

Chapter One

Introduction

1.1 Background to the Study

Different justifications are put forth to support the fundamentality of each theoretical school of thought, even though different theoretical schools pointed to various causes for the founding of local government¹. Particularly in growing federations like Nigeria, the issue of system restraint and independent operations of local government appears to pose a difficulty to fulfilling the goal of its existence. For quick development and to meet the needs of the local population, fiscal arrangements in intergovernmental activities are formed and specified all over the world.

Nigeria is one of the few federations in the world where control and operation of local governments are constitutionally required to fall under the purview of the national government. In most other federating systems around the world, state governments are in charge of local governance². Although it is possible that the federal government has a substantial impact on local government operations, this impact is often a result of the federal government's financial stability and the partnerships it aims to build with local governments in the area of finance.

If the 1976 Local Government Reform Handbook is to be believed, local government is an organization whose specific powers are exercised through representative councils created by statute. These authorities give the council control over local affairs, as well as the personnel, institutional, and financial authority to plan and oversee the delivery of services, as well as to choose and carry out projects that will support local, state, and federal government initiatives. The delegation of responsibilities to these councils and the active engagement of the populace and their traditional institutions will maximise local initiatives' ability to respond to local needs

and circumstances³. If the above were to be true to its letters, then local governments are created with the ultimate goal of bringing government closer to the people at the grassroots and address development trajectories⁴.

In historical term, the Constitution of the Federal Republic of Nigeria has precedents and it's in various epoch^{5,6}. A few of the Constitutions were silent on the local government whereas the others underlined the role of the local governments⁷. The goals and objective of community development especially in the recent time have not been achieved optionally owing to myriad of problem that have confronted local government in Nigeria. Since the 1950s, when the federal political arrangement was adopted in Nigeria, local government administration has received considerable scholarly attention^{8,9}. Yet, the idea of local government is one aspect that was termed or viewed as a political authority under the State for decentralization of political powers and for delegation of authority¹⁰. In other words, local governments still remain an indispensable tool of any genuinely democratic system as it constitute a critical focus of the quest for a viable socio-political development and vehicle for democratic dividends¹¹.

Given the foregoing, income allocation has continued to be the most important policy concern in Nigeria's local government administration. In actuality, the polity's local government councils cannot exist without a solid financial foundation. As a result of the local governments' development duties, it is important to understand more about the funding sources for this level of government. Each government enjoys a separate existence and financial independence from the control of the other governments thanks to the revenue creation of local government. Financial autonomy enjoyed by the legislative assembly, governor, and court demands more than just the physical and legal presence of a government infrastructure.

Local government must have some relative financial liberty in administering and regulating its own affairs, and this includes obtaining funding locally¹². It refers to the degree to which the State and Federal Governments have little influence over how local government finances are managed. The purpose of this study is to explore the difficulties Nigerian local governments face in generating revenue in order to address this crucial practical issue. And in order to narrow the scope of this investigation, the researcher would primarily concentrate on Yewa South Local Government in Ogun State.

1.2 Statement of the Problem

The Nigerian federation has undergone significant political re-engineering over time, just like many other political arrangements¹³. Because of the underlying issues that have undermined Nigeria's decentralized system inside its constitutional framework, it's possible that, unlike other federating units, Nigeria's actual federalism has up until now come into question. The ability of local governments to deliver services, their financial stability, and their administrative and managerial autonomy have all been crucial factors in Nigeria.

Also, part of the controversies which underscore the interrogation of the local government administration in Nigeria which received considerable scholarly attention was primarily anchored on fledging faulty federal constitution as a basic building block upon which its democratic experiment was anchored¹⁴.

Although, several studies, have, from different perspectives established the challenges bedeviling the Nigerian local government system. However, deficiencies in the constitutional framework and the reforms that have shaped the operation of local government system in Nigeria since 1999 have been loosely investigated¹⁵.

In this study, how best -Nigerian local government revenue generation has driven community development will be evaluated. The study will specifically narrow to a particular local government in Ogun State, Nigeria. This constitutes the age-long vacuum which exist in the scholarship of local government in Nigeria this research intends to fill.

1.3 Aim and Objectives of the Study

The aim of the study is to investigate the Local Government Operations, Revenue Generation and Community Development in Ogun State, Nigeria: A Study of Yewa-South Local Government. However, the specific objectives are to:

- i. examine the nature of fiscal arrangement that exist in local government administration in Nigeria.
- ii. assess the extent at which the fiscal autonomy of local government in Nigeria has been engendered.
- iii. evaluate the level at which Nigerian local government performed in community development functions.
- iv. investigate how best local government revenue generation can drive community development in Ogun State, Nigeria.

1.4 Research Questions

1. What is the nature of fiscal arrangement that exist in local government administration in Nigeria?
2. To what extent has the fiscal autonomy of local government in Nigeria has been engendered?

3. How has the Nigerian local government fared in performing community development functions?
4. How best can local government revenue generation drives community development in Ogun State, Nigeria?

1.5 Significance of the Study

The state government, policymakers, heads of MDAs in control of revenues, experts, and citizens' mindsets on how local government IGR has impacted community development in Ogun state are all expected to benefit from this study. There is no question that this has lately drawn attention to infrastructures series of public debates to further promote local government autonomy in Nigeria despite a number of constitutional restrictions to solidify local government financial autonomy.

This research is crucial for policy makers, academics, local and international NGO's, and students because it will help determine how institutional frameworks to manage conflicts may be developed and perpetuated to address the gaps and potential revival of insurrections against the state. This study is an extension of the existing body of knowledge, for the reason that if completed, will constitute good and researchable literature/findings on the research problem or any other research topic similar or related to it for future or prospective researchers and the general readers.

1.6 Scope of the Study

Like many other polities around the world, the Nigerian federation has undergone major political restructuring over time. Though it's probable that, unlike other federating units, Nigeria's true federalism has not yet been called into question due to the underlying problems that have eroded

its decentralized structure inside its constitutional framework. Operations of the local government, revenue generation, and community development in Ogun State, Nigeria, will be carefully examined in this study. To generalize the findings of the study on the issue under inquiry, the researcher will particularly sample Yewa-South Local Government, Ogun State, Nigeria, as one of the most prosperous local government districts in the state. The period under study was 2011 to 2022.

1.7 Limitation of the Study

The problems encountered during this research has to do with gaining access to government documents particularly from the Ministry of Finance, budget and Planning in Ogun State. It was said that such documents are classified which posed some problem at the start of the work. Also, the personnel to be interviewed were not cooperative in sharing necessary data with the researcher.

1.8 Operational Definition of Terms

Community Development: Community development may be related to rural constructive work, mass education, functional education, and social education. A combination of community organizing and economic development might also be used to describe this. Improved productivity and increased participation in future social, political, and economic life should be the main objectives of community development. This would increase their self-assurance in handling their own affairs and contribute to the preservation of their environment. The local government administrators are morally required to make every effort to attain the objectives.

Local Government: There are various viewpoints on what local governance actually means, and they vary depending on the circumstances. Local government, on the other hand, is characterized

as being carried out at the local level through representative councils that have been authorized by law to act in certain jurisdictions.

Revenue Generation: Making an organizational structure that supports a strategy for revenue production may be necessary to generate revenue. Reviewing and ensuring proper implementation of marketing strategies and business practices. State and its functional department use it to pay for infrastructure expenses.

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Endnotes

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Chapter Two

Literature Review

2.1 Conceptual Review

2.1.1 Local Government

Since local government is regarded as a means of fostering democracy, development, and service delivery. There has been a rise in academic curiosity about it¹. Local government has been conceptualized in a variety of ways by various academics. The United Nations Division of Public Administration defines the local government as a legally created political subdivision of a nation (or, in a federal system, a state) that has extensive control over local affairs, including the power to charge taxes or demand labour for particular purposes. Such an organization has a locally elected or other selected governing body².

Many academics who have additionally elaborated on it have supported this definition. One scholar wrote, for example, "Each unit of local government in any system is assumed to possess the following characteristics, a given territory and population, an institutional structure, a separate legal identity, a range of powers and functions authorized by delegation from the appropriate central or intermediate legislature, and finally, within the ambit of such delegation, autonomy subject always to the test of reasonableness³."

In line with the aforementioned ideas, a scholar underlines the need to distinguish between local government and local administration. He defines "local administration" as the control of local communities primarily by means of local representatives chosen by and answerable to the central government. Although he acknowledges the supremacy of the central government and that local

bodies are capable and willing to accept responsibility for their decisions, he defines local government as the type of government in which the public participates both in the selection of decision makers and in the actual decision-making process⁴.

According to some academics, local government is an outcome of decentralized management⁵. As a result, they discussed the different types of decentralization, including deconcentration, delegation, and devolution. One scholar also added fiscal decentralization, which refers to the specific transfer of budgetary and financial decision-making authority from higher to lower levels of government⁶. This latter sort of decentralization is mostly discussed under intergovernmental fiscal relations because it is the foundation of the relationship between the central government and subnational government units.

Another researcher defined local government as a territorially delineated, non-sovereign community whose members share a common interest and feel connected to one another, who have the legal right and capacity to sue and could be sued, who have governmental apparatus for the area's day-to-day administration, who are in charge of the development and transportation of their area of jurisdiction, and who are subordinate to the central government⁷. From his definition of local government, he further deduced that it has area, a population, and administrative infrastructure. However, this conception implies more than that; it also denotes the importance of locality, legal personality, subordination to the federal government, and service delivery that is focused on the growth and transformation of the locality's surrounding area.

A system of territorial units with clearly defined borders, legal identities, institutionally structured powers and obligations outlined in general and specific statutes, as well as a degree of financial and other autonomy, constitutes local government. This idea seems to emphasize the

core ideas behind Nigeria's subsequent local government reforms, and more significantly, it emphasizes the fourth schedule of the country's 1999 constitution⁸.

Another academic made an effort to overcome the contradictions in the federal practice's logic of centralization and decentralization⁹. A researcher who created the concept of federalism has called for exposing the flaws in state institutions in order to examine federal practice¹⁰. Local government can also refer to the political tool used by the populace to take part in power-sharing, resource distribution, and resource allocation. This entails a desire to involve local residents in the management of their community and efficient service delivery to guarantee that the citizens' most pressing needs are handled as soon as feasible. To efficiently mobilize local resources, both human and material, a framework for resource mobilization is needed¹¹.

The concept of local governments essentially revolves around the necessity to bring development to the grassroots and to create a base where the populace may experience the effects of government and take part in the governance process¹².

The aforementioned notions lead us to the conclusion that local government is the lower level of government in a modern state, that it is legally distinct, that it has the authority to raise money and carry out designated duties, and that its leadership is elected by and accountable to the local population. It can also be stated that local government exercises power that is decentralized in the form of devolution. Even though, local government may be seen generally as a legally constituted body for development at the grassroots level, there are different types of local government based on their geographical locations. Thus, we have the traditional, the English, the French and the communist types¹³.

According to Nigeria's 1976 National Guidelines for Local Government Reforms, local government is defined as "government at local levels implemented through representative councils created by law to exercise specified authorities within defined territories"¹⁴. These should give the council significant control over local affairs as well as staff, institutional, and financial authority to initiate and direct the delivery of services, in order to decide on and carry out projects that complement the local, state, and federal governments' operations, and to guarantee that local initiatives are supported through the devolution of functions in these councils, as well as through public participation, before traditional institutions.

The 1976 reform, which defined local government as "government at the local level administered through representative Councils created by law to exercise certain powers within defined Areas," provided further clarification of the idea. These authorities should give the Councils significant control over local affairs as well as the staff, institutional, and financial authority to direct the provision of services and determine and carry out projects in order to complement the activities of the state and federal governments in their areas. By delegating these authorities to the Councils and encouraging the participation of the people and their traditional institutions, it will be ensured that local initiative will be supported.

The sociopolitical and legal structure of local government, according to some academic contributions, has the following features: "A given territory and population, an institutional and administrative purpose, a separate legal entity, a range of power and functions authorized by delegation from appropriate central or intermediate legislative, and finally, within the ambit of such delegation, autonomy... subject always to the limitation of common law such as the Threshold Clause"¹⁶.

The idea of local government administration in Nigeria has drawn a lot of interest on a national and international level since the major reform of 1976. In actuality, it was this modification that made it possible for any substantial rural growth.

The two reasons why local governments are necessary in Nigeria are for political development and for sociocultural and economic development¹⁷. The Fourth Schedule of the 1999 Constitution does a good job of capturing the Local Governments' responsibilities in providing the former, whereas the latter were generally ignored¹⁸. As a result, strengthening local government is necessary to promote political growth in Nigeria.

Furthermore, it was argued that a range of viewpoints, including social, economic, geographical, legal, political, and administrative ones, might be used to analyze local administration¹⁹.

In a similar vein, it was asserted that combining the political-economic, constitutional-legal, demographic-geographical, and other functional elements of local government provides a useful framework from which to view local government²⁰. In Nigeria, local governance has some colonial roots. A scholar claims that the current local government system is run on the original principle of using local government to uphold law and order and provide basic necessities, which was first put forth during the colonial era²¹. He made the observation that the modern world largely uses the same nomenclature of non-sovereign entity of native administration of the colonies.

This explains how local governments can enforce their authority and power within their territorial boundaries thanks to the fourth schedule of the 1999 constitution. It is expected that you will carry out your responsibilities in a way that ensures local effectiveness, and this should

help the country grow and develop overall. Some of the main demands made on local governments were listed as follows:

- i. Raising the standard of living for the subsistence population by mobilizing and allocating resources to eventually strike a desirable balance between the welfare and useful services provided to the rural subsistence populations.
- ii. Ensuring widespread involvement with a goal of achieving both equity and redistributive efficiency with allocative rationality.
- iii. Making the process self-sustaining: To enable the best possible use of the resources at hand and the development of the rural areas, it is necessary to acquire and develop the appropriate skills, build capacity, and have functional institutions available or present at local, state, and federal levels.

The federal government, the state governments, and the local governments make up Nigeria's three levels of government²². This nation operates on a federal structure with scant attempts at democracy. It is important to note that the military has regularly interfered with Nigeria's federalist structure by introducing their unitary command system into politics. A semblance of this unitary command still remains in the modern democratic era as a result of the concentration of power in the hands of the federal government, hindering the full adoption of federalism as devolution seems unstable.

According to a professor who is recognized with producing a brief book on the subject, federalism is not practiced in Nigeria in accordance with its text or spirit. Furthermore, it was said that the reasoning behind federal practice is illogical, particularly in Nigeria, where each

level or tier of government—intended to be coordinated and independent in its field—becomes submissive.

A researcher later confirmed that the flaws in state institutions also contribute to some limitations for federal practice²⁴. Therefore, he issued a warning about the flaw in debating federalism without providing "a appropriate theory of state" (which is the infrastructure) as a foundation. As a result, a solid method for ensuring durable federal arrangements is to have the two variables support one another²⁵. Effective federal practices provide for the right deconcentration of authority and devolution of responsibility to subnational governments, enabling them to carry out their mandates.

The local government can exist as the third level of government in Nigeria thanks to its federal structure. The Federal Republic of Nigeria's 1999 constitution, in Section 7(1), expressly guarantees the existence of a system of locally elected officials who are democratically elected. Similar definitions of the functions of local governments are found in the fourth schedule of the same constitution (Federal Republic of Nigeria, 1999). The Nigerian federation now has 774 local government units formed for grassroots administration, service delivery to the public at various local levels, and relationship building so the local population can be engaged in the decision-making process. Additionally, local governments exist to ensure effective political participation of the local population in the formulation of policies²⁶.

For instance, a researcher identified four crucial stages in the development of Nigeria's local government system: I colonial rule, which was founded on the conventional administrative structure and existed from 1903 to the 1950s, when the native authority system was rendered obsolete; ii the more liberal and participative local governance approach introduced in the 1950s;

and iii the advent of military rule, which replaced the model of grassroots participatory democracy with a more authoritarian system. However, in the 1979 and 1999 Constitutions as revised, especially with the Local Government Reform, the provisions for local government were carefully studied.

The 1999 Constitution, which guaranteed the Constitution of government of Nigeria Local Governments by democratically elected government and acknowledged the electoral principle at the local level in Section 7, appears to get this unchangeable fact right as we stand on the threshold of another democratic experiment. According to Section 7(4), "the Government shall ensure that every individual who is entitled to vote or be voted should have the right to vote or be voted for at an election for a Local Government Council in any locality." A local government council within the state has a duty to take part in economic planning and development of the region, according to Section 7(3) of the law.

The two elements should typically encourage effective performance in the community: the people's mandate and the development plan. The Constitution's Section 7(6) makes investments in the National Assembly and the Houses of Assembly to make sure that the government of the Federation and the governments of the states, respectively, pay revenue from statutory accounts to Local Government Councils. A necessary takeaway from these is that the Nigeria Local Government is prepared to advance the nation by organising and funding grassroots activities and resources, at least on paper.

On the other hand, the constitutional sections that ensure a federal system in which the 36 States of the federation are granted autonomy are not supported by the essential provisions. It is such Constitutional defection that have rendered Local Government administration in the country

ineffective and thereby depriving the people at the grassroots the required political and economic dividends²⁸.

Several groups have contested constitutional provisions that they see as anti-democratic since the return to civil government in 1999. These organizations expressed optimism that "real federalism" would once again be practiced in Nigeria and that the administration would become notably more open and transparent. True federalism was outlined as a return to a more fair division of legislative authority among the three tiers of government (but especially between the federal and state levels), as well as a greater regard for the constitutional separation of powers. For instance, according to a researcher, the major local government clause of the 1999 Constitution grants states the authority to ensure that these organizations continue to exist as democratic ones by passing laws that address their establishment, structure, composition, budget, and other aspects.

Local governments will also get a portion of the federation account under conditions set forth by the National Assembly. Although the National Assembly must agree to change the schedule listing the names of local governments to incorporate the newly constituted ones, even if the states theoretically have the ability to create new local governments. This is so because the constitution has an annex with the names of current local governments²⁹.

Contrarily, some academics believe that local governments have not served as agents of development but rather have come into disrepute due to corruption, financial disorder, and general irresponsibility. The wellbeing of typical Nigerians is severely harmed by the lack of integrity, openness, and accountability at the local level of government³⁰. The government that was founded specifically for the goal of directly governing the local population is known as local

government, as the name suggests. This means that the local level of government is supposed to be open and accountable to the community for which it was established, and that the constitution's requirements should be reflected in how it is operated.

The Local Administration in Nigeria is the level of administration closest to the people, although its citizens are not allowed to benefit from it. Clear indicators of this include the state of the environment, the state of the public schools, the quality of the market facilities, and the lack of health centres. Due to local governments' shortcomings in providing services, citizens no longer have faith in the institution of government. Council members are sometimes more well-known for intimidating locals than for offering services. Many Nigerians wish for changes to be made to the local government system in order to make it more adaptable to the requirements of the public and consistent with contemporary reality.

The three tiers of government all have corruption, which is an aberration from good governance. Local governments in Nigeria are frequently viewed as breeding grounds for overt corruption and have almost no transparency or accountability in the way they carry out their governance³¹. Further, it was suggested that because there are so many instances of theft, embezzlement, and poor financial management in Nigerian administrations, corruption has become a common problem. "Thieving has grown to be a major passion and pastime for powerful Nigerians. It now takes up most of my time. The local government is not excluded and all branches of government are impacted³².

Due to the fact that local governments lack the resources necessary to design and fully implement programmes that are advantageous to the communities they are responsible for, there are also significant issues with autonomy and the ability to pay for and retain talented

employees³³. The state governments' ongoing meddling and obstructions in the operations of local governments are largely to blame for this lack of autonomy³⁴. According to one opinion, local government is the level of government that is closest to the people and is endowed with certain powers to exert control over the affairs of people within its jurisdiction. As a result, a local government council is supposed to serve the duties of advancing society's democratic principles and organizing local development initiatives.

Local government is essentially a pathway to and a patron of national integration, organization, and development despite the many difficulties it faces³⁵. Local governments do exist in Nigeria, according to a scholar, but their residents are not allowed to take advantage of them³⁶. However, many local residents in different regions of Nigeria have criticized local governments for failing to live up to expectations and fulfil the reason they were established. The different definitions of local government as a notion reflect the fact that it is a multi-dimensional idea. The idea of social science is difficult to understand, much like every other topic in the realm of social sciences.

The concept of local government has suffered as a victim of definitional diversity, it was noted³⁷. In addition to this, the definition crisis has been made worse by the variety of titles given to local governments around the world. However, Local Government, also known as Municipal Council, County Council, District Council, or Divisional Council, or by any other name given to it, can be thought of as a miniature government that serves a specific political unit or administrative division, ordinarily at the local level in a given nation. The majority of the time, clearly outlined statutory and/or constitutional provisions are used to establish local governments. The Nigerian Constitution of 1999, Section 8, grants the federal and state legislatures the authority to establish local governments.

Effective local government administration is the main goal of its creation. This concurs with the prior viewpoint that local government is the branch of government that is closest to the people and has the authority to "exercise control over the affairs of individuals under its jurisdiction." The United Nations Office for Public Administration also described local government as a legal political entity with the authority to oversee local matters and solicit funding from the populace to carry them out³⁸. In essence, local residents are brought closer to the grassroots administration, which causes them to get more profoundly involved in the day-to-day operations of their political environment.

Others see local government as a political force operating under the devolution of political power. To uphold law and order based on a variety of social amenities and to foster grassroots collaboration and participation in improving living conditions, local committees serve as the administration for each area³⁹. As a result, local government administration places a strong emphasis on maintaining law and order.

According to Chief Obafemi Awolowo, local governments are accountable to both the general populace and a higher level of (democratically elected) government. He argued that local councils make, take responsibility for, and carry out decisions under local government, with proper consideration for "just such control as may be exercised by the people through their own means."

The 1999 constitution was entirely influenced by the military, just as the earlier constitutions of 1979 and 1989. One criticism levelled at it by those who opposed it was that it was not a constitution that the people had inspired. It is safe to say that the aforementioned constitution carried the germ of its own demise.

However, one can assert that the constitution upholds the tripartite system of local government in Nigeria in relation to its relationship to the federal, state, and local governments. The legislative, executive, and judicial branches. The chairman, vice-chairman, supervisor or supervisory councillors, and the entire apparatus of local government bureaucracy are invested with the executive. The councillors are supposed to carry out the legislative duties. The judiciary on the other hand is streamlined with the federal and state and local government can avail itself of the judicial process available to it.

One crucial point should be made clear right away: Nigeria's local government system is now an established political entity. This is due to the constitution's recognition of its existence in 1999.

Accordingly, the government of every state must, subject to Section 8 of this constitution, ensure their existence under a law that provides for the establishment, structure, composition, finance, and functions of such councils⁴⁰. The system of local government by democratically elected government councils is guaranteed by this constitution.

According to the constitution, this federation must import. In addition, like with the political institutions of the federal and state governments, there must be regular elections for the councils of these local governments. This becomes even more important when local governments are increasingly considered as training grounds for roles with more authority within the federation. Every local government in the federation is required to carry out a number of duties under the 1999 constitution.

This is stated as follows in the Fourth Schedule of the Constitution:

1. A local government council's primary duties are as follows:

- i. Thinking through and recommending to a State Commission on Economic Planning or other comparable body:
- ii. The state's economic growth, particularly in as much as it affects the council's and the state's areas of authority;
- iii. Suggestions from the aforementioned committee or body;
- iv. The collection of fees and licences for radio and television;
- v. The creation and upkeep of cemeteries, burial sites, and homes for the poor or the ill;
- vi. Issuing licences for bicycles, carts, canoes, vehicles (other than mechanically powered trucks), and bicycles;
- vii. Construction and maintenance of roads, streets, street lighting, drains and other public highways, parks, gardens, open spaces or such public facilities as may be periodically prescribed by the House of Assembly of a state;
- viii. Establishment, maintenance and regulation of slaughterhouses, slaughter slabs, markets, motor parks and public conveniences;
- ix. construction and maintenance of roads, streets, street lighting, drains and other public highways;
- x. Naming streets and roads and assigning house numbers;
- xi. Maintenance of public restrooms, sewage systems, and garbage disposal;
- xii. Enrolling all weddings, deaths, and births;
- xiii. Assessing privately owned homes or tenements in order to collect fees as determined by the House of Assembly of a State; and
- xiv. controlling and regulating hoarding and outdoor advertising;
- xv. The movement and care of all kinds of pets;

- xvi. Shops and kiosks;
- xvii. Eateries, bakeries, and other establishments where food is sold to the general public;
- xviii. laundry services; and
- xix. Licencing, control, and regulation of the sale of alcoholic beverages.

2. A local government council's duties must involve participation in the state's government with regard to the following issues:

- i. Elementary, adult, and vocational education provision and maintenance;
- ii. development of agriculture and other natural resources, excluding the mining of minerals;
- iii. The delivery and upkeep of medical services; and
- iv. Any additional duties that a local government council may be given by the state's House of Assembly.

In general, local governments are given two sets of tasks: the first set pertains to the tasks that are solely their responsibility, and the second set is concerned with the tasks that they are required to carry out concurrently with the state governments as partners in progress.

The 1999 Constitution has been fundamentally faulty since the start of the fourth republic, and several groups have challenged its provisions that are detrimental to local development since the return to civil government. All of these difficulties are pertinent to Nigeria's decentralisation process.

The 1999 Constitution's key local government provision grants states the authority to ensure local governments' continued existence as democratic institutions by passing laws that outline their formation, organization, composition, finance, and functions. The document also specifies that local governments will receive a portion of the federation account in accordance with rules

set forth by the National Assembly⁴¹. Although the National Assembly must agree to change the schedule listing the names of local governments to incorporate the newly constituted ones, even if the states theoretically have the ability to create new local governments. This is so because the constitution has an annex with the names of the current local administrations.

