

**CHALLENGES OF REVENUE GENERATION IN NIGERIA  
LOCAL GOVERNMENT ADMINISTRATION  
(A CASE STUDY OF ILORIN SOUTH LOCAL  
GOVERNMENT KWARA STATE)**

***BY***

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THE AWARD OF NATIONAL DIPLOMA (ND) IN PUBLIC  
ADMINISTRATION**

## **CERTIFICATION**

This project has been read and approved as having meet the standard requirement for the award of Nation Diploma in the Department of Public Administration, Institute of Finance and Management Studies, Kwara State Polytechnics, Ilorin.

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## **DEDICATION**

This report is dedicated to Almighty God, the most high for his divine grace on me and my entire family, who has given me the wisdom, knowledge, strength and understanding in working towards my success in life, I also dedicate this report to my parents( Mr and Mrs AJIBOYE)and those who have been there for me since I started this journey Thank you for your unweaving support and thanks to my entire family.

## ACKNOWLEDGEMENT

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## **CHAPTER ONE**

### **1.0 BACKGROUND OF THE STUDY**

#### **1.1 INTRODUCTION**

This research work is based on the generation of revenue as “fund” from the local government especially the problems confronting government parastatals or government structures in generating this revenue for the federations account. It entails how taxation serves as the main source of revenue to local government. It also introduces the problems and effective measures of generation revenue into the purse of the local government.

The research is to explain the concepts, principles, problems of revenue in generating fund for their respective structures for more than (3) decades now Nigeria has been up till date in search for workable and effective grass root administration. Several models have been tried during the Britishheral by indirect mile, the emirs officials signed distinct office through the emir and chiefs.

The British officers were not expected to interfere in the traditional ways of life of the people provided the emirs and chief stay within the board the British authority. The system of indirect mile in the northern Nigeria are into being a suitable emergency device that about the creation of regions later became state and



apart from its members and aware owned and deposited of both moveable and immovable properties.

It had perpetual succession and censure and be sued. It could further be defined as a body of elected local representative mandated to govern a certain community at a grass root level in 1979, when the structure of local government.

## **1.2 STATEMENT OF THE PROBLEM**

The subject of this research is to let it secure a secondary source of data for both local government administration and the general public the role played by taxation and the generation tax payer in our society. It aims at bringing into limelight the measures in curbing the general problem facing the local government also state and explains the effectiveness and efficiency of revenue generation in local government of Nigeria.

## **1.3 THE PURPOSE OF THE STUDY**

Generation of revenue of local government has been a major problems and concern.

- i. The purpose of the study is to investigate the existence to which local governments generate revenue and how people respond to the payment to the payment to their taxes.

- ii. To examines to source of revenue in Ilorin south local government and how the people respond to revenue generation.
- iii. To examine problems facing Ilorin east local government area and how to solve the problem.
- iv. Lastly the study would be focused on the subject mentioned and proposal above and for the reader to acquire more knowledge on revenue generation.

#### **1.4 SIGNIFICATION OF THE STUDY**

This research work is important because a large number of government agency has failed to generate revenue they require to provide social amenities and services for the citizen, this will however enable local governments especially Ilorin west to know how to overcome the problems of revenue allocations.

Furthermore, the study will help the local government and federal government to identify better method of expanding revenue base of local government. Lastly this study assist the authority of local government area to identity those area that local government needs to improve in the administrative revenue generation and expenditure.

#### **1.5 SCOPE OF THE STUDY**

The scope of the study is limited to the reader to acquire more knowledge on revenue generation. Ilorin west local government area of Kwara State alone. It

states how the staff performs their duty and relate with one another in their environment. This involves daily interaction with passing on information that are relevant duty and how their job could be more effective to the environment area because of their chosen ethnical social and religion affinity. More so, Ilorin west local government area is so recently out of Ilorin that is old Ilorin local government area, equal importance is their political work and is encumbered of time.

