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**REVIEW OF INTERNALLY GENERATED REVENUE IN LOCAL GOVERNMENT
AND SERVICE DELIVERY IN BAUCHI STATE**

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Abstract

Local government is the third tier of governments that is nearest to the people. Local governments were constitutionally established to promote political and socioeconomic development at the grass root level. However, these functions are unattainable due to scarcity of resources. That is why this research is aimed towards looking at the internal revenue generation and capacity of the local government in enhancing service delivery in Nigeria and Bauchi state in particular. The study is a descriptive analysis, sample size of five local governments were picked out of twenty local governments in Bauchi State, while data were collected through the secondary sources. The findings reveal that, bad governance, lack of qualified revenue collectors, corruption and lack of financial autonomy undermine internal generation of revenue collection. Therefore, the study recommends honest and credible leadership through good governance, qualified revenue collectors, good control system and financial autonomy of the Local government as a panacea for revenue generation internally.

Keywords: Internally generated Revenue, Service delivery, good governance, financial autonomy, revenue collectors.

1.1 Introduction

Finance is live wire of every organization. The viability of any local government depends on its internal revenue generation efforts not only on external sources. The extent to which a local

government can go in accomplishing its goal depends on its Internal Generated Revenue (IGR) strength. The capacity of local government to generate revenue internally is one very crucial consideration for the creation of a local council but what exists today is that local governments are just expansion of government apparatus instead of power devolution that can not be able to sustain itself.

Nigeria as federal entity is confronted with dwindling of revenue as a result of decline in the price of crude oil. This has forced the Federal government to look for other non-oil source of revenue. The call by Nigeria for restructuring of the Country is a pointer that Local Government have to start exploring internal ways of revenue in order to sustain service delivery at the grassroots level. Over the years, the federal Grant of the Local government has been hijacked by the State Government. Left the Local Government with no option than to explore the internal sources of revenue. That is why this study aim at assessing internal generation of revenue from 2007 to 2018 in the selected Local Government in Bauchi State.

The study raises the following question:

- i. To what extent can the internal generated revenue enhance service delivery in Selected Local Governments in Bauchi state?
- ii. What are the problems of poor internally generated revenue in Selected local governments in Bauchi State?

The main objective of this study is to assess internally generated revenue with special emphasis on Selected Local Governments in Bauchi State. While the specific objectives are:

- i. To find out if internally generated revenue selected local governments in Bauchi State can enhance service delivery.
- ii. To proffer solution to the problem of poor internal revenue generation in selected Local Government Areas in Bauchi State.

2.1 Literature Review

2.1.1 Concept of Public Revenue

Public revenue is very essential for the functioning of government. Revenue is the life wire of every government. Oxford Advanced Learners Dictionary 6th edition define Revenue as the money “that a government receives from taxes or that an organization etc receives from it business”. Dalton (1979) defined Public revenue that include all the income and receipts which the government happen to get during any period of time”. Ojobo(2011:85-86) conceived Government Revenue to means “income received by government in form of taxes, grants, profit and loans which the government uses for carrying out its programme. To include monetary

receipts accruing to the government. The total funds generated by the government (Federal, State, and Local Government) to meet their expenditures for the fiscal year”.

The Constitution of the Federal Republic of Nigeria sec.162 (10) of 1999 defined revenue as “any income or return accruing to or derived by the Government of the Federation from any sources and includes;

- a) any receipt, however described, arising from the operation of any law;
- b) any receipt, however described, arising from or in respect of any property held by the Government of the Federation;
- c) any return by way of interest or loans and dividends in respect of share or interest held by the Government of the Federation in any company or statutory body”.

Government revenue is the sum of all the income or returns from government investment or transaction either directly or indirectly.

2.1.2 Sources of Internal Revenue Generation of Nigerian Local Governments

It is evident that financing the local governments can either be “self-financed (internally generated revenue sources) or financed via intergovernmental transfers. As said earlier, in the words of Oguonu (2012) “internally generated revenue is the one that usually makes a difference between one local government and the other”. Internally generated revenue is actually indispensable for effective administration, because “no system of rule can be effective, whether government or municipal, unless it enjoys some measures of financial independence (Lugard 2017). It is this source that each local government can significantly explore to better its financial position. Patterson (2015), defines self-financing sources or internally revenue generating sources as “those sources by which the local government can raise revenue constitutionally aside from the statutory allocation and government grants to local governments”. It should be noted that self-financing sources or internally revenue generating sources provide a wide scope for initiative towards attracting fund. The extent to which these revenue sources can yield to the benefit of the local government council depends on the ability and vibrancy of the local government leadership.

