International Journal of Academic Management Science Research (IJAMSR)
ISSN: 2643-900X
Vol. 5 Issue 10, October - 2021, Pages: 97-107

Imperative of Income Earning and Socio-Economic Development in the Third Tier of Governance in Anambra State Government

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Abstract: *This study examined income earning and economic development in Ogbaru local government areas of Anambra State, Nigeria. According to the study, economic development is positively related to income earning which is the nucleus and the path to modern development. Local government being the third tier of government and the closest to the people especially in the rural areas need revenue to provide basic social amenities to the people. But it is unfortunate to note that the local government management has not lived up to expectation especially to provide basic social amenities to the rural people. Thus, due to their remoteness from the local communities, the local government is to bring governance closer to the people at the grassroots, with the aim of caring for the socio-economic and development needs of local populace. The study established that the local governments in Nigeria are docile in terms of aggressive revenue collection to augment allocations from the federation account which they get on monthly basis. Other empirical review hinged Local Governments' abysmal revenue generation on dishonesty on the part of council revenue collectors, who, in most cases, misappropriate collections made on behalf of the council. It was concluded that poor revenue generation by local government in Nigeria has affected the spread of development to all the nooks and crannies of the country. Thus local government councils and their management should strategically plan on proper measures to generate revenue to meet with their functions as provided by the constitution of the country. It was recommended among others than existing law that abhor the use of tax consultants who take over the responsibilities of the revenue officers should be retained to encourage renewed focus on building the tax institution and having a core of well trained staff within the institution for effective tax collection.*

Keywords: Economic Development; Income Earning; Social Development; Third Tier

INTRODUCTION

Local government plays a crucial role in the delivery of services to the citizenry. The success of any local government is its ability to utilize its human and material resources to achieve the desired objectives i.e. rendering needed services to the community. Local government is a government in which popular participation both in the choice of decision makers and in its recognition of a third tier of government. Prior to 1976, however, Nigerian local government has passed through various reforms. These reforms and reorganizations have affected the system financially, administratively, politically and functionally.

The historical evolution of the local government system in Nigeria dates back to the colonial era when it was called the colonial native authority system which existed between 1920's and 1930's (Orewa and Adewumi1983). In their form, they represented a system of indirect rule whose aim was to establish a system of local authorities through traditional authorities.

The main task of local government in this era was maintenance of law and order at grass root level. Also the issue of revenue generation in the local government system has been in existence since in this traditional system of local government. In pre-colonial Nigeria the Chiefs, Obas and Emirs were responsible for revenue generation. This they usually did through levies and taxes, which they used in managing their communities. During the colonial era the British especially in the North introduced a system of indirect rule in which direct taxes were introduced in various local communities for running their affairs. By 1933, the powers of the local authorities were extended to cover expanded functions due to reliable performances. After the independence in 1960, local governments acquired more responsibilities that were assigned to them by the constitution. For instance, section 6 of the 1979 Constitutions of Nigeria provides that:

The functions to be conferred by law upon local government council shall include those spelt out in fourth schedule to this constitution.

Also the constitution made provision for substantial funds to local councils. This is because there is no doubt that sound financial base is a prerequisite for effective performance of the roles assigned to local government. For instance, section 7(6) of the 1999 Constitution makes provision for the funding of local government as follows;

a. The National Assembly shall make provision for statutory allocation of public revenue to local government councils in the federation; and
b. The House of Assembly of a state shall make provisions for statutory allocation of public revenue to local government councils within the state.

More specifically, provision was made under the Revenue Allocation Act of 1981 for statutory allocation of 10 percent of national revenue to local government, became operational in 1989 and 20 percent in 1992. (Idike, 1995:1). In addition, state governments were required to contribute 10 percent if their internally generated revenue to local government (Dasuki Report, 1985).

