Engineers and Doctors and Administrators) in local government system in Nigeria, the federal military government in 1979 introduced three university-based Department of Public Administration and local government.

Above all, provision of education, health and other social services must be the priority of the local government authorities to create new man with attitude prepared to challenge oppression and exploitation. The problem of lack of due consultation and non-involvement of local dwellers by the local government before embarking on developmental programmes can be eliminated if the local government can run an open administration that will encourage the local communities to express their opinions on issues that affect them, thereby allowing local government to implement programmes that are demanded by the people. Thus, this will prevent misplacement of priorities and wastage of resources (Adedire, 2014).

2.4 Theoretical Framework

The theory of fiscal federalism is applied for this study. The theory which was originally developed by Musgrave (1959) and Oates (1972), concerns the division of public sector functions and finances in a logical way among multiple layers of government (King 1984). Fiscal federalism is used to refer to the fiscal arrangement among the different tiers of government in a federal structure (Ekpo, 2004). Kalu (2011) defines fiscal federalism as subfield of public economics concerned with understanding what functions and instruments are “best centralized” and “best placed in the sphere of decentralized levels of government”. It is also referred to as the system of revenue generation, allocation and distribution within a federal system. Initially, stabilization and distribution were considered the cardinal points in federal arrangement. The focus in federalism then was always on how to divide functions among the federating units in order to avoid functional overlapping and conflicts. Recently, attention in federalism has shifted to revenue mobilization and allocation among different tiers of government. This is due to the recognition of the fact that adequate finance is a requisite condition for effective service delivery by the federating units. According to Bello (1990), the most dominant area of intergovernmental relations is finance. This is because no level of government can perform its functions without a strong financial base. In this perspective, the main analytical task of fiscal federalism is to define the appropriate functions and finances of different tiers of government as efficiently as possible that is in such a way as to maximize community welfare.

The theory of fiscal federalism applies to local service units in metropolitan area as to states in a federation (Gramlich 1977, Rubinfeld 1987). In principle, however, there are important analytical and policy differences, not only between local metropolitan problems and federal-state problems but even between tight federal state problems but even between tight federations such as Germany and “Loose” federations such as Canada with the United States somewhere in between. These differences arise in part from the differing nature and rigidity of the constraints imposed by political institutions. The question has attracted considerable attention in recent years in part because of the emergence of nascent “federal institutions” especially in third world countries. For instance, in Nigeria, there are statutory provisions for revenue sharing and powers to generate revenue through specific sources. The 1999 Constitution of the Federal Republic of Nigeria established the type of fiscal relationships that would exist among the various levels of government. For example, section 149(2) of the 1979 Constitution or section 162(3) of the 1999 Constitution stipulates that any amount standing to the credit of the Federation Account shall be distributed among the federation, state governments and the local government councils in each state on such terms and in such manner as may be prescribed by the National Assembly.

Similarly, the 1999 Constitution provided for state-local financial relationship under section 162 sub sections 8. This section states that the amount standing to the credit of the local government councils of a state on such terms and in such manner as may be prescribed by the House of Assembly of a state. Apart from the constitutional provisions of external revenue to local government, the 1999 Constitution as contained in forth schedule and Model Financial Memoranda for Local Government (1991) and section 45 of Decree No 36 of 1998 provide for internal sources of revenue generation by Nigerian local governments. Despite all these constitutional provisions, in the words of Owens and Panella (1991) said“Local governments almost invariably depend in part and sometimes very heavily upon transfers from upper-level governments to finance the services for which they are responsible”. This is due to the fact that in most countries whether formally federal or not, there is clearly vertical competition between levels of government for revenue; perhaps because as rule local government have access only to those revenue sources that higher level of governments do not want for themselves.

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CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

This chapter focuses on methodology to be used to this research work successfully. It explains the research design. It also gives details about the population and sample used for the research.