Specifically, we shall examine the sources of internal revenue available to Nigerian local governments; it is pertinent to mention here that the Nigerian local government Areas generates revenue internally by performing the functions assigned to them by 1999 Constitution of the Federal Republic of Nigeria. For instance, the Fourth Schedule of 1999 Constitution, section 1 states that “the main functions of a local government Councils are as a. Collection of rates, radio and television licenses, b. Licensing of bicycles trucks (other than mechanically propelled trucks), canoes, wheel barrows and arts. c. control and regulation of i. Out-door advertising and hoarding.ii. Licensing, regulation and control of the sale of liquor etc.

Adediji (2015). Blames poor internal revenue generation of local government on the following reasons

- a. Lack of proper structure
- b. Low quality of staff and
- c. Lack of mission and comprehensive functional role.

According to him, these problems lead the local government into vicious circle of poverty. This is due to the fact that inadequate funding results in employment of low skilled and poorly paid staff. Bello- Iman (2016), in the same vein states that “ the major constraint to internal revenue generation in local government is the shortage of well trained and qualified personnel which supposed to serve as tool for collection of taxes and rates at the local level”. According to him, even the few available are not properly trained in efficient budgetary and financial management systems. Also most of the local governments are short-stuffed to carry out their duties”. Nkala (2017), talking about the problem of personnel in internal generation of local governments states that “at the inception of democratic local government system in the former Eastern region of Nigeria in 1950, early recruits into the local government service were mainly ‘sons of the soil, party stalwarts, relations of councilors”. He blamed shortage of trained staff in local government on politicization of recruitment, selection and placement. Mugrave, R.A (2010), noted that “poor auditing has contributed immensely to problem of internal revenue generation of local governments”. According to him, “local governments should have a means of ascertaining whether it’s financial operation is properly conducted, this can only be done through audit”. In a more recent study, Ebo (2015), did a thorough work on how to enhance internal revenue of local government. He corroborated the evidence of other scholars to the effect that there is a great loss of council’s revenue due largely to the loopholes in the management of revenue sources. He noted that collection procedure of the council could be streamlined in many areas especially where their facilities were used. Citing motor parks for instance, he observed “motor parks fees paid by taxis can be good money earned for local government councils if properly managed. But as of now, each of these taxis pays 10 a day to the local government no matter how many loads they made. In contrast to this, each taxi pays touts up to 30 per load and there may be several loads per day. Thus, the local council receives 10 per taxi daily. What a flagrant case of robbing peter to pay paul”.

As Ikejiani-Clark (2017) pointed out that, the growing prominence of corruption and fraud in local government as evidenced from massive data from the various parts of the federation has coincided with increased academic interest in corruption and fraud in our public life. Still in the same view, Obi (2015) and Ikejiani-Clark (2017) produced massive data on cases of corruption and fraud in Nigerian local governments; for instance, Obi observed that the poor state of accountability in the local government studied was as a result of interwoven tragedy emanating from the Nigeria factor, weak accounting control mechanism lack of prosecution of offenders, dishonesty, absence of adequately maintained financial records, conflict in role perception by the chairmen and many others. He concluded that “unaccountability was the major cause of poor internal generated revenue and low development in the local communities’ in Nigeria (Obi 2015).

Further, Ezeani (2018), states corruption remains a major problem which has constrained local government especially in developing countries from contributing meaningfully to the upliftment of the standard of living of the local people. It is rife in the areas of revenue generation and declaration by collectors to embezzlement of local government funds by officials of local government. To stress the point, Obinna (2018) stated that some unscrupulous revenue collectors and senior financial officers of the local government defraud the local government by printing fake receipts which they use to collect unaccounted revenue. On the side of lack of adequate manpower for revenue generation by Nigerian local government, Nwankwo (2017) observed that why local governments have not paid proper attention to internal generation of revenue was due to poor staffing, sharp and fraudulent practices of the revenue collectors, lack of logistic support for revenue collectors and refusal of most citizen to cooperate in paying the necessary fees due to the local government.

Wraith (2015) stated that lack of foresight and entrepreneurial skills on the part of key local government functionaries arises especially the revenue officials have contributed heavily to the failure of internal revenue generation for the local governments. He maintained that local government functionaries who should look inwardly to identify and exploit fully more viable sources of revenue in their areas of jurisdiction unfortunately fail to do so mainly because they are not enterprising. On the issue of the auditing system in Nigerian local government, Musgrave (2010) noted that poor auditing system in Nigerian local government has contributed immensely

to problem of internal revenue generation of local government. To him, local government should have means of ascertaining whether it's financial operation, are properly conducted, this can only be done through audit. In this view, Oguonu (2012) pointed out that: the dearth of qualify staff to conduct audit has resulted in using people who do not possess the requisite experience and knowledge to face the challenges of the work.

