

Accountability and Internal Revenue Generation in The Local Government System In Anambra State (2006-2014)

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Abstract- *This study investigated accountability and revenue generation in the local government system in Anambra state from 2006-2014. The problem of poor revenue generation in local governments has been attributed to corrupt practices among revenue collectors and non-adherence to control mechanisms in Anambra state. To achieve these stated objectives, two research questions and hypotheses were raised. System theory was used to guide the study. It made use of descriptive survey design with a study population of 14,881 workers. It used a 5 point Likert scale structured questionnaire to elicit information from the respondents and the Chi-square statistical tool was to analyse the hypotheses. The study found that corruption among revenue collectors accounted for poor revenue base and that incompetence on the part of internal revenue collectors account for poor revenue generation by local governments in Anambra state. We recommended thus, amongst others that adequate machinery should be put in place to dictate and prosecute corrupt revenue collectors, and that proper documentation and auditing of funds generated, since these will encourage accountability and efficient management of public funds. Also local government authorities should embark on periodic training of its workforce. This can be carried out through seminars, workshops and conferences.*

Keywords: Accountability, Revenue, Local Government, Corruption, internal control mechanism

I. Introduction

Local government is the third tier of government established to initiate and sustain developmental programmes in the rural areas (Adebayo, 2014:100). According to fourth schedule of section 7 of the 1999 constitution of federal republic of Nigeria, it enumerated wide range of functions performed by local government.

A critical study of these functions assigned to the third tier of government by the constitution connotes two vital aspects which include powers to raise funds and powers to utilize these funds for the development of the local area. The constitution provided adequate sources of generating revenue within and outside the boundaries of the local government, namely rates, taxes, fees licenses, commercial and industrial undertakings and interest on investment (Ezeani, 2004:110-117). Indigenes of local governments are desirous of enjoying modern facilities, improved means of transportation, such as good road network and mass transit services. These desires are in line with the above stated objectives of local government including construction and maintenance of roads, provision of health services (maternity homes, health canter, Sanitization, provision of primary education and many others) as sponsored by the federal military government.

Hitherto to independence of Nigeria in 1960, colonial administration used native authority where it existed and created one where it was non-existence, to administer development in both urban and rural settlements. Traditional rulers and Chiefs administered their areas under strict supervision of British officials (Olasupo and Fayomi, 2012). They were empowered to levy taxes to enable them pay salaries to their staff, whom were mostly revenue collectors. This system met stiff resistance following the Aba women riot in 1929. However, in order to address the grey areas identified in the system, the colonial secretary, Lord Creech-Jones in 1947 championed the introduction of a system capable of managing local resources to uplift the living standard of the local people.

This system continued till 1976, when the military government of General Olusegun Obasanjo broke a world record by creating a grassroots government free from control of other tiers, empowered to raise and expend revenue (Olasupo and Fayomi, 2012). The fiscal autonomy granted to the local government by the constitution raised the expectations of the general public. In order to fulfil these vital roles assigned to local government in Nigeria by the 1979 and 1999 constitutions, local government required huge funds to meet its functions.

II. Statement of Problem

Internal revenue generation in local government has been described as abysmal and a ploy by revenue officials to frustrate developmental drives of local government (Duru, 2005). Proper accounting of revenue collected by revenue collectors and custodians of local government treasuries posed a serious challenge. Notwithstanding the numerous sources of internal revenue (namely rates, taxes, fees, licenses, commercial and industrial undertakings and interest on investment) available to local government in Nigeria,

Duru (2005) observed that most of the revenue collectors do not make daily remittance to the finance department. This is a clear lack of commitment and dishonesty on the part of revenue collectors, thus depriving the council authorities of much needed funds to pay salaries and execute projects.

Local Governments in Anambra state, within the period under study, often use touts or “area boys” to collect revenue on their behalf. These boys are neither trained nor formally recruited; they are given an open hand to operate without regulations. As usual, they use intimidation, assault and otherwise to collect taxes from residents of these local governments and remit what they deemed fit.

Adedeji (as in Jamala, Asongo, Mahai and Tarfena, 2013) observed that the finance and audit departments of local government in Nigeria are flooded with staff that lack job related experience and skills to handle the critical aspects of revenue collection and assessment. The effect of incompetence on the part of revenue officers, according to Coker, Eteng, Agishi and Adie (2015) has greatly reduced internal revenue generation of local government. Based on the above stated problems, this study therefore became necessary to investigate accountability and internal revenue generation in the local government system in Anambra state.