## **1.6 ORGANIZATION OF THE STUDY**

This research work is organized in such a way that chapter one cover introduction to the subject of the study, statement of the problem and significance of the study, chapter two deals with literature reviews while chapter three deals with research methodology, chapter four deals with data presentation, chapter five deals with summary, recommendations and the conclusion was reformed and the state in Nigeria were increased from twelve nineteen with the objective of creating more state and local government for the generation of the more tax.

## **1.7 DEFINITION OF THE TERMS OR OPERATIONAL TERMS**

Local government: it is the third tier of the government formed in the grass root level, it is headed by the local government chairman. The reason behind the creation of local government is to break the communities into smaller units for

effective system of administrations, it is considered as an administration decision of country.

Local government autonomy: it is the independence of local government for efficient and enhances or promotes political and economic development.

Prospect: this is an ideal of what might happen in the future or it expectation looked forward to it possible to these people of grouped who are hoping to gain something.

Problems: this means that equation to be silence decides especially is difficult. It can also be defined as a thing that is difficult to deal with or to understand.

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## **CHAPTER TWO**

### **2.0 LITERATURE REVIEW**

#### **2.1 INTRODUCTION**

In this chapter, the research looked at the concept of revenue and taxation principle of tax efficiency strategy used by the board of internal revenue of respond in Kwara state from 1999-2003. The appreciation of importance to improve his existing environment man here embraces individuals, government and organization (profitable and non-profitable). The purpose of revenue is therefore, to here individual organization and government disposal financially to cater for their various wellbeing. This work is limited to local government revenue in Nigeria. In the analysis reference will be made to three years actual receipt by the local government authorities. In addition, the research examined the problem of revenue generation face by Kwara state Board Internal Revenue and it is also covered the prospect of revenue generation in Kwra state.

#### **2.2 CONCEPTUAL CLARIFICATION**

We can defined revenue in two places for profit making bodies according Alfred Hop sack it is defined as the income of a business from all source for non oriented, it is defined as the money levied by the way of tax to meet his obligation of the state on the other hand, tax in an aspect of revenue. For this purpose of this

project the second definition will be adopted in view of material resources of an action. Both collections by government to its financial obligation. In summary, tax is a compulsory levy or payment made by each eligible citizen or corporate body towards the expenditure of the state and it is payment of the service rendered by the government.

Priest class fixed taxed into two types which are direct and indirect tax, it is a tax on income of tax capital gain, capital transfer tax, company profit tax.

The second type of tax is the indirect tax according to Ishola (2002), indirect tax are taxes levied on production and services, import duties, export duties and toll gate.

Both direct and indirect taxes are used in Nigeria today, generally and also used in Kwara State, Ilorin South Local Government which is my case study.

Taxation can take different forms according to 1984 forms of taxation it include the progressive tax system, the higher tax base, the higher will be the tax rate, the rate of tax is paid at high levels of income.

## **2.3 PRINCIPLES OF TAXATION**

Principles of goods taxation system are as follows:

- A. Principle of equity: A goods taxation must be equitable, tax payer must pay according to their ability, low-income earners should pay less than high income earners.
- B. Principle of certainty: If the tax payer are aware of the amount paid ahead in tax and in time of payment can always be a way of avoiding embarrassment, it must be cleared to everybody concerned.
- C. Principle of convenience: A tax should be convenience as to form time and place of payment. The payers of tax must not experience great cost or inconvenience. Simple because they want not be error. For example an import duty due and paid as the imported goods arrived in the country.
- D. Principle of economy: The principle state that the cost of collection should be cheap relative to the revenue yield of the tax, a good tax system must take cognizance of the Ortiz as the investor the consumer and save rather must not affect adversely the economic contribution of the person taxed.
- E. Principle of Administration: A good tax system must be too administered, it must be possible to know the tax and it must be possible to collect the tax once levied.