3.2 Sample and Population of the Study

Samples are normally used in studies that involve large populations. The reasons for using sample include; the desire to adequately manipulate the enormous population in order to avoid errors due to the calculation of large numbers and the desire to reduce the cost of producing the questionnaires that will cover the entire population. Odo (1992:47) defines a research sample “as a process of selecting a proportion of the population considered adequate to represent all existing characteristics within the target population and to any other population having similar characteristics with the target population”.

The term “population” has been defined by Odo (1992:40) as “the entire number of people, objects events and things that all have one or more characteristics of interest to a study”. The population of this study is drawn from Edu local government. However, the information given by Personnel of Administrative Department of the Edu shows that there are about 756 staff under the local government council.

3.3 Sources of Data Collection

In the process of carrying out this study, the data used were collected from two major sources. These sources include the primary and secondary sources.

3.3.1. Primary Sources of Data

The primary sources of data used for the analysis of the study are those collected from the respondents through the designed questionnaire and interview. The questionnaires were administered by the researcher. I conducted individual oral interview on some top management employees in Edu local government and people of the communities as well staff of Kwara State Internal Revenue Service. This was done to elicit further information from them concerning the issue under study.

3.3.2 Secondary Sources of Data

The secondary data for this study were collected from text books both published and unpublished that were found to be relevant for this study. These already written works include; textbooks, journals, magazines, newspaper, and some relevant documents that are relevant to this research work.

3.4. Method of Data Analysis

The data gathered analyzed using the Statistical Package for Social Sciences (SPSS) is used for easy analysis. This primary data analyzed through simple percentage. The questionnaire is divided into two sections. The first section captures bio-data information of the respondents while the second section captures information based on the concept of this research, using a 5-point Likert scale with “1= Strongly Disagree” and 5=Strongly Agree.

CHAPTER FOUR

DATA PRESENTATION, ANALYSIS AND INTERPRETATION

4.1 Introduction

This chapter presents findings based on the administered questionnaire. The analysis comprises the results of the demographic characteristics of the respondents from each sampled and the regression estimates of the variables. The totals of two hundred and forty questionnaires were distributed while two hundred and eighteen questionnaires were returned correctly. The survey cut across Edu Local Government Council. Statistics Package for Social Sciences (SPSS) Statistical software was used for analysis to determine the answer to the objective; the study was tested by pilot, correlation, regression.

4.2 Brief History of Edu Local Government of Kwara State

Edu is a Local Government Area in Kwara State. A Nupe speaking area in Nigeria. Edu consists of Lafiagi, Tsaragi and Tshonga Town. Its headquarters are in the town of Lafiagi. It has an area of 2,542 km² and a population of 201,469 as of the 2006 census. The postal code of the area is 243.

The local government consists of 10 wards which include: Lafiagi 1, Lafiagi 11, Lafiagi 111, Lafiagi 1v, Tsaragi 1, Tsaragi 11, Tsaragi 111, Tsonga 1, Tsonga 11 and Tsonga 111. The major language in Edu is Nupe while other languages are Hausa, Fulani and Yoruba

4.3 Data Presentation and Analysis

Table: 4.3.1 Demographic Data

Bio-Data of the Respondents

Sex	Frequency	Percent
Male	144	66.1
Female	74	33.9
Total	218	100
Marital Status	Frequency	Percent
Single	54	24.8
Married	164	75.2
Total	218	100
Age	Frequency	Percent
18-30	56	25.7
31-40	60	27.5
41 and above	102	46.8
Total	218	100
Occupation	Frequency	Percent

Civil Servant	164	75.2
Farmer	9	4.1
Artisan	28	12.8
Others	17	7.8
Total	218	100
Length of Service	Frequency	Percent
Below 4years	56	25.7
Between 4 and 9years	58	26.6
9years and above	104	47.7
Total	218	100
Qualification	Frequency	Percent
Primary/S.S.C.E/Equivalent	40	18.3
NCE/ND/DIPLOMA	71	32.6
BA/BSC/HND	96	44
MBA/MSC/PHD	11	5.0
	218	100
Staff Category	Frequency	Percent
Management	44	20.2
Senior	86	39.4
Junior	76	34.9
Contract	12	5.5
Total	218	100