III. Objectives of the study

The broad objective of this research is to determine the effect of accountability on internal revenue generation in the local governments system in Anambra state from 2006 to 2014. However, the specific objectives are:

1. To ascertain whether corruption among revenue collectors contribute to poor internal revenue generation by local governments in Anambra State.
2. To examine whether non-adherence to internal control mechanism by revenue officers account for low revenue generation by local government in Anambra State.

IV. Research Questions

The following research questions were drawn to assist the researcher in selecting the questionnaire items.

- i. To what extent has corruption among revenue collectors contribute to poor internal revenue generation by local governments in Anambra State?
- ii. Does non-adherence to internal control mechanism by revenue officers account for low revenue generation by local governments in Anambra State?

V. Hypothesis

For the purpose of this study, two null hypotheses were formulated.

1. Ho: Corruption among revenue collectors does not contribute to poor internal revenue generation by local governments in Anambra State.
2. Ho: Non-adherence to internal control mechanism by revenue officers does not account for low revenue generation by local governments in Anambra State.

VI. Scope and limitations of the study

This study is focused on ascertaining effect of accountability on internal revenue generation in the local government system in Anambra state 2006-2014. The study was conducted in Anambra state using the three selected Local governments of Awka South, Aguata and Oyi; each representing the three senatorial district of the state.

The researcher was constraint by initial refusal of local government workers to accept my requests as well as respond to questions contained in the questionnaire. They were scared that information supplied might implicate them. However, they later accepted to provide the needed information after much persuasion and explanation that the information supplied were for academic purposes and that the researcher has no intention to witch hunt them.

VII. Review of Related literature

A. Conceptualization of Accountability

Accountability as a concept has been defined by scholars in different ways, each pointing at the element of answerability and legalism. According to Agbodike and Udenze (2014) accountability is seen as a state of being answerable for one's actions and conducts in both private and public organisation. Office holders, as a matter of importance, are expected to conduct themselves in a manner that does not demean the office they occupy and ever ready to answer the people or organisation he or she represent or serve. Accountability equally means doing things in a transparent way and in accordance with laid down rules. This implies that those entrusted with public offices are obliged to perform functions assigned to them in compliance to regulations. Omodero and Okafor (2016) noted that accountability is all about being answerable to those who have invested their trust, faith and resources on office occupants or holders.

Okoh and Ohwoyibo (2009) state that accountability entails the need for government and its agencies, institutions or bodies to serve the general public in accordance with the law of the land. Accountability may take many forms including legal requirements, such as licensing, financial audits, and reports; quality assurance procedures, such as program or institutional accreditation; benchmarking exercises (to compare programmes across institutions); professional qualification examinations; budget allocation mechanisms that reward performance; and oversight structures, such as governing boards with representation from external stakeholders.

B. Local Government Administration in Nigeria

Local government administration has been defined by various scholars in the field. In Nigeria, local government occupied the third tier of government, a government at the grass root and closer to the people living in the rural areas.

According to Mbieli (2009) "local government is a government created by the laws of the central or state governments to function within a given jurisdiction in regulating the affairs of the people. It also connotes the government of a particular locality". Here, local government is created to serve the central and state governments in providing political and economic development in a given locality. It is a mechanism found in both cities and villages for the provision of wide range developmental projects. Local government is therefore a subordinate to both the federal and state government as well as provide extension services in local areas. What this entail is that local government is created to serve the two tiers of government without the power to initiate and execute programmes at the grassroots.

Also, Duru (2005) views local government as "a political authority set up by a nation or state as a subordinate authority for the purpose of dispersing or decentralising political power". One common expression from all the above definitions offered by different scholars is that local government is a creation of the law. However, Anyaegbunam (2014: 94) sees local government as "a political and administrative unit that is constitutionally empowered to administer a specific locality. It exercises independence within its constitutionally allotted jurisdiction, items and territory". Anyaegbunam's explanation captured the definition of Local as offered by 1976 Local Government Reform Guidelines cited in Ezeani (2004: 25) as:

Government at local level exercised through representative council established by law to exercise specific powers within defined areas. These powers should give the council substantial control over local affairs as well as the staff and institutional and financial powers to initiate and direct the provision of services and to determine and implement projects so as to complement the activities of the State and federal governments in their areas, and to ensure, through devolution of these functions to these councils and through the active participation of the people and their traditional institutions, that local initiative and response to local needs and conditions are maximized.

The United Nations Office for Public Administration as cited in Tonwe (2011) defines local government as: "a political subdivision of a nation or (in a federal system) state, which is constituted by law and has substantial control of local affairs, including the powers to impose taxes or to exact labour for prescribed purposes. The governing body of such an entity is elected or otherwise locally selected".

