

**Revenue Generation and Allocation as a Base  
for Community Development.**  
(A Case Study of Dutse Local Government)

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APPROVAL PAGE

This research project has been read and approved in partial fulfillment for the award of the National Diploma in Accountancy, College of Business and Management Studies, Dutse, Jigawa State Polytechnic, Dutse.

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In the name of ALLAH the most Beneficent the most Merciful peace be upon to his beloved prophet MUHAMMAD (S. A. W.)

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**DEDICATION**

This project is dedicated to my beloved father Ahsanul Ashraf Khan  
and my mother Hajira Zaharatu Abdullahi only.

## CHAPTER ONE

### 1.1 INTRODUCTION

Generally we have belief that Revenue Generation as old as man. It has come to be when man stated to nearness what resources available of others. As general phenomena, in Nigeria, it has come into existence since the coming of the colonial masters; their intention is to generate funds and resources for their government. After the existence of the colonial masses, the Nigerian constitution of 1979 stipulated clearly that the function of the local government council in include among others:

1. Collection the taxes and fees.
2. Economic planning and development of their areas.
3. Establishment of and regulation in the market
4. Provision of the certain essential services such as road, drainages and dispensaries

Therefore, from the above, we can see revenue generation is as old as before independence

In our local communities the local government council solely responsible for the generation of revenue for that communities and development project, they can free of charge fees and rate in markets and garage from the adequate funds generated, the local council can now embark and developmental projects



which includes, constriction of the road, market, hospital and other similar projects.

## 1.2 STATEMENT OF THE PROBLEM

When one look of the existence of life, there is bound to be vast areas of interest and exploration, among these revenue generation and allocation is one. As mentioned earlier, the local government councils are more near and direct to the majority of the Nigerian masses or population. So, the activities of the local government on the populace should not be over emphasizing. The topic of this study therefore is very relevant to the interest of the researchers, because it studies the relevance to revenue generation and how this revenue generates is allocated for the benefit of the masses.

Therefore, most of the problems facing revenue generation in local government, in Nigeria are as follows;

- ▶ Lack of effective management.
- ▶ Lack of proper monitoring and supervision.
- ▶ Problem of skilled personnel and well experienced staff.
- ▶ Ignorance from the citizen of that geopolitical area.

Among are the most serious problem facing the revenue generation in local government in Nigeria, several investigation had been carried out while the problem persist.

Whoever, there are in-adequate book in nature of management of revenue especially as regards to the researcher has decide to undertake a study is to assist to me for the study of revenue generation and allocation as base for community development.

### **1.3 AIMS AND OBJECTIVE OF THE STUDY**

As a matter of objectivity, a research most definitely has reason why it's been embanced upon. Therefore, the major aims of this study is to define the concrete terms the broad existing of revenue generation and allocation in the local governments particularly Dutse local government and see what benefit the populace can derive. In addition, the study has the following objectives:

1. To identify types and way of how revenue is generated and allocated.
2. To identify obstacles effecting the ways of collecting revenue generated.
3. To look into the areas of the problems pertaining the tax collector and tax payer.
4. To critically assess on the effectiveness and efficiency of revenue collection system and identify its weaknesses.
5. To also look into areas of where the communities enjoy social services and amenities through developmental projects.

6. To finally make meaningful suggestion toward discovering the new avenue of generating revenue, improving the present collection system and see how fund generate should be used for developmental project.

#### **1.4 SCOPE OF THE STUDY**

This research project is intended to cover the entire country, Nigeria. But because of the limiting time and manpower it is limited to Dutse local government area in Jigawa state to use as case study. In order to enable me to write a comprehensive research work on revenue generation and collection as base for community development should be fund by the Dutse local government area.

#### **1.5 SIGNIFICANT OF THE STUDY**

It is strongly belief that whatever one does, these must have reasonable advantages. To this essential the advantage underlying this research are reasonable. It is my hope that this investigation work would serve as a body of knowledge acquire that will assist on policy matters and implementers to pick a point of improving or correction on unviable way of revenue generation. Also, some investigators with similar topic may use this study as a point of reference.

## 1.6 HYPOTHESIS

Any statement of fact must have been assumed, any good plan or policy must have been attentively formulated. The hypothesis therefore in any research is very important. Hypothesis can be regarded as scientific assumption postulated before its verified, it is tentative, unverified statement or proposition worthy of scientific testing, or it may simply mean a study of relationship between two or more variables or rather, it is an idea to put forward as a starting point for reasoning and explanation. Many possible related working hypotheses should be:

1. Revenue generation is a source of generating income for local government councils.
2. Revenue generated is used for the community in which they are collected.
3. The local government development project is financing by the revenue generated.
4. Lack of effective ways of revenue generation hinders rural and community development.
5. Bribery and collection between tax collector and payees hinders adequate and proper collection of the taxes.