Source: Researcher's Field Survey 2024

The above table presents the respondents' profile. These include sex, marital status, age, and occupation, length of service, qualification and staff category. A total of 218 of respondents completed the questionnaire. The respondents consisted of 144 (66.1%) male and female 74 (33.9%) responses to the survey. That shows that the majority of the respondents were male. The majority of the respondents are married. The distributions of respondents' age are categorized into three. Respondents from 41 and above years old are the majority, 102 (46.8%). The majority of the respondents are civil servants, 162 (75.2) and 9years and above 104 (47.7%) are the majority. The majority of the respondents are BA/MSc/HND holders, 96 (44.0%) and the majority of the respondents are senior staff, 86 (39.4).

Table: 4.3.2 Sources of Revenue Generation in Edu

Items	Option	Opinion	Percent	Remark
Edu local government generates sufficient revenue both internally and externally.	Strongly Disagree	37	17.6	Disagree
	Disagree	82	37.6	
	Undecided	20	9.6	
	Agree	72	33	
	Strongly Agree	7	3.2	
	Total	218	100	
The local government generates revenue through marriage, birth and death fees.	Strongly Disagree	4	1.8	Agree
	Disagree	47	21.6	
	Undecided	16	7.3	
	Agree	90	41.3	
	Strongly Agree	61	28	
	Total	218	100	
Edu receives huge amount of money from market rates and levies	Strongly Disagree	17	7.8	Agree
	Disagree	22	10.1	
	Undecided	15	6.9	
	Agree	124	56.9	
	Strongly Agree	40	18.3	
	Total	218	100	

Edu local government area generates income through public convenience sewage and refuse disposal fees.	Strongly Disagree	22	10.1	Disagree
	Disagree	129	59.2	
	Undecided	8	3.7	
	Agree	42	19.3	
	Strongly Agree	17	7.8	
	Total	218	100	
Edu local government borrows from State and financial institutions.	Strongly Disagree	25	11.5	Agree
	Disagree	41	18.8	
	Undecided	18	8.3	
	Agree	95	43.6	
	Strongly Agree	39	17.9	
	Total	218	100	
The local government collects permit fee on land and establishment.	Strongly Disagree	17	7.8	Agree
	Disagree	23	10.6	
	Undecided	17	7.8	
	Agree	123	56.4	
	Strongly Agree	38	17.4	
	Total	218	100	

Researcher's Field Survey, 2024

The table shows that objective one contains six questions. It also shows that the total number of respondents 34 (15.6) Strongly Disagree, 82 (37.6) Disagree, 23 (10.6) Undecided, 72 (33.0) Agree and 7 (3.2) Strongly Agree. The majority Disagree that Edu local government generates sufficient revenue both internally and externally. The majority of the respondents Agree that Edu local government generates revenue through marriage, birth and death fees as shown in the above table. The respondents of 20 (9.2%) Strongly Disagree, 24 (11.0%) Disagree 21 (9.6%), Undecided, 117 (53.7%) Agree, 36 (16.5%) Strongly Agree. The majority agree that Edu receives huge amount of money from market rates and levies. The respondents of 18(8.3%) Strongly Disagree, 128 (58.7%), Disagree, 9 (4.1%) Undecided, 46 (21.1%) Agree, 17 (7.8%) Strongly Agree. Therefore, the majority of the respondents Disagree that Edu local government area generates income through public convenience sewage and refuse disposal fees. The respondents of 27(12.4%) Strongly Disagree, 42 (19.3%) Disagree, 22 (10.1%) Undecided, 90 (41.3%) Agree, 37 (17.0%) Strongly Agree. The majority of the respondents Agree that Edu local government borrows from State and financial institutions. The respondents of 20(9.2%) Strongly Disagree, 24(11.0%) Disagree, 21 (9.6%) Undecided, 117 (53.7%) Agree, 36 (16.5%) Strongly Agree. The majority of the respondents Agree that Edu local government collects permit fee on land and establishment.