C. Corruption and Revenue Collection in the Nigeria Local Government System

Nwabueze (as cited in Adeyemi, 2012: 185) described corruption in Nigeria thus:

Corruption in Nigerian is endemic and anomic, somewhat systemic. In terms of dimensions corruption is moral-cum-ethical, on the one hand, and structural on the other. And its explanation and attempts to find solution must address these two sources. It manifests as political, economic, bureaucratic, judicial and even moral corruption. For example, when an official, as a result of undue bribe or promise in any of these spheres, abuses his or other person's office by putting aside due process and compromising fairness and equity in distribution of scarce resources within his jurisdiction or authority to allocate, this is corruption. In Nigeria, ethnicity (nepotism) lust for power, poverty and personal monetary gains are also major factors in corruption in public office. Corruption is the greatest bane of local government.

Revenue collection in local government is faced with cancerous effects of corruption. Uhunmuangho and Albieyi (2013), Duru (2005), and Ezeani (2004) agreed that corruption is a monster that has refused to let go of local government treasury and had hindered the performance of council areas. Revenue collectors engage on all kinds of dubious practises ranging from printing of fake receipts to under valuation, thereby encouraged unwillingness by residents to pay taxes and rates. Ezeani (2004:118) captured the above scenario as thus:

Some unscrupulous revenue collectors and senior financial officers of the local government defraud the local government by printing fake receipts which they use to collect unaccountable revenue. Thus, they deprive the local government of substantial amount of revenue which could have accrued to them.

There are records of high incidences of corruption among revenue officials, Duru (2004) argued that high sums of revenue are dubiously lost by local governments due to some corrupt practices by rate or fee collectors. Valuation officers often collude with property owners to defraud the local government. Akpan cited in Jamala, Asongo, Mahai, and Tarfena (2013) sees "embezzlement and diversion of funds as a problem of tax collection, that result in the loss of huge sum of revenue to fraudulent staff charged with the responsibility of tax collection". Uhunmuangho and Albieyi (2013) accused the political wing of local government headed by the council chairman of conspiracy to loot the council treasury under the guise of saving. They stash huge sums of local government revenue into a privately dedicated account with the intention of ripping proceed of saving. In most cases, the deposited money disappears into thin air after some years of investment and re-investment. Uhunmuangho and Albieyi (2013) expressed the shameful act in this manner:

Some of Local Government chairmen deposited Local Government generated revenue 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.....This is also coupled with the high level of corruption levelled at local government functionaries of handling local government funds.

D. Internal Control Mechanisms and revenue generation in Local Government Council.

According to Agu (2004) some system of control are made for the local government to ensure effectiveness and efficiency, orderliness and safeguarding of the assets of the local government and the reliability of its records. The following systems of control are provided in the local government system. Section 1.5 of the Revised Financial Memoranda states that the Executive Committee will meet at least once a week to consider all matters referred to it and all statements and reports which the committee will require should be brought before it;

- i. The monthly reconciliation of accounts showing the position at the end of the previous month.
- ii. Secondly, the bank reconciliation statement as at the end of the previous month.
- iii. Thirdly, the register of audit correspondence and a statement made in dealing with any outstanding matters raised by the auditor general.
- iv. Reports by the treasurer on any of the matters referred to in the Financial Memorandum 1.4 or any failure to reconcile departmental records with those of the treasury.

Section 1.3 specifies the duties and responsibilities of the treasurer. The section authorizes the treasurer to be the chief accounts officer and head of the Finance Department of a Local Government. The treasurer, as the chief accounts officer, shall be in attendance at executive committee meetings and other committees to provide advice concerning the financial implication of the proposed policies.

Section 1.14 also empowers the treasurer to be responsible for ensuring that there is strict compliance with financial memoranda in the Finance and other departments of the local government. Secondly, the accounting system as laid down in the financial memoranda be complied with by all the Departments in local governments. Section 1.8 authorizes the Finance Department to be responsible for the:

- i. The care and custody of the local government Funds, whether in cash or held in the local government Bank account.
- ii. Seeing that all revenues due to the local governments are collected promptly and properly paid into the local government Funds.
- iii. Dealing promptly with queries arising from inspections or audits keeping records of such queries showing how they were cleared.

iv. All commitments and liabilities are recorded immediately they are incurred in the Departmental Vote Expenditure Account and that the payment and expenditure control arrangements as set out in Financial Memoranda, chapters 13 and 14 are faithfully followed and adequate provision is retained to meet all outstanding liabilities.

