

# Corollary Of Poor Revenue Generation On The Development Of Local Government In Dunukofia Local Government Area

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**Abstract:** *The study is the impact of poor revenue generation on the development of Local Government. The broad objective of study is to ascertain the effect of poor revenue generation on the development of local government in Dunukofia Local Government Area. Structural functionalism theory was adopted as the theoretical framework of analysis. Two hundred staffs makes up the study population; the study used the whole population of two hundred as the sample size since the population of the study is manageable. The researcher made use of questionnaires in collecting data from the respondents. The data collected was analyzed using simple percentage which was tabulated according to its corresponding responds, frequencies and percentage. Findings were revealed that Dunukofia Local government generates some revenue including other funds they got from the state government but the whole funds generated are not enough for the development and provision of basic amenities for the people. The study further recommends that:- State government should endeavour to be remitting at least 20% of the Internally Generated Revenue to the Local government council for proper grass root development, Anambra State government should release adequately the allocation meant for Dunukofia Local government and Local government should source alternative ways of revenue generation in other to meet up to her grassroots development program.*

**Keywords:** Decentralization, Expenditure, Infrastructure, Jurisdiction, Revenue, Tax, Tax evasion

## Introduction

Development is a sine quo non for modern civilization. In a crusade and struggle to carryout development at all nooks and crannies of the society, the local government as the tier of government and nearest to the people is saddled with the responsibility of direct development of the people to a certain level.

Local Government exists to fill the gap, which the national government is too remote to fill. This means that local government complements and extends the national government. It has been recognized as one important instrument for rural transformation and for the delivery of social services development has passed through some stages of reforms since its evolution. In Nigeria, local government as the third tier of government nearest to the people has been recognized as an institution capable of transforming the are's of the rural inhabitant. Consequently, there have been continuous attempts either to create new local governments or lamp the existing ones in the country with the objective of utilizing them as fulcrums for achieving national development. There has been an increasing upsurge of interest in the literature of development administration and in planning circles on the positive role local government could play in national development. The emphasis is in terms of using local government as a strategic instrument for fostering, promoting and implementing national development projects.

Local government in Nigeria plays immense role especially in promoting, co-ordinating and providing community amenities as well as encouraging greater mass participation and involvement in the running of local government affairs and the use of local resources to the optional level. From ideological perspective, local government for tiers the principle of democracy as local government rings government nearer to the people and if properly designed gives room for mass participation in governance. Furthermore, local government are designed to achieve multi-dimensional goals in terms of economic, social and political development local government, which is the focus of this write up is responsible for the provision of basic community requirements. To achieve its objective, Dunukofia Local Government should be adequately funded, and manned by well trained, dedicated personnel. 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. According to Orewa, (2013), it has been generally agreed that no central government can satisfactory conducts administration wholly from the capital through civil servants, based at the headquarters. Thus, the need for a form of decentralization, according to him, such as will enable the government to reach out to the people at the local level, becomes imperative.

Local government is the third tier of government and is defined according to local government reform guideline of the Federal Republic of Nigeria, 1976 as "A set of Local Government with their own identify, powers and sources of revenue established under state legislation and with functions for which they are responsible to the state". The aim of creating local government as the third tier of government is to enable government to get closest to the people at the grass-root there by ensuing that its productivity to the people can sensitize and satisfy the people's needs in terms of development and provision of services through the involvement of members of the public in the development of their area. It was in pursuance of this aim that both the various state and local government edicts the schedule

of the 1979 constitution of Nigeria assigned functions to local governments. These functions were divided into provisions of social services and economic development of the local government area. Local government is faced with varieties of difficulties to source adequate revenue from federal government, state government and the internally generated revenue; such problems are cogwheel to the smooth running of local government administration. They are; the dishonesty on the part of officers collecting the revenues, such as cases of printing receipts by the officers had been the major problem in releasing the expected revenues. 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 & Adewumi, 1983). 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.

The machinery put in place for collection of revenue is inadequate hence, most of the government money are not collected and this is in case of the internally generated funds that is while, there need to review the revenue generation in Local government in Nigeria. The local governments have not fared very well in its aspect of revenue generation, which is one of the essential instruments for the achievement of their stated objectives. As a matter of fact, inadequate and under-utilization of resources as well as lack of proper planning in the exploitation of the local government financial resources has been the major hindrance militating against the fully discharging of the responsibilities of Dunukofia North Local Government. In the same vein, lack of management resourcefulness and administrative competence has been hampering the development of the local government. Some staff of the local government who are employed to generate revenue are not properly trained. "Most staff of local governments in Nigeria do not know the objectives or the impact, revenue generation has in government establishment, as a result of this, many to officials defraud such local governments through unexecuted, incomplete and inflated contracts" (Onoja, 2016:3) the further noted that the system of employment is localized and most suitable qualified applicants are sacrificed for unqualified ones. The problem facing the Dunukofia Local Government is diverse and varied. Improper accountability of the revenue generated. Most of the revenue collectors do not make daily remittance to the financial and supply department. State governments were required to contribute 10 percent of 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 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 Dunukofia local government is to supplement the statutory allocations from generated revenue to their local governments. In addition, some State Governments interfere with the statutory allocations to local governments.

The aim for provision of internal sources of revenue generation to Dunukofia 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, Dunukofia 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 Dunukofia local government of Anambra state.

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### **Objectives of the Study**

The broad objective of study is to ascertain the effect of poor revenue generation on the development of local government in Dunukofia Local Government Area.