It is crucial to remember that the constitution does not explicitly demand that local governments carry out critical local duties including local development planning, primary education, health care, and the advancement of agriculture and natural resources. In terms of primary education, health care, and agricultural development, their duty is defined as "participation in the Government of a State with respect to" these activities. Their role in economic development planning is to provide suggestions to a state's agency for economic planning. With such hazy objectives, local governments have struggled to fend off state meddling in their affairs.

How to acquire sufficient funding for local governments has been a challenge in local government administration since 1999, as already mentioned. Local authorities anticipated that after democracy was restored in 1999, arbitrary deductions from local finances and purchases made on their behalf would end, bringing them more money. Additionally, it was anticipated that elected municipal authorities would work harder to generate income since they needed to gain the public's trust by providing better services if they were to stand a chance of winning the following election. Local revenues did rise as a consequence of transfers from the "stabilization and general ecology fund," increases in the federation account, and value-added tax⁴².

This is likely the reason why local administrations in Nigeria are still viewed as little more than the pawns of higher governments in the nation. One organisation that has resisted the concept of removing local governments from the constitution is the National Union of Local Government

Employees (NULGE). An amendment to the constitution should be supported by the majority of Nigerians at a national conference where the proposed amendments shall be discussed⁴³.

Based on the aforementioned premise, it was proposed that local government in Nigeria has not been able to solidify their position despite efforts by successive governments to strengthen local government administration through the introduction of many reforms. As posited local government in Nigeria since 1999 exist as mere political expediency than the welfare, progress and interests of the grassroots⁴⁴.

With a retort to the ongoing academic debate^{45&46}. Since the unresolved contradictions, confusion, and ambiguity created by the 1999 constitution, this study has been used to thwart every progressive and patriotic action of the people at the local level, rather than just corroborate the underlying argument about local government in Nigeria since 1999. Thus, by lucidly establishing the identified constitutional fault-lines underpinning and sustaining the in capabilities of Nigerian local government, this study expands the frontier of scholarly works in light of the constitutional intricacies related to issues critical to the effective functioning, finances, administrative and management autonomy, and efficient service delivery capacity of local governments in Nigeria.

2.1.2 Revenue Generation

Revenue generation is the term used to describe the amount of money that occasionally finds its way into the local government's coffers. Nigeria's revenue may increase if the country's legitimate income streams were completely utilized and accessed. Because the ones already accessible under the current rules will be more than sufficient to meet their commitments, the majority of local governments won't need to rely on or waste their time hunting for additional

revenue sources^{47&48}. The following can also help to increase revenue generation: facilitating a deal between the council official and the traditional ruler on how to collect community rates; and engaging traditional rulers through the head of the village and their chiefs to help the local governments collect the tax; modification of current laws on internal revenue generation to increase their capacity; adoption of legislation to strengthen zero tolerance for corruption because, despite the significant amounts of internal revenue generated by our local governments, no significant progress will be made or accomplished if the ongoing misappropriation, mismanagement, corruption, and embezzlement of public funds is not seriously addressed; and investment of local government surplus funds⁵⁰.

In order to prevent revenue collectors from interfering with council money or working with the public to rob the council of its revenues, a researcher claims that they should be financially or otherwise motivated. The use of prevention and detection methods/techniques like stringent penalties that will forestall the falsification of receipts and the non-remittance of revenue collected, connivance of the revenue collectors with the members of the revenue paying public, which results in the illegal collection of revenue, and providing them with training and retraining to improve their knowledge are all ways to achieve this.

Tax and other revenue collection is one of the duties of the government. The tax assessor, the local government treasurer, the revenue collections office, the accounting office, the government attorney, the budget office, the taxpayers, other departments or agencies, other governments at the state and/or local level, commercial banks, and private collection agencies are just a few of the many actors involved in the process.

Intergovernmental fiscal ties, which are common in all federal systems, refer to "resource sharing" between the federal, state, and municipal governments. Fiscal federalism is implied by intergovernmental fiscal interactions. Allocating funds and other resources to the various levels of government is essentially what fiscal federalism is all about.

Economic, political/constitutional, social, and cultural trends that have impacted the nature and character of intergovernmental relations have influenced the development of fiscal federalism in Nigeria.

On the other hand, fiscal decentralisation provides a technique for putting these ideas into practice⁵³. A collection of rules or a conceptual framework known as fiscal federalism helps to create financial interactions between the national and sub-national levels of government. It is necessary to reach agreements between the various levels of government in order to guarantee fiscal balance within the context of macroeconomic stability. These agreements are known as fiscal federalism or intergovernmental fiscal relations in a federal organization⁵⁴.

This is perhaps true in theory, but in practice there is some degree of decentralisation in what is discernible in a federal state. Both terms are occasionally used interchangeably⁵⁵.

The institutional structure a federal state has selected to foster relationships with other governments. Furthermore, it was asserted that the idea of administrative intergovernmental relations, which puts an emphasis on the connection between officials and administrative institutions, implies that the idea of intergovernmental fiscal relations is usually relevant in all circumstances. As a result, he defined intergovernmental fiscal relations as the process by which taxes are gathered and distributed among the units, and that is actually what a federal constitution is⁵⁶.

The distribution of revenue, a key aspect of administration in Nigeria, has a complicated historical background. Numerous commissions and committees have been established at various points in the history of Nigeria with the mandate to investigate various fiscal concerns and offer the best guidelines and formulae for allocating national funds in order to address the difficulties of the day.

These commissions include, but are not limited to, the Phillipson Commission (1946), the Hicks-Phillipson Commission (1951), the Chicks Commission (1968), the Raisman Commission (1958), the Binns Commission (1964), the Dina Interim Committee (1968), the Aboyade Technical Committee (1978), the Okigbo Commission (1980), the Revenue Mobilization Allocation and Fiscal Commission (1989), and various military decrees (revisions), particularly those from 1970, 1971, It is crucial to remember that all of the Commissions/Committees mentioned above were ad hoc in nature, with the exception of the Revenue Mobilization Allocation and Fiscal Commission (RMAFC), which was established as a formal, permanent organization to address fiscal issues on a more frequent basis as needed⁵⁷.

Table 2.1 Revenue Allocation Commission and Recommendation of Various Commissions

| Commission/Committee/Decree | Recommend Criteria | Other basic features of recommendations |
|------------------------------------|---------------------------|------------------------------------------------|
|------------------------------------|---------------------------|------------------------------------------------|

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| | | |
|------------------------|--------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Phillipson, 1946 | i) Derivation. ii) even progress | Balance after meeting central Government's budgetary need allocated to regions. |
| Hicks-Phillipson, 1951 | i) derivation. ii) fiscal autonomy iii) Needs, and iv) National interest | Proportion of specified duties and taxes allocated to regions on the basis of derivation, special grant capitalization, education and police. |
| Chick, 1951 | i) derivation ii) fiscal autonomy | Bulk of revenues from import duties and excise to the regions on the basis of consumption and derivation. |
| Raisman, 1958 | i) derivation ii) fiscal autonomy iii) balance development iv) need | Proportion of specified revenues distributed on the basis of derivation, creation of distributable pool account (DPA) with fixed regional proportional shares: North 40%, West 31%, East 24%, and Southern Cameroun 5% |
| Binns, 1964 | Same as above plus financial comparability | Composition of DPA relative share slightly altered, North 42%, East, 30%, West 20%, and Mid-West 8%. |
| Dianna, 1968 | i) even development ii) derivation iii) need iv) minimum responsibility | Special grant account introduced, recommended, the establishment planning and fiscal commission. |

| | | |
|----------------------|----------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | of government | Recommendation rejected. |
| Decree No 13 of 1970 | i) population 50% ii) equality of states 50% | Export duties states reduced from 100% to 60% |
| Decree No 9 of 1971 | Same as above | Transferred rents and royalties of offshore petroleum mines from the states to the federal government. |
| Decree No 6 of 1975 | Same as above | Onshore mining rents and royalties to states reduced from 45% to 20%. Remaining 80% to the DPA. Import duties on motor spirit and tobacco to be paid 100% to the DPA. 50 of excise duties to be retained by the federal government. 100% to the DPA. |
| Decree No 15 of 1976 | Same as above | Regional proportion share of DPA split among the 12 new states, 6 Northern states receive 7% each, East and Western states share in accordance with relative population |

| | | |
|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Aboyade, 1977 | <ul style="list-style-type: none"> i) equality of access 25% ii) national minimum standard 22% iii) absorption capacity 20% iv) independent revenue 18% v) fiscal efficiency 15% | <p>Replaced DPA with federation account.</p> <p>Fixed proportional share of this account between the federal 57%, states 30%, local government joint account created.</p> |
| 1981 Act | Same as above | <p>Federation account to be share: federal government 55%, state government 32.5%, local government 10%, special fund 2.5%</p> |
| Danjuma commission 1989 | Same as above | <p>Equality of states 40%, population 30%, social development effort 10%, tax effort 10%, land mass 10%</p> |
| Decree No 49 of 1989 | <ul style="list-style-type: none"> i) equality of states 40%, ii) population 30% iii) internal revenue effort iv) land mass iv) social development factor 10% | <p>Federation account to be shared: federal government 47%, state government 10%, local government 15%, special fund 8%</p> |
| Decree No 3 of 1992 | Same as above | <p>Federation account to be shared: federal government 50%, state government, 25%, local government 20%, special fund 7%</p> |
| 2009 | Same as above | <p>Federation account to be shared: federal government 48.5%, state government 24%, local government 20%, special fund 7%</p> |

Source: ⁵⁸

Revenue allocation refers to the distribution of revenue, or total income, via a business, corporate, or governmental structure. In order to effectively sustain an organization's profitability and operating structure, it frequently includes a complicated process of choosing how and where to channel profits. The fact that revenue allocation is not an exact science and might lead to dispute is one of the main issues with it. After all, the distribution of money is a hot-button issue, and it is uncommon to find two people who can agree on it. Of fact, there are many documented examples of people purposefully handling money improperly. Many people also mention financial corruption as being a component of careless revenue distribution.

The most divisive problems in Nigeria's fiscal federalism are now the distribution of revenue between the federal and other tiers of government. In light of this, Pauline Baker observes that the revenue allocation issue is vital to the nation's overall political stability and is not only a side issue. ⁵⁹. Fiscal issues go beyond economics' purview. They take on political, religious, and social dimensions in pluralistic societies⁶⁰. Even before independence, the political system in Nigeria has struggled with the allocation of revenue. Four fiscal review commissions were established between 1946 and 1960 to make recommendations for a suitable method of distributing the nation's revenues

The Phillipson Commission was established by the colonial government of the nation in 1946. According to Gini Mbanefoh and Festus Egwaikhide, the Commission was tasked with creating the administrative and financial framework that would be used to implement the Richards Constitution⁶¹. The Hicks-Phillipson Commission on Revenue Allocation was established in 1951 following the adoption of the Macpherson Constitution. In anticipation of the Oliver

Lyttleton Constitution of 1954, the Chick Commission was established in 1953. In order to prepare for the country's independence, the Raisman Commission was established in 1958. It should be underlined that the Raisman Revenue Allocation Commission's 1957–62 recommendations were the basis for the employment of a revenue allocation formula for the distribution of Federation Account revenues among the levels of government.

The Raisman Commission also advocated for the creation of a Distributable Pool Account (DPA), which would be used to deposit a portion of federally collected funds for distribution to local or state governments.

In order to develop a fair revenue distribution formula for all levels of government in post-independence Nigeria, numerous fiscal review committees were established at the national level by various governments. The Binns Commission was established in 1964 and given the task of resolving the issues with the nation's revenue allocation by the civilian coalition government of Alhaji Tafawa Balewa and Dr. Nnamdi Azikiwe.

In 1968, the Interim Revenue Allocation Review Committee was founded by the military regime of General Yakubu Gowon and was presided over by Chief I.O. Dina, a permanent secretary in the old Western Region. The committee's primary mandate was to identify potential new revenue sources and make any changes to the current system of allocating revenue.

Furthermore, General Olusegun Obasanjo's military government established the Ojetunji Aboyade Technical Committee on Revenue Allocation in 1977. The Shagari administration, which succeeded Obasanjo, rejected the recommendations of this group on the grounds that it was too technical and impractical. The Shagari administration established a Presidential Commission in 1979 to create a revenue formula.

Pius Okigbo, M.D. In order to ensure that all levels of government have enough resources to enable them to carry out their duties as outlined in the constitution, the commission was requested to examine the current system for allocating revenue among them⁶³. With the exception of 1988–1989, when Babangida established the Theophilus Danjuma Commission on Revenue Allocation, the military regimes of Generals Ibrahim Babangida and Sani Abacha routinely changed the previous revenue allocation formula without consulting anyone. The civilian government of Chief Olusegun Obasanjo made an effort to implement a revenue distribution formula for the nation.

However, section 162 sub-section (3) of the 1999 Constitution of the Federal Republic of Nigeria states that: “Any funds remaining in the Federation Account must be allocated to the federal, state, and local government councils in each state on the terms and in the ways that the National Assembly may specify”.

The federal government has been heavily favored, which is evident in all the revenue allocation mechanisms used and the percentages allotted to each level of government as shown above. In other words, a huge amount of the federal government's revenue collection is allocated to it. An ex-civilian vice president, Dr. Alex Ekwueme, makes the following observation in light of this: "The massive increase in revenue accruing to the Federal Government and the unilateral decreeing as to how it would be shared between it and the States eroded the financial autonomy of States and enabled the Federal Government to venture into areas exclusive to or shared concurrently with the States."

The main result of the excessive lopsidedness of the income sharing system in Nigeria is that the federal government's position continues to improve in contrast to the sub-federal levels' positions continuing to deteriorate.

The relative contribution of each level of government in the Federation Account can be claimed without fear of disagreement to be one of the causes of the high turnover in revenue distribution principles and formula. Every level of government, especially the sub-federal governments, exclusively campaigns for formula reviews so that more funding can be given to them.

Commenting on the relative share of the federal government in federally collected revenue in the Federation Account, the Okigbo Commission on Revenue Allocation observed that:

All of the memoranda and oral testimony the state provided pointed in the same direction, namely that the Federal Military Government received an excessive amount of money under the current income allocation plan. The states are now looking for a way out of the financial challenges that resulted from this. Only three of the 19 states with which we had negotiations agreed to give the federal government up to 50% of the Federation Account; the majority of the remaining 16 states, however, recommended a share of between 40 and 45%.

As can be seen above, the majority of state governments suggested a much higher percentage for the federal government in the 1980s than they do today. The other sub-federal tiers are now fighting for a sharp decrease in the amount of revenue going to the federal government. For instance, all 36 governors of Nigeria separately and collectively denounced the proportion given to the federal government and recommended giving it 30% of the statutory budget instead. According to popular belief, the sub-federal governments suffer because the federal government has excessive power over resources. This is supported by the Supreme Court's ruling on the

onshore/offshore dichotomy. There is flagrant violation of revenue allocation laws by the federal government to its advantage. Not all federally collected revenues are paid to the Federation Accounts for redistribution among the tiers of government.

Extra constitutional items like Dedication or Reserve funds, Priority projects, and government external debt servicing obligations receive a sizable portion of federally collected revenues. Chief Anthony Ani, a former Federal Minister of Finance who served under the late Sani Abacha, disclosed that in 1997, just 208 billion naira of the 452 billion naira in federally collected revenue were sent to the Federation Account. According to him, just 189 billion naira of the 424 billion naira that were collected in 1998 were distributed among the three levels of government. The theft and widespread corruption at the federal level are encouraged by the diversion of tax money. For instance, it was claimed that General Sani Abacha's dictatorship cheated the nation on several occasions.

Since they only receive around half of what they are legally entitled to from the Federation Account due to the federal government's deceit, both state and local governments are still being shortchanged. Respected economist Adedotun Phillips notes that: "This situation resulted in an increase in the Federal Government's share of public expenditures." On the other hand, there was a terrible fall in state governments' involvement from more than 40% to less than 20% throughout the same time period. It expanded significantly from 52% in 1983 to 74% in 1995.

The situation is made worse by the fact that all levels of government, especially state and municipal governments, rely on statutory allocations to survive.

Therefore, their development efforts are undoubtedly negatively impacted when there is a significant decrease in what they receive from the Federation Account. Central statutory

allocations to the states typically make up more of their whole revenue than they do supplementing their internal revenues. In actuality, it is the main source of funding for the states. This merely highlights Nigeria's federalism's shortcoming, which is that the states and local levels of government lack the essential measures to internally gather resources, abdicating their duties to the populace. It was corroborated by noting that:

Without a doubt, the meagre funds that are statutorily allotted to state governments have not encouraged any sense of fiscal responsibility on the part of state and local governments. In addition, the formula for allocating the revenue has not sufficiently provided incentives for these governments to fully utilize their other sources of income. They have actually discovered that focusing their efforts on trying to get bigger transfers from the money the federal government collects is more fruitful than trying to increase revenue internally⁶⁴.

In fact, the states' revenues have a limited room for increase, whereas their spending has a large room for expansion. A federal polity cannot survive in this kind of environment. So many states are publicly requesting financial support from the federal government, subordinating the constituent governments to the federal government. Long ago, Kenneth Where noted how this would affect the states: If state authorities find that the services assigned to them are too expensive for them to provide and if they request assistance from the federal government in the form of subsidies and grants, they will no longer coordinate with the federal government but will instead be subject to it. Federalism is put an end to through financial subordination.

Despite how diligently the legal forms are used, revenue must still be kept. Therefore, the constitution of a federation must grant both state and federal authorities the authority to access

and manage the federation's substantial financial resources. Each must possess the authority to levy taxes and take out loans to pay for their own services independently.

The horizontal revenue approach is one of the problems with revenue allocation. This merely entails the proper procedures and guidelines to be followed when allocating central funds to the sub-federal governments. This has made the matter extremely divisive across the levels of government.

The Nigerian revenue allocation formula is based on two main principles for horizontal (inter-state and inter-local) distribution: first, equity principles, which include even development, national interest, continuity in government services, minimal responsibility of government, financial comparability, and primary school enrollment; and second, social factors, which include the minimum standard for the country, landmass, and terrain. The country's income sharing procedures prioritise equity over efficiency. Given that it is a common practise in many impoverished nations worldwide, this might not be unique. Although the efficiency and equality principles have been accepted by all the revenue allocation commissions so far described in this study, they have all received criticism for one or more of the reasons listed by the Abovade Technical Committee. This committee revealed that;

Population has been characterized by illogical inconsistency and inequity, and derivation has done much to sour intergovernmental relations and undermine a sense of national unity. Furthermore, development has been analytically ambiguous, and it is not technically feasible to measure equality of status of states in any meaningful way⁶⁵.

In Nigeria, no revenue formula has ever been accepted by all levels of government. According to Pauline Baker, the divisive revenue sharing issue in Nigeria is made worse by the following

factors: a lack of agreement on the distribution criteria, a lack of trustworthy socioeconomic data, the rapid rate of constitutional change, and the degree to which perceptions of regional ethnic dominance influence revenue distribution⁶⁶. In fact, in the words of Adedotun Phillips:

The main issue with revenue sharing between governments in Nigeria has traditionally been the model for the horizontal revenue sharing programme, which allocates income among states and regions⁶⁷.

Every area or state in the nation has argued since independence for the revenue-sharing policies that support its specific interest. The South-South or Niger Delta states are currently pushing for the derivation principle to be a key factor in the formula for allocating revenue.

Revenue allocation refers to the distribution of revenue, or total income, via a business, corporate, or governmental structure. In order to effectively sustain an organization's profitability and operating structure, it frequently includes a complicated process of choosing how and where to channel profits. The fact that revenue allocation is not an exact science and might lead to dispute is one of the main issues with it.

Money is a hot-button topic after all, and one rarely finds two people who can agree on how it should be distributed. There are, of course, many documented instances of people deliberately mishandling revenues. There are also many who talk of financial corruption contained in an element of irresponsible revenue allocation⁶⁸.

The most divisive problems in Nigeria's fiscal federalism are now the distribution of revenue between the federal and other tiers of government. In light of this, Pauline Baker observes that the question of revenue allocation is not a side issue but a core one that is essential to the overall political stability of the nation. Fiscal issues go beyond economics' purview. They take on

political, religious, and social dimensions in multicultural countries. Even before independence, the political system in Nigeria has struggled with the allocation of revenue. Four fiscal review commissions were established between 1946 and 1960 to make recommendations for a suitable method of distributing the nation's revenues.

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It should be underlined that the Raisman Revenue Allocation Commission's 1957 recommendations were the basis for the employment of a revenue allocation formula for the distribution of Federation Account revenues among the levels of government. The Raisman Commission also advocated for the creation of a Distributable Pool Account (DPA), which would be used to pay a portion of federally collected revenue to regional or state governments for sharing⁶⁹.

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Furthermore, General Olusegun Obasanjo's military government established the Ojetunji Aboyade Technical Committee on Revenue Allocation in 1977. The Shagari administration, which succeeded Obasanjo, rejected the recommendations of this group on the grounds that it was too technical and impractical. The Shagari administration established the Presidential Commission on Revenue Allocation in 1979, under the leadership of famous economist Dr. Pius Okigbo, in order to have a revenue formula to work with. The panel was asked to examine the current mechanism for allocating revenue among the levels of government with the goal of ensuring that all tiers of government have access to sufficient funding to enable them to carry out their constitutionally mandated duties.

With the exception of 1988–1989, when Babangida established the Theophilus Danjuma Commission on Revenue Allocation, the military regimes of Generals Ibrahim Babangida and Sani Abacha routinely changed the previous revenue allocation formula without consulting anyone. The civilian government of Chief Olusegun Obasanjo made an effort to implement a revenue distribution formula for the nation. The Federal Republic of Nigeria's 1999 Constitution, however, stipulates in section 162 sub-section (3) that any funds remaining in the Federation Account must be distributed to the federal, state, and local government councils in each state on the terms and in the ways that the National Assembly may specify.

The federal government has been largely favoured, which is evident in all the revenue allocation mechanisms used and the percentages allotted to each tier of government as shown above. In other words, a huge amount of the federal government's revenue collection is allocated to it. A former civilian vice president, Dr. Alex Ekwueme, makes the following observation in light of this: The enormous increase in revenue accruing to the Federal Government and the unilateral decreeing as to how it would be shared between it and the states eroded the financial autonomy of states and enabled the Federal Government to venture into areas exclusive to or shared concurrently with the states⁷⁰. The principal effect of overbearing lop-sidedness of the revenue sharing system in Nigeria is the continued strengthening of the position of the federal government against the continued weakening of the positions of the sub-federal levels.

The relative contribution of each level of government in the Federation Account can be claimed without fear of disagreement to be one of the causes of the high turnover in revenue distribution principles and formula. Every level of government, especially the sub-federal governments, exclusively campaigns for formula reviews so that more funding can be given to them. The Okigbo Commission on Revenue Allocation noted the following in its analysis of the federal government's relative share of federally collected revenue in the Federation Account: Tax is a mandatory levy imposed by the government on people and businesses for the various legal functions of the state.

Taxes are the main source of income for local governments in Nigeria. In the meantime, taxation is an essential component of civilization. The history of man has demonstrated that every man is required to pay taxes, whether they be in kind or currency, initially to his chieftain and then to a form of organized government. Without some level of financial independence, neither a foreign nor domestic system or set of regulations can function effectively⁷¹. Nigeria's local governments

have grown over the years. Nigeria's local governments have used direct taxes since before the British pre-colonial era, according to historical records.

The revenue that accrues to local government is drawn from two major sources, namely the external sources and the internal sources, during this time period, community taxes were levied on communities recently. There is no point in disputing the reality that local governments profit greatly from internally generated money; providing access to clean water for residents in the local government region; building good roads for convenient transportation; the establishment of a community health centre with all the necessary resources to lower mortality rates; provide free education to the local population to lower the rate of illiteracy; Community power supply stability Several of the issues affecting the creation of revenue in the local governments are those that can be corrected to improve their collection. Herbert believes that a solid tax base is crucial for municipal government. Real estate taxes will be challenging to calculate for a while due to a lack of skilled valuation employees. In recent years, there has been unjustified controversy around the progressive tax system. Additionally, the idea of a Native Authorities' Loan Authority (NALA) as a body to offer capital loans to the local government was floated.

2.1.3 Community Involvement

It may be challenging to define and much more challenging to quantify community involvement. For the majority of initiatives, participation requires that the individual comprehend the initiative's goal, cultivate a sense of ownership, make a commitment to the procedure and the outcome, and work toward success⁷¹. Participating in the community can be a powerful instrument for making environmental and behavioral changes that will improve the community's health and that of its residents. Working constructively with and through groups of people who

are connected by proximity to one another, a shared interest, or similar circumstances in order to solve problems affecting those people's well-being is the practice of community involvement. In addition to modifying partner relationships and acting as catalysts for altering policies, programmes, and practices, partnerships and coalitions are frequently utilized to mobilize resources, influence institutions, and reshape partner relationships⁷².

A community's involvement can be generally characterized as its members working together to solve their own problems. People should be given the opportunity to "participate" in projects that affect their lives whenever possible, but they cannot be forced to do so. This is seen as a fundamental human right and tenet of democracy. Because people might not be accustomed to their surroundings and new sanitation facilities, community involvement is especially important in emergency sanitation projects⁷³.

Communities in a camp context are significantly less able to obtain goods and services for themselves and their families than they would be able to do in a non-camp setting. Participation, especially in governance, lessens such effects by giving some of the lost control back to the people. This helps to restore some of the dignity that has been violated by encouraging self-reliance, a sense of success, influence, and control. People can become the subjects of their own lives rather than the objects of their own lives when they have the choice to make decisions that restore a sense of normalcy. People's possibilities to address their own issues are increased as a result of their participation and engagement, which may lead to increased self-esteem and aid in the recovery from trauma⁷⁴.