Despite the internal control mechanism put in place to ensure financial probity within the local government system in Nigeria, it is still amazing to know that some criminal minded officials still find ways of subverting financial laid down rules. (Agu, 2004: 115). This situation is further aggravated by the collaboration between key local government functionaries and the internal auditor, who through his audits often labels local government assets as unserviceable and scrap, thus paving the way to sell off such assets with the proceeds promptly remitted to him (the internal auditor and other key functionaries of the local government).

VIII. Theoretical Framework:

The study is anchored on the postulate of systems theory. This theory was propounded by David Easton in 1965. System theory recognized the need for organizations to interact with its external environment.

According to Akpama and Akpama (2005) survival of an organization like the way living organism survives, should operate in open system and not closed system. David Easton is usually credited with pioneering the application of systems theory in the study of political/administrative system. According to him, the political system is defined as the system of interactions in any society through which binding and authoritative decisions are made and implemented. Easton considers the political system to exist within an environment of other systems, which include physical, biological, social, psychological, among others, which shape it and are in turn affected by the political system through conscious transactions and exchange.

The adoption of system theory to this study is predicated on the fact that local governments in Anambra state do not function in isolation. They operate within economic, social and political environment, which shape its operations and are in turn shaped by it. The local government plays the important role of allocation of values, including the provision of social and essential infrastructure; it cannot perform this important task satisfactorily without the support of the people through payment of taxes, rates, fees etc. (i.e. input) as and when due. The officials charged with the responsibility of collecting these levies are expected to account to the local government. However, the local government on their part provide essential services such as pipe borne water, hospitals, schools etc., which is output.

IX. MATERIAL AND METHOD

This study was carried out in Anambra state. Anambra State is located in the south central area of south eastern Nigeria. With Imo State, it forms the heartland of Igbo land. It has an estimated population of 4,177,821,828 million people which stretches over about 60 kilometers between surrounding communities (NPC, 2006). It is bordered by Delta State to the West, Imo and Rivers States to the South, Enugu State to the East and Kogi State to the North. The state experiences two major seasons; the rainy season which starts at the end of the month of March and lasts till end of October and the dry season which starts in the month of November and ends in the month of March. Anambra state has twenty one (21) local governments. Out of these twenty one local governments, one local government was selected from each three senatorial districts in anambra state. Awka south represented Anambra central while Aguata and Oyi local governments represented anambra south and north senatorial districts, respectively.

Data used in this study came from two sources. These were primary and secondary data. Primary data were sourced using structured questionnaire and oral interview. The structured questionnaire was designed to harness relevant information based on the research objectives. Secondary data are those that are already in entrance either in recorded or published form; secondary data came from text books journals, government publications, internet, newspapers, and seminars papers on related field of study.

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The target population for this research was made up all the 14,881 workers in 21 local governments in Anambra state (Anambra State Local Government Service Commission, 2016). However, the three local governments of Awka South, Aguata and Oyi which is the sub-population of this study have a total of 2851 workers.

Distribution of workers per local government

S/No	LGA	Staff strength
1	Aguata	1012
2	Awka South	942

3	Oyi	897
	TOTAL	2851

Source: Local Government Service Commission (2021)

Gender Distribution of Respondents

Gender	Frequency	Percentage%
Male	136	41%
Female	196	59%
Total	332	100%

Source: Field Survey, 2021

Table above indicates that 136 of the respondents representing 41% are males while 196 of the respondents with percentage of 59% are females,

Age of Respondents

Range	Frequency	Percentage
18-24	8	2.4%
25-31	42	12.7%
32-38	123	37%
39-45	86	25.9%
46-52	54	16.3%
53 and above	19	5.7%
Total	332	100%

Source: Field Survey, 2021

Table 4.1.2 shows that 8 of the respondents representing 2.4% are within the age range of 18-24 years, 42 respondents equalling 12.7% are within the age range of 25-31 years, 123 respondents with a percentage of 37% fall within the age range of 32-38 years, 86 respondents representing 25.9% are within the age range of 39-45 years, 54 respondents representing 16.3% are within the age range of 46-52, 19 respondents representing 5.7% are between 53 years and above.

Educational Qualification of Respondent

Education	Frequency	Percentage
Primary/Secondary	30	9%
OND/NCE	53	16%
HND/BSC	206	62%
Master and above	43	13%
Total	332	100%

Source: Field Survey, 2021

The table above shows that 30 of the respondents representing 9% have both Primary and secondary education, 53 of them with 16% has OND/NCE qualification. More so, 206 of the respondents representing 62% have HND/BSC while 43 of them representing 13% have Master and above. The implication of the above table shows that majority of the respondents are literate.