The following specific objectives will guide the Study:

- to access the techniques set in Dunukofia Local Government Area in generating and utilizing revenue resources;
- to determine how Anambra State government release adequately the allocation meant for Dunukofia Local government;
- to explore` other sources of revenue generation and accountability level of generated revenue,

### **Challenges Facing the Local Government in Nigeria**

The local government council takes direct care of the grassroots people in the rural areas. This group of people sometimes lacks essential facilities and condition of modern civilization. They lack pipe bore water to drink, do not have electricity, accessible roads, poor educational infrastructure and facilities to mention but a few. The development ratio between the urban cities and the rural dwellings in this country is abnormally lopsided and highly unacceptable for even and sustainable development of this nation in particular and Africa in general. This lopsided development policy has created many avoidable problems some of which are massive rural/urban migration thereby over congestion and heating up the lives in the cities, infrastructural decay at the rural areas due to total neglect and abandonment, mass poverty in the country due to lack of proper harmonization of the nation's resources (Ibhawaeghele, 2012). The important question at this juncture thus relates to how much impact local governments have made on the lives of the people in their areas vis-à-vis the high expectations from the latter. No doubt, with the substantial increase in revenue accruing to local governments for quite some time now, some of them have been able to embark on significant projects in various spheres with positive impact on social infrastructure, agriculture, health, industries, and water supply. However, available facts still show that our local governments in Nigeria cannot be counted among the high-performing ones in the world, indeed, not even among the average performing local governments in the third world. Rather, our local governments have been sharply criticized for poor performance in terms of scope, depth and quality of services, particularly in such areas as provision of infrastructure, medical and health services, water supply, waste disposal and many other services listed in the 1999 Nigerian Constitution. In fact, some of the Constitutional functions are not performed at all. The performance of the local government in Nigeria has triggered the curiosity of the research considering the constitutional duties of local government and their overall contribution to the national development in terms of service delivery to the members of the local communities. However, the researcher is examining the role of local government area.

### **Local Government and Socio-Economic Development**

In some 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 or 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.

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.

### **Sources of Local Government Revenue in Nigeria**

Otte and Abani (2005) 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:

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- 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) Vehicle radio license fees (to be imposed by the local government).
- n) Radio and television license fees (other than radio and television transmitter)
- o) Wrong packing charges.
- p) Public convenience sewage and refuse disposal fees.
- q) Customary burial permit fees.
- r) Fees collected from amusement centre established and operated by the local authorities and that of tourist centre and tourist attraction.
- s) Rents, fees on private institutions
- t) Motor Park levies.
- u) Domestic and license fees, etc. (Aibieyi 2011:71).

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 (Uhunmwangho 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)

### Theoretical Overview

Structural functionalism theory became popular in the research that increases in the wealth of the richer nations appeared to be at the expense of the poorer ones. The theory of structural functionalism combines elements from a neo-Marxist perspective with Keynes' economic theory - the liberal economic ideas which emerged in the United States and Europe as a response to the depression years of the 1920s-. From the Keynes' economic approach, the theory of Structural functionalism embodies four main points:

- a) To develop an important internal effective demand in terms of domestic markets;
- b) To recognize that the industrial sector is crucial to achieving better levels of national development, especially due to the fact that this sector, in comparison with the agricultural sector, can contribute more value-added to products;
- c) To increase worker's income as a means of generating more aggregate demand in national market conditions;
- d) To promote a more effective government role in order to reinforce national development conditions and to increase national standards of living.

Structural functionalism theory advocated an inward looking approach to development and an increased role for the state in terms of imposing barriers to trade, making inward investment difficult and promoting nationalisation of key industries. Local governments in Nigeria depend so much in Federal and State government for allocation and grants in order to carry out their duties at grassroots level, Local government suffers step back in development due to the fact their funds are not coming regularly. This study “ the impact of poor revenue generation on the development of local government areas (a study of Dunukofia LGA) therefore, advocates that local government should source alternative ways of revenue generation in other to meet up to her grassroots development program.

Agbe, Terzungwe and Ucherwuhe (2017) in a study on Internal Revenue Generation and Economic Development in Local Government Areas in Nigeria examined internal revenue generation and economic development in local government areas in Nigeria. According to the study, economic development is positively related to revenue generation 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 that 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 for effective tax collection.

### Summary of Finding

The study examined the impact of poor revenue generation on the development of local government: a case study of Dunukofia Local government.

From the analysis of the data gathered for the study, the work is summarized in the following ways:-

1. The respondents of this study attest that Dunukofia Local government generate some revenue including other funds they got from the state government but the whole funds generated are not enough for the development and provision of basic amenities for the people.

2. The respondent confirmed that Anambra State government should release adequately the allocation meant for Dunukofia Local government.
3. It is observed that Local government should source alternative ways of revenue generation in other to meet up to her grassroots development program.

Finally, the impact of poor revenue generation on the development Dunukofia Local government could be seen clearly, due to inadequate funds and mismanagement of the generated funds, the Local government Council are unable to meet up with the local basic amenities they are supposed to provide.

### **Conclusion**

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 (Uhunmwangho and Epelle, 2008). The fact that Local Government requires finances to perform its statutory assigned responsibilities needs no emphasis. Another problem facing local government productivity in Nigeria includes embezzlement of funds by some council members, poor revenue generation, general laxity on the part of the revenue collectors, poor education of some staff and delay in remitting generated revenue. These issues affect revenue generation and utilization of generate funds.

Finally, Nigeria as a Nation has not achieved their aim for local government creation which is aimed as grass root development.

### **Recommendations**

Every research work is aimed to proffer some solution and make a contribution in solving the existing problem. The following recommendation was suggested by this study in order to improve on the Local government revenue generation in order to enable grass root development in Nigeria to participate fully in administration.

1. State government should endeavour to be remitting at least 20% of the Internally Generated Revenue to the Local government council for proper grass root development.
2. Anambra State government should release adequately the allocation meant for Dunukofia Local government?
3. Local government should source alternative ways of revenue generation in other to meet up to her grassroots development program.

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