Community development is a process whereby members of a community get together to take collective action and come up with solutions to shared challenges, according to the United

Nations⁷⁵. A concept known as "community development" is used to describe actions taken by a variety of activists, civic leaders, and involved individuals to better their communities in order to ensure their long-term sustainability. In order to improve the general welfare of society through active participation and community efforts, community development is characterized as a movement. Community development supports the use of practical and all-purpose skills on locally sourced resources and places a focus on participatory approaches and community involvement in decision-making.

However, community development only succeeds when the government is receptive to citizen input in policymaking. An intentional attempt to better the lives of the community's residents is called community development. It is a process where community people, with the help of development organizations, identify and take collective action on issues that are significant and unique to their community. This process empowers the participants and forges strong communities.

People can organize themselves for action planning through community development, define their collective and individual needs and problems, create group and individual plans to meet those needs and solve those problems, execute these plans with the greatest possible reliance on community resources, and, as needed, supplement those resources with goods and services from government and non-governmental organizations outside their communities.

It is a process by which communities in both urban and rural areas are helped to supply for themselves, with intentional and purposeful speed, those services and amenities they require but that neither the state government nor the local government can give.

It is significant that before government and non-governmental organizations, which may be referred to as initiators and supporters, are involved and taken into account, community development is first the united efforts of the people who would be the direct beneficiaries. Therefore, the former's amount of involvement dictates the level of growth in each given location.

In a different realm, community development cannot truly take place without individual participation. As a result, participation encompasses the developers, advocates, and recipients of any given development initiative. Participation refers to the open, widespread, and inclusive involvement of the community's members in decisions that have an impact on their daily life. Therefore, to participate means to take part in choices regarding aims and objectives, as well as what needs to be done, how, and by whom.

Programs for sustainable development must incorporate participatory development. It is an empowering process that aims to alter behavior through education, assists communities in using their own abilities and resources, and gives them the resources they may need to grow as they see fit. Therefore, community development is a cooperative effort by the community's residents to create their ideal community, with the help of development groups like community-based organizations, and with the support and blessing of the local government. The degree to which the results of community development will benefit the community depends on how much the government and development organizations are involved.

The guiding concepts of community development are human rights, empowerment, inclusion, group action, social justice, and self-determination. The individual and the community are both impacted by community development. It has an impact on the individual because community

development programmes strengthen the skills, knowledge, and self-efficacy of community members. Additionally, it enables social inclusion and ties to the local community. Initiatives for community development can help the residents of a community become aware of the structures and conditions that are detrimental to their overall wellbeing and challenge them. Initiatives for community development, such as enhancing healthcare and promoting education, can contribute to the community's sustainable growth, which will result in communities that are stronger and more cohesive.

The efforts required to change a society into an ideal community vary depending on the type of community; for example, an urban community requires an ideal development while a rural community requires rural development. The process of raising a rural community's residents' standard of living and economic prosperity is known as rural development. In order to increase rural communities' capacity for self-reliance, infrastructure such as piped water, electricity, and small-scale industries must be made available. Rural development also aims to raise the political awareness and participation of rural residents while fostering their social and moral well-being.

Rural development focuses on changing the socio-spatial structures of rural communities' productive activities in order to better the population there and make it self-sufficient. Three methods can be used to develop rural areas: the reformist method, the technological method, and the structural method. Changes in rural farmers' conduct are part of the reformist approach to rural development. This strategy highlights the vital role that farmers play in rural community development projects and the farmers' active participation in community development. The agriculture sector in particular must be technologically transformed as part of the technology approach to rural development.

The goal of a structural approach to rural development is to change the current political, social, and economic structures. This strategy simply entails changing the rural community's existing structures in a way that people who were previously disadvantaged in them find their positions changed. These methods for ensuring rural development cannot be used separately; rather, these methods must be combined in order to be sufficient when rural development is taken into account⁷⁷.

The viewpoint that an organization fostering participation may adopt on a given issue is reflected in a five-tiered participation ladder. Informing people of what will happen is all that information is. During consultation, specific alternatives are presented, opinions are solicited, and no new ideas are allowed to be put forth.

Making decisions collectively implies developing more options and suggestions, as well as providing opportunities for group decision-making and problem-solving. When different interests work together, they not only agree on what is best, but they also form a partnership to carry out their choice. Supporting autonomous community interests: Local groups or organizations receive financing, advice, and other forms of support so they can choose their own goals within certain constraints.

A conversation on violence prevention is started as part of the SAVE movement, along with a grassroots tool for community involvement. Any and all residents of Rapid City, North Dakota, are eligible to join. The coalition wants to promote widespread community involvement while focusing on violence prevention and reduction. Participation of the community and business is an essential component⁷⁹.

Participating in the community enables you to positively and quantitatively impact both the lives of your clients and the residents of the communities in which you operate. Employee volunteer days, ongoing charitable partnerships, in-kind and monetary donations, as well as other types of participation, are examples of community engagement. Never before has the business case for corporate involvement in the community been stronger⁸⁰.

As it turns out, the benefits of corporate community involvement are double-edged, benefiting both the local communities and charitable organizations while also enhancing company performance indicators like reputation and employee engagement, among others.

Communities are developed as a result of your company's efforts to form partnerships and cooperative working relationships with neighborhood NGOs and service-based organizations⁸¹. Corporate community involvement programmes can be used by businesses to advertise their products, employee skills, and organisational ideals. Additionally, there are ways to promote your neighborhood's community while encouraging employee skill- and network-building. When corporate citizenship is used to develop community partnerships, both businesses and communities gain from the ability to foster a workplace culture that increases employee dedication and the capacity to create enduring relationships in the areas in which they operate⁸².

Participation in initiatives that advance and boost social well-being is referred to as community involvement. It could appear in a variety of ways. Participating in community activities can take many different forms, such as joining clubs, volunteering, or donating to government agencies, nonprofits, neighborhood groups, or local schools. Regardless of whether you are a person or a corporation, it is crucial to consider a number of issues before entering into an agreement⁸³. The types of benefits that might be anticipated must be considered in order to make an informed

choice about how to interact. Participating in the community has several benefits for people, including better mental health, reduced stress, and a longer life span.

Participation of the public in decision-making has been demonstrated to enhance community public health, education, safety, and environmental management⁸⁴. Participating in their communities can have a multitude of advantages for people, including better overall health. According to study, volunteering, for instance, has been shown to have positive benefits on depression and general life satisfaction. Indeed, community involvement is associated with lower stress levels, which in turn reduces the risk of early mortality⁸⁵.

Clearly, individual participation has a big impact on the whole community. Numerous studies have revealed a link between public involvement in municipal affairs and more prudent collective decision-making. Medical professionals who include a community perspective into their practice deliver better care and advance general public health, according to research from the University of North Carolina. Similar to this, a study on a health extension programme in Ethiopia found that community education initiatives may improve health outcomes by increasing awareness of communicable diseases and changing behaviors.

It has also been demonstrated that community involvement helps to advance public education. Although more research is needed in this area, preliminary data imply that greater local participation is linked to better exam outcomes. Academic success is more likely to occur, among other things, when "adults with high expectations for accomplishment oversee kids' out-of-school activities"⁸⁷.

According to research, community involvement may contribute to a rise in public safety system confidence. For instance, participants in a community-based land management programme

reportedly reported increased well-being in a number of areas, including feeling safer in their local communities⁸⁸.

Additionally, it has been demonstrated that involving the community in environmental management enhances outcomes. For instance, a study of a conservation area in Nepal found that a community involvement programme helped to inform and empower both local groups and residents. These modifications have increased the variety of trees in the Annapurna Conservation Area and increased wildlife populations⁸⁹.

A community is a group of individuals who live together and adhere to the same social standards and beliefs. Urban, semi-urban, and rural communities are three different sorts of communities that differ from one another in terms of development and infrastructure. Based on their social circumstances, communities are categorized into three different sorts.

Rural communities, which may be found in every country with a unique culture and pattern of social life, are a form of community that are the product of people's free will and extreme similarity in their way of life. A rural community can be distinguished by the fact that the majority of its residents work in agriculture because there is a high level of interpersonal interaction and a tendency for homogeneity in lifestyle. Facilities and infrastructure that are often found in metropolitan towns, such as hospitals, schools, and good water systems, are either nonexistent or of subpar quality in rural communities. Three factors can be used to characterize a rural community.

The difference between an urban and rural community is that residents of an urban community interact with one another more impersonally and have a wider range of lifestyles and identities

because they chose to live there rather than because they share the same beliefs and customs. In contrast to rural areas, urban areas typically have modern infrastructure and services.

Urban and rural communities are in direct opposition to one another, and the differences between the two can be seen in the economic structures and degrees of technology used in the communities' cultural and educational institutions. Rural communities have less advanced technology and a more straightforward economic structure than urban communities.

Rural communities are different from metropolitan communities in that they have fewer residents, fewer educational possibilities, less need for skilled and educated labour, and fewer urban amenities like restaurants, galleries, movies, etc. While metropolitan communities are characterized by impersonal bureaucracy, rationalized specialization, and mechanization, rural communities have a high adherence to agricultural pursuits like farming and fishing with a great appreciation for traditions. Communities that include elements of both urban and rural life are known as semi-urban communities. This kind of community has the infrastructure present that is easily accessible in an urban community and the way of life of a rural community.

Since the 1980s, there has been an increase in corporate involvement in the community. However, the language and strategies have greatly evolved over time. Corporate social responsibility, usually referred to as "corporate community participation," or "corporate social responsibility," has been found to boost employee morale, boost revenue, and raise brand awareness. Although the consequences on the community are less fully understood, some evidence indicates that they are positive⁹⁰. Numerous studies have been done to show how community involvement enhances corporate performance and brand awareness, perhaps to urge

businesses to give back to their communities in some way. However, determining the effects of these practices on the people who live in them has proven to be challenging.

For many years, the benefits of businesses being involved in their communities have been widely documented. For instance, in 2018, the Journal of Small Business Management released a poll that included 1,008 small business managers. The respondents claimed that their company had seen greater overall success after taking part in community engagement initiatives. According to recent industry trends, consumers globally are becoming more aware of corporate social responsibility (CSR). Some marketers have suggested that community involvement is no more just a nice perk for companies, but rather a requirement if they want to survive in a socially conscious society⁹¹.

For instance, a 2022 survey by Cone Communications and ubiquity found that 91% of customers worldwide want businesses to address social and environmental concerns with their goods and services. Additionally, customers stated that they think that a company's business practises make them as likely to buy from it as to boycott it (eighty-nine percent compared to ninety percent respectively). Since 80 percent of consumers stated they would buy from an unfamiliar brand if it had strong, ethical community involvement, this improved customer awareness is also advantageous to small businesses⁹².

Participating in the community also strengthens bonds with employers and can help make the workplace more enjoyable. Fortunately, a study conducted in 2018 by United Health Care and Volunteer Match made this point quite evident. Researchers found that 75% of employees who took part in volunteer programmes at their place of employment thought more highly of their employer. In addition, 79 percent of people who volunteered through their jobs showed a

decrease in stress, 88 percent reported an increase in self-esteem, and 93 percent said their mood had improved as a result of volunteering⁹³.

On the other side, employers and business owners should be cautious in how they approach community involvement. Some forms of participation are not advantageous, and according to some studies, social corporate responsibility activities might backfire if they are not handled carefully⁹⁴.

On the other hand, businesses shouldn't be deterred from getting involved in their communities. Corporate engagement can be very advantageous for all parties involved when done with some thinking, relationship-building, and conversation with members of the community. An excellent illustration comes from a research that examined Microsoft's software donations to impoverished regions in Nairobi, the capital of Kenya. The study's findings showed that the gift was connected to a decline⁹⁵.

When employers are reminded that they are not acting alone in their efforts to help the community, they can exhale in relief as well. Partnerships with nonprofit and philanthropic groups have long been popular corporate giving strategies since they are already well-established in communities. The collaboration between UPS, CARE (an international relief organization), and Assistance matrix (a software startup dedicated to supporting aid delivery to conflict and disaster situations) is one instance of a business-nonprofit cooperation that I especially enjoy (a tech company devoted to supporting aid delivery to conflict and disaster areas). Through their cooperation, UPS, CARE, and Aid matrix are able to provide disaster and humanitarian help⁹⁶.

Each partner brings something unique to the table when it comes to the partnership. In terms of logistics, UPS is the best in the business; CARE identifies needs and plans aid delivery; and Aid matrix provides management technologies designed to bring relief to conflict and disaster zones.

I suggest starting with Corporate Community Involvement: The Definitive Guide to Maximizing Your Business' Societal Engagement, which is available on Amazon, to learn more about business best practices. Some business classes teach this material, which is based in part on instances from business titans. On the other side, employers and business owners should be cautious in how they approach community involvement. There are some forms of participation that are useless, and some research has found that if social corporate responsibility rules are not implemented carefully, they may have negative effects⁹⁷.

On the other hand, businesses shouldn't be discouraged from participating in their communities. Corporate participation can be extremely advantageous for all parties involved when done with a little thought, relationship-building, and communication with members of the community. An excellent illustration comes from studies that examined Microsoft's delivery of software to underdeveloped areas in the Kenyan capital city of Nairobi. The contribution was associated, per the study's findings, with a decrease in youth unemployment and a rise in young people's access to higher education.

When employers are reminded that they are not acting in vain in their attempts to help the community, they may also heave a sigh of relief. Collaborating with them makes sense because nonprofit and charitable groups are already well-established in communities.

When it comes to collaboration, each partner contributes something special to the table. For instance, CARE assesses requirements and coordinates the delivery of aid; UPS is the best in the

business; and Aid matrix provides management systems designed to provide aid to conflict and disaster zones.

I advise you to start with *Corporate Community Involvement: The Definitive Guide to Maximizing Your Business' Societal Engagement*, which is available on Amazon, in order to learn more about business best practices. Some business schools teach this content, which is based in part on examples from corporate executives.

2.1.4 Community Development

The term "community development" has been looked at from a variety of angles by several authors, each of whom has provided definitions that represent their skill and experience. The argument is that by understanding community and development as distinct concepts, one can quickly arrive at a definition of community development. However, there are numerous differing viewpoints and definitions of community development due to how vast the subject is. A development is a breakthrough that increases variety. It requires reevaluating options, altering one's viewpoint, and putting off change⁹⁹ & ¹⁰⁰. Community development combines the terms "community" and "development."

A community is a collection of people who have certain things in common. As a result, interpersonal interaction and concerted action were more important for promoting communal growth than individual exploits, or what some sociologists called "collective agency." The statement made the claim that "community development is one of the major foundations on which national developmental strategies and their implementation are built." The concept of community development is not entirely new. While the current application strategy may seem novel, it has roots in community, organization, and economic development. Along with the

structural modernization of the socioeconomic environment, it was also viewed as a continual process that increased the quality and length of life for an individual or group of individuals.

A programme called "community development" aims to improve living conditions for everyone in the community through active participation, preferably on the basis of creativity. If this is not possible, methods of instigation and motivation will be used to ensure the community's enthusiastic and active response to the movement. This was brought up in the 1948 Cambridge summary conference.

As a result, it suggests that government actions will have a trickle-down impact and that the government will work with the residents of these towns to ensure their best interests are served. Community development, according to some, is an effort made by the community's residents to meet their basic requirements, often with the help of outside resources.

Regardless of whether this external assistance materializes, he holds the view that local governments should adequately inject external assistance into community self-help activities to support local development initiatives. Therefore, local governments ought to take advantage of the chance to provide such outside help or serve as agents of community development.

The term "community development" has been used to denote a variety of ideas over the years. It was highlighted that terms like social education, mass education, functional education, and rural constructive labour have been connected to community development. Nothing else has ever conveyed it better than how community development has been defined as the convergence of economic development and community organizing.

The formal institutionalization foundation of the process was firmly built in the aftermath of the social disturbances and upheavals in the British West Indies, in addition to these informal customary community development approaches.

Therefore, a royal commission was constituted to investigate and evaluate the incident. A new colonial and welfare Act governing the administration of the colonies was passed by the British government in the early 1940s, it was noted. The British government, on the advice of Creek Jones, the secretary of state for the colonies at the time, decided to hold an African conference on the management of the colonies in 1947 as a result of the rise in political and social turmoil in the colonies following the Second World War

It was further highlighted that the conference's results were what sparked the British Government's increased interest in the African State that fell under its imperial rule in 1948. The phrase "community development" was first used properly at the Cambridge conference of thirty British territories. The conference defined community development as a movement intended to promote better living for the entire community through active participation and on the initiative of the community.

It was also viewed as any action taken in a community by any organization with the primary goal of bringing about positive changes in that community¹⁰². This suggests that community development is a movement that encourages improved living for the entire community through active engagement and community initiative.

A similar perspective was expressed by stating that community development is an educational process and is more of a spiritual than a material endeavor¹⁰³. It must delve deeply into people's cultural patterns, scrutinizing and putting them to the test as a matter of faith. It is not a movable,

tangible structure. It is not a recreational facility in the midst of a field, but a structure within the hearts and minds of mankind.

It was also intended to help communities advance, but detractors claimed that this idea gave priority to programmes that catered to the non-material needs of the community's most fundamental members. This shows that community development is centred on civic engagement and that civic engagement is used as a phenomenon that fosters community.

Community development was defined as "a process of social action in which people took action to meet those needs with a maximum reliance on their own initiative and resources, supplemented with assistance in any government and non-governmental organization"¹⁰⁴. Since community development organized self-help to improve themselves through democracy, participation, and self-direction, he identifies some underlying philosophy and principles of it. The local government is typically involved in community development because it is the level of government that is closest to the people in Nigeria, like in the majority of developing nations. Improved productivity and increased participation in future social, political, and economic life should be the main objectives of community development.

This will increase their self-assurance in handling their own affairs and contribute to environmental protection. Indeed, the local government managers have a moral obligation to take all reasonable steps to realize the objectives¹⁰⁵.

The term "community development" has been used to denote a variety of ideas over the years. It was highlighted that terms like social education, mass education, functional education, and rural constructive labour have been connected to community development. The fact that community

development has been described as a merger of community organization and economic development was also expressed by nothing¹⁰⁶.

Communities have been rebuilt through cooperative work and self-help initiatives in the typical African environment. It is referred to as "Olu obodo" in the Eastern part of Nigeria, which implies communal work. The formal institutionalization foundation of the process was firmly built in the aftermath of the social disturbances and upheavals in the British West Indies, in addition to these informal customary community development approaches. A Royal commission was therefore established to look into and assess the occurrence. It was mentioned that the British government passed a new colonial and welfare Act regarding the management of the colonies in the early 1940s.

It was further highlighted that the conference's results were what sparked the British Government's increased interest in the African State that fell under its imperial rule in 1948.

The phrase "community development" was first used properly at the Cambridge meeting of thirty British territories, when it was defined as a movement intended to advance improved living for the entire community through active involvement and on the initiative of the community¹⁰⁸.

The term "community development" has been looked at from a variety of angles by several authors, each of whom has provided definitions that represent their skill and experience. The argument is that by understanding community and development as distinct concepts, one can quickly arrive at a definition of community development.

However, there are numerous differing viewpoints and definitions of community development due to how vast the subject is. A development is a breakthrough that increases variety. It requires

making several choices, altering one's viewpoint, and putting up resistance to change¹⁰⁹.
Community development combines the terms "community" and "development."

A group of people who share certain characteristics is referred to as a community. Therefore, rather than individual exploits, which some sociologists referred to as "collective agency", community growth relied on interpersonal interaction and coordinated action¹¹⁰.

According to the statement, "Community development is one of the major pillars upon which national developmental policies and their implementation are built." The concept of community development is not entirely new. Community development is a programme designed to promote better living conditions for the entire community through active participation, if possible, on the basis of creativity, and, if not forth coming instinctually, through the use of methods for instigating and motivating it so as to ensure its active fervent reaction to the movement. At the 1948 Cambridge summary conference, this was said.

Therefore, it implies that government activities will trickle down and that the government would collaborate with the locals of these communities to guarantee that their best interests are met. Some define community development as an effort done by the community's people to meet their basic needs, sometimes with outside assistance when necessary and sometimes via their own ideas.

He believes that local governments should effectively inject external assistance into community self-help activities to promote local development initiatives, regardless of whether this external assistance materializes.

Therefore, local governments should use the opportunity to offer such outside assistance or act as agents of community development. According to a further definition, community development is

"a planned and structured effort to assist individuals in acquiring the attitudes, abilities, and concepts, essential for their democratic participation in the efficient solution of a wide variety of community problems in order of priority." when taking into account community development in the framework of the educational process. Local governments are in charge of leading the planned initiatives to empower local inhabitants at the grassroots level as well as serving as facilitators in educating the community's residents.

Utilizing a single programme to implement various strategies and tactics that use local communities as units of achievement and function to synergistically combine outside assistance with coordinated local self-determination and effort in order to encourage local initiative and leadership as the primary tool for change. This indicates that when external forces (such as the government) constantly uphold their role by supporting communities that make a voluntary effort, local initiatives will be put into action and this will result in development in the communities¹¹¹.

A qualified individual provided a thorough and modern description of community development. According to a statement, community development today "involves a synthesis of multiple dynamic and complementary dimensions combining educational, economic, sociopolitical, and cultural effort to emancipate the community"¹¹².

Local governments in Nigeria are responsible for making sure that community members have access to fundamental health care services and elementary education, but they have not lived up to expectations in carrying out these duties.

According to a researcher, community development is frequently employed as a method of educating a community's members to become better both as individuals and as a group¹¹³. Since they are unable to successfully mobilize and educate the rural population, the majority of local

governments in Nigeria fall short in this area. For community development to be effective, people must believe that collective activities can affect a positive change and connect their shared needs. For it, local governments are liable.

Local governments in Nigeria, however, frequently priorities the vested interests of the ruling class over the needs of the populace. When a group of individuals in a community decide to support a social action procedure to improve on something that is when community development occurs.

According to this perspective, community development cannot be accomplished without everyone working together. Additionally, community development progresses by expanding options. It creates a setting where individuals can realize their greatest potential and lead creative, rewarding lives¹¹⁵. Community development is a process that combines the efforts of the public sector with those of the general public to improve the economic, social, and cultural conditions of communities, with corresponding impacts on the integration and development of the nation. This demonstrates the comprehensive perspective and catalytic function of local government in community development. Recognizing and combining local resources and opportunities while igniting sustainable economic and employment action are essential to the development of a community's economy¹¹⁶.

It was proposed that community development as a method of working toward an objective, a schedule of procedures, and as a drive engulfing individuals in sentiment and conviction. It is a process by which an increasing number of people in a particular area or environment decide and put into practise socially responsible decisions, which is likely to lead to an improvement in some people's quality of life without a decline in that of others¹¹⁷. Additionally, it can be defined

as a circumstance in which some organisations, typically local in nature, such as a neighbourhood or local community, strive to better their social and economic position on their own, with the help of professionals and perhaps also with outside financial support.

The process of assisting local residents in problem analysis, promoting more identification of the individual citizen and organisation with the community as a whole, and exercising as much community autonomy as practicable and practical can also be considered as community development¹¹⁹. The need for local governments to participate in community activities in order to strengthen the grassroots is apparent.

The primary goals of community development should be higher productivity and expanded participation in future social, political, and economic life. This would boost their confidence in managing their own affairs and help to protect their environment.

Indeed, the local government managers have a moral obligation to take all reasonable steps to realize the objectives¹¹⁰.

Every community is made up of both individuals and households that share a sense of "we" and collaborate to achieve self-fulfillment in the area of growth and development across all domains.

As a result, it is a location where people can, in ideal circumstances, provide comprehensive services for socioeconomic, political, and human growth, particularly with the help of either official or unofficial groups. Everyone should participate in order to improve their local community's social structure since we enjoy peace, joy, love, and happiness there. Given what has been said, the primary objective of community development is the progress of people, property, and infrastructure through the effective mobilization of people, property, and resources, as well as through the engagement of rural residents. In Nigeria, two of the four main goals of

the 1976 local government reform were devoted to attaining the goals of community development, namely:

To provide appropriate services and activities by turning them over to or transferring them to the local representative bodies; "To mobilize human and material resources by involving community members in their local development." In accordance with the aforementioned, a scholar listed the potential contributions of local governments to the development process, which include political integration and nation-building, civics education and political leadership development, advocacy for transparent governance, and provision of social and economic development. However, this study argues that local government plays a) triadic role in the community development process, serving as an agent of mass mobilization, b) agent for social and economic justice. These triadic tasks are not only essential but also necessary for long-term regional and societal growth. Since local government plays a crucial role in both local and global growth, it is safe to rely on it for all other tasks.

As Agent of Mass Mobilization

It is in the local community that free people find their strength. Local institutions make liberty available to the public, teach people to cherish it, and help people become used to utilizing it. They are to liberty what primary schools are to science. Without local institutions, a nation can claim to have a free government, but it lacks the spirit of liberty. Sooner or later, the autocratic tendencies that have been driven to the interior of the social body will manifest. It may appear independent from the outside due to fleeting passion, passing interest, or fortuitous

circumstances. Using members' participation, the Nigerian local government reform of 1976 had as one of its key objectives the mobilization of both material and human resources.

An assemblage, action, or operation is referred to as "mobilisation." It involves getting the general public ready for the challenging process of community development. The Dasuki report's definition of the term is "to become more effective citizens who can employ their energies positively to help promote the development of their community and to engage in a general sense in the socio-political activities of those communities." By communicating with them about the work of other governmental institutions, local government's main duty is to organize the vast majority of the rural population for effective national development. Because it is the government that is closest to rural communities, it is the finest institution⁷⁶.