Table: 4.3.3 Impact of Revenue Generation on Rural Development in Edu

Items	Option	Opinion	Percent	Remark
The level of development has encouraged more people to pay taxes.	Strongly Disagree	73	33.5	Disagree
	Disagree	74	33.9	
	Undecided	21	9.6	
	Agree	39	17.9	
	Strongly Agree	11	5	
	Total	218	100	
Edu is ahead of other local governments in Kwara State in provision of basic amenities.	Strongly Disagree	92	42.2	Strongly Disagree
	Disagree	67	30.7	
	Undecided	15	6.9	
	Agree	28	12.8	
	Strongly Agree	16	7.3	
	Total	218	100	
Revenue generation supports availability of borehole and well water.	Strongly Disagree	53	24.3	Agree
	Disagree	38	17.4	
	Undecided	28	12.8	
	Agree	76	34.9	
	Strongly Agree	23	10.6	
	Total	218	100	
Grading of roads is executed on yearly or quarterly basis by the council through Edu Internal Generated Revenue.	Strongly Disagree	60	27.5	Disagree
	Disagree	91	41.7	
	Undecided	15	6.9	
	Agree	49	22.5	
	Strongly Agree	3	1.4	
	Total	218	100	
Poor basic amenities have led to loss of lives.	Strongly Disagree	7	3.2	Agree
	Disagree	14	6.4	
	Undecided	24	11	

	Agree	101	46.3	
	Strongly Agree	72	33	
	Total	218	100	
The income generation in Edu is used to build and maintain hospitals.	Strongly Disagree	87	39.9	Strongly Disagree
	Disagree	58	26.6	
	Undecided	18	8.3	
	Agree	41	18.8	
	Strongly Agree	14	6.4	
	Total	218	100	
Internal generated revenue is used to build shopping complex and modern market in Edu local government area.	Strongly Disagree	62	28.4	Disagree
	Disagree	66	30.3	
	Undecided	18	8.3	
	Agree	56	25.7	
	Strongly Agree	16	7.3	
	Total	218	100	
Maintenance of schools in Edu local government is done through Internally generated revenue.	Strongly Disagree	83	38.1	Strongly Disagree
	Disagree	79	36.2	
	Undecided	11	5	
	Agree	37	17	
	Strongly Agree	8	3.7	
	Total	218	100	

Source: Researcher's Field Survey 2024

Table: 4.3.4 : Challenges of Revenue Generation in Edu

Items	Option	Opinion	Percent	Remark
The revenue officers in Edu are not well trained.	Strongly Disagree	16	7.3	Agree
	Disagree	31	14.2	
	Undecided	29	13.3	
	Agree	90	41.3	
	Strongly Agree	52	23.9	
	Total	218	100	
Rural development is not visible in Edu as a result of inadequate revenue generation.	Strongly Disagree	31	14.2	Agree
	Disagree	29	13.3	
	Undecided	18	8.3	
	Agree	99	45.4	
	Strongly Agree	41	18.8	
	Total	218	100	
There is lack of commitment and dishonest on the part of revenue collectors.	Strongly Disagree	16	7.3	Agree
	Disagree	37	17	
	Undecided	24	11	
	Agree	98	45	
	Strongly Agree	43	19.7	
	Total	218	100	
Embezzlement of generated revenue by local government officials contribute to low revenue generation.	Strongly Disagree	29	13.3	Agree
	Disagree	37	17	
	Undecided	19	8.7	
	Agree	93	42.7	
	Strongly Agree	40	18.3	
	Total	218	100	

The State Government fails to remit 10 percent to Edu local government as provided by the Constitution,	Strongly Disagree	15	6.9	Agree
	Disagree	29	13.3	
	Undecided	28	12.8	
	Agree	91	41.7	
	Strongly Agree	55	25.2	
	Total	218	100	
Misuse of state power over State Joint Account affects Edu local government to discharge its responsibilities as regard to provision of basic amenities.	Strongly Disagree	14	6.4	Strongly Agree
	Disagree	6	2.8	
	Undecided	8	3.7	
	Agree	89	40.8	
	Strongly Agree	101	46.3	
	Total	218	100	