Under this fiscal arrangement, local government depended mainly on State and Federal Governments for revenue and grants. This source of revenue is in some cases unreliable and unstable. This is due to the fact that most state government have failed to release 10 percent of their internally generated revenue to their local governments. In addition, some State governments interfere with the statutory allocations to local governments. It is in recognition of this that the originators of 1976 Local Government Reform made genuine efforts to assist the local government system financially. For instance in 1976, the Federal Military Government after the reform as it was contained and noted in the Guidelines for Local Government Reform 196:11) stated that: Lack of adequate funds and appropriate institution has continued to make local government ineffective and ineffectual. In embarking on the reforms, the Federal Military Government was essentially motivated by the necessity to stabilize and rationalize government at the local level. This must entail the decentralization of some significant functions of state government to local levels in order to harness local resources for rapid development.

This gave rise to provision of different sources of internal revenue generation for Nigerian local government in our subsequent constitutions. Also various measures were taken to take care of the financial problems of the local system. For instance there are many Edicts in various states like Anambra State Edict (1976) in favour of other sources of revenue for the local government system. The aim for provision of internal sources of revenue generation to Ogbaru local government is to supplement the statutory allocations from both federal and state government. It is assumed that if local government can satisfactorily generate a large proportion of its revenue internally, it will cease relying heavily on the statutory allocations. Despite these constitutional provisions for sources of internal revenue, Ogbaru local government and some other local government s in Nigeria are still unable to tap all these internal sources. Hence, the problem of poor internal generated revenue in most local government in Nigeria.

It is on this background that this study tends to examine factors that constitute impediments to maximum generation of internal revenue in Ogbaru local government of Anambra state.

In the words of Oguonu (2000:136) “what makes the difference between local governments is the ability of a local government to internally generate revenue”. The inability to generate income apart from resources from the federal government, has been a persistent problem in Ogbaru local government. Revenue generation entails generating and exploring all the sources of revenue for the local councils. Ogbaru government relies heavily on external sources for funds: it is evident that Ogbaru local government area has failed to explore the various sources of internal revenue generation open to the local government; hence the problem of internally generated revenue.

Some factors are accountable for the poor internal revenue generation in Ogbaru Local Government Area. It is in this light that we asked this broad research question-what then are the causes of poor internally generated revenues in Ogbaru local government of Anambra state?

Objectives of the Study

The broad objective of this study is to examine the income earning and socio-economic development of Ogbaru local government. The specific objectives of the study are as follows:

1. To determine what accounts for the inability of revenue collectors to collect internally generated revenue in Ogbaru local government.
2. To find out if lack of financial autonomy constitutes a problem to internally generated revenue in Ogbaru local government; and
3. To proffer solution to the problem of poor internal revenue generation in Ogbaru Local Government Area

Scope of the Study

This study is limited to Ogbaru Local Government Area. The staffs of the local government administration in Ogbaru were mainly in perspective. The research covers a period of four years, between 2014-2018.

Local Government and Socio-economic Development

Local government and socio-economic development in many countries, Nigeria included, the local government is widely acknowledged as a viable instrument for rural transformation and for the effective delivery of social economic services to the people.

According to Obadan (2008), the local government in Nigeria is a well recognized third tier of government. It is administration of government at the grass roots or local level. At this level, government is expected to be very close to the people, both in the villages, settlements and towns, and to impinge on the day to day life of the common man. Furthermore, local government is expected to be actively involved in the overall national development objective of achieving a broad based social and economic development and securing an optimum utilization of manpower. Local governments are strategically located to deliver on the functions spelt out for it for three main reasons:

- Proximity to the people;
- Greater responsiveness to the needs of the local populace; and
- Simplicity of operation in that local government organizations are usually not complex.