If a person's primary motivation is self-interest, local self-government provides the opportunity to educate that propensity and counterbalance it with awareness of the interests of others in the community, resulting in a reciprocal connection of continual well-being. The citizen broadens the breadth of his cooperation with his neighbors as a result of this knowledge of shared self-interest, especially in the management of community service. Rural arrears are the issue of unequal resource distribution or a pronounced lack of financial stability and crushing poverty in which the wretched members of society stagnate and stare, and any discussion of rural development that is meaningful must also debate overall national development.

Because they are incapable of abstract cognition and uninterested in any information that is not directly tied to their current experiences, the masses, in Aldous Huxley's words, are "utterly vile." Instead of being guided by knowledge and reason, their behaviors are dictated by unconscious impulses and sensations. A different researcher defined mobilization as a significant

number of people eschewing a life of local isolation, traditionalism, and political conservatism in favor of a life that is larger and deeply ingrained in the vast complexities of modern life, including potential and actual involvement in mass politics. In light of the information already mentioned, this was done.

The implication of the foregoing is that, as noted by Ozor, effective mobilisation and participation of the populace in the development process of their area would entail: a. Awakening or sensitising the development spirit latent in the community leaders and followers toward participating in policy making, supervision, and evaluation; b. Communal involvement in appropriate macro-economic and social policy formation;

c. Assistance for government at all levels and inter-sector and inter-agency coordination, cooperation, and support for community development projects;

d. A comprehensive system and apparatus for managing information, communication, and community enlightenment;

e. long term vision of people-oriented development planning and;

f. Appropriate safeguards for the management of communal assets, efficient use of resources, and public accountability.

As a corollary to the foregoing, another scholar has succinctly enumerated the advantages of effective community participation in the development process as follows:

- i. It helps the local government identify community needs and priorities much more precisely;
- ii. It lowers costs by utilizing underutilized local resources, both human and material;

- iii. It enables individuals to respect, comprehend, and empathize with all levels of government regarding their policies and activities;
- iv. It helps maintain political stability.

Therefore, local government, if it is truly local, is better positioned to at least stop the declining living standards of the country's rural parts. Accordingly, this study makes the case that local government is more equipped than the two higher tiers of government to both stem the flow of rural poverty and inspire a sense of community involvement. In accordance with this, the Dasuki reports stated that: Every traditional ruler should, in his capacity as the father of the people, throw the whole weight of his traditional power to accelerate⁵⁶.

It is therefore safe to conclude that the local government through the use of grass roots institution, are more able to galvanize and mobilize the support of the local citizenry for effective participation in all programmes affecting them both now and latter. As Olowu noted, "by being given power and means to determine their own affairs, they are better able to realize corporate self- determination under prevailing political arrangement and are likely to be in a better position to appreciate the difficulties of governing". Additionally, a scholar stated that "local authorities give local people the chance to participate in local decisions and local schemes within the overall national policies and to act above all, as local centres of initiative and activity conducive to growth." Furthermore, according to Huxley, "the driving force that has brought huge changes on this globe has never been a body of scientific teaching that has gained control over the masses, but always passion that has inspired them and a kind of hysteria that has spurred them into action."

As Accelerator for Massive Economic Growth and Development

Growth points must emerge from local government districts in order to activate and revitalise economic activities in rural Nigeria and combat the phenomenon of rural-urban drift. In actuality, economic growth and development need to be a top goal for every competent third-tier administration in Nigeria. It is clear that the majority of tiny villages in Nigeria do not have the requisite drive to engage in any serious process of community development. In a similar line, the majority of their population looks to have a low per capita income, which inhibits economic growth in addition to living in abject poverty. They won't be able to gather enough cash as a result to fund community development programmes. The concept of social desirability implies that people⁸⁹.

Other rural areas in Nigeria would like to be viewed as successful in terms of community development, much like their counterparts in the developed world, so they can profit from civilization.

Therefore, local government may act as a catalyst for accelerating rapid economic growth and development through effective mobilization. Another scholar argued that effective local governments in rural areas can aid the rural population in organizing themselves to mobilize and manage their resources effectively, reduce waste associated with rural development projects due to inadequate and inaccurate information, feedback, and non-performing or corrupt bureaucracies, and more.

The bulk of the country's citizens who live locally must actively cooperate for any national economic development programme to be successful. Any effective programme for economic, social, or even physical growth must be both people-oriented and people-centered, which means it must be designed to fulfil the demands of the vast majority of citizens who are at the grassroots

level. There is no doubt that the creation of programmes like the Directorate of Food, Roads and Rural Infrastructure (DFRRI) designed to build and maintain rural roads for convenient transportation of food was based on the realization of the strategic role of local government as a veritable tool for accelerating massive economic growth and development⁶².

Because of this, local government is better equipped to use the initiative and aspiration of rural residents in support of a particular developmental programme. General Ibrahim Babangida succinctly put it this way: Given our commitment to accelerating the development of rural areas, local governments serve a purpose that goes beyond merely paying personnel. They exist to encourage both physical and economic development, ensure mass participation in governance, foster employment possibilities, and provide social services that can improve population wellbeing.

As An Agent of Social and Economic Justice in Community Development

It will be incredibly difficult to build communities. It is extremely difficult, if not impossible, in a situation characterized by blatant economic and social inequality and acute poverty. In order for the rural population to engage in economic activity and generate adequate resources to fulfil their civic obligations to the government, the local government must therefore establish an environment that is equally enabling. This ipso facto, which is consistent with John Locks' "social contract" theory, implies that if local government aspires to mobilize its citizens toward the achievement of a stated goal, such as the provision of infrastructure or social welfare programmes, it must provide the conducive environment, like security and equality in the distribution of common wealth to the citizens, and at the same time, react to citizens' needs.

Another scholar noted, "the elements to spur development must be found within the society that all genuine social development or transformation have been initiated from within the society. Even though in many cases the beginning of such transition lies in the cross fertilization of ideas and experiences emanating from different societies"⁶³.

In his statement that "successful economic projects sponsored, initiated, or supported by local government could lead to a reduction in social inequality by raising the living standards of the poor and thereby enabling them to participate more effectively in decision-making both at the local and central levels," Olowu reaffirmed the aforementioned points. There is no denying that economic and social injustice contributed to the past massive failure of community development, but it is obvious that over the past three decades, various governments have failed to effectively and efficiently mobilize the entire population toward a given developmental programme by using the instrument of economic and social justice.

According to the argument, "achieving social change and general economic growth requires a spreading of efforts so that local communities and individuals can participate, to bring under the right circumstances, energy, enthusiasm, and most importantly, local initiative to the working out of local development activities." According to some academics, communities must continue to be in charge of and accept responsibility for their own development while also remaining open to reforms that could enhance their situation.

The local government's ability to participate effectively in community development is hampered by a number of issues. The Nigeria factor, generalized poverty, insufficient financial resources, and economic and social inequality are some of these causes.

Generalized poverty; the majority of Nigeria's rural population is below the poverty line and, as a result, suffers from hunger and malnutrition. If the adage "a hungry man is an angry man" is accurate, then a man who fits this description will be resistant to any mobilization for communal development. A man may lack the ability to think rationally and will likely struggle to exercise his civic responsibilities, such as paying taxes, as well as effectively engage in decision-making, etc., if he cannot feed himself or, better yet, does not feed well⁷⁷.

Inadequate financial resources; the majority of local governments in Nigeria lack the financial stability necessary to contribute successfully to community development programmes.

Since local governments are constantly at the whim and valise of state governments, the joint state-local government account has not helped the situation. The financial resources of many local governments are subject to obvious governmental meddling to the point where the average local council finds it challenging to cover its regular expenses, let alone plan and carry out big projects.

The 1976 Local Government Reform Guidelines observed that the ongoing reduction of local government's authority has harmed them over time. What would typically have been the exclusive domain of local governments has continued to be encroached upon by state governments. Local government has continued to be unproductive and inefficient due to a lack of proper funding and appropriate institutions.

The above condition makes it difficult not only to mobilize but for such mobilization strategies like, payment of grants in aides, donation of trophies as well as liberal cash prizes to the advancing and participating community or even to create awareness and subsequently disseminate the information needed for community development programme.

The Nigerian factor and corruption: "The average Nigerian is corrupt. And "preventing an average Nigerian from being corrupt is like preventing a goat from eating yam," according to The Trouble with Nigeria. Even if they were crass, the aforementioned words accurately captured the awful realities of Nigerian society. In some public organizations, corruption is considered as a condition per-excellence as a result of general poverty, and as a result, the history of our public offices is rife with corruption. The irregular payment of employee salaries has turned deputy corruption into the standard benefit package.

It is no longer a well-kept secret since it is gradually becoming the standard, if not the ideology, of the majority of local government officials. Local government in practise today is nothing short of an enterprise where the triadic personality, or in Dialoke's words, "Triangular officers," of the Chairman, who serves as the local government's chief executive and accounting officer, the Head of Personnel Management, who is responsible for administration, and the Treasurer, who is in charge of the local government's finances, all conspire and divert council funds to their personal purrs. In fact, the monster has eaten so deeply into the fabric of the country as a whole that incidences of examination fraud in the primary and post primary levels have been reported⁶⁸.

It is gradually becoming a norm if not an ideology of most local government officials and thus, not an open secret anymore. Local government in practice presently is nothing short of a venture where the triadic personality or in the words of Dialoke, "Triangular officers" of the Chairman who is the chief executive as well as the accounting officer of the local government, the Head of Personnel Management saddled with the responsibility of administration and the Treasurer who is in charge of the local government finance, all connive and divert the council's allocation to their personal purrs. Infact, the monster has eaten deep into the fabrics of the nation at large that there are reported cases of examination malpractice among the primary and post primary school

children, while wide spread cases of certificates forgery rocks the so-called National Assembly {our legislators}, and other public officers. Again, the concept of Nigerian factor which permits the continuous acceptance of anomalous administrative behavior such as taking short cuts or any means to achieve ones aim, bribery, mediocrity, inefficiency e.t .c the implication is that anything goes under this condition and nothing works well. The guiding philosophy here in the words of Machiavelli is that “the end justifies the means”. Therefore community development may remain a mirage to the hearts and minds of the people under the above condition. Inadequate use of Grassroots Institutions. Local organizations are a necessary, if not a sufficient condition for accelerated development which emphasizes improvement in the productivity and welfare of the majority of the rural people⁵⁷.

Various Nigerian communities self-developed employing grassroots institutions like the Age grade, the Umu-Adas, the Town Unions, the Masquerade group typically an enforcement agent, the Religious groups, etc. before the arrival of colonialism and the ensuing social change. Without a doubt, grassroots institutions are a powerful force to be reckoned with, especially when properly harnessed and directed toward the achievement of community development goals.

They possessed a quantum of both human, material and to an extent, financial resources which yearns to be tapped and in the right direction for optimum result. It therefore behooves on the practitioners to systematically integrates and utilize these grassroots institutions as away of attaining sustainable community development.

The entire concept of rural development relies around efforts made by governments and individuals to address the fundamental issues that plague rural areas with regard to necessities like clean, safe drinking water, access to primary healthcare, feeder roads, power, schools, and so

forth. Any place lacking these amenities is backward, and living there is undoubtedly miserable and frustrating. According to one opinion, community development aims to change the socio-spatial structures of low-income residents' productive activities in order to raise their quality of life in rural areas so that they can support themselves.

The World Bank claims that it is a strategy designed to improve the social and economic well-being of a specific group, the rural poor. It means distributing the benefits of development to the poorest and rural residents. Landless individuals, tenants, and small-scale farmers are all included in this group. The World Bank prioritised increasing output, productivity, and employment as well as utilising any available resources for labour, land, and capital as production inputs. At the same time, it was necessary to eliminate rural poverty and inequality through development that took into consideration quality of life issues, values, and the involvement of the underprivileged in development activities and decision-making⁴⁵.

According to the Asbridge Conference on Social Development, rural development should be planned to support better living conditions for everyone in the entire community with their active involvement and initiative. Additionally, community development aims to improve the quality of life for rural populations by creating self-sufficient, self-sustaining modern communities. This way, every aspect of rural life is transformed in the desired way. The poorest of the poor, including small-scale farmers, tenants, and landless labourers, should be the focus of rural development initiatives for men, women, and children. He added that the divide between the rich and the poor should be closed by placing the poorest people first.

As part of community development, people's attitudes shift in addition to income levels and infrastructure improvements. This means that development entails achieving a desired

transformation in the rural population as well as more than just implementing government-sponsored programmes.

The development of rural masses, which focuses on the poor, social development, and economic development in rural regions, is the focus of all the aforementioned claims, opinions, and remarks concerning rural development. Improved productivity and increased participation in future social, political, and economic life should be the main objectives of community development. This would increase their self-assurance in handling their own affairs and contribute to the preservation of their environment⁵⁴.

The local government administrators are morally required to make every effort to attain the objectives. Every community is comprised of both individuals and households that share a sense of "we" and collaborate to achieve self-fulfillment in the area of growth.

As a result, it is a location where people can, in ideal circumstances, provide comprehensive services for socioeconomic, political, and human growth, particularly with the help of either official or unofficial groups.

Because we experience peace, joy, love, happiness, etc. in the neighborhood where we live, it follows that everyone should get involved to advance their social structure. In light of the aforementioned, the main goal of community development is the advancement of people, property, and infrastructure through the efficient mobilization of people, property, and resources, as well as through the participation of rural residents.

Out of the four principal objectives of the 1976 local government reform, in Nigeria, two were devoted to achieving the objectives of community development viz: "To make appropriate services and initiatives by devolving or delegating them to the local representative bodies; "To

mobilize human and material resources through the involvement of members of the community in their local development” In line with the above, Olowu outlined the possible contributions of local government to the development process to include; political integration and nation building; Training in citizenship and political leadership; promotion of accountable governance; and provision of social and economic development. This study however, contends that the role of local government in the community development process stands in the triadic function of a. As agent of mass mobilization, b As accelerating force for massive economic growth and development and; c. Agent of socio-economic equity. These triadic functions are not only of a great essence but also a sine-qua-non for sustainable community and national development. It is therefore safe to anchor every other function in the above trinity role of local government in both community and national development.

Challenges for Community Development

Resource Allocation - The subject of sufficient resource allocation is the starting point for every development. The most common obstacle to successful community participation is a lack of time and resources to put together a comprehensive plan from start to finish. The planning stage is the beginning of this process, which continues through the delivery stage and into the final reporting and assessment step¹¹⁸. Using an online engagement platform, such as Engagement Hub, may significantly minimize the administrative strain on your team while also allowing you to create fast reports and provide feedback options.

Flexibility - Your community engagement approach and resources must provide for sufficient flexibility to adjust both proactively and reactively to community needs and the direction of input received.

Achievable accessibility for all members of the community is a critical component of any community involvement effort. Holding events in a variety of places and times, hosting training sessions for people to teach them on your online engagement software, or translating documents into different languages are all possibilities. When working digitally, you must follow the requirements for online accessibility.

Representativeness - Ensuring that all perspectives are heard and that your data is representative of your whole community might seem to be a daunting task. However, segmenting your audience based on demographics, geography, and other characteristics might assist you in keeping track of any segments of your community that you haven't reached or with whom you haven't had sufficient engagement. The ability to set up automated segmentation upon registration with online engagement software such as Engagement Hub allows you to monitor in real time if you are reaching all areas of your community through your reporting and analytics⁴⁸.

Equity - You must ensure that all opinions are heard equally and that no one group is disadvantaged or excluded in the process. This is the next step up from representativeness, and it necessitates a more in-depth investigation of your facts. The usage of tools such as surveys and polls, which enable your users to submit or vote only once, are examples of how to ensure equality in your quantitative data collection.

Sentiment summarization is difficult since it requires pulling together a diverse range of community perspectives into a cohesive response to your interaction. The use of more in-depth engagement techniques allows emergent ideas to be developed and hammered out; thus, it is vital to provide more time for sentiment to build during the course of the consultation. It is also essential to humanize the sentiment analysis process. Despite the fact that there are some

excellent digital tools to aid with the analysis of qualitative feedback, the overall sentiment can only be assessed and agreed upon by individuals in a group setting, ensuring that individual viewpoints do not influence the interpretation of the data.

When you participate in continuous community engagement, there is a risk that your community may get bored of being asked for their opinions and will stop participating. Keeping your participation requirements in line with what is considered an acceptable degree of involvement for your whole community, as well as giving a range of opportunities to interact, is critical for maintaining interest¹¹⁹.

Become disillusioned with the process if they believe their feedback is not being considered or taken into consideration. If the community believes that the consultation was only a 'tick-box exercise' to demonstrate that you consulted, and that their input was not considered or implemented, they are likely to be enraged and to refrain from engaging with your organization in the future or in a positive way. It is consequently critical to manage expectations about how much influence the community will have in the ultimate decision-making process.

Governance - Good governance ensures that the community is transparent and that everyone engaged is held accountable. Strategic planning, resource plans, and a clear separation of decision-making and accountability help you to get the most from your community engagement activities by taking an organized approach to them.

Construction of an engaged community requires patience as well as adherence to best practices, but the results may be quite gratifying in the end. Take the time to develop the skills of your community members so that they will be able to engage with you today and in the years to come. Community engagement can be extremely difficult for organizations to resource and carry out,

but when you are aware of the barriers and find ways to overcome them, your organization can benefit from collaborating with an empowered community and making decisions with greater certainty, as shown in the following case study.

The rural communities that took part in this study had a lower level of living, which had an impact on their willingness to provide basic education. The study discovered that most rural community members were involved in subsistence farming, and that low harvests posed a significant barrier to successful community participation in schooling. Some residents of the village had a low quality of living, making it difficult for them to feed and dress their children appropriately for school. The community's suffering was made worse by the terrible weather conditions that prevailed.

Negative Attitudes

The attitude of community members toward education has an impact on their engagement in school activities, according to this study. While some members of the community had a positive attitude toward education, others had a negative view. Those with a negative attitude toward education appeared to have lower expectations and were consequently inconsistent in their contributions to their children's educational needs. Members of the community who had a negative attitude did not show up to work on a regular basis⁴¹.

2.1.5 Development

Development as a concept is popular in policy and scholarly circles but in spite of its popularity, there is scarcely a universal consensus on what it's precisely. Instead, its meaning is tainted with subjective and normative biases. From earliest times, in the language of Walter Rodney, man found it convenient and necessary to come together in groups to hunt for the sake of survival and

improved standard of living. More often than not, the term development is used in an exclusive economic sense and the justification being that the type of economy is itself an index of other social features¹²⁰. Development as a concept is a victim of definitional pluralism. It's on one hand implies a progressive improvement in material wellbeing of all citizens, not the most powerful and the rich alone, in a sustainable way, such that today's consumption does not imperil the future; it also demands that poverty and inequality of access to the basic wherewithal of life be removed or drastically reduced. It seeks to improve personal physical security and livelihoods and expansion of life expectancy. Undoubtedly, the series of organisational and technological advancements that sparked the industrial revolution were related to development. However, there is a lot of disagreement over the specifics of how the wealthy developed West came to be, and more specifically, how to effectively reproduce wealth and development in non-Western regions. Economic liberalism is the foundation of the conventional perspective on development. According to this perspective, poverty is purely economic in nature and is defined as the inability to meet one's fundamental material necessities due to a lack of resources or income. The ability to promote economic growth, which is generally measured on the basis of gross domestic product (GDP) per head of population, is consequently obviously correlated with the reduction or even elimination of poverty.

Development and economic expansion are actually the same thing. However, how may economic growth be best encouraged? The free-market system is the main mechanism in this view. In addition to providing incentives for people to work, trade, start businesses, and other activities, the free market has the advantages of ensuring long-term economic equilibrium by bringing the forces of supply and demand (market forces) into alignment with one another. Thus, the market is the only effective way to create wealth, offering, in fact, the possibility of limitless economic

growth. Therefore, "underdeveloped" or "backward" societies are bound to become "modern" or "developed" society.

Since 1945, the orthodox viewpoint has predominated in discussions of poverty, inequality, and development. Its influence grew in the 1970s and 1980s as a result of the rise of neoliberalism, the transformation of the institutions of global economic governance, and the adoption of the pro-market economic philosophy by an increasing number of states, led by the USA. It did so again in the 1990s as a result of the widespread implementation of market reforms by former communist states.

However, the pro-growth and pro-market perspective on development has come under increasing attack in recent years. Opponents of economic changes that expose nations to the whims of the market and the global trading system have argued that these measures may be ineffective, causing economic and social disruption rather than the advancement of development initiatives.

Such criticisms have primarily centred in the 1990s on the effects of "structural adjustment programmes" (SAPs), imposed by the World Bank and the International Monetary Fund (IMF). The effectiveness of market-based solutions in addressing the interests of all states and geographical areas of the world has also been questioned by critics. Critics of neo-Marxism, for instance, contend that the global capitalist system is marked by severe structural imbalances. The alternative view of poverty and development has become more prominent since the 1980s as disillusionment has grown with technocratic, top-down, pro-growth strategies.

They have come from a variety of places, including resistance movements in the "global South," like the Zapatista movement in Chiapas, Mexico, and peasant demonstrations in the state of Karnataka, India's southernmost region, UN organizations, development NGOs and their various

forums, like the World Social Forum, and the more general anti-capitalist or anti-globalization movement. However, there isn't a single, comprehensive "alternative" collection of development concepts. While reformist elements merely modify the application of conventional liberal principles, seeking only to rebalance the priorities of major states and the institutions of global economic governance, radical elements are vehemently anti-Western, anti-Corporate, and place a heavy emphasis on self-management and environmentalism.

The "alternative" perspective rejects the universalizing implications of conventional thinking, in particular the notion of a straight line from a "traditional" society to a "developed" society, according to which Latin American, Asian, and African states must eventually undergo the same modernization process as those in the "global North." In other words, the states of the developing world are not catching up. In fact, a large part of their plight can be attributed to outside forces and the frequently self-serving influence of western states and transnational corporations (TNCs), as seen, for instance, in aid regimes that are designed to meet the needs of donor nations and the demand for universal integration into the global economy⁷³.

On the other hand, few proponents of "alternative" positions propose severing ties to the global economy or working to create a substantially superior form of capitalism. Instead, they emphasise cultural diversity, ecological balance, and self-reliance while balancing growth-oriented economic policies with an awareness of local and regional needs and interests. Therefore, what is occasionally referred to as the "Southern agreement" on development frequently permits a broader role for state involvement than would be acceptable to proponents of economic liberalism. The East Asian "tiger" economies, which took a neo-mercantilist strategy to development, relied less on the free market than they did on the state's ability to

pursue strategies for international competitiveness, particularly through a strong emphasis on education and training.

Inequality and questions of poverty are frequently related. Indeed, from the standpoint of relative poverty, the two ideas are inextricably related in that growing inequality essentially translates into growing poverty. The topic of global inequality, however, is one that is particularly contentious. On the one hand, there have been claims that the gap between the richest and poorest countries has been growing in recent decades, sometimes even reaching grotesque dimensions, frequently linked to criticisms of globalization and biases within the global trading system. According to the UN's 1999 Human Development Report, the three richest people in the world have more wealth than all of the "least developed" nations combined, which have a combined population of about 600 million people. On the other hand, a growing body of commentators have come to the conclusion that in recent years the world has generally become a more equal place¹²¹.

But there are many obstacles in the way of the conversation about global inequality. The effort of quantifying inequality is fraught with considerable challenges, and the trends themselves are far more nuanced than the straightforward notion of a divide between the rich and the poor would suggest. In the end, it may not be able to pinpoint a worldwide inequality trend, thus the discussion should instead concentrate on the contours of global inequality. The first issue with any conversation on equality is figuring out how to quantify anything. What kind of equality? Most organisations, including the World Bank, utilise a measure of income disparity, particularly GDP per capita.

This is due in part to the fact that such data are simpler to gather and calculate than alternatives like having access to clean water or healthcare, as well as the fact that income, when adjusted for purchasing power parity, offers a comprehensive yet accurate picture of people's living conditions. The primary alternative to this, however, is the UN's concept of human development, which redirects focus away from economic equality and toward equality of opportunity, or the idea of equal life chances. Second, the information used to make decisions about global inequality is not always accurate or full. The most thorough and widely used sources of information on income distribution in particular are the World Bank's yearly World Development Reports.

However, some have questioned the World Bank's objectivity, and up until the early 2000s, a lot of statistics did not adequately account for variables like exchange rates, the cost of living, and inflation rates in various nations. The nature and scope of global inequality have been dramatically revised by observers at various times due to evolving methods of data collecting and interpretation. Furthermore, there are several crucial areas where data on income inequality is still unreliable or scarce, particularly when it comes to within-country inequality in many impoverished states. Third, the timescales over which trends in global poverty are measured have a significant impact.

The difference between rich and poor countries has been steadily and significantly expanding, according to the long view on inequality, which considers patterns during the nineteenth and twentieth centuries. For example, it has been projected that by 2000, the USA's per capita income was twenty times more than that of Africa, up from an estimated three times difference in 1800. It might be fifty or sixty times greater than the poorest nations in Africa. These patterns, which

can be seen in gradually improving living standards, especially from the late nineteenth century onward, are unmistakably a result of industrialization in the developed North.

Given that the gains of the so-called "long boom" of the 1950s and 1960s were almost exclusively concentrated in the industrially advanced world, this pattern of growing inequality would also be visible from 1945 to the present. However, if the level of inequality in the world is measured since 1980, a considerably more complicated picture emerges, with competing claims of increasing and decreasing inequality frequently made.