Source: Researcher's Field Survey 2024

4.4 Discussion of Findings

The result of findings reveals that majority of the respondents disagree that Edu local government generates sufficient revenue both internally and externally. This makes it difficult for Edu local government to embark on projects that will bring development to rural communities. The result is in line with Ola and Tonwe's (2005) assertion that the dearth of finance had always been one of the major handicaps that hinder local governments in the performance of their functions in the country. It is similar to previous study that lack of adequate funds and appropriate institutions have continued to make local government ineffective. The majority of the respondents agreed that Edu local generates revenue through marriage, birth and death fees. The majority also agreed that Edu receives huge amount of money from market rates and levies. This is in line with interview report that Edu local government generates more income in markets. However, majority disagreed that the local government generates revenue through public convenience sewage and refusal disposal fees. The result is true because it is in line with interview report that Edu local government did not generate revenue through public convenience sewage and refuse disposal since majority of the communities are in the rural areas. The finding shows that Edu local government borrows from State and financial institutions and collects permit fee on land establishment within its jurisdiction.

The finding reveals that majority disagreed that the level of rural development has encouraged more people to pay taxes. Also, majority of the respondent strongly disagree that Edu is ahead of other local governments in Kwara State in the provision of basic amenities while the majority agreed that revenue generation supports availability of borehole and well water. This is similar to. Edogbanya and Jafaaru (2013) stated that provision of clean water for the people in the local government area. From the findings, majority of the respondents disagreed that grading of roads is executed quarterly or yearly basis by the council through Edu Internal Generated Revenue. The study revealed that the majority of the respondent agreed that poor basic amenities have led to loss of lives while the majority strongly disagreed that the income generation is used to maintain and build hospitals in Edu. It is also discovered that majority of the respondents disagreed that internal generated revenue is used to build shopping complex and modern market in Edu local government area while the majority strongly disagreed that maintenance of schools in Edu local government is done through Internally generated revenue.

The finding shows that the majority of the respondent agreed that revenue collectors are not well trained. This is in line with previous study by Agbu (2004) posits that the lack of trained revenue collectors poses a serious constraint to effective revenue collections in local government councils across Nigeria. He added that many of the revenue collection agents do not have the requisite knowledge or expertise required for proper revenue collection. For instance revenue collection involves writing receipts, accounting and recording and these require literacy whereas many of the revenue collection agents are illiterates. It is also supported by Bello (1990) that "the

major constraint to internal revenue generation in local government is the shortage of well trained and qualified personnel which supposed to serve as tool for collection of taxes and rates at the local level”.

The majority of the respondents agreed that rural development is not visible in Edu as a result of inadequate revenue generation. The majority of the respondents also agreed that there is lack of commitment and dishonesty on the part of revenue collectors. This is similar to Orewa (1986), problems are shortage of trained manpower, ignorance of the councilors over their duties and non-commitment to duty on the part of the staff and councilors alike. The result is also in line with Obi (1996) that the poor state of accountability in the local government studied was as a result of interwoven tragedy emanating from the Nigeria factor, weak accounting control mechanism lack of prosecution of offenders, dishonesty, absence of adequately maintained financial records, conflict in role perception by the chairmen and many others.

The majority of the respondents agreed that embezzlement of generated revenue by local government officials contribute to the problem of revenue generation. This is similar to Ezeani (2004), states corruption remains a major problem which has constrained local government especially in developing countries from contributing meaningfully to the upliftment of the standard of living of the local people. It is rife in the areas of revenue generation and declaration by collectors to embezzlement of local government funds by officials of local government. As stated by Obinna (1995) that some unscrupulous revenue collectors and senior financial officers of the local government defraud the local government by printing fake receipts which they use to collect unaccounted revenue.

The majority of the respondents agreed the state government fails to remit 10 percent to Edu local government as provided by the constitution. This is similar to Ola and Tonwe (2005) noted that although the constitution provided that 10 % of the total revenue of state should be disbursed to their local councils, the state governments had in most cases paid in only a small fraction of the 10% to their local government councils, and in some cases, nothing at all was paid to the local government councils by the State Governments.