F. Principle of flexibility: A good tax system should be flexible enough for adjustment when the need arises. It should subject to review so that it can adapt to changing circumstances in the economy.

In Nigeria today most of the common mentioned above are level supplied by the organization changed which will be examined in the course of discussion.

## **2.4 SOURCE OF REVENUE**

The major sources of the state government revenue, are divided into internal revenue, the external source of revenue is the statutory revenue, allowance which come from the federal government locally, those include various form of taxes and free such as licensed, signboard which taxes are free repayment and dividable reimbursement and revenue. From parastatals. (Taiwo, 1990).

Although the two major sources of revenue as the main supplies of income to the Kwara state government there is still a shortcoming in the revenue serving to the state in relation to its expenditure (NUHU, 1992). To these challenge the Kwara State Board of internal Revenue introduce some ways, which are lamed at reducing over reliance on local revenue .

These are the system used by the board which includes:

1. Establishment of tax force on revenue allocation reduce tax evasion.

2. Upgrading of revenue division to a board with addition power and responsibilities.
3. Setting up of a revenue mounting unit to sure bank lodgment and accountability of government revenue by tax collector ( Kola, 1990).
4. Employment of finance companies for the purpose of recovering funds of commercial bank from error in deduction.
5. Investment to build fund invisible privatized to companies such as trade bank plc.
6. Establishment of more revenue officers in local government area for the purpose ways of avoiding embarrassment, it must be cleared to everybody concerned of collecting promptly and efficient at the grass root.

The method used can be grouped into two (2)

- a. Increase in the average tax rate.
- b. Expansion in the taxable capacity of fiscal basis ( Taiwo 1990).

Emphasis that the Nigeria states government usually focuses in increase in average of tax rate which may not too fruitful in an environment in which the taxable specify low. The federal government also needs to assist the level of economics development of a state these root depend on the state effort alone.

The information collected from the board show that the Kwara state government still relies heavily on the revenue allocation from the federal account i.e 87.5% of the statutory allocation, 1990, it was 85% and 89.5%in 1992.

The implication of this is that state government and its board and internal revenue still free more constaints, which have made efficient and effective local generation of revenue unrealistic some this constraints would be examined in subsequently.

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## **CHAPTER THREE**

### **3.0 RESEARCH METHODOLOGY**

#### **3.1 INTRODUCTION**

Questionnaire were administered to extract from respondents the necessary response reflect of problems of revenue generation with the study salting that Ilorin east local government forty numbers of questionnaire were distributed but only twenty two were returned which is considered to be a little above average.

#### **3.2 SAMPLE AND POPULATION OF THE STUDY**

The people of Ilorin west local government are not over populated but their population is about average compared to other local government in the state they can be said to be about 35,000 people in the area, the people in the area are known for trading, farming and other occupation in which they can their living from.

More so the people contributed to the development of the state by putting in their resources (human resource) in order to have efficiency and effectiveness in the area, the peoples in the local government also internal with other local governments by exchange of buying and selling, inter-marriage e.t.c

#### **3.3 SOURCES OF DATA COLLECTION**

in the course of this research data was collected from main sources, main sources namely:

Primary source and

Secondary sources

Primary source: for the purpose of this research work the primary data consist of raw data (unprocessed data) collected during the process of investigation through interview, questionnaire and observation.

Secondary source: this constitute data collected through the constitution of purchasing and supply journals/ handbooks materials, textbooks and current research work on the subject matter.

### **3.4 METHOD OF DATA ANALYSIS**

Analysis of the relevant data collected during the course of this study was done using descriptive approach of internal and external sources of revenue to analyze the data collected the use of taxation.

External and internal source of revenue is easy and simple to understand because average people can go through it and understand the data been presented and collected in sample.

The descriptive approaches consist of farming statistical distribution of diagrams frequency polygon, cumulative frequency chart and percentage.

There are mainly (2) sources of revenue in Ilorin east local government

a. Internal sources

b. External sources

Internal sources: in Ilorin west local government the sources of revenue refers to as internally generated revenue are those money being generated through taxation by that department is headed by revenue officer.