Although local government has existed in one form or the other in Nigeria for quite some time, it was after a number of reforms, particularly the 1976 reforms and the subsequent ones, that it acquired the respectable status it now enjoys today. One compelling reason for the reforms was the need to make local governments perform their economic development functions better. Some major developments in the local government system since the 1976 reforms are as follows:

(i) Unlike previously, local governments have now been assigned and guaranteed certain specific developmental roles in the 1979, 1989 and 1999 Constitutions of the Federal Republic of Nigeria.
(ii) In order to enable local governments perform their functions, a constitutional backing has been provided for them to receive a statutory proportion of funds in the Federation Account as well as the states who are to contribute a proportion of their internally generated revenue to local governments in their domain. Accordingly, the revenue share of local governments in the Federation Account has progressively increased from 10 percent in the early 1980s to 15 percent in 1990. As at 2012, this proportion stood at 20 percent.

Currently, the revenue sharing formula from the Federation Account is as follows:

Table 1: Revenue Sharing Formula

(a)	Federal Government	= 50%
(b)	State Government	= 24%
(c)	Local Government	= 20%
(d)	Special Funds	= 6.5%
	Total	= 100%

The Valued Added Tax (VAT) is also currently distributed as follows:

(1) Federal Government = 15%
(2) State Government = 50%

(3) Local Government = 35%

Source: Federal Office of Statistics, Benin City

Sources of Local Government Revenue in Nigeria Ola and Tonwe (2005:2) had noted 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. Interestingly, though the 1976 Local Government reform does not only streamline Local Government functions but also ―clearly stated the functions and provisions for ensuring adequate human and financial resources. The revenue that accrues to Local Governments in Nigeria according to Olaoye et al (2009:24) is derived from two broad sources, namely: (a) External sources and (b) Internal sources

External Sources:

The external sources of Local Government revenue/finance include:

a. Statutory allocation from federation account in accordance with section 162(3) of the 1999 constitution of the Federal Republic of Nigeria.
b. Statutory allocation from State Government to the local governments in its area of jurisdiction.
c. Federal grants –in –aid.
d. State grants-in –aid
e. Borrowing from State Government and financial institutions.
f. Local government share of value added tax (VAT).

Internal Sources

The internally government revenue of Local Government includes the following:

a) Local rates and commission paid to Local Government for assisting in the collection of some taxes or dues on behalf of the state government.
b) Market rates and levies excluding any market where state finance is involved.
c) Bicycle, truck, canoe, wheel-barrow and cart fees, other than mechanically propelled truck.
d) Permits and fines charged by customary courts;
e) Local Government business investment
f) Tenement rates, fees from schools established by the local government.
g) Shops and kiosk rates.
h) On and off liquor license fees.
i) Slaughter slab fees.
j) Marriage, birth and death registration fees and street in the state capital.
k) Naming of street registration fee, excluding any street in the state.

l) Right of occupancy fees on lands in the rural areas, excluding those collected by the federal and state governments. Excluding the state capital.
m) Cattle tax payable by cattle farmer only.
n) Merriment and road closure levy.
o) Religion places establishment permit fee.
p) Signboard and advertisement permit fees.
q) Vehicle radio license fees (to be imposed by the local government).
r) Radio and television license fees (other than radio and television transmitter)
s) Wrong packing charges.
t) Public convenience sewage and refuse disposal fees.
u) Customary burial permit fees.
v) Fees collected from amusement centre established and operated by the local authorities and that of tourist centre and tourist attraction.
w) Rents, fees on private institutions
x) Motor Park levies.
y) Domestic and license fees, etc. (Aibieyi 2011:71).

Apart from the foregoing sources, other sources of revenue could be by donation from public spirited individuals or philanthropists, with a view to assisting the Local Government to carry out a particular project or programme. However, it should be noted that out of the major internal revenue sources statutorily allocated to Local governments, the combination of rates, local license, fees and fines, and earnings from commercial undertaking account for upwards of 75% of Local Government internally generate recurrent revenues. Ola and Tonwe (2005:122), on the other hand, noted that statutory allocations from the federal and state government constitute the major source of revenue of local governments in the country. (Ugwu 2000:41). Having outlined the vital areas of revenue generation to local governments in Nigeria, there is needed to examine the problems of revenue generation in local administration.