Additionally, many trends can be found throughout the post-1980 period at various times. For instance, throughout the 1990s, there was evidence of growing inequality as a result of things like the developing world's mounting debt issue and the economic dislocation that followed Russia's and other former communist regimes' "shock treatment" transition to the market economy.

The international economy saw considerable growth between the events of September 11, 2001, and the global financial crisis of 2007–2009, which occasionally benefited poor and lower-income countries more than wealthier ones.

Fourth, there is no agreed-upon or impartial definition of what constitutes "the rich" and "the poor." Should we, for example, compare the richest and poorest 10%, 20%, or even 30% in terms of the average income of the nation in which they reside? Such queries may influence the discovered pattern and are not just of academic relevance.

Thus, the 2001 Human Development Report found that between 1970 and 1997, the ratio of average income in the countries with the richest 20% of the world's population to the nations with the poorest 20% of the world's population had decreased (from 15:1 to 13:1), whereas the

ratio between the richest 10% of countries and the poorest 10% of countries had increased (from 19:1 to 27:1). This is due to the fact that, in recent years, the emerging nations with the greatest growth rates have not necessarily been the poorest.

Last but not least, the study of global inequality is made difficult by the fact that it is frequently dependent on comparisons between nations rather than individuals or other persons.

Therefore, unless the within-country distribution of wealth is also taken into account, between-country comparisons will always be constrained and inaccurate. In fact, even though the gap between rich and poor countries may be closing, the gap between rich and poor people may be widening if there is a strong propensity for intra-country income differentials to increase. This also serves as a reminder that poverty is a problem that is not exclusive to developing nations; destitute individuals can also be found in wealthy nations. The Gini coefficient is the most often recognised indicator of inequality within a nation.

High growth rates in China and India over the past few decades are mostly to blame for the shrinking gap between the world's richest and poorest nations, which together account for 25–30% of global population. Since the 1990s, China's growth rate has been about 8–10%, while India's growth rate has been around 7-8%, compared to roughly 2-3% among industrially developed nations. Given that China and India together make up roughly 40% of the global population, the impact of this is even higher. The poverty rate has significantly decreased in China. Absolute poverty decreased from 250 million at the beginning of the century, according to Chinese calculations of poverty (which are based on the amount of food required to support a human being).

China was recognised by the UN in 2008 as having already met the main Millennium Development Goal of reducing the number of people living in severe poverty by half by 2015. A significant increase in manufacturing output, particularly in export-oriented industries, extensive infrastructure projects, population control, particularly through the "one child" policy, and improvements to the standard of poverty relief are just a few of China's strategies for reducing poverty. It has collaborated on this with other foreign parties, most notably the World Bank. However, China's extraordinary achievement in reducing poverty has not come without a price. These have included significantly increased pollution, massive migration patterns brought on by increasing urbanization, worries about workplace safety, and the breakdown of family units.

Even though there is evidence that other regions of the world have experienced economic growth, sub-Saharan Africa has emerged as the main outlier and has essentially become the "fourth world." In the 2009 Human Development Report, sub-Saharan Africa was home to all 24 of the nations with the lowest HDI scores, including those classified as having "poor human development." In sub-Saharan Africa, the average lifespan is 49.6 years (compared to a world average of 68.1 years). According to estimates, 74% of the population is undernourished. Only 46% of individuals have dependable access to clean water, and only 30% have access to better sanitation.

What is the reason behind sub-Saharan Africa's neglect? Sub-Saharan Africa has been mired in a cycle of poverty that makes escaping it difficult or impossible. The connection between poverty and disease has made this worse. Sub-Saharan Africa has been particularly plagued by HIV/AIDS, which there accounted for roughly 68 percent of global HIV/AIDS diagnoses and 76 percent of all AIDS fatalities in 2007. Southern African nations like Swaziland (33.4 percent of the population with HIV/AIDS), Botswana (24.1 percent), and Lesotho are particularly affected

by the disease (23.2 per cent). Additionally, 90% of malaria-related deaths occur in Africa, with African children making up around 80% of all malaria victims worldwide.

Additional contributing reasons include the relationship between poverty and inadequate educational opportunities, low investment rates, unchecked population growth (sub-Saharan Africa is home to 27 of the 30 nations with the highest birth rates in the world), and the so-called paradox of plenty¹²².

Finally, there is mounting evidence that, while inequality between countries is declining, inequality within countries has generally been increasing. It was established that between 1980 and 2000, the within-country inequality rates in two-thirds of the 73 nations he examined appeared to be rising. This has been the case, albeit to varying degrees, in a large number of states. It has been most noticeable in OECD nations like the USA and the UK that have eagerly adopted neoliberal economics. Financial deregulation, restrictions on social security spending, and reductions in personal and corporate tax rates have all contributed to an increase in income disparity. The trend has been especially noticeable in Latin America and the former communist states of eastern Europe. Economic transition in Eastern Europe featured a comprehensive demolition of the social and economic safety nets typical of communist systems, which resulted in rising absolute poverty and a decline in life expectancy as well as greater relative poor. The 1980s and 1990s saw a sharp increase in income disparity in Latin America, which was frequently accompanied by external pressure to enact economic deregulation and liberalization. Despite the fact that since 1978, Chinese economic reforms have significantly increased average earnings and significantly decreased absolute poverty, they have also been linked to a rapid growth in income inequality, which is most visibly manifested in a widening of the urban-rural difference.

Sustainable Development

Since its inception, the concept of sustainable development has gone through several stages of development. Several organizations have contributed to the concept's historical evolution, and these organizations are currently making great efforts to put it into effect. Despite the fact that the concept has been accepted in many fields of human activity, the definition of sustainable development has emerged as one of the most commonly used definitions in the literature¹²². In its most basic form, sustainable development is a philosophy that aims to advance human development objectives while also protecting natural systems' access to the resources, ecosystem services, and other benefits on which the economy and society depend.

Sustainable development is defined as meeting present demands without compromising the capacity of future generations to meet their own needs. A report called the Brundtland Report was released in 1987. As a result of this report, the official definition of "sustainable development" was created. Sustainable development makes it feasible for society to last for a very long time. This necessitates familiarity with both current and upcoming demands, such as protecting the environment and natural resources and guaranteeing that everyone has an equal chance to obtain jobs and have satisfying lives. The principles of development (socioeconomic growth within the bounds of social constraints), needs (resource redistribution to assure the quality of life for everyone), and future generation form the foundation of sustainable development (the possibility of long-term usage to ensure the necessary quality of life for future generation).

Sustainable development includes the preservation of natural resources and a commitment to future generations. Additionally, it offers a means of resource protection while maintaining ongoing operations. It can be inferred that the ability to satisfy the requirements of equality within generations of humans as well as intergenerational equity is sustainable equity since the definition of sustainable development is development that satisfies current demands without compromising the capacity of future generations to satisfy their own needs.

It is progress that satisfies the demands of both present and future generations. According to the Brundtland Report, sustainable development is a concept that goes beyond environmental protection. It refers to a process of change in which resource exploitation, investment strategy, technological development direction, and institutional changes are made in line with both current and future needs. A "balance between ecological sustainability—both the quantitative and qualitative environmental strategies that improve the ecosystem and welfare and economic development—all the changes in the economy development" is achieved through sustainability development.

Incorporating economic, social, and environmental factors into all decision-making processes is a core principle of sustainable development. This integration of these factors is crucial since the main goal of sustainable development is to guarantee the long-term stability of the economy and environment. Another principle of sustainable development is the protection of resources for coming generations. Sustainable development differs from more traditional environmental strategies that seek to internalize the externalities of environmental deterioration by adhering to this premise. The Global Goals, also known as the Sustainable Development Goals (SDGs) of the United Nations, were approved in 2022 as a global call to action for eradicating poverty, safeguarding the environment, and making sure that everyone lives.

The 17 Sustainable Development Goals (SDGs) recognize that progress must strike a balance between social, economic, and environmental preservation and that actions made in one area will have effects in others. A number of nations have committed to giving development for those who are the most behind priority. The Sustainable Development Goals (SDGs) aim to eradicate AIDS, famine, hunger, and discrimination against women. It is crucial to tap into the creativity, expertise, technology, and financial ability of the entire society in order to achieve the Sustainable Development Goals in every context¹²³.

Though there are many ways to conceptualize it, sustainable development is fundamentally an approach to growth that seeks to strike a balance between various, occasionally competing needs while also keeping in mind that everyone has a responsibility to take care of one another, advance social welfare, and ensure economic stability. Progress is frequently motivated by a particular need rather than, which can be difficult to do, looking at the larger or longer-term repercussions of that need. The results of this plan are already being felt on a global basis due to reckless banking and energy sources reliant on fossil fuels. The longer we continue with unsustainable development, the more likely it is that its effects will spread and worsen, necessitating immediate action.

Economic planning is referred to as sustainable development in this way. It attempts to grow the economy while also preserving the environment for future generations. Popularity of sustainability has increased throughout time. However, because the results of analyses of long-term sustainability depend on the resources under consideration, its application proved challenging. A place with a lot of woodland may be difficult for local birds to survive, but a mineral deposit that will eventually run out may still be able to support more or less stable people. Many environmental studies after the 2019 Earth Summit concentrated on maintaining

safety and health⁵¹. Ensuring that there is enough land of the correct type and in the right places at the right time to sustain development and innovation; and finding out, and then cooperating to plan and build new things¹²⁴.

People that labor to safeguard the environment help to promote biodiversity, properly use resources, decrease waste and pollution, adapt to and help stop climate change, and seek to make the world a more ecologically friendly place¹²⁵.

When we think about social inclusion, we think about ensuring that there is enough housing to meet the needs of both current and future generations, as well as ensuring that there are high quality developments with accessible local services that reflect what the community needs and contribute to a good health, social, and cultural life.

2.2 Theoretical Framework

2.2.1 Fiscal Federalism Theory

Our theoretical foundation in this paper is the fiscal federalism theory. The "principle of fiscal federalism," as it was first put forth which is concerned with the rational allocation of public sector activities and finances across several levels of government¹²⁶. The financial arrangement between the several tiers of government in a federal framework is referred to as fiscal federalism. Initially, federal arrangements were thought to revolve around stabilization and distribution. When it came to federalism, the main concern was always how to split up the federating units' respective responsibilities in order to prevent conflicts and functional duplication. The mobilization and distribution of revenue among the many tiers of government are currently the focus of federalism.

This is a result of the federation units' effective service delivery being recognized as requiring significant financial support. Finance dominates intergovernmental relations the most. This is so because strong financial foundations are necessary for any level of government to carry out its duties¹²⁷. According to this viewpoint, the primary analytical goal of fiscal federalism is to define the appropriate roles and finances of various levels of government in a way that maximizes community welfare. Local government entities in a metropolitan area are subject to the same fiscal federalism theory as states in a federation.

Although there are important analytical and policy differences between local metropolitan problems and federal state problems, as well as between tight and loose federal states—the United States falling somewhere in between tight and loose federations like Germany and Canada—there are also important analytical and policy differences between local metropolitan problems and federal state problems. These variations result in part from the uniqueness and rigidity of the restrictions put in place by political institutions. In recent years, the issue has received a lot of attention, in part because to the creation of new "federal institutions," particularly in developing nations. In Nigeria, for example, there are legal provisions for revenue-sharing authorities to create income from particular sources.

The Federal Republic of Nigeria's 1999 Constitution laid out the types of financial connections that would exist between the various levels of government. The federation, state governments, and local government councils in each state are to receive any funds standing to the credit of the Federation Account on the terms and in the manner that may be prescribed by the National Assembly, according to sections 149(2) of the 1979 Constitution and 162(3) of the 1999 Constitution, respectively.

Similar to this, Section 162 Subsection 8 of the 1999 Constitution allows for state-local financial relationships. According to this clause, the funds held to the credit of a state's local government councils are available on the conditions and in the ways that the state may specify.

The 1999 Constitution, as found in its fourth schedule, the Model Financial Memoranda for Local Government (1991), and Section 45 of Decree No. 36 of 1998 all provide for internal sources of revenue generation by Nigerian local governments in addition to the constitutional provisions that grant local governments access to outside funding. Despite all of these provisions in the constitution, local governments nearly always rely on transfers from higher-level governments to pay for the services they are in charge of providing¹²⁸. This is because there is obvious vertical competition between levels of government in most nations, whether they are technically federal or not, for resources. Perhaps because, in general, local governments only have access to resources that higher levels of government do not want for themselves.

2.2.2 Constitutional Foundation Theory

This study is anchored on Constitutional foundation theory. The choice of this theory hinged upon its precision as to its pointer on the major fault-lines of the basic building blocks upon which the local government administration is anchored in Nigeria. For theoretical disagreements in constitutional foundations are quite inevitable. Constitutional foundation theory poses a question about how should optimal institutional design be approached in constitutional decision making? Although, there is no well recognized response to which the taxonomy of reasons postulated can be premised. This theory was first propounded by Strauss in a bid to explicate the search for constitutional relevance of the administration of local government in Nigeria. This theory focuses on constitutional underpinnings of local government in Nigeria. Thus, Local government

administration in Nigeria did not have definitive constitutional recognition until local government was enshrined in the 1979 constitution, which provided the legal framework to implement the 1976 reforms. The primary goal was to ensure that every state government should, by law, provide for the establishment, structure, composition, finance and functions of local councils¹²⁹. However, this means that the degree of autonomy local councils enjoy in decision-making, strength and relevance is determined by their respective state governments, and state governments have always taken advantage of the lacuna created by this constitutional framework to dictate the financial and operational structures of local governments. The 1979 constitution did spell out the functions and responsibilities of local government. Functions fall into three categories: areas for which local governments have full responsibility, areas where local government shares responsibility with higher levels of government, and areas of responsibility that the state or federal government may from time to time assign to local authorities¹³⁰. Additionally, the constitution guaranteed democratically elected government councils all over the country: *“The system of local government by democratically elected government council is under this constitution guaranteed”*. The 1979 constitution allowed for local government to receive federal allocations, and in Section 149 prescribed that states should provide funds for local governments in their areas.

The 1999 constitution takes almost the same position on local government as the 1979 constitution, with some modifications. In its fourth schedule, Section 7(2), the 1999 constitution sets out the functions of local government in Nigeria. In theory, therefore, local government is a unit of government with defined powers and authority, and relative autonomy. The functional areas for local government included in the constitution are: provision and maintenance of health services; agricultural and national resource development; provision and maintenance of primary,

adult and vocational education; and other functions as may be conferred on it by the state house of assembly. Section 7(1) also guarantees democratically elected governments in Nigeria. On the strength of these provisions, the 1999 constitution acknowledged the powers of local government councils as articulated in the 1976 local government reform to the effect that:

*These powers should give the council substantial authority 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 government*¹³¹

Section 162 (5, 6, 7, 8) also provides for the funding of local councils through the Federation Account. Paragraph 6 specifically provides that “*each state shall maintain a special account to be called the State Joint Local Government Account*” into which should be paid all allocations made to local government councils from the Federation Account and from the government of the state. This is, of course, a reversal of the reform introduced by the federal government in 1988 ¹³².

The 1999 constitution, as noted in Section 4 also provides that: “*The government of a state shall ensure that every person who is entitled to vote or be voted for at an election to the House of Assembly shall have the right to vote or be voted for at an election to a local government council.*” The 1999 constitution further empowers the Revenue Mobilization Allocation and Fiscal Commission (RMAFC) to allocate revenue to the three tiers of government. The constitutional basis for this allocation of revenue is set out in Section 160, sub-sections (2) to (8).

Thus: “*Any amount standing to the credit of the Federation Account shall be distributed among the federal, state and local government councils in each state, on such terms and on such manner as may be prescribed by the National Assembly of Nigeria.*” In addition, the 1999 constitution states that “*the government of every state shall, subject to Section 8 of the constitution, ensure*

their existence under a law which provides for the establishment, structure, composition, finance and functions of such council” (Constitution of the Federal Republic of Nigeria 1999, p. 88). These provisions, among others, constitute the legal framework for local government administration in Nigeria.

2.2.3 Social Capital theory

Although the concept of social capital has been around for a while, it has only recently come up in academic and policy discussions. In recent years, its importance in describing economic and social issues has increased. The amount of literature on the theoretical and empirical components of social capital has significantly increased during the last ten years. Social networks, civic engagement, reciprocity norms, and generalized trust are some of the key elements of social capital, which is primarily focused on social interactions. It is typically characterized as a collective asset made up of institutions, networks, social links, shared norms, values, and beliefs that encourage cooperation and group action for mutual benefit. It has many dimensions, types, and levels of measurement, making it a multidimensional concepts with several dimensions, kinds, and degrees of measurement. Examples include horizontal and vertical social capital, strong and weak social capital, and bonding, bridging, and connecting social capital, as well as structure and cognitive social capital¹³³. One of the most well-known concepts in the social sciences has become "social capital." Although the term "social capital" was first used at the beginning of the 20th century, it took some time before it was used in more general discussions of sociology. The fundamental idea behind "social capital" is that one's relations with family, friends, and acquaintances constitute an important resource that can be cherished for its own sake, leveraged for financial gain, or both.

Communities that have an extensive network of civic organizations and social networks will be better able to fight poverty and vulnerability. The resources available to members of social groupings, such as the exchanging of favors, upholding of group norms, maintaining stocks of confidence, and administering punishments, are referred to as social capital. A social group can exist in a variety of settings, such as a company, a non-profit, or a tight-knit community.

Social ties are resources that could aid in the development and accumulation of human capital, according to the social capital hypothesis. For instance, a stable home environment may support academic performance as well as the growth of highly prized and rewarded talents and credentials.

Any element of a social connection that offers reproductive advantages is referred to as social capital in evolutionary terms. The word "social capital" describes the advantageous and positive aspects of sociability. Social capital is often acknowledged to have both positive and negative effects, but it falls short of being classified as a type of capital. The word is therefore incorrect and confusing. Sociologists may dispute with the combination of capital and social, whilst economists may object to the inclusion of social together with capital¹³⁴.

One advantage of community interventions to promote social capital is that they have the potential to affect the health of those who are targeted as well as others who are related to these people. A fascinating research that adds to the body of knowledge by emphasizing the possible functions of social capital in the process of climate change adaptation in the agriculture sector records that community involvement was associated with a high degree of social capital, which includes a high level of trust, community engagement, and personal relationships with individuals from neighboring communities.

Although people can achieve their goals without the aid of their social networks, the social capital theory contends that these networks' resources offer significant advantages that can be advantageously utilized. In addition to who a person knows, what other people in their social network know is crucial⁵⁸. Participating in associational activities boosts social capital, according to the social capital hypothesis. Social capital causes the nonprofit sector to expand in size. A long network of more or less formalized mutual acquaintance and recognition relationships is referred to as having "social capital," which is the entirety of the resources, actual or virtual, that accrue to a person or organization.

Social capital is the goodwill that is available to people and is defined as the social structure of networks, norms, and trust that fosters coordination and cooperation among members of the public for mutual benefit. People can use their goodwill to influence others, spread knowledge, and accomplish shared goals. The two components that make up a person's social capital are (a) their place in the network and (b) their access to weaker connections.

Social capital can develop over time. The benefits of social capital are both public and private. The social capital strategy might help us come up with fresh ideas for minority group growth, public education, and building a more stable and safe society.

The key notion of Coleman and Putnam's communitarian approach to social capital is that social capital is a community-level phenomena and a public benefit. Because of the high general trust in the community, a community member may profit from a highly linked community network even if he or she is only connected to a few persons. To benefit from the community's high network density, such a member does not need to be personally highly connected (e.g., have a high out-degree). Sustainable Development Goal 8 proposes include social capital in national

accounts as one of the countries' sustainability criteria, which is gaining popularity in the framework of the SDGs¹³⁵.

Investments in social capital have been emphasized as critical and relatively low-cost compliments to costly financial tools for attaining long-term development in impoverished areas and national economies. The idea is based on a unified approach to human capital quality as a system of its qualities that reflect the aggregate of individual attributes and take the shape of empirically seen and quantifiable qualitative features that directly impact the method of population reproduction and the effect of the demographic factor on economic processes. The concept of social capital provides a theoretical framework for the quest for new mechanisms for the formation of a social state that promotes social cohesion and thereby increases the country's competitiveness¹³⁶.

Social capital may be especially important for disadvantaged people since it may replace or enhance the performance of both physical and human capital. Associativism is an example of a social and cultural capital source that promotes the articulation of both upward social mobility and cultural capital. Efforts to improve citizenship and promote fair rights and responsibilities among people, especially in developing countries, are still needed.

Empirical evidence of the usage of social capital theory towards explaining sustainable development is in which the researchers argued that sport might be a useful tool for organizations and governing authorities to develop social capital and enhance community sustainability. The study proposes that sporting events with a large number of participants have the potential to produce a lot of social value in the community. The creation of social capital is an essential social advantage of such sporting events. As a result, it sheds light on how social

capital gained via participation in sporting events may contribute to the long-term growth of a community.

One of the challenges that comes with identifying with a place and participating in a community is the lack of social capital, which is one of the primary goals of sustainable urban development.

One of the primary aims of sustainable urban development is to create, maintain, and improve it¹³⁷. The underlying values and norms that comprise its essential feature, such as mutual trust (trust), reciprocity, and collective rules in a society, support the use of social capital as everything related to cooperative behavior with the community to achieve a greater quality of life. Social capital is described in this research as a source that arises through the interaction of people in a community. The social capital variable is influenced by indicators of trust, networks, and norms.

Community organizations may accomplish anything with the help of social capital. People in a community are encouraged to participate in collective activities if they believe that other members of their community will do the same. Coordination and collaboration are aided by social capital. Because of the availability of social capital, community members are less likely to do activities that are harmful to others.

The quantity of intra-community connections during the post-disaster development phase greatly influences the functions of bonding social capital. Intra-community trust, norms, and reciprocity may be facilitated by many sorts of intracommunity contacts, such as participating in collective rescue initiatives or assisting impacted community members to re-develop tourist enterprises. Community members who have a good attitude about intra-community contacts are more likely to engage actively in such activities, which promotes intra-community connections.

Affected people and communities use bridging social capital, as well as bonding social capital, to promote the post-disaster growth of community tourism¹³⁸.

2.2.4 Theory of Empowerment

The process through which individuals, groups, and communities gain control over their life and the challenges they encounter on an economic, social, psychological, and political level is referred to as empowerment in the context of community development. Utilizing intervention tactics, empowerment theory social work involves helping people feel in charge of their lives. Although there are many reasons why someone could feel helpless, empowerment theory focuses on how oppression exacerbates this sense. Giving disadvantaged people the personal, interpersonal, and political power they require to improve their situation on an individual, group, and communal level is at the centre of this movement. The concept also seeks to undermine structures that make it difficult or impossible for people to achieve their most basic needs.

In the context of leadership education, empowerment is seen as a process that is essential to community development. Initiatives for community development frequently only view empowerment from an individual, psychological perspective. In other words, practitioners may assert that people develop their own sense of empowerment by their knowledge, attitudes, and behaviour (self-empowerment)¹³⁹.

The idea of community empowerment has caught the attention of community psychologists as well. The ability of a community to run its affairs, manage and sway significant individuals and forces both within and without the community, and produce empowered leaders and community organizations is referred to as community empowerment. One example of producing empowered

leaders is community members learning to organize so they may participate in bettering their communities and take action toward these changes.

Enhancing the community's ability to influence the institutions and regulations that govern how the community and its members live their lives is how community empowerment works. This strategy is long-term. Influence is frequently increased via alliances between individuals in positions of authority and other community members. Giving communities more control over their own lives is the process of community empowerment. Communities are collections of individuals who might not live close together geographically but who yet have a common identity, concern, or interest. These communities might have specific or wide interests and can be local, national, or international in scope. The process through which individuals acquire control over the elements and choices that influence their life is referred to as empowerment. It is the process by which people improve their assets and traits, as well as their capabilities, in order to obtain access, partners, networks, and/or a voice in order to achieve power.

Therefore, community empowerment involves more than just interest, participation, or engagement in the community. Collective ownership and engagement are required, and social and political transformation is the overarching objective. Community empowerment is the process of renegotiating power in order to exert more influence. It is aware that if some people gain power, others will have to share and cede some of their own authority. Because each person of the community needs to be involved in regional activities for capacity to increase, participation is essential to capacity development. By assuring the active involvement of a diverse network of community people, leaders increase capacity by enabling disparate interests to take collective action by becoming what was referred to as a "unit of solution." Furthermore, social networks may boost involvement by linking people to resources and power structures.

There are three levels of empowerment: self-empowerment via individual activity, interpersonal mutual empowerment, and societal empowerment through the effects of social action. Similarly, thinking that focuses only on one individual enabling another does not contribute to community development. The work of community developers is an exception to the general rule that empowerment via social action is overlooked in community development practice. In reality, all three elements of empowerment are interrelated. A single concentration on one (or two) is inadequate for effective community leaders to bring about community transformation.

The first "face" of empowerment emphasizes the significance of personal efficacy, sometimes known as "personal power." Self-empowerment via individual acts is a good way to put it. Individuals who lack effectiveness may lack initiative and dedication, or they may have overall obstructionist, wasteful, and unproductive attitudes and actions. Individuals' efficacy may be boosted when they obtain a feeling of control over their own destiny.

Another dimension of community empowerment theory is empowerment in organizations. The second face of empowerment is derived through organizational or interpersonal relationships—the group as opposed to the individual. Empowerment is often related with "enabling" in the literature on formal organizations and corporate groups, as in the following statement: Enabling or empowering has become the preferred method of condensing into a single word the widely held belief that the purpose of leaders is not to dominate or diminish followers, but to strengthen and help them develop.