It has a sub-division under treasury unit in Ilorin east local government the tax operation are jointly carried out in this department by some officers known as revenue enforcement officer, chief revenue officer and chief assistant revenue from the investigation made the following are the itemized taxable element.

- i. Market tax: this is one of the area under internal revenue tax that are been realized through the shops and market under the control of Ilorin east local government area Oke-Oyimarket, market and other places where rents are paid to the market woman leader of the local government.
- ii. Entertainment tax: the tax generated here mainly through the sign past, parks and barter stander and put in place both small and large scale companies in within the jurisdiction.
- iii. Annual trade tax: these are taxes being generated from the traders, hawking stays in an open spaces in the various market belonging to Ilorin east local government, those taxes being collected annually

- iv. Liquor tax: this can be regarded as a tax levied on bear parlor, restaurant and canteen that sells wine and other drinks in the area of Ilorin east local government.
- v. Motor pack/ garage: this is another taxation one board in which Ilorin east local government generates money into council levying each vehicle that has lagoon in various garage within Ilorin east local government . this is not similar with hawking permit because this is paid while hawking a related tax (transportation) the letter and formal are levied on commercial vehicle alone
- vi. Registration tax: this is another are which local government generates revenue. The council charges taken free on the registration of birth, death, marriage, club and association and citizenship.
- vii. Hospital and medical charges: here Ilorin east local government generate some fund through the charges recorded at their various medical centers.
  - Annual basic health center Adebate Adewole Ilorin
  - Mohammed lawal health center Oko Erin Ilorin

### **3.5 RESEARCH PROBLEMS**

These are various problem confronting Ilorin local government they include;

- i. Problem officers who make to cover the taxable areas when and where the tax should be paid.



- ii. Lack of public orientation for the revenue collector on efficiency on their duties.
- iii. Public enlightenment : majority of the public are literature of the tax payment they did not know where and when the tax should be paid. This also constitutes a problem of revenue generation
- iv. Inadequate vitalization of collected taxes: in regained of effort of tax anymore because they do not feel usefulness of the importance of the previous taxes paid.
- v. Attitude of staff: some of the revenue collected are in mannered and lack of proper approach in dealing with tax payers they find it uneasy at the time resulted to owners.
- vi. Poverty: this is problem confronting not Ilorin east local government but other government this parastatals as well as the tax payers find it uneasy and very difficult to get their end means let alone has made it relatively free. The health services available in this area have help to reduce death rate and increase life expectancy. The facilities provided are clinic, public health center, and the other private hospitals.

## **CHAPTER FOUR**

### **4.0 PRESENTATION AND ANALYSIS OF DATA**

## **4.1 INTRODUCTION**

This chapter contains analysis of various data extracted from respondent in the cause of undertaking the study data self has extracted mainly through the application of interview and self-administration questionnaire.

This questionnaire contains a designed reflection of problem of revenue generation with study setting that Ilorin south local government council the analysis are illustrated below with personal characteristics of respondent whose opinions were simple and question are arrange according to that channel that has easy and answer.

## **4.2 BRIEF HISTORY OF ILORIN SOUTH LOCAL GOVERNMENT**

As history has reverted it, Ilorin south local government emanated from Ilorin as the name of this town know today originated from the word a ILO-ERIN ILU-ERIN.

This name came to be associated with a man OJO ISEKUSE, OJO was an hinerated hunter who during his hunting expanding made what is now known as Ilorin base.

There is one fashion of his history that revealed that Ojo Isekuse use this place as his base for the purpose of sharpening his iron tools (Ilo-Erin) which he used for hunting on the other hand. Another fashion of the oral tradition silenced that the name come by due to presence of large of elephant meaning. (Ilu-Erin)

particularly the area presently knows as a result of change in pronunciation that “Ilu Erin” or Ilorin government later change to Ilorin as know today.