Staff Level in the Organisation

Level	Frequency	Percentage
Junior	186	56%
Senior	146	44%
Total	332	100%

Source: Field Survey, 2021

The table above indicates that 186 respondents representing 56% are junior staff while 146 of them representing 44% are senior staff.

Data on Variables of Subject of Investigation

Research Question One: Corruption among revenue collectors contribute to poor internal revenue generation by local government in Anambra State?

Options	Responses	Percentage%
S.A	210	63.3%
A	83	25%
U	2	0.5%
D	29	8.7%
S.D	8	2.4%
Total	332	100%

Source: Field Study, 2021

From the above table, it is clear that 63.3% and 25% of the respondents strongly agreed and agreed, respectively that corruption among revenue collectors contribute to poor internal revenue generation by local government in Anambra State. Also, 0.5% was undecided. However, 8.7% and 2.4% disagreed and strongly disagreed respectively that corruption among revenue collectors contribute to poor internal revenue generation by local government in Anambra State

Test of Hypotheses

Decision Rule

Reject H_0 (Null) hypothesis if calculated X^2 is greater than tabulated X^2 ; and accept H_1 (Alternative) hypothesis.

Hypothesis One

The hypothesis is drawn from Question one in table 4.2.1 which read:

H_0 : Corruption among revenue collectors does not contribute to poor internal revenue generation by local governments in Anambra State.

Level of freedom adopted or chosen = 0.05

Degree of freedom = $(R-1)(C-1)$

= $(3-1)(2-1)$

= $2 \times 1 = 2$

Decision: Since the calculated X^2 calculated value (6.9) is greater than the critical X^2 tabulated value (4.60), we reject H_0 (null) hypothesis and accept H_1 (alternative) hypothesis. Since the X^2 calculated > table value we reject H_0 and accept the alternative (H_1). Therefore, we conclude that Corruption among revenue collectors contributes to poor internal revenue generation by local government in Anambra State.

Hypothesis Two

H_0 : non-adherence to internal control mechanism does not account for low revenue generation by local governments in Anambra State.

Response on: Whether non-adherence to internal control mechanisms account for low internal revenue generation in local government.

Decision: Since the calculated X^2 calculated value (11.78) is greater than the critical X^2 tabulated value (4.60), we reject H_0 (null) hypothesis and accept H_1 (alternative) hypothesis. Since the X^2 calculated > table value we reject H_0 and accept the alternative (H_1). Therefore, we conclude that non-adherence to internal control mechanism account for low revenue generation by local governments in Anambra State.

X. Discussion

From the analysis of the research questionnaire the following findings were reached:

1. More than 88.3% (both Strongly Agreed and Agreed) of the respondents confirmed that corruption among the revenue collectors is a contributory factor to poor internal revenue generation in Anambra state. This outcome corroborated the assertion made by Uzunoglu and Albiye (2013); Duru (2005) and Ezeani (2004) that corrupt practices being perpetuated by local government officials, which include printing of fake receipts and colluding with tax or rate payers allow them to collect unaccountable huge sum of money to the detriment of the council area and the general public whom local government is meant to serve. Most a times, revenue generation are contracted out to dubious individuals, who in turn lease the job to thugs without adequate supervision.

2. Furthermore, the study revealed that officers responsible for collection, safekeeping and management of local government funds/revenues do not stick to laid down rules guiding collection and spending of local government funds. However, 87% of the research respondents (both strongly agreed and agreed) affirmed that non adherence to internal control mechanism account for low revenue base of local government in Anambra State. Agu (2004) had argued that local governments in Nigeria hardly adhere to the internal control mechanism provided in the Revised Financial Memoranda. He further stressed that often guidelines on audit queries and sanctions are neglected whenever a superior officers is involved.

XI. Conclusion

The study examined accountability and internal revenue generation in local government system in Anambra state. It is obvious that local government system in Anambra state performed below expectation throughout the year under investigation. Local government official flagrantly disobeyed provisions in Revised Financial Memoranda with impunity. Corrupt practices among revenue collectors and custodians, non-adherence to internal control mechanism have all been pointed as the cause of low revenue generation in Anambra state local government system.

XII. Recommendations

Based on the findings stated above the researcher therefore offered the following recommendations:

1. Adequate machinery should be put in place to dictate and prosecute corrupt revenue collectors. External auditors should be rotated on a yearly basis to discourage over familiarization.
2. The financial affairs of local governments should be regularly supervised by either the state or central governments so as to ensure strict compliance to the rules of the Revised Financial Memoranda.

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