The third dimension of community empowerment theory is empowerment and social action. Empowerment takes on a non-personal dimension in this manner. According to this viewpoint, empowerment is a process of reducing structural obstacles in political, social, and economic

institutions so that disadvantaged groups have more influence over their own destiny. This viewpoint may be traced back to the 1960s and 1970s activism in the United States, when individuals attacked the framework of powerlessness via anti-war protests, voting rights, and civil rights actions. Massive efforts and sacrifices were focused at the "power structure" in order to aid some social groups in gaining a greater amount of control over their lives.

Community empowerment and sustainable development reforms, with a focus on rewarding quality and saving costs, have the potential to shift the landscape of how rural people in developing nations like Pakistan may attain a high standard of living. One of the primary aspects of the Millennium Development Strategy is the concept of community empowerment and feeling of community as a means of achieving sustainable development and improving the quality of life in rural areas. Community-driven development (CDD), along with project completion via proactive citizenship, is a component of team member empowerment that actively sustains the respective initiatives.

Empowerment for sustainable development entails providing people and communities with the true capacity to cope with changing environments, increasing social awareness, increasing levels of social and economic participation, and utilizing new insights on ecological processes of change and self-renewal as societies and communities strive to enter the transition to sustainable patterns of development. To accomplish this, the meaning and actuality of the inclusivity principles must be strengthened, which includes including key stakeholders in a change process, as well as openness and accountability, which provide legitimacy to any process and conclusions achieved. Three things must be considered while developing empowerment methods for sustainable development: That empowerment methods should always be founded on a knowledge of the "anatomy of power." This aids in identifying sources of power in

personality, property, and organizations, which vary according to regions, cultures, and the nature of risks encountered at any given time; that empowerment processes cannot be separated from economic and political realities at the national, regional, and global levels; and that empowerment for sustainable development requires a combination of endogenous and exogenous driven processes to be successful.

Several problematic situations have been subsumed under the concept of the paradox of empowerment, although the dilemma has received little scholarly investigation so far. Several problematic situations have been subsumed under the concept of the paradox of empowerment, although the dilemma has received little scholarly investigation so far. Nonetheless, research has consistently demonstrated that empowerment may have contradictory outcomes despite its positive image. Although experts believe that empowerment is antithetical to powerlessness, it is generally recognized in relevant disciplines that empowerment initiatives often result in an empoweree feeling indignant and resentful rather than empowered.

What makes empowerment paradoxical is that, while a situation may be intended to be valuable and profitable for the empoweree (in terms of material resources such as money, as well as psychological resources such as information, responsibility, and so on), empowering measures have the potential to be weakening and costly for the empoweree. In contrast to what the empowered may perceive as economic assets, the costliness for the empoweree manifests itself on an emotional and/or interpersonal level, for example, in the form of low self-esteem, fear of a poor reputation, loss of self-respect, and so on.

2.3 Review of Empirical Studies

A study aimed to analyse provincial own receipts (revenue) and the factors that affect revenue generation in the Eastern Cape province of South Africa. The article further aimed to utilise the results to generate recommendations as to how the province can enhance provincial government revenue. This research utilised quantitative, descriptive statistics. The observations indicated that improved economic growth, household incomes and employment opportunities will not necessarily lead to improved revenue generation in the province. Authorities cannot rely on improving economic variables alone to increase such revenue and sound administration is required to enhance revenue generation in the Eastern Cape Province. The study concluded that the Eastern Cape Province needs to enhance the efficiency of the revenue collection strategies whilst simultaneously broadening the revenue base¹⁴⁰.

A study examined the effect of e-tax payment on revenue generation in Nigeria. The specific objectives of the study are to: determine the effect of e-company income tax payment on revenue generation in Nigeria; ascertain the effect of e-capital gain tax payment on revenue generation in Nigeria. The study applied secondary data obtained from Federal Inland Revenue Service tax report and CBN Statistical release and Quarterly Economic Reports. The data used were secondary and covers the period from first quarter of 2012 to second quarter of 2018. The data collected were analysed using Ordinary Least Square Method. The results show that e-company income tax payment has an insignificant positive effect on revenue generation in Nigeria at 5% level of significance. The positive effect means that increase in e-company income tax payment will increase revenue generation in Nigeria, though the impact is statistically insignificant at 5%. Whereas e-capital gain tax payment has a negative impact on revenue generation and was statistically insignificant at 5% level of significance. The negative effect means that decrease in e-capital gain tax payment will decrease revenue generation in Nigeria, though the impact is

statistically insignificant at 5%.The study, therefore among others recommends that in order to maximize the positive effect of the e-company income tax payment, Nigerian government should set modalities on how to sensitize companies on the importance of E-tax payment¹⁴¹.

A study analysed tax policy and revenue generation in Nigeria. Taxation, besides its revenue generation capacity, can also be used as a fiscal policy tool to shape the economy. Considering that the Nigerian tax laws have witnessed significant changes over the period, it becomes imperative to assess the performance of such policies through its effect on the revenue generation in Nigeria. This study, therefore, examines the tax policy and revenue generation in Nigeria, the various tax incentives currently available in the different tax laws, evaluates how taxation and tax policies have affected the economy of Nigeria and the effectiveness of tax policy peroxide by indirect tax policy and tax incentive policy as a government strategy tool for alternate revenue generation. The research was carried out using primary data with the use of structured questionnaire which sought responses from FIRS, tax consultants and taxpayers which was analyzed using multiple regressions to find relationship among the variables. With a positive correlation of 0.279 and 0.265 on indirect tax policy and tax incentive policy respectively. The study found that, tax policies have a significant relationship with the revenue generation of Nigeria¹⁴².

A study investigated the influence of tax administration on government revenue generation of Osun State, Nigeria. The specific objectives are to evaluate the shortage of staff and inadequate training of available tax collectors on revenue generation and investigate how the improper records and account keeping of revenue officers affect the revenue generation. The study gives an insight for revenue agencies to recruit professionals to manage the tax administration. This study relates to outcome shows the tax administration in Lagos state is not efficient due to

inadequate training of tax officers. Descriptive survey design and purposive sampling technique were employed. A total of 187 respondents participated in the study. Questionnaires were used to gather the data while descriptive and inferential statistics were used to analysed data. The result shows that shortage and inadequate training of staff and improper records and accounting keeping had a negative and significant influence on revenue generation. The study also concluded that these can pose challenges on government not to fulfill its obligation thereby leading to a source of external financing¹⁴³.

A study attempted to look at the influence of Tax administration on revenue generation in Somalia. The study made use of 170 survey questionnaires containing relevant questions. Descriptive statistics were used to analyses 170 usable responses. The aim of this research study is to evaluate the effect of tax administration on revenue generation to the Somali government. The research design adopted in this study was survey research method. Primary sources of data were used in collecting information which was analyzed using descriptive statistics and regression analysis, and to make decisions. Findings show that the tax administration in Somalia is totally inefficient. Hence, tax administration affects the revenue generated by the government; also, there is a significant relationship between tax administration and revenue generation. The study therefore recommends that Somali Government could enforce taxpayer's registration, tax audit and revenue protection system to enhance revenue generation in Somalia¹⁴⁴.

A study examined re-engineering revenue generation potentials of states in third world nations for sustainable development. Financial drought and crippling insolvency in many states has led to unprecedented pressure and severe challenges paying workers' salaries obligation, increasing cost of governance and infrastructural development in many states in Nigeria, Cross River state inclusive; a problem which had been contended to have emanated from reduction in federal

allocations and poor revenue generation. The study assessed States Revenue Generation Challenges in Nigeria. To achieve the objectives of the study, primary data were generated through questionnaires. A sample size of 211 was drawn from the study population of 436. Descriptive statistic was utilized to analyze the data. The study result shows among others that corruption, poor accountability and tax evasion are challenges militating against revenue generation in Cross River State. The study concludes that revenue generation is a matter of paramount importance for any meaningful development to take place in the state and there is need for government to put in place palliative measures that will control challenges' militating against revenue generation in the State. Therefore, the study recommends that government should put in place measures that will enhance blockage of revenue leakages that militate against revenue generation in Cross River State and facilitate sustainable revenue generation in the state¹⁴⁵.

A research focused on the stamp duty, revenue generation and economic growth in Nigeria. The work determined if revenue generated from stamp duty has effect on total federal revenue collected in Nigeria and if revenue generated from stamp duty has impact on economic growth Nigeria. Time series data were applied in conducting this research. Ordinary Least Square regression analysis was carried out using STATA 13 software. The data were collected from published Central Bank of Nigeria (CBN) statistical bulletin, Federal Inland Revenue Service (FIRS) and National Bureau of Statistic (NBS) reports and NIPOST reports for various year. The finding reveals that revenue generated from stamp duty does not have significant impact on total federal revenue collected in Nigeria. The study also reveals that revenue generated from stamp duty have significant impact on economic growth in Nigeria. The Researcher recommends that

the Government should take necessary steps to address the problem of corruption and mismanagement of all proceeds from stamp duty, measures should be taken to check all loopholes and leakages that will reduce revenue generation from stamp duty or under declaration of actual proceeds by agencies in charge. Government also needs to ensure uniformity to the use of stamp duty in various organisations in Nigeria. Also there is need to invest in light, good roads and water supply which are all ingredients of sustainable development¹⁴⁶.

A study assessed internally generated revenue and infrastructural development in Ogun State. The discourse is necessary because Internally Generated Revenue (IGR) which would have been used for capital projects such as provision of water, health, education etc are not properly remitted to the State revenue base. This has seriously hampered the capacity of the Ogun state government to deliver on its mandate to the citizens. This paper relied on secondary data generated from journals, articles, books, internet and data obtained from National Bureau of Statistics, Joint Tax Board and State Boards of Internal Revenue. The findings of the study revealed that IGR has contributed significantly to the provision of infrastructure in the State. However, these contributions were skewed more in favour of construction of roads to the detriment of the provisions of electricity, potable water and other infrastructure. The accrued revenues are unevenly distributed for developmental purposes which give room for loopholes and corruptible tendencies. Consequently, this work recommends a balanced approach to IGR appropriation for infrastructural development in the State. By this, there will be improvement in the provision of drinkable water, efficient health care delivery and quality education for the citizens of Ogun state and Nigeria in general. There must be a bold step to tackle the incident of corruption associating with the collection of revenue in state. It is in lieu of this that the citizens

will fully enjoy from their donation that forms the stack of revenue generated internally in Ogun State¹⁴⁷.

A study investigated tax collection strategies and revenue generation at Kwara State Verdict. The dwindling of allocation from federal government has drilling all the state government extensively in Nigeria to develop tax collection strategies for revenue realization in their respective state. The extant literatures examined a single component of tax collection strategies on revenue generation but this study therefore examined the effects of different component of tax strategies on revenue generation of Kwara state. A sample of 396 staff of Kwara State revenue service was used in the study. It employed ANOVA and MANOVA to analyse the data. The findings divulged that tax penalty, public enlightenment, road block, law enforcement agencies, staff recruitment, tax cut and ICT have positive significant effects on revenue generation in Kwara state. Therefore, it is concluded that tax strategies have positive significant effects on Kwara state revenue generation. It however recommended that more efforts should be expended by the government to enlighten taxpayers, equip and empower the tax authority to enforce more compliance on taxpayers for enhancement of revenue performance in the state¹⁴⁸.

A study examined the impact of tax audit on revenue generation in Ekiti State. The data used for this study was gathered using structured questionnaire administered to 312 staff of the Ekiti State Internal Revenue Service. A regression analysis technique was adopted, and the result revealed that certain per cent of the revenue generated in Ekiti State could be explained by the tax audit; It was also discovered that auditing access, auditing officials, an effective tax audit, non-compliance, audit fieldwork, tax audit control, and corruption affect the revenue generation by

1.188, 0.319, 0.596, 0.148, 0.157, 0.125 and 0.002 respectively; the probability value 0.00, 0.01, 0.00, 0.022 and $0.00 < 0.05$ showed that auditing access, auditing officials, effective tax audit and incentive were statistically significant at 5 per cent level; the probability of F-statistic value $0.000 < 0.05$ revealed that the model was appropriate for determining the impact of tax audit on revenue generation in Ekiti State. Thus, the study concluded that tax audit should be embraced as it maximizes the collection of revenue which enables the government to address developmental projects that will benefit its citizenry and also helps in strengthening the businesses of the taxpayer¹⁴⁹.

A study identify non-primary sectors as an alternative sector for revenue generation in Nigeria. The Nigerian economy over the years had anchored only on primary sectors for revenue generation, neglecting the non-primary sectors. Studies had shown that there is need to diversify the economy away from oil and expand its revenue base given the volatile nature of the prices of the primary sectors products in the world market. Applying econometrics analysis, specifically Vector Autoregression (VAR) estimate and subjecting the estimate to various diagnostic test, alongside ascertaining the order of integration of the variables and their cointegration status, the study revealed that there is no causal relationship between non-primary sectors and revenue. The implication is that non-primary sectors had not contributed to revenue in Nigeria. The potentials in non-primary sectors had not been explored for revenue generation and revenue generated from crude oil sales had also not been invested in these sectors. The study therefore identified the non-primary sector as an alternative source of revenue generation. It was recommended among others that a long term development plan be made to achieve the set goal of harnessing the potentials in the non-primary sectors¹⁵⁰.

A research analysed effect of tax reforms on revenue generation in Nigeria. The Nigerian government became concerned with seeking alternative source of revenue generation to support her teeming population following the oil price shocks in 2014 which saw oil price crash. Government resorted to tax as part of its strategy to improve its ability to generate non-oil revenue hence the focus of this study is to examine the effect of tax reform on revenue generation in Nigeria. The study adopts the Ex-post facto method of research design with time series data covering a period of thirty-one (31) years from 1986 to 2017. Data were obtained from the CBN statistical bulletin and National Bureau of statistics annual reports for the purpose of analysis. The tax reforms was proxies by Companies' Income Tax (CIT), value added tax (VAT) and Petroleum Profits Tax (PPT), while the revenue generation was proxies by total federally collected revenue. The study adopts descriptive statistics, Augmented Dickey fuller unit root test, ordinary least square (OLS) regressions, heteroskedasticity test and Variance Inflation Factor for the purpose of analysis. The study found that tax reforms has a positive but statistically significant effect on revenue generation in Nigeria. It is therefore concluded that the taxes have an inverse relationship with revenue generation in Nigeria. The study therefore recommends that companies' income tax, value added tax and petroleum profits tax should be reviewed in such a way that it will tackle the hydra-headed monster of multiple taxation and promote accountability and transparency in government business so as to restore the confidence of the tax payer in the tax system¹⁵¹.

A study examined foreign direct investment and its impact on revenue generation in Nigeria, with emphases on the role of company income tax as mediating factor. This Study is predicated on the Doctrine of Unbalanced Growth Theory, Solow-Swan growth theory and Romer Growth Model. Secondary data source was explored in presenting the facts of the situation. The

secondary data were obtained from relevant literatures, Central Bank of Nigeria Statistical Bulletin and National Bureau of Statistics publications among other. In an attempt to do this, ordinary least square regression technique was employed in which T-test, R-Square, Standard Error Test and Durbin Watson test ADF/PP unit root and co-integration test were used in the data analysis, information concerning foreign direct investment, company income tax, petroleum profit tax and corporate tax from 1990-2020 were extracted. The empirical evidence shows that FDI has positive impact on revenue generation in Nigeria. The result of the finding revealed consistence present of co – integration among the variables which is a clear indication that foreign direct investment has a significant and positive relationship with revenue generation with strong emphasize on company income tax as mediating factor. In conclusion, foreign direct investment increase revenue generation which through company income tax generated to boost economic growth in Nigeria. Therefore, in other boost government revenue generation which will promote growth and development in the economy, government should give priority or pay more attention to policies that could promote FDI inflow into the country and use this avenue to generate more tax to enhance infrastructural development¹⁵².

In a study titled impact of transfer pricing on revenue generation and debt profile in Nigeria. Nigeria, a host to almost all the MNCs in the world, has continued to experience a significant loss in revenue through profit shifting techniques, which have increased public debt from N8.32 trillion in September 2013 to N36.3 trillion as at May 2021. The study aimed at examining the impact of transfer pricing on revenue generation and debt profile in Nigeria. Other objectives of this paper are to review the adequacy of the transfer pricing regulations regarding revenue generation, as well as the debt profile. It uses a qualitative research methodology relying on document review for analysis and interpretation to give more insight into transfer pricing

regulation in Nigeria. Findings showed that the revised transfer pricing regulations pose some challenges that should be looked at, and also that debt servicing has denied Nigeria infrastructural development. The study recommended that the Federal Inland Revenue Service should issue a statement for clarity of purpose to avoid conflict that may arise from implementing transfer pricing regulations 2018, and also, for debt/revenue ratio to be analysed before loans are taken¹⁵³.

In a study titled artificial intelligence in accounting for revenue generation in Nigeria: a post-covid-19 impact analysis. Contemporary developments in the wake of lockdown as a result of a covid-19 pandemic have birthed fresh discoveries in the application of information technology to the production and delivery of services and products globally. Artificial intelligence (AI) and other robotic technology are now commonly used in both industry and government for the generation and collection of revenues and payment for input costs. It is in this light that governments at all levels are now exploring new technological advancements for raising revenue and reducing the cost of governance. In accounting, the evolution of software used for accounting and the more recent inclusion of artificial intelligence has led to a complete transformation of accounting systems. The use of the traditional accounting system has greatly faded and through investments in robotic and other information technology, there have been groundbreaking stories in the application of leading-edge approaches to digitally transform the means of generating revenue, issues of incomplete taxpayer data and multiple taxation can easily be resolved through technology and this will boost taxpayer's confidence in paying their taxes. Unfortunately, the Nigerian revenue generation is still not embracing technology in totality regardless of the enormous potential and advancements in the digital world. This has been impactful on revenue and added value. The objective of this paper is to examine the impact of

technology in accounting for revenue generation in Nigeria after the covid-19 lockdown and how the use of AI can be deployed to improve revenue and block leakages in the system. The study concludes that effective utilization of artificial intelligence and other information technology in accounting for revenue generation in Nigeria will become ready tools for government, therefore, increasing revenue generation. The study, therefore, recommends that technology, particularly AI, is an important opportunity for Nigeria and if the government can successfully navigate the challenges, it can be a driver for economic growth and development¹⁵⁴.

A 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 collector's 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 conferences¹⁵⁵.

A research was conducted on an efficient automated revenue generation database management. Missing documents, multiple record entries, redundancy in data entry and revenue records over the years are a critical challenge. Thus, we have proposed An Efficient Automated Revenue Generation Database management system. The software is designed to maintain accurate and relevant revenue generated records efficiently. The research study tries to mitigate the problem of mismanagement of revenue records, multiple record entries, missing records, redundancy of records as well as effective management of revenue records/live storage of these records. The research also established a good user oriented data bank and designed a suitable database, procuring and installing the necessary database, communication and application software and developed a detailed documentation of all revenue allocated or collected which will encourage accountability and transparency effectively¹⁵⁶.

A study examined the effect of taxation on revenue generation in Nigeria. The study was principally anchored on Social political theory. Ex-post facto research method was used to achieve the study objectives. The study covered all taxes collected by Federal Government of Nigeria which includes personal income tax, petroleum profit tax, value added tax and company income tax. The study made use of secondary sources of data collected mainly from the Federal Inland Revenue Services and National Bureau of Statistic. The Engel-Granger approach to cointegration was used in testing the relationship between revenue generation and taxation. The findings revealed that there is a positive and statistically significant relationship between petroleum profit tax, personal income tax, company income tax, value added tax all have positive relationship with revenue generation in Nigeria. This implies that increases in the various sources of tax lead to increase in revenue generation in Nigeria. In conclusion, the study found that personal income tax, company income tax, petroleum profit tax and value added tax all have

positive and significant effect on revenue generation in Nigeria. The study therefore recommended amongst other things that, efforts should be made to widen the tax net¹⁵⁷.

A study examined Covid-19 and Tax Compliance: Implications on Revenue Generation of Southwest States in Nigeria. Specifically the study analyzed effect of Covid-19 pandemic on tax compliance in Southwest Nigeria, as well as the effect of tax compliance on revenue generation of Southwest state during the Covid-19 Era. This study focused on six states of the southwest geopolitical zone of Nigeria namely: Lagos State; Ogun State; Oyo State; Ondo State; Ekiti State; and Osun State. A total number of 180 were randomly sampled from state internal revenue service and office of the accountant general across the six states. Data were collected with the use of questionnaire. Collated data were analyzed using descriptive method of analysis. Specifically the study made use of percentages and frequency analysis. Result revealed that to a large extent the Covid-19 pandemic has substantial negative effect on the tax compliance among Southwest states in Nigeria. Also, result reflected that there is evidence across southwest states in Nigeria that poor level of tax compliance as a result of the spread of Covid-19 has culminated into decrease in tax revenue generation. This study therefore concluded first that covid-19 pandemic has inimical effect on the level of tax compliance across southwest states of Nigeria, leading among other things to increase level of avoidance, and tax evasion. On the second ground the study concluded that effect of Covid-19 pandemic on the level of tax compliance among southwest states has largely culminated into reduced level of tax revenue mobilization and generation. Hence this study recommends that government across southwest state should rise up to the lingering challenge of reduction in tax revenue pool, by creating other viable governmental based revenue generation channels to cushion the effect of the spread of Covid-19 pandemic on tax compliance¹⁵⁸.

A research focused on the dynamics of permissive and incidental levies as a source of revenue for local government councils in Bayelsa State. The research is descriptive in nature. The government approved eight state councils to make up the population, and data was obtained using the census method. Experts in accounting and taxation validated the study instrument, and the five components were put through a reliability test. SPSS version 26 was used to conduct descriptive and inferential data analysis. The ontology of the studied variables was investigated using descriptive statistics (mean and standard deviation), while Pearson correlation, linear regression, and analysis of variance (ANOVA) were adopted to establish the effect and connection between the revenue generation and mobilisation dynamics. Findings of the inquiry exposed that there is a substantial upshot of mobilisation challenges on revenue generation efforts of the third-tier. The analytical results also showed that all the local government councils have their peculiar variations in terms of mobilisation challenges, the status of permissive and incidental levies. This simply means that LGAs in Nigeria have internal revenue mobilisation challenges that caused the poor service delivery. An analysis of state government income-generating points found that politicians should not employ unqualified revenue task-force personnel in LGAs for any type of post-election reward. States should give over money-generating points that belong to local governments. Training and motivation are critical for the members of both the task force and the tax-officers¹⁵⁹.

In a study titled federal Inland Revenue Service (FIRS) and revenue generation in Nigeria, 2007-2015. A major challenge facing Nigeria's economy is the diversification of its revenue base. This diversification has become necessary with the realization that dependency on crude oil earnings cannot sustain public expenditure. The economy faces the danger of being grounded if proactive efforts are not made towards sustaining the diversification of the revenue base. Worst still in

Nigeria, with narrow sources of revenue, the collection and administration of the revenue money has been challenging. Consequently, the Federal Government of Nigeria has come up with reforms in tax collection and administration. The most prominent and recent was the enactment of the Federal Inland Revenue Service Act, 2007. Under the Act, the Service is charged with the responsibilities for assessment, collection of, and accounting for revenues accruable to the Government of the Federation and for related matters. Hence, the researcher studied the FIRS and revenue generation in Nigeria, 2007-2015. In carrying out the research, an overview of the Nigeria tax system among others was reviewed. The study adopted the descriptive survey design. Data for the study were generated from secondary sources. The study made some findings which could serve as antidotes for revenue generation by FIRS. Central among the findings are that tax evasion, staffing and corruption are the major impediments of FIRS in the task of enhancing tax revenue generation in Nigeria¹⁶⁰.

A study focused on fiscal policies and revenue generation and utilization in Nigeria. It examined the different fiscal policies formulated by government and aimed at generating increased revenue and gingering growth and productivity in the Nigerian economy. The problem has been on how to formulate and implement fiscal policies or fix tax rates that could ensure the generation of adequate revenue and subsequently minimize borrowing in order to provide social and infrastructural amenities to the citizenry by government. Primary and secondary data were collected. These data were analyzed using the Pearson's product moment correlation analysis. The hypotheses advanced were tested and findings made. Various results were obtained. First, the companies' income tax rate and revenue were inversely correlated. Meaning that, the lower the companies income tax rate fixed, the higher the revenue yield and vice versa. Other results showed that other factors such as values of income tax assessment, tax base, tax evasion and

poor motivation also exert strong influence on increased revenue generation. Suggestions were made that government should undertake urgent review of erstwhile practice of obsolete tax rates with the view to fixing a tenable and conducive tax rate. This could be done by properly fixing, especially companies income tax rates, on one hand and on the other hand, broadening the income tax base so as to bring more taxable items into the tax net. This will go a long way in ensuring increased revenue generation¹⁶¹.

A study focused on evaluating oil price movement and revenue generation in Nigeria with emphasis on the era of pre and post covid-19 pandemic. Measures such as crude oil price, domestic production, crude oil export and revenue, and revenue generation were assessed before, during and after covid-19 pandemic. The evidence shows that oil price and revenue generation were negatively affected during Covid-19 pandemic era due to restriction on the movement of people and economic activities. Hence, the study further revealed a drastic fall in crude oil price and export, as well as domestic production (MBD) especially during the first quarter of 2020. While crude oil price appreciated slightly from June, the export and domestic production plummeted with a corresponding decrease in revenue generation which dropped deeply from \$47 billion USD in 2019 to \$8 billion USD in 2020. Further evaluation revealed that after the introduction of some measures by the government authorities, the Nigerian economic start to recover, which results to a slight improvement in crude oil price in December 2020, but later fell to 40.28 MBD in March 2021. Thus, other indicators such as domestic production and crude oil export have no sign of recovery between these periods except for revenue generation which increases by \$4 billion USD. More so, to control the aftermath of pandemic, we suggest for cohesive policy measures such as educating people on the benefits of Covid-19 vaccines and proper enforcement on the use of facemask. In turn, this will reduce the spread and promote

economic activities in Nigeria. In addition, policies that could regulate oil price movement should be initiated. Consequently, it may likely encourage increase in revenue generation in Nigeria¹⁶².