Historically, Ilorin south local government was created from Ilorin the colonial days 1960, it would be recalled that Kwara State was created in 1967 from the northern region and Ilorin still remain the capital till today. In 1976, there were local government reforms which consequently led to the creation of more local government council throughout the country during the period more local government council was created has known as Ilorin emirate council.

#### **4.3 PRESENTATION OF DATA**

The following are the question directed at the chairman, secretary and director of finance of Ilorin south local government area.

**Table 1: The effective performance of revenue officers in Ilorin south local government.**

<b>ALTERNATIVE</b>	<b>NUMBER OF RESPONDENT</b>	<b>PERCENTAGE (%)</b>
YES	20	90.1%
NO	2	9.1%
TOTAL	22	100%

Source: Researcher’s Field Survey, 2025.

The table above shows that there would not be efficiency and effectiveness in the performance of Ilorin south local government .this is because there is no adequate training being provided for the revenue officers.

**Table 2: There any improvement in revenue government taking into consideration your own local government are:**

ALTERNATIVE	NUMBER OF RESPONDENT	PERCENTAGE
YES	2	68.1%
NO	20	31.9%
TOTAL	22	100%

Source: Researcher's Field Survey, 2025.

This applies that there is no improvement in the generation of revenue in Ilorin South Local Government Council.

**Table 3: The source of government revenue into the purpose of Ilorin south local government area**

SOURCES	NUMBER OF RESPONDENT	PERCENTAGE (%)
Internal source	1	4.5%
External source	2	1.1 %
External & internal	19	86.4 %
Total	22	100 %

Source: Researcher's Field Survey, 2025.

This major source of Ilorin south local government revenue is both internal and external source.

**Table 4: Collection of taxes is said to be the major sources of revenue generation in your council.**

ALTERNATIVE	NUMBER OF RESPONDENT	PERCENTAGE %
YES	2	9.1%
NO	20	90.1%
TOTAL	22	100 %

Source: Researcher's Field Survey, 2025.

From the table above 20 representing 90.1 % held that taxation is not the major source of revenue in Ilorin South Local Government.

**Table 5: Which source of revenue generation given your local government adequate high and prompt revenue?**

ALTERNATIVE	NUMBER OF RESPONDENT	PERCENTAGE (%)
Internal	—	—
External	22	100 %
Total	22	100 %

Source: Researcher's Field Survey, 2025.

The table above stated the external source of revenue was adequate high and prompt in the local government.

The respondents received from respondents that were given questionnaire were impressive and encouraging making the completion of the reason completion of the research were easier from the analysis and concise details on the topic tittle.

Distribution of respondent's sex

**Question 1: When was Ilorin South Local Government created?**

<b>SEX</b>	<b>NUMBER OF RESPONDENT</b>	<b>PERCENTAGE %</b>
MALE	8	38.5
FEMALE	5	61.5
TOTAL	13	100 %

Source: Researcher's Field Survey, 2025.

The unit of analysis shows the total number of eight male and five female respondents.

**Question 2: What are the name of local government that shared boundary with Ilorin south local government?**

Answer: Ilorin east, Ilorin west, more are the local government that shared boundary with Ilorin south local government

**Question 3: What is the population of the area based on 1991 population on subject for the area?**

SEX	NUMBER OF RESPONDENT	PERCENTAGE %
MALE	8	38.5
FEMALE	5	61.5%
TOTAL	13	100 %

Source: Researcher's Field Survey, 2025.

The unit of analysis show the total number of eight male and five female respondents.

**Question 4: The Local Government is located at where**

SEX	NUMBER OF RESPONDENT	PERCENTAGE (%)
MALE	10	50
FEMALE	10	50
TOTAL	20	100 %

Source: Researcher's Field Survey, 2025.

**Question 5: What are the groups of people living the area?**

Answer: the main groups of people living in the area Yoruba, Fulani and hausa just to mention but few.