Problems of Revenue Generation in Local Government Administration in Nigeria

Source of finance has been one of the major problems of Local Governments in Nigeria. In the past, Local Government relied on internally generated revenues which were hardly sufficient to meet their needs. This led to the slow pace of development in Local Government Areas, especially in the rural areas (Uhunmwuangho and Epelle, 2008). The fact that Local Government requires finances to perform its statutory assigned responsibilities needs no emphasis. While revenue from the federation account is certain, though actual amount may not be determinedly certain, that of internally generated revenue is always fraught with myriads of problems, resulting in meager collections by local council. Some of such problems are as follows:

1. Macro Level of Government: Internal revenue generation is impaired as a result of the macro –level of governments (Federal and State) holding on to those functions the performance of which yields high revenue returns. For instance, the State Government cannot devolve to local councils such areas as water supply, motor vehicle licensing, approval of building plans, etc that are very lucrative.
2. Failure to remit 10% to Local Government by State Governments is yet another problem associated with revenue generation of Local Governments. Ola and Tonwe (2005:203) 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. This still remains the position today. Most councils cry to get their statutory allocation paid into the State Joint Local Government Account (SJLGA) from State Government talk less of getting 10% as state revenue to the councils.
3. Misuse of state might on State Joint Local Government Account (SJLGA): The constitution provides that funds from the federation account for State and Local government account should be maintained by the State Government. In most cases, the State Governments make several deduction, 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. This is another sorely situation that have had negative effect on the revenue profile of Local Government Council in the country.

4. Another factor as noted by Gunman (1984:106-7) which has been significantly responsible for low internal revenue generation is that, for fear of incurring the anger of the communities in the constituency they represent, quite a number of councilors prefers to play it safe by dissociating themselves from any move by the council to revise taxes upward, even when desirability of such revision is obvious (Ola and Tonwe 2005:262).
5. Another problem that has been identified is citizens' cynicism and reduction/refusal to pay rates, charges etc. due to poor record of performance of Local Government in Nigeria (Ojofieitimi, 1998:3). This view point was corroborated by Ola and Tonwe (2005:278) when they said that there have been incidents by violent attacks by angry villagers on tax collectors of Local Government because of their opinion, Local Government's officials are only seen when they want to collect taxes and not return to render any services. There have been organized agitations to boycott the payment of taxes, with the slogan ‗no service no pay', such as an anti-tax campaign by agitators in Epee Local Government Area of Lagos State (Gunman 1984:108).
6. Embezzlement of revenue by Local Government revenue collectors have also resulted in widespread unwillingness by communities to pay taxes. There have been reported cases of revenue collectors helping themselves with funds collected for the councils, thus discouraging would –be tax payers' from taking this civic responsibility seriously. Thus, tax evasion becomes common place.
7. Orewa and Adwoman (1992:92) posited that one of the factors responsible for Local Government poor revenue collection is the casual attitude of the revenue collectors and other treasury staff. They labour under the illusion that (no matter) whatever revenue they collect directly, the ‗father charismas' of Federation Account will provide adequate funds for the payment of personal emoluments of the staff. This assumption is deceptive in that with poor revenue generation efforts, some council have found themselves unable to pay salary after deductions made by the State Governments. For example, Oreo Local Government Council more often finds itself in this situation, sometimes leading to unpaid salaries for upwards of two or three months.
8. Misplacement of council funds by Local Government chairmen is yet another problem. Some Local Government chairmen deposited Local Government allocations into private savings account and loan companies in which the Local Government had no Account. This is done with the intention to collecting the accruable interests on such funds on maturity. These ugly practices well described by Ugwu (2009:49) when he states that leadership failure and bad governance at all levels of government inhibits attracting external development assistance. This is also coupled with the high level of corruption leveled at local government functionaries of handling local government funds.
9. Another constraint is imposed to Local Government revenue mobilization capacity through state control over Local Government budgets, which is made to pass through many levels of approval in the hands of State Government. Even after approval, the post –budget control still imposes further restrictions which may be removed when the local government council greases the palms of the powers that be. All of this tells on the financial capability of the councils.
10. There is also the lack of commitment and dishonesty on the part of some revenue collectors. Some under-collect rates and levies after being tipped by the rate payers. Some revenue collectors print their own receipt booklets for use, thus depriving the council authorities of the much needed funds. Consequently local government authorities pay more in terms of salary to collect less revenue. (Edoyugbo 2012:46).
11. Another problem negating revenue generation efforts of Local Governments is the practice of farming out of revenue sources to persons on the basis of political patronage. These revenue agents are given arbitrary monthly targets to remit to the council, contrary to the Financial Memoranda regulation which states that where appropriate, a Local Government may appoint a person other than an employee as a revenue collector and such person shall receive an appropriate portion of taxes or fees he collected as commission (FM 6:2). The implication of not complying with this regulation, as observed by an Audit Inspection Report on Oredo Local Government Council is that the revenue agents cashed on the loophole created by the council to exploit helpless public by fixing rates other than those approved by the council, who could not pay the exorbitant rates. This ugly trend has resulted to loss of dire needed funds to Local Government councils, as lesser targets were often given to the Revenue Agents. (Edoyugbo (2012:46).
12. Political observers have long noted that the present revenue sharing formula does not appear to be favourable to Local Governments in view of the enormous functions and responsibilities constitutionally and conventionally assigned to councils (Ugwu, 2000:49). The poor revenue allocation to the local governments, with the exception of those littoral states, that shares