Most of the residents in Nigeria trivializes with roads tax because of nonchalant attitude of state to collect this tax. Even, some state considered it as irrelevant to the revenue of the state due to the facts that income realized on daily basis from road tax are minute compare to other taxes. This study examined the effect of road tax on revenue generated by southwest state in Nigeria from 2010 to 2019. It employed panel data through fixed and random model to analyze the data collected from respective state board internal revenue from 2010 to 2019. Findings show that all variable have positive significant effect on revenue generated in all the states sampled in Nigeria. An increased in road tax significantly, statistically and positively influence influx in revenue generated by all the sampled state. In conclusion road tax has positive significant impact on revenue generation. This exposed that income realized from road tax upsurge revenue generation among selected state in Nigeria. It is advocated that much efforts should be expended by government to check the road tax evasion so as to upsurge revenue generation for effective fulfillment of government responsibilities¹⁶³.

A study examined revenue generation trend and perception of challenges facing it by forestry personnel in Akwa Ibom State, Nigeria. Data for the study was generated through primary and secondary sources. Primary sources involved the use of questionnaire which was administered to all Forest Officers and Uniformed Field Staff in all the 31 Forest Division and Headquarter in the state. Secondary sources involved collation of generated revenue from all the divisions for the study period. Data obtained were analyzed using descriptive and inferential statistics including Least square regression. The results indicated an increasing trend in forest revenue for the state

statistically defined by the function $y=45631x-900000000 + e$ ($p > 0.05$) with a coefficient of determination of 0.7492 or 74.92%. There was also a positive correlation ($r=0.866$) between generated revenue and year for the 20 years under review. The mean revenue was ₦4776247.00 with the highest generated revenue (₦9823550.00) in 2014. However, majority (55.13%) of the respondents perceived revenue generation in the state to be decreasing and attributed the decline majorly to lack of mobility (16.84%) and insufficient man power (15.79%). Attitude and level of offence in the study area was perceived to be fairly cooperative (62.81%) and high (43.80%), while recruitment of more personnel (11.05%) and provision of mobility (10.03%) was considered an effective means of improving revenue generation in the state. Also, educating the people and regular patrol by forest personnel was considered as the best ways of curtailing forest offences in the area. The study recommended increased allocation of funds to the sector in addition to tackling the challenges faced by the personnel¹⁶⁴.

2.4 Conceptual Framework

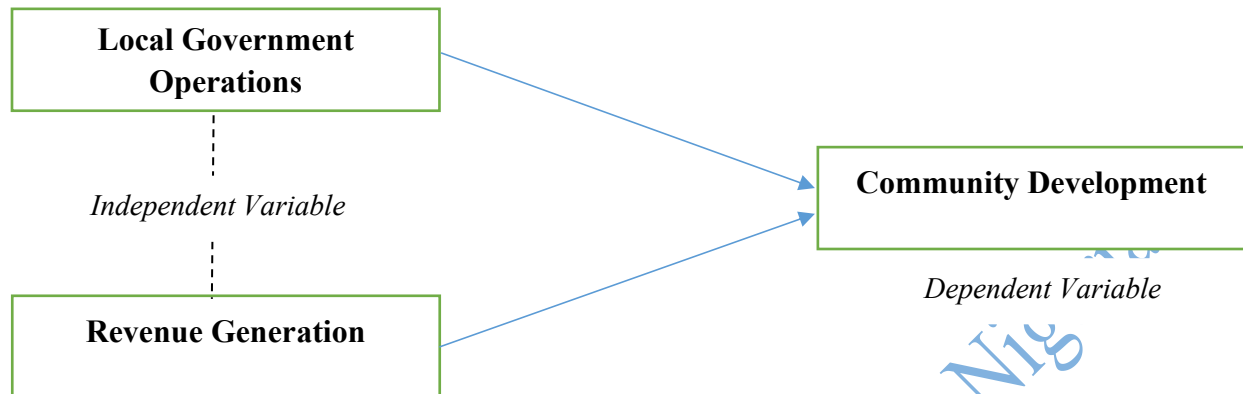


Figure 2.1: Diagram Representation of Local Government Operations, Revenue Generation and Community Development
Source: Authors' Compilation, 2022

2.5 Summary of Gaps in Literature Reviewed

Revenue generation is the process of planning, marketing and selling products with the ultimate aim of generating income. Previous literature reviewed the impacts of revenue generation in various organization. These studies include the factors that affect revenue generation in the Eastern Cape province of South Africa. The study's observations indicated that improved economic growth, household incomes and employment opportunities will not necessarily lead to improved revenue generation in the province. Authorities cannot rely on improving economic variables alone to increase such revenue and sound administration is required to enhance revenue generation in the Eastern Cape Province.

Another study examined the effect of e-tax payment on revenue generation in Nigeria. The results show that e-company income tax payment has an insignificant positive effect on revenue generation in Nigeria at 5% level of significance. Similarly, in Nigeria, tax policy and revenue

generation was assessed. The study found that, tax policies have a significant relationship with the revenue generation of Nigeria

Also, the influence of Tax administration on revenue generation in Somalia has been investigated. Findings show there is a significant relationship between tax administration and revenue generation.

Therefore, this study aims to be different by investigating the local government operations, revenue generation and community development in Ogun State, Nigeria. Also, the study employed fiscal federalism theory, constitutional foundation theory, social capital theory and theory of empowerment.

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Chapter Three

Methodology

3.1 Research Design

Research design used for this study was the descriptive survey. The general plan for linking the theoretical study concerns to the essential (and also attainable) observational investigation. Research design is a plan of the procedures and also operations that actually made use of analysts to collect data and also evaluate the information needed¹. Since a research design is conceptualized as the domain of generalizability, that is, whether they obtained interpretations can be generalized to a larger population or to different situations. It is the programme designed to guide the researcher in data collection, data analysis and interpretation of the data collected. The choice of this method dwell on the nature of the study, as it helps in the critical and careful description and explanation of variables in this study. No attempt will be made to manipulate the variables under study since they had already occurred prior to investigation. Therefore, deductions will be made on the basis of the data obtained. This design will also enable the researcher to explicate further on the research problem.

3.2 Population of the Study

The population of the study include all revenue generating means of Yewa South local government in Ogun State, 3 top executives of Yewa South L/G, Monthly Statutory Allocation to Yewa South L/G and three communities in Yewa South L/G in Ogun State². A sample size as described above is selected using purposive sampling method to deal with different components of the study variables.

3.3 Sample and Sampling Techniques

In the conduct of this research, purposive sampling of relevant documentary reports as identified in data collection method will be one of the major research instrument. Also, survey technique will be use administer questionnaire from the study population. While performance indicators on development in Yewa south communities will also be deployed to examine how Yewa south had utilized its IGR for community development in Yewa south L/G in Ogun state.

3.4 Description of the Research Instruments

In this study, different research instrument are deployed to examine different components of variables. Thus, Questionnaire survey, Documentary reports, and Performance indicators on Infrastructural development in Yewa south communities are the major research instruments deployed in this study.

The study adopted secondary data especially information collected from National Bureau of Statistics, Joint Tax Board and State Boards of Internal Revenue. The NBS indicated that States IGR data is computed by the National Bureau of Statistics and the Joint Tax Board from official records and submissions by the 36 State Boards of Internal Revenue. These submissions are then validated and authenticated by the Joint Tax Board which is chaired by the Federal Inland Revenue Service and has the National Bureau of Statistics and the 36 State Boards of Internal Revenue as members. The categories of the Data source adopted by the National Bureau of Statistics which were also adopted by this study are: Ministries, Departments and Agencies (MDAs); Direct Assessment; Pay As You Earn (PAYE); Road Taxes and Other Taxes. The secondary data is made up of internally generated revenue (IGR) figures from Yewa South Local Government Area of Ogun State between (2015 –2020) and the Federal Government Statutory

Allocation to. This will give direction and focus that will validate the conclusion of this study. In addition, the primary data are generated from respondents' responses to the questionnaire that will be administered with the identified research participants in Yewa South L/G in Ogun State.

3.5 Validity of Research Instruments

The research instruments that were used as a measuring instrument in this research was tested to ascertain its validity and reliability. The researcher consulted experts in marketing by giving them the instrument to review the relevance of the questions on the subject matter to ensure that it will test what it is designed for. Content and construct validity were also obtained by the help of the supervisor input. It is valid because it is ideal for measuring what it is designed for, with the opinion relating to the parameters and indicators identified.

3.6 Reliability of the research Instruments

An instrument is reliable if it measures under the same circumstances consistently from one time to another what it was designed to measure. The scores obtained will be analysed using Cronbach Alpha Method. The results will give rise to a reliability coefficient value (a range from 0.69 to 0.92 will be adequate). With these figures, it will be confirmed that the instrument is reliable enough in achieving the objectives set for the study.

3.7 Administration and Method of Data Collection

In the analysis of this work, the descriptive and qualitative data interpretation methods will be adopted. Specifically, content analysis. Evidences gathered from secondary sources will be tabularly presented in tables for ease of comprehension, better visualization and understanding of the cause-effect of the variables under investigation. The data gathered will be qualitatively organized, sorted, managed, and synthesized without manipulating the independent variable.

Simple percentage combined with numerical, frequencies were also deployed in the analysis. This is to communicate the information effectively.

3.8 Method of Data Analysis

The data collected from the secondary sources was subjected to in-depth, critical and logical reasoning so as to allow the researcher address the research questions. Therefore, the research was historical, exploratory, descriptive, and qualitative in nature through the use of secondary data sources for analysis.

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Endnotes

1. A. A. Bohari, Z. A. Bidin & S. L. Rais, *Exploratory Research as the Way Forward Towards a Green Procurement Practice for the Construction Industry; Research Methodology*. **IOP Conference Series Earth and Environmental Science**, 385(1), 2019, 1-8.
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Chapter Four

Results and Discussion of Findings

In the conduct of this research, different research instrument were deployed to examine different components of variables. Thus, Questionnaire survey, Documentary reports, and Performance indicators on Infrastructural development in Yewa south communities are the major research instruments deployed in this study which was used to examine how Yewa south had utilized its IGR for community development in Yewa south L/G in Ogun state.

4.1 Presentation of Data

The Nature of Fiscal Arrangement that Exist in Yewa South Local Government in Nigeria

The following is the current presidential executive order-based vertical allocation formula:

- i. Federal Government: 52.68 percent
- ii. State Government: 26.72 percent
- iii. Municipal Government: 20.60%

While the following is the horizontal allocation formula, which includes components, principles, and percentages:

- i. 40% for equality
- ii. 30% of the population
- iii. 10% Landmass/Terrain
- iv. 10% of revenue is generated internally.
- v. 10% for the social development factor

According to a researcher, local governments receive money from the following sources: All taxable adults residing in a specific community are subject to the community tax, which is how local government raises revenue¹. The community tax is not due by any employees under the pay as you go system. Central government provided funding to local governments. The grants from both the federal and state governments in Nigeria are referred to as statutory allocation. Additionally, there are unique grants that allow local government to carry out certain duties. This could be a matching grant, in which case the state or federal government contributes funds or resources to pay a portion of the expenses associated with implementing a specific programme.

The fourth schedule of the 1999 Constitution lists the duties placed on local government bodies by legislation. Many of the operations have the potential to generate income². As we saw previously, the federal board of inland revenue is in charge of assessing and collecting all federally collected revenues, particularly the corporate income tax, the petroleum profit tax, the capital gains tax, and the Value Added Tax (VAT) The state board of internal revenues, on the other hand, is mandated by ITMA with the duty of determining and collecting income taxes, whereas local government councils are in charge of determining and collecting licenses and fees from eligible individuals within their respective local government areas. They act as state government representatives as well.

The sources of revenue of the state government can be divided into two parts such as: recurrent revenue and capital receipts. Meanwhile, the focus of the study will be on recurrent revenue because it is the bases of government IGR which also serve as the bane for our discussion.

The Recurrent Revenue

These are profits that are made within a repeating period. Within a time frame, the interval could be daily, weekly, monthly, semiannually, biannually, or annually. The government of Ogun State receives funding from a number of sources, including royalties from the mining industry, state ministries, departments, and agencies, as well as taxes like PAYE, road fees, and direct assessments.

Taxes

The taxes the states government collect are personal income tax; (excluding those of the Armed Forces, external affairs officers, foreign nationals, residents of the FCT, Abuja and the Nigerian Police Force) football pools and other betting taxes, capital gains tax, entertainment tax, stamp duties, capital transfer tax (CIT).

Licenses, Fees and Fines

These ranges from motor vehicles and drivers' licenses. Land registration, borrow-pit and quarry licensing, survey fees and fines imposed on offenders.

Earnings from Economic Activities

State governments do engage in some activities with a view to making profits. These include: establishments of banks, and investment ventures (For example; Gateways Holdings) which involves sales of goods and services. Others are lotteries, rent on government properties, machineries and dividends.

Value-Added Tax (VAT) allocation

It should be noted that VAT replaced sales tax which used to be exclusive preserve of the state governments. Therefore, at the inception of the VAT in 1994, the state government was given 80% of the proceeds from VAT. Even though the percentage has now been reduced to 50%, but the state government will still receive the largest share of the VAT proceeds.

Internally Generated Revenue in Ogun State

In the Approved List for Collection of Internally Generated Revenue in form of taxes and levies by the State Government as stated in the FGN Act Amendment Order, 2015 are the following:

Personal income tax in respect of:

- i. Pay-As-You-Earn (PAYE)
- ii. Direct taxation (Self-assessment)
- iii. Withholding tax for Individuals
- iv. Capital gains tax for individuals
- v. Stamp duties on instruments executed by individuals.
- vi. Pools betting, lotteries, gaming and casino taxes.
- vii. Road tax.
- viii. Business premises registration
- ix. Development levy for individuals
- x. Naming of street registration fees in State Capitals.
- xi. Right of Occupancy fees on lands owned by the State Government.
- xii. Market taxes and levies where State finance is involved.
- xiii. Hotel, Restaurant or Event Centre Consumption Tax, where applicable

- xiv. Entertainment Tax, where applicable
- xv. Environmental (Ecological) Fee or Levy
- xvi. Mining, Milling and Quarry Fees, where applicable
- xvii. Animal Trade Tax, where applicable Produce Sales Tax, where applicable
- xviii. Slaughter or Abattoir Fees, where state finance is involved
- xix. Infrastructure Maintenance Charge or Levy, where applicable
- xx. Fire Service Charge
- xxi. Economic Development Levy, where applicable
- xxii. Social Services Contribution Levy, where applicable
- xxiii. Signage and Mobile Advertisement, Jointly collected by States and Local Governments
- xxiv. Property Tax
- xxv. Land use charge, where applicable.

Although Ogun state has been receiving a sizable sum from IGRs, this has not been reflected in the state's infrastructure development. The majority of people lack access to quality healthcare, there is a lack of potable water, and there is a shortage of energy. Some roads continue to be in very poor condition even when road construction is the main priority. Another reality is that the state's IGRs are unaffected by the road. Additionally, it is found that the majority of the funding designated for road development cannot be accounted for. IGRs are hence exposed to corruptible tendencies. The state's revenue from 2011 to 2015, as derived from various sources, is shown below.

4.2 Presentation of Research Questions

Research Question One: What is the nature of fiscal arrangement that exist in local government administration in Nigeria?

Table 4.1: Ogun State Internally Generated Revenue (IGRs) From 2011 to 2015

| Year | Internally Generated Revenue |
|------|------------------------------|
| 2011 | 10,838,698,403.20 |
| 2012 | 12,438,765,025.22 |
| 2013 | 13,777,026,969.43 |
| 2014 | 17,497,620,787.52 |
| 2015 | 34,596,446,519.52 |

Source: Author's Compilation 2022

The IGRs for Ogun state increased by nearly 60% in 2011 and by about twice that amount in 2015, from the table above. According to this research, the NBS ranked Ogun State third out of 36 states in Nigeria, behind River State and Lagos State. The key sources of IGRs for Ogun state were depicted in Fig. 1. It displays the income obtained from MDAs, PAYE, other taxes collected directly, and road taxes. Only eighteen billion Naira in revenue came from MDAs, with Ogun state receiving the most. And the Direct Assessment's lowest amount is just one billion Naira. The data indicated that there was no tax collected for the Road.

In her statement at the 19th Annual Taxation Conference held in Abeokuta on May 20, 2015, National President of the Chartered Institute of Taxation of Nigeria, Mrs. Olateju Somorin,

revealed that Ogun State recorded the third highest internally generated revenue (IGR) among the 36 states in 2016. The state is behind Rivers state, which is in second place, and Lagos state, which held the top spot. In 2016, Ogun state's IGR increased to N72, 983, 120, 003:85k.

The breakdown of the IGR include N24.2 billion from Pay-As-You-Earn (PAYE), N1.8 billion from direct taxes, N364 million from road taxes, as well as, N6.43 billion from other taxes and N4, 218, 549, 061 from other revenue. Somorin said, the state in 2015 occupied the fourth position with IGR totaling 34 billion, five hundred and 96 million, 446 thousand and 519 naira. According to her, the council is aware of the plans by the state government to raise its IGR in 2017 to N114.34 billion. The report of the National Bureau of Statistics, according to her, revealed that Ogun State was the first state to double its IGR of N17.5 billion generated in 2014, to N34.6 billion.

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Table 4.2: Percentage of Total IGR to Statutory Allocations (2015- 2020)

| Years | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|-------------------------------------|-------------|-------------|-------------|-------------|--------------|--------------|
| Internally Generated Revenue | 13211966.23 | 13783573.23 | 13216542.15 | 16850904.77 | 17911091.76 | 17559041.55 |
| Statutory Allocation | 185080401.3 | 397700000.0 | 209684954.5 | 165715299.0 | 264119985.46 | 321972716.74 |
| % of IGR – SA | 7.4 | 3.47 | 6.30 | 10.16 | 6.78 | 5.45 |

Source: Author's Compilation

It was noted that in reality, local governments only use one tax head—Earnings from Commercial Undertakings—Head 1004—as opposed to other sources. This is demonstrated in Table 2, which displays the percentage contribution from each source of revenue to the total revenue of each local government under consideration. It is clear that commercial ventures' profits range from 30% to 67%, whereas other sources of income only bring in 0.5% to 25%. Additionally, Table 3's comparison of the actual IGR with approved estimates, which displays the variance and percentage reached, demonstrates that LGs' attempts to generate revenue have been negligible, particularly during this period of democracy.

The percentage of IGR generation efforts in each LG is excessively low as compared to the annual statutory allocation. Even though some studies from other scholars indicated that it is Heads 1001–103, this study demonstrates that for Head 1001, the LGs are not at all deriving any revenue from this source. This is based on the trend for the six years under study, which suggests

that Heads 1002–103 constitute the mainstay of LGs' "own" or internal revenues. It was universally considered as a local tax (i.e property taxes and rating), is in reality under the jurisdiction of the state as evidenced from the 1999 constitution which provides that tenement rates or private property can be assessed by the LGs but the levying of the rates will have to be prescribed by the State House of Assembly. (Fourth schedule, 1999 constitution, item j).

But all of these sources have one strong or significant trait in common: a low revenue yield. For instance, Head 1003 includes 101 different items or subheads in total. It's interesting to note that these internal sources only account for a small part of LG's total recurring revenue. According to a different viewpoint, Nigerian LGs over the years have not been able to control between 40% and 60% of their ongoing expenses. Even though they have been working to boost their IGRs in absolute terms, around 95% of all LG councils in the Federation rely heavily on the Federation Account to exist, according to sources in the presidency.

Research Question Two: To what extent has the fiscal autonomy of local government in Nigeria has been engendered?

Autonomy of local government will checkmate the excess control of both the Federal, State and on the Local Government. It will ensure Prudence, accountability and effective service delivery. Autonomy of local government as observed by a scholar refers to power enjoy by local government authorities to control its finance, recruit and discipline staff. Financial and administrative autonomy of local government as the third tier explain the independence employed by this level of government in a federal system particularly in Nigeria or its entity in the relation to the control of its financial and human resources. Financial autonomy as the financial freedom enjoy in the generation and sourcing of funds by the local governments. The

aim of both financial and administrative autonomy of local government is to allow this tier of government to freely exercise its competence with which it is invested by the constitution. The administrative autonomy of the local government enjoy is to exercise control over internal organization of departments peculiar to it and also have the authority to employ highly qualified personnel.

Financial and administrative autonomy of the local government through disbursement from the state local government joint account will help to eradicate or sustainably check delay in state release of local government funds. In Nigeria, may state government arbitrarily deduct the local government allocations? Some of these state governors see themselves as semi-god. The disbursement of accruable funds as allocated by the federal account to the respective local government council, more often than not get grossly abused while some state will reduce certain percentage before releasing the balance. This third tier of government is always at the receiving end of financial shortage artificially created by their respective state government. How do you expect meaningful development from this unit of government?

It was buttressed that by maintaining that financial and administrative autonomy of local government in Nigeria is a necessary option which will enable the local government areas as facilitator of people-oriented project of rural populace when in return will enhance service delivery, efficiency and quick response to the need of the citizenry with particular internal affairs of local government directly oversee³. Local government autonomy will empower the local government as third tier of government to take their own decision on which project and activity to implement and where not to. This will cut the local government off the apron springs of state government and make them a truly independent tier of government answerable only to the people and not the state governors as the present reality showcases.

It was opined that abrogation of the joint allocation account between the state government and local government areas will be achieved through local government autonomy⁴. This is because local government councils in Nigeria have suffered the provision of section 162(2) of the 1999 constitution which states that ‘Any amount standing to the credit of the federation account shall be distributed among the Federal and State government and the local government councils in each state on such terms and in such manner as may be prescribed by the National Assembly. And Section 162 sub-section of the constitution also serve as debacle of efficiency of this tiers of government. It will enhance the capacity of the local councils to carefully plan and execute projects by having turn-key project instead of uncompleted or abandoned projects. And this will make direct funding of the tier of government easy, whereby community development at the local government will be galvanized.

Fiscal autonomy describes a condition in which local government enjoys significant financial autonomy without overbearing but complementary control from higher authority, a well-defined territorial border, and legal ability to carry out or achieve certain goals. Owning a treasury, having distinct budgets, and having accounts with effective, predictable income generating from both within and beyond its purview are some examples of these. The best weapon for successful and efficient service delivery in rural areas of federated countries like Nigeria is usually thought to be economic autonomy in local governments⁶. The autonomy clauses as they were originally intended to protect local governments from unnecessary intervention from higher levels of government and to allow them to play key roles in the national government.

Local governments have a chance to advance rural development by providing their respective communities with essential social services including portable water, power, education, health care, and recreational facilities with enough money, fair procedures, and accountability. The

system may have, among other things, stopped rural-urban migration and the associated socioeconomic, political, and environmental problems. The study's overarching goal is to investigate the relationship between local government fiscal autonomy and rural development; however, the study's specific goals are to look at the impact of local government fiscal autonomy on rural development, assess how much inadequate capital funding has slowed down the pace of rural development, and identify the variables affecting fiscal autonomy in the chosen local governments of Ogun State.

Under a federal system of government, "each government enjoys a separate existence and financial independence from the control of the other governments" (each government "enjoys a separate existence and financial independence from the control of the other governments"), financial autonomy is a requirement that goes beyond the mere legal and physical existence of a government apparatus⁷.

A other scholar believes that when we talk about local government financial autonomy, we really mean "the relative financial discretion which Local Government possesses in regulating and managing their own affairs." The degree to which the State and Federal Governments do not have any influence over how Local Government manages its finances⁸.

As stated, that "Local autonomy is primary concerned with the question of obligations, resources, and discretion conferred on the local authorities⁹" in his contribution to the literature on autonomy. As a result, municipal government is fundamentally based on discretion and accountability. It assumes that local government must have the authority to make decisions without outside interference as long as they stay within the bounds of the law. To put it another way, local autonomy is the freedom of independence in clearly defined issue, areas, as well as

independent legal identity from other levels of government. It must get effective resources, notably of finance, to meet its obligations. Fiscal justice and financial independence among the federating entities are the two main tenets of fiscal federalism. That is the extents to which local governments are free from the control of the state and federal government in the management of their local affairs¹⁰.

The independence of the local government to hire and manage its own personnel, raise and manage its own funds, create bye-laws and policies, and carry out its legal obligations without interference from higher governments is another definition of local government autonomy. This encompasses the independence in terms of politics, finances, and administration. Fiscal autonomy is the foundation and most significant component of local government autonomy because it allows local governments to "impose local taxes, generate revenue within their assigned sources, allocate their financial and material resources, and determine and authorize their annual budgets without external interference"¹².

Synthesizing the various definitions of local government autonomy offered by the various scholars, it is clear that all of the scholars placed emphasis on the necessity of local government existing as a separate entity with financial autonomy in the sense of having the ability to receive its own allocation directly from the federal government and manage its internal revenue without interference from state government. The fact that financial independence would only be relevant in a scenario where each level of government was not constitutionally required to accept orders or directives from the state government is pertinent. According to a claim, local government councils should use all of the internal revenue sources that are owed to them, regardless of individual councillors' preferences party veterans.

As a counterbalance to the unhealthy competition and imposition of double levies on ratepayers by contiguous local government, the law making vehicle emblems, bicycle licence plates, truck and car licences obtained from any local government in Nigeria valid nationwide, should be fully enforced and respected. Additionally, local government council should print their licences and locations for their emblems before the end of the current fiscal year in order to begin using them the first week of the next fiscal year. to prevent certain dishonest tax collectors from stealing money in the first few days of the new year by using the temporary receipt syndrome. To ensure that all revenue is publicly accountable, a powerful field monitoring unit should be established and its membership should consist of trained accountants, auditors, and security people.