SEX	NUMBER OF RESPONDENT	PERCENTAGE (%)
MALE	10	55.6
FEMALE	8	44.4
TOTAL	18	100 %

Source: Researcher's Field Survey, 2025.

The unit of analysis shows the total number of eight male and five female respondents.

**Question 6: How many districts does the local government area do you have?**

Answer: The local government area have (5) district namely Ajukoba district, Alamari and Egbeigiba district.

SEX	NUMBER OF RESPONDENT	PERCENTAGE (%)
MALE	10	66.7
FEMALE	5	33.3
TOTAL	15	100 %

Source: Researcher's Field Survey, 2025.

**Question 7: What are the main occupation of the people living in the area?**

Answer: The main occupation of the population in the area is trading and weltering

SEX	NUMBER OF RESPONDENT	PERCENTAGE %
MALE	10	38.5
FEMALE	9	61.5
TOTAL	19	100

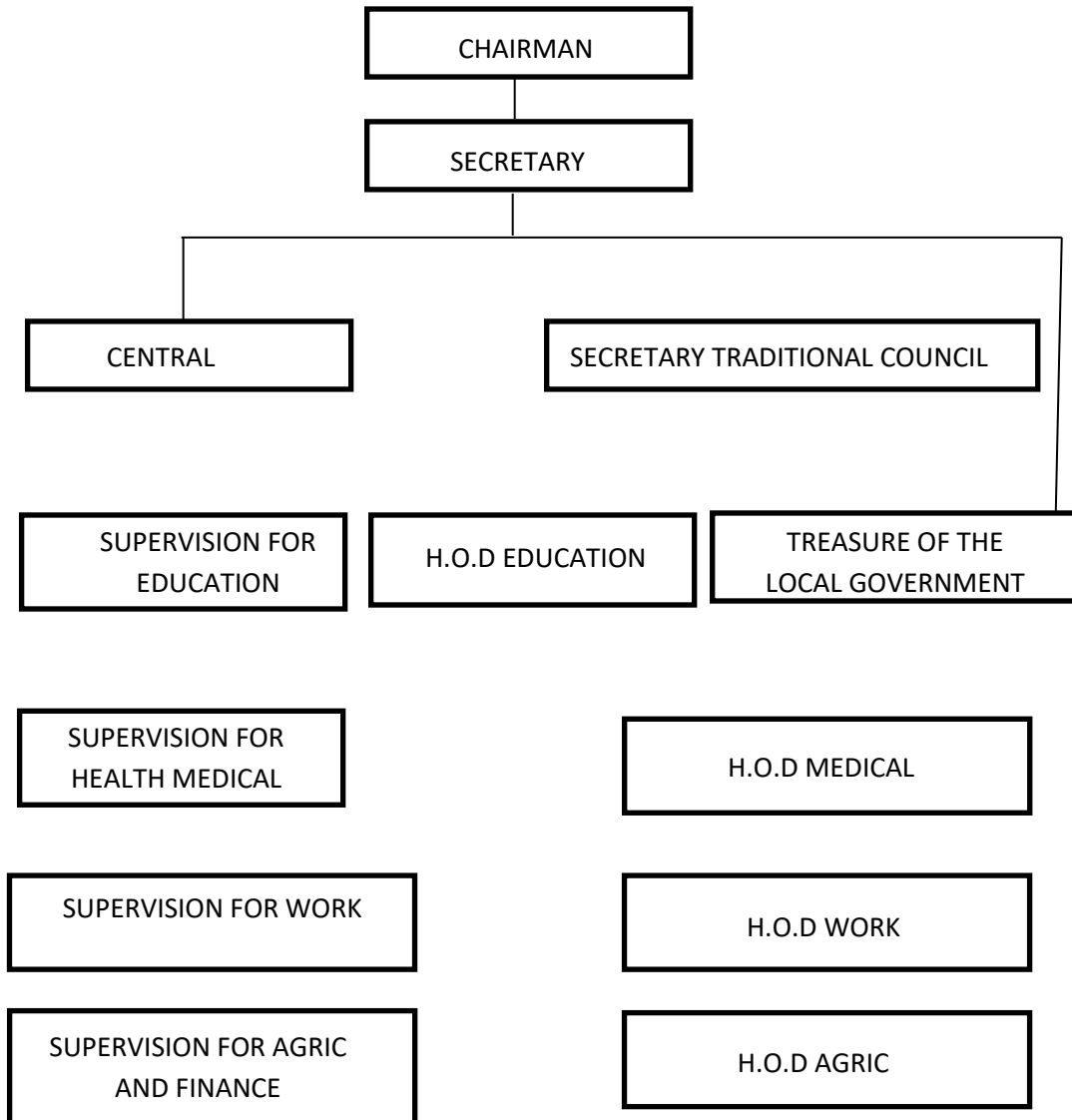
Source: Researcher's Field Survey, 2025.