Supporting this view, Ezeani (2013) pointed out that “inefficient supervisors do not effectively supervise the revenue staff and records”. Again, internal auditors lack independence required for effective performance of their duties. As Ezeani (quoting Oguonu 2012) succinctly put it. The administrative set up in such that the internal auditor can hardly exercise his powers independently because; he depends on his superiors for recommendations, for promotions and career advancement. Again, Oguonu (2012) pointed out that another fundamental reason for poor internally generated revenue is that Nigerian local governments were not created on the basis of their viability. She maintained that they are mere political creations. Further she stated that: “some of the newly created local governments were as a result of political patronage to ruling party loyalists”. Other reasons for poor revenue collection by Onyisi (2017), Adewale (2018) and Ezeani (2013) are the fact that most of local governments cannot enforce bye laws on revenue collection. In some cases the law of revenue collection is not updated. They also maintained that there is also poor communication network especially in the riverside areas. Finally, Omopariolar and Adewale (2018), stated that high incidence of tax evasion also plays a major role in poor internally generated revenue in the local government system. Most Nigerians are not willing to pay taxes.

Despite all these arguments presented by these scholars, the issue of poor internally revenue generation in Nigerian local governments has not been properly addressed. The scholars have failed to touch on the kind of fiscal relationship that exists between the local government and other levels of government and how this intergovernmental financial relation either enhances or undermines internal revenue generation in Nigerian local governments. For instance, the 1976 Local Government Reforms put into consideration the relationship that exists between state and local government. Local Government Guideline states the defects of previous local government system are too well known to deserve further elaboration here. Local government has over the

years suffered from the continuous whittling down of their powers. The state governments have continued to encroach upon what would normally have been the exclusive preserve of local government. Lack of adequate funds and appropriate institutions have continued to make local government ineffective.

Cameron (2011) defined intergovernmental relations “as an array of structures, processes, institutions and mechanisms for coping with the inevitable overlap and interdependence that is a feature of modern life”. Odugbemi (2011) defines it “as a system of transactions (behavior patterns) among managers of hierarchically, structured levels of government in a state”. He goes further to argue that the objectives for intergovernmental relations is the achievement of the division of work, authority, resources sharing among levels of public and sometime extra government authorities in state. Olaokun (2015) stated that: there are variations in the capacity of the different levels of government may not have enough capacity to raise enough revenue when it is realized that in a federation it is desirable for every state or locality to attain minimum level of services. It becomes imperative that for these areas that have low revenue-raising capacity to meet up with the national minimum they have to impose heavier taxes on inhabitants of such areas.

Local Government

Adekoya,(2020), consider Local government as “that part of the government of a nation that deals with matters at the grassroots, administered by local representatives. It is the government at the bottom of a government institution pyramid with National/Central/Federal government at the top; this is the chief custodian of administration and supreme formulator of the broad national public policy. This is followed by the intermediate government called State/Region/Province, responsible for providing effective coordinating link between the central and local government, while the structure at the bottom is the third tier system called the local government, created by the central and state enactment”. To Judith & Bassey(2019) local government represents a unit of government below the central and state government established by law to exercise political authority through a representative council within a defined area.

The 1976 local government reform offered the most acceptable definition of local government in Nigeria as Government at the local level exercised through representative councils 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 service and to determine and implement projects so as to complement the activities of the state and federal government in their areas, and to ensure through the active participation of the people and their traditional institutions, that local initiatives and response to local needs and conditions are maximized. Local Government is government at the grassroot level that is expected to meet the need of the grassroot people .

Service delivery

Kayode et al (2013), posits, Service Delivery to imply tangible and intangible goods and services provided by the government in order to improve the well being of the citizenry.

The three tiers of Government Federal, State and Local Government are mandated with the provision of essential social services such as health, education, water, roads and housing and some others in Nigeria (Nwoba, 2015). Also, the local government has its mandatory or exclusive and concurrent functions which the 1999 Constitution of the Federal Republic of Nigeria stipulated clearly. Local Government is also seen as the most dependable vehicles for service delivery majorly because of their closeness to the people. Local government serves as most tangible form of government to many citizens and also a layer of government which have the most contacts in their everyday life due to its closeness to ordinary citizens. The essence of local administration anywhere in the world is that it represents the interest of ordinary citizens in the society. The standard of living of Nigerians, be it in rural or urban areas, are inevitably affected by activities of Local Government in provision (or otherwise) of essential services such as water supply, roads, health and educational services, etc(Odewale (2019).

