

**Influence of Internally Generated Revenue on the Economic Profile of Local Government
Areas in Osun State**

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Certification

This is to certify that Adewale Akanni ADEDAPO with matriculation number LCU/PG/001327 carried out this research work on **Influence of Internally Generated Revenue on the Economic Profile of Local Government Areas in Osun State** in the Department of Politics and International Relations, Faculty of Management and Social Sciences, Lead City University, Ibadan, Oyo State, Nigeria, for the award of Doctor of Philosophy Degree (PhD) in Public Administration and that this work has not been previously submitted.

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Date

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Dedication

This research work is dedicated to God Almighty

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Acknowledgement

I give Praise to Almighty God for guiding me through my course of study in this noble University, Lead City University, Ibadan. My unreserved gratitude to Lead City University, Ibadan, Nigeria for the opportunity to undergo this degree. . I acknowledge the inputs of the Ministry of Budget and Finance, Osun State and all Directors of Finance in the following local government councils for their support: Oriade LGA, Ilesa LGA, Osogbo LGA, Orolu LGA, Ife South LGA and Isokan LGA

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Even though the above-mentioned institutions and persons have assisted in the process of this study, I am responsible for the errors, if any, found in the work.

Abstract

In Nigeria, inadequate revenue and constrained fiscal jurisdiction have distanced local administrations from the populace to the point where, despite the enormous potential for growth they hold, people are now doubtful of the local government leadership significance. Therefore, the purpose of this study is to investigate the Influence of Internally Generated Revenue on the economic profile of Local Governments Areas in Osun State. The study was premised on the devolution theory. The study adopted a descriptive survey research design. The population of the study included all revenue generating profile of Ilesha West local government area, Osun State and questionnaire was distributed for the collection of data. The sample size for the study was 170 and the sampling technique adopted was the purposive sampling technique. The study concluded that there is the need for management and organizational approach that emphasizes services, support and information for the honest tax payers. Increase tax revenue is a function of effective enforcement strategy which is the pure responsibility of tax administrators. The study recommended that 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.

Keywords: Internally generated revenue, Local Government Areas, Administration, Nigeria

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List of Acronyms

Abbreviation	Meaning
IGR	Internally Generated Revenue
LGA	Local Government Area
NULGE	National Union of Local Government Employees
CDC	Constitution Drafting Committee
RMAFC	Revenue Mobilization Allocation and Fiscal Commission
VAT	Value Added Tax
IMF	International Monetary Fund
ROA	Return of total Assets
ROE	Return on Equity
ROI	Return on Investment
ROC	Return on Capital
EPS	Earnings per Share
HDI	Human Development Index
FDI	Foreign Development Index
CPI	Corrupt Perception Index
TI	Transparency International
ICPC	Independent Corrupt Practices and other related offences
EFCC	Economic and Financial Crimes Commission
BMPIU	Budget Monitoring and Price Intelligence Unit
TFP	Total Factor Productivity
UNDP	United Nations Development Program

GDP	Gross Domestic Product
SME	Small and Medium Enterprise
IULA	International Union of Local Government Authorities

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