13% derivation funds, has made them to be dependent on their states for bailout in turbulent times. Even then, the clamour for review of the sharing formula is there.

The foregoing features, which are by no means exhaustive, have in combination, impacted on revenue generation of Local Government councils in Nigeria. Local Government Financial Autonomy By definition, autonomy is ability to act and make decisions without being controlled by anyone else. For one thing, Local Governments do not have such absolute autonomy. So long as Local Governments exist as a creation of the state and its financial sources are spelt out in the constitution, financial autonomy in terms of generation of revenue is equally not feasible.

For a Local Government to generate funds, it cannot go beyond its revenue bits to raise funds to discharge its responsibilities. Yet, finance is the bedrock of any meaningful developments which exists only for payment of salaries, as they depended on federal allocation, which in most cases are deducted from sources for payment of primary school teachers'salaries. Even the mandatory 10% internally generated revenue of the local government is not forthcoming.

Arising from the above observation, and coupled with the fact that juicy revenue sources are within the preserve of the State Governments, Local Government cannot generate enough funds that would launch her into the much talked about financial autonomy. Besides, the State Government can sometimes issue directives that could have adverse effect on the revenue generation efforts of a council. For instance, at the inception of office of Comrade Governor Adams Oshiomhole of Edo State in November 2008, a directive was issued which stopped the Oredo Local Government from collecting any form of levies within the council's jurisdiction area. And that position lasted for a number of months before it was relaxed, likewise Nyesom Wike of River State in 2020. Since Oredo Local Government exists as a level of government subject to the state, it could not go beyond any such dictate to prosecute its revenue generation programme (Edoyugbo (2012:49).

Consequently, it can be argued that Local Government autonomy in whatever way the concept is understood cannot contribute or enhance the revenue generation efforts of Local Governments in Nigeria. As have been pointed out, the revenue boundaries of the levels of government are spelt out in the constitution and no Local Government can go beyond its assigned revenue sources without due regard to the overall laws of the land.

Fiscal Federalism Theory

Theory of fiscal federalism is applied in this work as our theoretical framework. The "theory of fiscal federalism" as originally developed by Musgrave (1959) and Oates (1972), concerns the division of public sector functions and fiancés in a logical way among multiple layers of government (King 1984). Fiscal federalism, as it is called, is used to refer to the fiscal arrangement among the different tiers of government in a federal structure (Ekpo, 2004). 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 requisite condition for effective delivery of service by the federation units.