The case for service provision as the justification for the present day existence of the local government rests mainly on the need to have small units of government which will stimulate the provision of services nearer to the point of delivery in various localities. These

services provided by local governments are regarded as social services (Fred. & Anikeze 2019). According to Anikwe, (2016) they help to improve the quality of lives of the people living within the local community and this helps to integrate as well as upgrade community life generally

2.2 Theoretical framework

Theory of fiscal federalism is applied in this work as our theoretical frame review. The “theory of fiscal federalism” as originally developed by Musgrave (1959) and Oates (1972), concerns the division of public sector functions and finances in a logical way among multiple layers of government (King 2010). 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,2015). 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 (2016), 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 isto 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 2010, Rubinfeld 2012). 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 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-sections 8.

This section states that the amount standing to the credit of the local government councils of a state on such terms and in such manner as may be prescribed by the House of Assembly of a state. Apart from the constitutional provisions of external revenue to local government, the 1999 Constitution as contained in forth schedule and Model Financial Memoranda for Local Government (1991) and section 45 of Decree No 36 of 1998 provide for internal sources of revenue generation by Nigerian local governments. Despite all these constitutional provisions, in the words of Owens and Panella (2016), “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 does not want for themselves.

3.1 Methodology

The study is qualitative studies; the research uses secondary data from the various local government Finance departments and primarily journal article. Table was used to present the data. The selected Local Governments in Bauchi State are Ningi, Misau, Jama’are, Alkaleri, and Bogoro. The Local governments were selected purposively and base on available data.

4.1 Data presentation and Analysis

The data were presented inform of inferential statistic such as table and figures.

Table 1: Internally generated Revenue of Six Local Government from 2007-2018 in Bauchi State

Year	Ningi	Misau	Jam’are	warji	Alkaleri	Bogoro	Total
2007	18,910,242	1,068,239	6,210,331	8,900,410	9,600,860	16,734,191	61,424,274
2008	36,347,800	1,234,928	5,200,383	11,961,582	10,600,000	13,603,319	78,948,012.
2009	34,902,201	3,573,189	14,260,741	12,733,418	11,800,600	18,903,192	96173,468
2010	9,610,405	1,967,659	4,973,971	14,006,759	9,000,100	11,221,150	50.780,045
2011	12,805,206	19,334,942	9,039,780	6,812,306	12,600,000	10,555,603	71,147,837
2012	18,206,583	10,262,349	17,644,590	5,077,063	11,936,261	11,522,700	74,649,545
2013	19,856,586	16,419,542	8,234,779	5,538,622	14,112,134	13,620,400	77,782,063
2014	17,260,506	5,607,808	7,995,623	6,422,485	16,000,123	13,500,728	66,787,273
2015	30,113,660	15,341,087	7,150,428	7,648,662	9,649,341	12,670,820	82,573,997
2016	11,277,559	41,882,944	10,759,143	6,150,244	15,112,349	13,520,830	87,437,346

2017	16,595,610	10,126,381	5,486,703	4,710,551	16,213,466	15,330,850	68,463,561
2018	11,610,940	5,471,160	5,620,700	5,536,662	16,901,701	17,800,220	62,941,383
Total	237,497,298	132,290,229	102,577,172	95,498,764	153,526,935	168,984,004	890,374,402

Source: Extracted from the Finance Department of the Various Local Government Areas

The above data revealed internal generated revenue is grossly inadequate and cannot guarantee service delivery in the state. For the past twelve from 2007 to 2018 there is no any significant improvement in the revenue generation of the various selected local government. In 2007 the total revenue generation of the six local governments was 161,424,274 while in 2018 was 62,941,383. From the twelve all the selected Local government has undergone series of Leaders both appointed and elected. From the literature review it indicates that poor leadership has been the bane of Local Government Administration which at the long run has affected the capacity of the Local government in times of revenue generation especially internally.

5.1 Conclusion and Recommendation

The internally generated revenue in Nigeria cannot guarantee service delivery at the grass root level. There is need for the Local Government Administrators to think out of the box and increase the capacity of the local government in terms of revenue generation so that they don't need to heavily depend on external sources for the financing of the local government in the country. The findings reveal that, bad governance, lack of qualified revenue collectors, corruption and lack of financial autonomy undermine internal generation of revenue collection. Therefore, the study recommends honest and credible leadership through good governance, qualified revenue collectors, good control system and financial autonomy of the Local government as a panacea for revenue generation internally.

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