Bring to justice those who steal from the public and dismantle the networks of fraudulent receipts in the revenue systems of local governments. While qualified career officials who are answerable to their superiors should be permitted to carry out their official tasks of revenues collection and accounting, the use of revenue agents, party loyalists, and unskilled temporary personnel should be prohibited. To keep their knowledge and ethics of field revenue collecting up to date and to combat fraud, local government should subject their revenue workers to ongoing training and courses. By implementing the aforementioned reforms, local government should be able to produce enough cash internally to fully supplement shorter drops in federal and state employee morale and motivation.

The period of transition from military to civilian control is about to finish. Given that we are so close to the disappointments and subsequent failure of the democratic regimes of the first and second republics, the most relevant strategies that should capture our attention and imagination are how to establish a sustainable and assuring democracy¹⁴. As I hasten to add, this text is particularly pertinent at this moment of the transition from military to civil law. How can we

maintain a long-lasting connection between the various levels of government in the framework of cooperative federalization, as we currently have in Nigeria, is the dilemma that faces us as a nation today. This paper has been written with that background in mind.

At this juncture, we may ask what does this relationship look like? The present relationship and historical antecedent. In order to understand the present relationship between the state and local government, it will be expedient to make allusion to the past. The general principles which characterized the state-local relations has been patron client (master servant) relationship. This development ran from the colonial era through the Independence, at Independence the various regional governments continued with this oppressive relationship since it suited their purpose.

Back then, the national native authority were considered as an extension of the regional government. This was the overall condition prior to the implementation of local government reforms in 1976. With the 1976 reform, there was a glimmer of hope in the official recognition of local government as the third tier system, even though the author thought local government should continue to be subordinate to state government. This reform could be regarded as a "watershed" in the history of Nigeria's local government system and other subsequent reforms. Brigade general of the supreme headquarters Shehu-Musa- Yar'Adua.

Table 4.3: Fiscal Autonomy of Local Government in Nigeria

| S/N | Statement | SA | A | U | D | SD |
|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|-------|------|------|-------|
| 1 | State Government interference in the administration of the Local Government in Ogun State deprived them of allocated budgets from the federal government | 33.9% | 60% | 4.3% | 1.7% | - |
| 2 | The absence of financial and economic autonomy as result of local government and state government joint accounts is an impediment of rural development | 60% | 29.6% | 7% | 0.9 | 2.6% |
| 3 | Are financial resources available to the local government enough for embarking on community development projects in Yewa South | 40.9% | 50.4% | 5.2% | 0.9% | 2.6% |
| 4 | The fourth schedule of the Constitution of the Federal Republic of Nigeria, 1999, enshrines the functions of the Local Governments, but State Governments are taking over some of the functions. | 46.1% | 48.7% | 3.5% | 0.9% | 4.38% |
| 5 | Absolute control of local government allocations by the state government affects the developmental programs of local governments in Ogun State. | 33.9% | 53% | 8.7% | 4.3% | - |
| 6 | Lack of fiscal autonomy is an impediment to rural infrastructural development in | 49.5% | 39.1% | 7% | 2.6% | 1.7% |

Ogun state.

| | | | | | | |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|-------|-------|------|-------|
| 7 | Poor capital funding of local governments affects the rate of rural development the Ogun State | 80% | 13.9% | 6.1% | - | - |
| 8 | Local government financial autonomy will make local councils to have direct access to their finance | 53% | 38.3% | 3.5% | - | 4.41% |
| 9 | Local autonomy will improve citizens' participation and democratic control | 51.3% | 38.3% | 6.1% | 0.9% | 3.5% |
| 10 | Local governments need adequate autonomy, hard work rather than verbal institutionalization, democratic consolidation and application of the rule of law. | 69.6% | 21.7% | 4.3% | 2.6% | 1.7% |
| 11 | The political autonomy of the local government sought to guarantee grass-root democracy aimed at bringing governance closer to the community and grass-root populace. | 33% | 52.2% | 10.4% | 2.6% | 1.7% |
| 12 | Without local government as an interventionist mechanism, community development would suffer a set-back due to its inadequate funding. | 33% | 58.3% | 7% | - | 4.23% |
| 13 | Federal and State Statutory Allocation should be disbursed directly to local government to enhance service delivery in the rural areas. | 60.9% | 32.2% | 3.5% | 1.7% | 0.9% |
| 14 | The Legislative Arm of the local government should be made to perform the function of Public Account Committee (PAC) to enhance autonomy. | 33.9% | 57.4% | 6.1% | 1.7% | 0.9% |

| | | | | | | |
|----|--------------------------------------------------------------------------------------------------------------------------------------|-------|-------|------|------|---|
| 15 | Local governments have been showing varying concerns of development efforts to make positive impact on the lives of the local people | 61.7% | 29.6% | 4.3% | 4.3% | - |
|----|--------------------------------------------------------------------------------------------------------------------------------------|-------|-------|------|------|---|

Source: Researcher's Field Survey, 2022

The analysis's findings, as shown above, include the respondents' answers to the questionnaire's questions as well as their means, standard deviations, and p-values for each. According to the findings, 33.9% and 60% of respondents agreed and strongly agreed with the assertion that the state government interfered with the operation of the local government in Ogun, respectively. Budgets from the federal government were taken away from states, and the average response was 4.26, with a standard deviation of 0.622, indicating that there was no variation in the respondents' answers to the statement.

Moreover, according to 60% and 29.6% of the respondents, the joint accounts between local and state governments hinder rural development since they prevent financial and economic autonomy. According to the descriptive statistics (mean = 4.43, standard deviation of 0.870), the majority of respondents agreed that the lack of financial and economic autonomy impedes rural development. On the opinion of the respondents on whether financial resources are available to the local government enough for embarking on rural development projects and programmes; the result revealed that 40.9% and 50.4% of the respondents strongly agreed and agreed with the statement with average response of 4.26 which suggests that the resources are available.

Furthermore, on whether the fourth schedule of the constitution of the federal republic of Nigeria, 1999, enshrines the functions of the local governments, but state governments are taking some of the functions; the result revealed that 46.1% of the respondents strongly agreed with the

statement and 48.7% of the respondents agreed with the statement with the average response of 4.38. In addition, 33.9% and 53% of the respondents strongly agreed and agreed with the statement that absolute control of local government allocations by the state government affects the developmental programs of local governments in Ogun State with average response of 4.17 and standard deviation of 0.760. In addition, 49.5% of the respondents strongly agreed that lack of fiscal autonomy is an impediment to rural infrastructural development in Ogun State. Similarly, 39.1% of the respondents agreed with the statement. The average response is 4.32 with standard deviation of 0.854. 93.9% of the respondents were of the opinion that poor capital funding of local governments affects the rate of rural development in Ogun State, with the average response of 4.74.

Also, 53% of the respondents strongly agreed with the statement that local government financial autonomy will make local councils to have direct access to their finance and 38.3% of the respondents agreed with the statement with average response of 4.41 which was in favor of the statement. In addition, the majority of the respondents were of the opinion that local government autonomy will improve citizens' participation and democratic control. 69.6% and 21.7% of the respondents affirmed that local government need adequate autonomy, hard work rather than verbal institutionalization, democratic consolidation and application of the rule of law which will direct improve the well-being of the immediate society. 85.2% of the respondents agreed that the political autonomy of the local government sought to guarantee grassroots democracy aimed at bringing governance closer to the rural and grassroots populace. In the same vein, 91.3% of the respondents were of the opinion that without local government as an interventionist mechanism, rural development would suffer a set-back due to its inadequate funding. With the average response of 4.52 on the statement that federal and state statutory allocation should be disbursed

directly to local government to enhance service delivery in the rural areas which is an indication that the majority of the respondents were in favor of the statement with over 93.1% of the respondents showing support for the statement. 33.9% of the respondent strongly agreed with the statement that the legislative arm of the local government should be made to perform the function of public account committee to enhance autonomy and 57.4% of the respondents agreed with the statement with average response of 4.22 having standard deviation of 0.711. Lastly, 61.7% of the respondents strongly agreed with the statement that local governments have been showing varying concerns of development efforts to make positive impact on the lives of the local people and 29.6% of the respondents agreed with the statement with average response showing that their respective responses were in favour of the statement.

In general, the result revealed that all the statements were significant with p-values $< 5\%$ significant level. Hence, it shows that all the statement raised in the questionnaire were significant.

Research Question Three: How best has the Nigerian local government fared in performing community development functions?

Table 4.4: How Inefficiency of Local Government Management Affects Development

| | Number of Respondents | Percentage (%) |
|-----------------------|------------------------------|-----------------------|
| Poor Service Delivery | 100 | 37.60 |
| Low Staff Morale | 86 | 32.33 |
| All of the above | 80 | 30.07 |
| Total | 266 | 100 |

Source: Field Survey, 2022

From table 4.4, 100(37.60%) respondents agreed that poor service delivery affects efficiency of local government management, 86(32.33%) are of the opinion that low staff morale affects the located management, while 80(30.07%) shared in different opinion.

Research Question Three: How best can local government revenue generation drives community development in Ogun State, Nigeria?

Table 4.5 How Local Government Utilize Revenue Collection from various Sources on Community Development

| | Number of Respondents | Percentage (%) |
|---------------------|------------------------------|-----------------------|
| Highly Satisfactory | 76 | 28.57 |
| Satisfactory | 100 | 39.59 |
| None of the above | 90 | 31.84 |
| Total | 266 | 100 |

Source: Field Survey, 2022

Based on the above table it could be seen that 76(28.57%) respondents said highly satisfactory, 100(39:59) said that local government utilizes it's revenue collected from various source to a satisfactory level and 90(31.84) responses opined that funds collected are not utilized in any of the above ways thus having no idea.

Table 4.6: Internal and External Revenues Generated in Terms of Management

| | Number of Respondents | Percentage (%) |
|------------------|------------------------------|-----------------------|
| Very Efficient | 40 | 15.03 |
| Efficient | 51 | 19.17 |
| Poor | 90 | 33.84 |
| Very Poor | 85 | 31.96 |
| Total | 266 | 100 |

Source: Field Survey, 2022

The above table shows that 40(15.03%) responded very efficient, 51(19.17%) just efficient while 90(33.84%) believe it is poor and 85(31.96%) also said that the internal and external revenues generated is very poor in terms of management.

Table 4.7: Percentage of IGRs Allocated to different Infrastructure 2013-2016 in Ogun State

| Sector | 2013(% Allocation) | 2014(% Allocation) | 2015(% Allocation) | 2016(% Allocation) |
|---------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Housing | 13.98% | 12.72% | 11% | 13.27% |
| Road | 18.7% | 16.5% | 16% | 15.58% |
| Agriculture | 5.05% | 5% | 5% | 5.08% |
| Healthcare | 6.95% | 8.75% | 10% | 7.16% |

Source: Researcher's Field Survey

Community Development and Internally Generated Revenue of Local Government in Nigeria

The African Development Bank (ADB) has made infrastructure development a cornerstone in its development agenda with regional member countries. The Bank recognizes “that lack of adequate social and economic infrastructure is one of the key constraints to short- and medium term poverty reduction in Africa, and has thus been a major force in private and public sector infrastructure development through the provision of financial and technical resources. At the same time, the Bank recognizes the increasing importance of governance for infrastructure development and has made good governance an imperative in its lending and non-lending operations. There have been considerable changes in the delivery of national infrastructure services across Africa. While Nigeria has improved its telecommunication infrastructural situation, it has not improved in other areas like health, education, airport infrastructures, electricity, housing and transportation. However, performance in terms of infrastructure service delivery and quality continue to vary across countries. Infrastructure is the medium of production

of goods and services and forms the national asset of any nation. A report also revealed that infrastructure can help solve our problems: social; health, environment and economic development. A region's infrastructure network, broadly speaking, is the very socio-economic climate created by the institutions that serve as conduits of trade and investment. Some of these institutions are public, others private“. In either case, “their roles in the context of integration are transformative, helping to change resources into outputs or to enhance trade by removing barriers“¹⁵.

Therefore, “an improvement in regional infrastructure is one of the key factors affecting the long-term economic growth of a region. The linkages between infrastructure and economic growth are multiple and complex. Not only does infrastructure affect production and consumption directly, it also creates many direct and indirect externalities. It also involves large flows of expenditure, thereby creating additional employment“¹⁶. Studies have shown that “infrastructure can have a significant impact on output, income, employment, international trade, and quality of life. Infrastructure development can reduce stress and promote good health. It will also reduce crime level. Infrastructure has always played a key role in integrating economies within and outside the state¹⁷. Well developed and efficient infrastructure is essential for a region's economic development and growth. In a dynamic concept, infrastructure is seen as a regional public good that moves factors of production within and across countries, thus helping the region attain higher productivity and growth“¹⁸.

Community Development in Ogun State

In the development of critical infrastructure, the Ogun state government made valuable in-roads in various sector; road construction, electricity or power sector, sports facilities development, health facilities development and upgrading, and water resources development. We have chosen to emphasize on road construction, energy or power infrastructure, and water resources development. In the area of road construction, the state government relied majorly on direct labour in execution of its road projects. The state government established Ogun Road Maintenance Agency (OGROMA) which served as its major vehicle for maintenance of public infrastructure during the period under review. The ministry of works and housing handled predominantly road construction, some of which were awarded to private construction companies, while the ministry of special duties, handled specific special projects such as the secretariat complex. OGROMA reportedly “constructed and rehabilitated over 700 roads, covering over 500 kilometres across the twenty local governments of the State. OGROMA had five operational bases, namely: Abeokuta, Ijebu ode, Sagamu, Ilaro and Ota. This was to ensure that its operations effectively cover all the local governments in the state thereby ensuring equity¹⁸. The Ministry of Works constructed/rehabilitated twenty six roads spread across the twenty local governments of the State. Another report also shows some of the roads that were constructed/rehabilitated by the Ogun State Ministry of Works, during the period under review. Many projects were completed and other uncompleted project that has been carried out by this present administration in the last four years. Hitherto, 75% of the fund used in financing these critical infrastructures is from the revenue generated within the State.

Local Government Revenue Generation and Community Development in Ogun State, Nigeria.

An empirical analysis on the local government financial autonomy was carried out, the study revealed among others that lack a financial autonomy in Nigeria local government hindering effective and efficient service delivery at the grassroots. Also, with the use of in-depth interviewed, it has been observed that undue interference of state government in local affair, corruption among local government official etc. adversely affected the delivery of effective services to the rural dwellers. The study recommended that full financial autonomy should be granted to local councils on matter of statutorily assigned to them, the state/local government joint account system should be abrogated and honest and transparent officials should be put at the helm of local council affair in Nigeria.

Eroding the autonomy of Nigerian local governments: The bane of grass root developments. They discovered that the main reason for the poor performance of the local government which led to under-development of the grass roots was the non-autonomy of the local governments; since they were tied to the apron spring of the state government (who often times are their political god- fathers)¹⁹. It was also examined that the nexus between local government reforms and autonomy in Nigeria. They suggest that the sustainability of local government autonomy should anchor on improved revenue base adherence to constitutional provisions, political stability accountability and transparency in governance²⁰. Also the paper presents problems of sustaining local government autonomy in Nigeria. It was concluded that development of Nigeria as a country depends on effective and functional local government system.

Local government autonomy and development of localities in Nigeria: issues, problems and suggestions. The study found that inadequate handling of autonomy issues (representative LGs,

the size of LGs, revenue, and personnel) have posed some challenges for LGs' developmental efforts in the localities²¹. Inadequate autonomy has been found to be the independent variable in the challenges. Other challenges include inadequate finances, weak intergovernmental relations, fledgling democracy and grand corruption. These must be adequately tackled for LGs to make more positive impact in the localities. Some pertinent recommendations are as follows. LGs need adequate autonomy, hard work rather than verbal institutionalization, democratic consolidation, reduced corruption, increased discipline and application of the rule of law.

In a study on local government autonomy in Nigeria: A historical perspective suggests that the sustainability of local government autonomy should anchor unimproved revenue base adherence to constitutional provisions, political stability, accountability and transparency in governance²².

In a another study on the roles of local government in rural development issues, it was concluded that local governments have not been able to play their constitutional roles, let alone making attempts at rural development due to the fact that they have been feeble by other tiers of government.

4.3 Discussion of Findings

The essence of this chapter is to present summary of the findings as it was carried out as regards to the subject "Local Government and Challenges of Revenue Allocation in Yewa South Local Government of Ogun State. In the course of carrying out this study, the following analyses were presented as the summary of the finding. The researcher will make some recommendations and then draw conclusion from the research. It was observed from the finding that the use of State Joint Local Government Account is a major challenge facing revenue allocation to local government. It was also observed that corruption at various level of government is a challenge to

revenue allocation since corruption at the federal level would have affect total amount accrued to the federating unit and, at the state level, it will denied or reduce amount release from State Joint Local Government Account.

Furthermore, it was observed that lack of effective budgeting and accounting system in Yewa South Local government is another problem facing revenue allocation. This will conceive misappropriation of the part of signatories to local government account. The findings also revealed that over dependence on oil by all the tier of government is another problem facing revenue allocation in local government administration in Nigeria.

Moreover, the study revealed that direct federal allocation to local government will go a long way in providing solution to challenge of revenue allocation. Respondent also opined that expansion of local government tax base will reduce over dependence on federal allocation, thereby reduce challenges that local government is facing on revenue allocation. Also, it was observed that establishment and maintenance of effective accounting system will reduce challenges facing local government on revenue allocation.

It was observed that abolition of State Joint Local Government Account will provide a platform for effective revenue allocation to local government in Nigeria. The study also revealed that political and financial autonomy will gives local government independence from state and federal government to carry out various functions expected.

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Chapter Five

Conclusion

5.1 Summary of Findings

Every undertaken scientific study or research is conventionally presented in chapters for quick perusal and the digestion of the ideas therein. Therefore, this study is not an exemption. Chapter one begins with the background overview and array of steps to taken to carry out the study which include the statement of the problem, research questions and objectives, methodology of the research and the significance of the study. Chapter two featured a review of related literatures and a broad rejoinder of the existing body of scholarship on local government, revenue generation, community development, and statutory allocation exemplifies by empirical and scholarly debates and different theoretical approaches, the fit between scholarship and the likely broad constellation of its directions in the foreseeable future. Chapter three examines the methodological outfits that best capture and answer the research questions. The research designs adopted for this study is descriptive. The choice of this design was hinged upon it ability to solely describe the situation or case under research study. It is a theory-based design which is created by gathering, analyzing, and presenting collected data. This allows a researcher to provide insights into the why and how of research. Conversely, this chapter also gives underlying insights on work experience and job performance. Chapter four descriptively revealed the study findings by responding to the research questions and providing answers to the research problem. The Summary of Results, the Study's Conclusion, and the Recommendations are all included in Chapter 5.

5.2 Conclusion

The Constitution specifically states how much power and funding should go to each level of government, especially the State and municipal governments, and this is done on purpose. They are intended to serve as checks and balances, maintain transparency and accountability, and ensure an equitable transfer of national wealth to the federating units, among other things, in order to promote the fair expansion of the federation. The councils have, however, experienced a variety of problems since the reforms in 1976, many of which are connected to defining their fiscal jurisdiction and defending their revenue rights. Their capacity to support themselves has likewise been seriously compromised. Together with other institutional and structural problems, these have made it impossible for them to allocate resources efficiently and deliver high-quality services.

It follows that it is apparent that the States must acknowledge local government as a partner in progress if there is to be any meaningful development at the local level. That is, partners in promoting sustainable rural development by offering necessary services to raise the standard of living for those who live in rural areas. And without sufficient financial resources at the Local Government's disposal, this is impossible.

The challenges of revenue allocation that arise from corruption, excessive interference from either the state or federal government, use of the State Joint Local Government Account, and poor budgeting and accounting systems are among the main issues that Nigerian local governments face when trying to carry out their functions effectively.

Giving local governments direct federal funding, expanding their tax bases to offset their disproportionate reliance on federal funding, putting in place and maintaining effective

accounting systems to prevent fraud and waste, and getting rid of the State Joint Local Government Account can all help to solve this problem and give local governments the financial and political autonomy they require to deliver services effectively and efficiently. There is a substantial negative association between local government capital funding and rural development at the 0.05 level, according to empirical evidence from the Yewa South local government area in Ogun State and the study's conclusions. This study investigates the link between rural development and local government fiscal autonomy.

5.3 Recommendations

In view of the above findings, the study therefore makes the following recommendations that:

- i. Like it was in the pre-colonial era, grassroots institutions should be reintegrated into the plan for community development. This is due to the fact that using grass-roots organizations effectively is one of the most practical solutions to the issue of appropriate community development. Organizations like the town union, age-grade, women's wing, and traditional rules abroad union, among others, are examples of grass-roots organizations that, when effectively mobilized, can have a significant impact on the process of community development. In order to achieve the best results, the local government should seize the chance to harness the power of its institutions and direct it along a constructive, beneficial path. The top-down method, which was used in earlier Nigerian community development projects and programmes, is conveniently linked to their previous failure. Effective use of grass root institution will make rural people active participant and equally enhance the sustainability of community development project and programme in Nigeria.

- ii. There should be sufficient fund by government and non-government organization. Local government should equally diversify, and strengthen her internally generated revenue base through tax, levies, rates and other charges. Avoid using IGR for political patronage.
- iii. Authority of the various local governments in Nigeria should embark on programme of attitude or value re-orientation for the people of their domain concerning feeling of social or stained isolation and lack of patriotism. Such programme might involve formulating sets of anthem and pledge that can be recited after the national anthem to flag off any official ceremony, other include the need for the local government authorities to always identify with the respective community during celebration like festivals by sending delegation, goodwill messages and gift items and by sympathizing with them during community losses or crises, organization of periodic callogielia traditional sports competitions, cultural fiestas and establishment of traditional sports competition, cultural fiestas and establishment of joint business venture like community banks, market and recitation centers.
- iv. Local government should involve their communities in the inherence and protection of public facilities provided to such as electricity, pipe-biome water school building, health facilities, among others, such community involvement has the potential of creating an enormous sense of community. For example Enugu state government came up with the ideal to establish neighborhood watch group in each of the 441 autonomics community to assist in provision of security to life and property of which other state can key into in achieving community development in the rural community in their states.
- v. Every local government should ensure that a community relation office is established and well funded and staffed at the council head quarter, such officer shall serve as an

effective lesson platform that can maintain regular contact with the community to ascertain their respective needs, feelings, grievance, current threats against the corporate unity or security of life and property among others. In this regard the rural populace will show community and interest in the community development projects within their domain.

- vi. Federal and state government should discontinue undue interference in the finances of the local government councils;
- vii. Government should allow the rule of law to come into place within the third tiers of governments;
- viii. The state government should be checked from controlling local government councils on the way they spend their money;
- ix. Federal government should assist by adjusting the statutory allocations to favor the local government to enhance developmental projects at the grassroots;
- x. Local government on their own should stand to their responsibilities by working hard so that the rural dwellers can feel government existence in their areas;
- xi. Periodic review on the local government accounts by the external auditors should be emphasized for proper accountability.

5.4 Contribution to Knowledge

Although, several studies, have, from different perspectives established the challenges bedeviling the Nigerian local government system. However, deficiencies in the constitutional framework and the reforms that have shaped the operation of local government system in Nigeria since 1999 have been loosely investigated. In this study, how best Nigerian local government revenue generation has driven community development will be evaluated. The study will specifically

narrowed to a particular local government in Ogun State, Nigeria. This constitute the age-long vacuum which exist in the scholarship of local government in Nigeria which this research filled.

This study is expected to guide and engage the state government, policymakers, head of MDA's in charge of revenues, experts and also frame citizen's mindset on how local government IGR has impacted community development in Ogun state. There is no doubt that this has recently attracted infrastructures series of public debates to further engender local government autonomy in Nigeria despite several constitutional limitations to cement local government financial autonomy.

The study will also make recommendations on more flexibilities and proffer solutions, which will make this inquiry essential for policy makers, academicians, local and international NGO's and students as it will shape how institutional frameworks to contain conflicts can be strengthened and sustained to address the missing gaps and probable resurgence of the insurrections against the Nigeria state. This study is an extension of the existing body of knowledge, for the reason that if completed, will constitute good and researchable literature/findings on the research problem or any other research topic similar or related to it for future or prospective researchers and the general readers.

5.5 Suggested Area for Further Studies

As this study explored how local government with respect to revenue generation in Nigeria has undertaken community development projects with particular emphasis on Yewa South Local Government in Ogun State. Like many other political arrangement, the Nigerian federation has evolved over time, and undergone considerable political re-engineering. Perhaps, unlike other federating units, Nigeria's true federalism has hitherto become questionable with its underlying

challenges undermining its decentralized system in its constitutional framework. In Nigeria, among the issues that have been critical to the functioning of local governments are their finances, administrative and management autonomy, and service delivery capacity. Also, part of the controversies which underscore the interrogation of the local government administration in Nigeria which received considerable scholarly attention was primarily anchored on fledging faulty federal constitution as a basic building block upon which its democratic experiment was anchored. Further troubled spots for scholarly examination will be extension of frontiers on whether, and if financial autonomy of local government in Nigeria is properly enhanced, community development projects will receive more attention.

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The University Compliance Certification

This is to certify that this Thesis written by Oluwatosin Funso JOHN with matriculation number LCU/PG/000604 in the Department of Politics & International Relations, Faculty Management and Social Sciences, Lead City University, Ibadan, Oyo State, Nigeria is in full compliance with the approved University format and style.

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