**Question 8: What are the main cultures of the people living in the area?.**

Answer: The main culture for the people in the area of Islamic convention these are excitement of Holy Quran and engaged during the Maolud Nabiyy.



**ORGANISATION STRUCTURE OF ILORIN WEST LOCAL  
GOVERNMENT AREA OF KWARA STATE**



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## **CHAPTER FIVE**

### **5.0 SUMMARY CONCLUSION AND RECOMMENDATIONS**

#### **5.1 SUMMARY OF FINDINGS**

The criterion, on which the analysis of the data was based , was workable hypothesis. These hypothesis were formulated with information notes on the factor that make up the project for the result of the compilation and statistical test the hypothesis formulated were found to be valid the relationship is generating revenue is positive since the calculated valves generation has a signification influence on the Ilorin south local government area of Kwara State.

The factor were further derived by the staff response to the researcher interview requesting them (state the conditions of revenge of generation) in Ilorin south local government. It was confirmed by most people and communities that they has gained excellently in terms of development and more also in terms of amities .therefore, Ilorin south local government have been helped to improve in their dues and taxes that can generate revenue for local government so that they can build the infrastructure to the grass roots levels.

In view of the aforementioned importance and relevance of generation revenue of local government, I put forward the following suggestion and recommendation.

## **5.2 RECOMMENDATIONS**

On the facts of the method used to improved local government revenue based in chapter four (4) of this research if the responsibilities of the local government are effective. They will need a great local deal of finance and technical support from the state government, which help to monitor the way in which the material resources are used hence, in each state there should be a minister of local government.

Seeing that the financial resources including taxes, government great and other revenues at the disposal of local government are sufficient to enable them to provide adequate standard of services promote local government training scheme at various level of running an administration. Financial professional and technical staff. Incorporation with training institution and other government of association of local government bodies so that they may discuss common problems co-ordinate their approaches and speak with one voice in their negotiation with the state government plans providing secretaries of local government development plans, providing secretaries of local government supervises, the financial and moral activities of local government in order to activities the derived objectives of local government and the local government system should therefore be given every encouragement and financial strengthened to cope with problem of administration in order to achieves the expected goals and objectives.

I will also recommend to federal and state to give revenue allocation formula to the local government.

### **5.3 CONCLUSION**

As if been pointed out, the purpose of this study is to investigate the claim that here, is a significantly position relationship in generating revenue as basis of providing essential services for the communities, more so in both health programme and other items that generate revenue as basis of providing essential services for the communities more so in both health programme and other times that generate revenue with the view of making suggestion and recommendation of government agencies and the administration of government programme (ministry of finance).

If such is the case to make efforts to maximize thus apparent gain due to generation of revenue the sources of information seemed to prove convincingly that there is a positive significant and relationship in generating revenue in term of education programme and provide the same in other aspect as well you can look at me concluding table at chapter four, you will see that all the information prove positive.

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