According to Bello-Iman (1990:44), the most dominant area of intergovernmental relations is finance. This is because no level of government can perform its functions without strong financial base. In this perspective, the main analytical task of fiscal federalism is to define the appropriate functions and fiancés of different tiers of government as efficiently as possible that is in such a way as maximize community welfare.

The theory of fiscal federalism applies to local service units in metro-political 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" federation 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 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 an 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-sections8. 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 (1991:54), "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.

Findings

The federal government increased the local government share of the federation accounts to twenty-five percent. In the present local government administration, there are about 774 local government areas in Nigeria with the rights and power of providing certain social services to the communities, such social services like provision of healthcare centers, electrification, and provision of pipe bore water and accessible roads etc. However, the poor revenue generations have been a major problem hindering the efficient performance of the functions of local government and the development of local government areas in Nigeria. Due to poor revenue generation, the local government cannot afford to provide the rural people with basic social amenities such as provision of clean water, construction of accessible roads for easy movement of transportation, provision of well-equipped health centers, dispensaries, and maternity homes in communities in the Local Government. The need for revenue generation cannot be overemphasized, the management of revenue generated in the local government constitutes the crucial and central component in the administrative process of the local government. This is largely so because finance determines the services rendered by the local government. The following gave rise to the need for revenue generation in the local government. In the same way, where the local government is allocated diverse functions, as it now has in Nigeria, some of which are large in scope like education, health, water supply and rural electrification. The revenue sources to be provided should correspondingly be large in scope, viable and rich in content to match the diverse functions. The success or the failure of the local government depend on the financial resources available to the individual local government and the way those resources are utilized. This fact is further recognized and emphasized in the guideline for local government reforms of 1976 which states that it must be recognized that if meaningful local government is to be expected in Nigeria, much larger financial resources are needed in the development of such local government areas.

Conclusion

This study has demonstrated that the end to having begins with having a burning desire to build a viable country at the national and sub-national levels. This must be supported with plans which ensures that the expenditure to support the plan is well articulated and to avoid wrong strategies at implementation. It is clear that poor revenue generation by local government in Nigeria has affected the spread of development to all the nooks and crannies of the country. Thus local government councils and their management should strategically plan on proper measures to generate revenue as to meet with their functions as provided by the constitution of the country. This will enhance their financial ability to implement their constitutional functions or responsibilities to the rural communities.

Recommendations

Based on the review of relevant literature, the following recommendations have been made. Tax Authority in the local government should have a robust training programme driven by clear nationwide standards that are set in a manner that will ensure focus on the needed competencies for effective and efficient performance, based on proper training needs analysis. Recruitment policies and practices for tax collectors should also be based on needed skills, knowledge and experience. Capacity building should emphasize what it takes to ensure proper and effective administration of the tax and related laws.

Existing laws that abhor the use of tax consultants who take over the responsibilities of the revenue officers should be retained to encourage renewed focus on building the tax institution and having a core of well trained staff within the institution.

The efforts of local government should not only be directed toward revenue yielding alone but also to the provision of social amenities such as basic health facilities, accessible roads, town halls, electricity and water supply which will help to improve the socio-economic life of the rural people.

These facilities provided by the Local government should be of high quality by doing this; the people's interest will be geared towards giving their maximum support to the government which will lead to the development of their communities.

There should be constant campaign and awareness programme within the Local Government to enlighten the rural peoples on the benefits of prompt payment of taxes to the government as when due, this will go a long way in improving the revenue generation.

Judicious and transparent use of tax revenue, through visible projects, should be encouraged at all tiers of government. The culture of demanding accountability from the executive arm of government through media briefs and town hall meetings should be developed and sustained and would help build a culture of voluntary tax compliance.

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