The majority of the respondents agreed that misuse of state power over State Joint Account affects Edu local government to discharge its responsibilities as regard to provision of basic amenities. This is in line with previous study by Obi (2001) posits that the essence of granting autonomy to the various tiers of government in a federal system such as Nigeria, is to ensure self-governance and initiatives. Political and administrative autonomy to local government is provided in section 7 of the 1999 constitution to enable local governments take initiatives in the administration of their localities. These autonomies also include the rights to revenue drives and other economic activities. Unfortunately, this constitutional provision has become a mere rhetoric as local governments in Nigeria have been reduced to puppets and political instrument in the hands of state governments. The result is similar to Oguonu (2003) pointed out that another fundamental reason for poor internally generated revenue is that Nigerian local governments were not created on the basis of their viability. She maintained that they are mere political creations. Further she stated that: “some of the newly created local governments were as a result of political patronage to ruling party loyalists”. the State Governments make several deductions, such as counterpart funding of projects, income tax (upfront) by Local Government employees (payee) etc. before remitting to councils whatever it deems fit. This situation is worsened under transition committee chairmanship of Local Government Councils. As usual, no transition committee chairman has the guts to question the governor of a state that magnanimously appointed him.

CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.1 Summary

The study examined the sources of revenue generation, the capacity, the challenges and impact of revenue generation in Edu local government. Statistical Package for Social Sciences was used for analysis. The male respondents are more than female. The relationship between sources and capacity of revenue generation is rejected at .000. The relationship between revenue generation and rural development is accepted at .251 while the relationship between revenue generation and utilization is also accepted at .078. The Kwara State Internal Revenue Service is in charge of revenue collection in Edu thereby remitting or disbursing 30% of its income to Edu local governments monthly.

5.2 Conclusion

This study identified and examined various sources of revenue generation, the capacity, impact and challenges of revenue generation in Edu local government of Kwara State. The study revealed that Edu local government is confronted with several problems which include corruption on the part of revenue collectors, lack of bye-laws on revenue tariff and so on. It has become obvious that corruption is the major issue in the developmental study of the local government councils in Edu Local Government of Kwara State, Nigeria.

5.3 Recommendations

The generated revenue should be used to provide basic needs for the populace so as to encourage many people to pay tax. Autonomy should

be given to local government so as to enable the council to function appropriately. Revenue collectors should be checked on regular basis by the Internal Auditor of the council in consonance with the provisions of financial regulation and anyone found guilty of corrupt practices should be punished accordingly. The use of council staff should be encouraged. Enough staff should therefore be employed by the council to man the various revenue units of Edu local government. Adequate legislation on revenue tariff is very necessary therefore; the council should ensure that its legislative body makes an up-to-date tariff to forestall instances of use of discretion by revenue collectors. Revenue Agents should be abrogated and replaced with local government employed staff. The local government chairman should ensure that machinery be in place to generate more revenue internally to enable them do more developmental projects. The State Government/ Kwara State Internal Revenue service should ensure justice, transparency and accountability in disbursing the generated revenue to Edu local government.

The local government authorities should not be over-dependent on statutory allocation from the federal government. Training and re-training programmes for the revenue officials should be organized to enable them meet the challenge of the new millennium. Competent hands should be employed in the revenue section. Enlightenment campaigns on the revenue to be paid by individual should be carried out. Control measure should be put in place to check possible frauds and embezzlement. Communication gadget, vehicle and motor cycles and security should be provided for the revenue personnel. Revenue monitoring committee should be formed to check revenue collector. Provision of good incentive and remuneration should be made available to workers. This will encourage and boost their morale in discharging their duties. There should be periodic monitoring of project so as to ensure that contractors do what is expected of them. Edu local government should embark on meaningful project so as to improve the standard of living in the community level or the local populace. This can be done through the provision of bore-hole, health services, schools and libraries.

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