## 1.8 HISTORICAL BACKGROUND

The Dutse local government established in Kano state and located at the south-east part of Kano state. To day it is the "Heart Beat" (Capital) of Jigawa state. It was one of the first local governments created after the 1976 local government reform. The religion, which is predominant in the local government, is Islam whereby almost 100% of the total populations are Muslim. That was a remit of the reformation of the Islamic injunction by the Fulani jihad, popularly known as Usman bn, Fodio jihad in 1604. The geographical location of the steeply city is beautiful shape rocks which dominant the all side of the city and the greenish semi-prairies. Only Jos state can be said to have similar feature with Dutse in the whole north part of Nigeria. In the dead of night when the wind is blow the date palm trees also provide one with beautiful pictures that one begin to feel it on other Togo land.

Dutse meaning "ROCK" got it name from the belly rocks, which surrounded the city area and cover the appropriate the area of about five square miles to eight square miles. It was a district, which is created in 1908, in accordance with the political, and re-organization necessary for the smooth explosion by the colonialist to develop their interest. The area of the district was about 730

square miles as against Mr. Mudiator's estimate of the total area, which he puts at 550 square miles in 1922.

Dutse local government was bordered with the Kiyawa local government from east, Birnin kudu local government from south, Ringim from north, Albasu and Gaya from west. It is situated between latitudes 11N 45N. Agriculture is the dominant occupation of the majority people of the area. Among the crops and growth include Guinea corn, G/Nut, Cotton, Millet, Beans, Cassava and many others.

Dutse is also foremost from the planting of Date palm in both old Kano state and the present Jigawa State. As a result of that the federal government through the National Institute of Date palm oil research established a subsidiary palm oil research center at Dutse in 1997.

Dutse local government has a contrary of castles and livestock. Most of the foremost castles and lives are Donkey, Goat and Sheep, which supply meat, skin for leather work and donkey for transportation.

Dutse local government has an estimate population of about 777,788 people in 1922. According to 1963 census figures of Dutse was 319,521 people and in 1991 population census, Dutse has about 148,374 people, in 2006 population of Dutse was 246,143 people. Most of the people live in the rural areas, which are the current estimate population.

## 1.9 DEFINITION KEY CONCEPTS

Concept may take different interpretation base of the situation and used. The few concepts and the key terms my researcher would be distort so that the researcher should give the same meaning that the researcher has for them.

**REVENUE:** the oxford advanced learner's dictionary defined revenue as the "income" i.e. the total amount of income or fund of a state or local government collected through the taxes etc. the term applied especially to the income of the government from the tax.

**GENERATION:** this is means of bringing something into the existence. That is the government's effort to acquired revenue.

**REVENUE GENERATION:** this is the holistic effort of the government to acquire money through taxes and other existing means.

**ALLOUTION:** this is the basic unit of people sharing the same cultural values and occupying the same geographical entity.

**DEVELOPMENT:** in fact, there is existing a debate on to what development is means. It is the former sectary general of United Nation curt the phrase "Development Economic growth plus social changes "in other different word E.F. Schmochor (1975) state that "Development dost not start with good, it start with people and education, organization and disipline". He worn that development is not a task for only economic as mention early, rather

a developing nation should around technology, which dehumanized scare and ecology. It is my intention therefore to describe development in this context as a growth in the economy, social, political, cultural and moral aspects as a result of good education, heath and economic infrastructures.



## CHAPTER TWO

### 2.0 LITERATURE REVIEW

#### DEFINITION OF REVENUE GENERATION AND ALLOCATION

This idea of discussion of revenue generation and allocation for community development programs, can be done when the history of local government council is located Ojo (1969) in his book, "political science and government of Nigeria" briefly explained local government as the system of government whereby the central government set up subordinate units of administration and vested them with the authority to perform local government function. By this, local council as a breaking down of the country in to small units for the purpose of administration, in which the inhabitants of the different unit or localities concern play direct and part enough through their elected representatives who exercise power under general supervision or authority of the state or federal government. To buttress the above further, Odelebi and Oyebola(1969) state that the idea of local government is a common future the world over. In some places a good examples of which is Britain, local government proceed central government because many duties are been perform by the local council. Prior to 1950 they added the native authority system under which traditional rural; Emirs, Obas, Obis etc serve as sole

native administrators, the paramount rural are responsible in collection of taxis in there communities.

Looking at this responsibilities vested on local government council therefore, were granted power to administer and control the finances of areas for the benefit of the people. That is why the concept of revenue generation has come into being.

As mention earlier the numerous functions for government what so ever the type, include general administration, defend of the citizen and the maintenance of the law and order internally.

Oyejide (1981) added that government i.e. local government also "provide a host of service, some which relate to education, health, transportation by road, water supply, electricity and fire service." In addition the government usually has a several social and economic objectives. "the most common of these amenities of inequality among its citizen, income distribution as well as the maintenance of rapid and sustained rate of economic growth through careful and planning economic management, for the laudable programme to be pursued successfully the local government need money.

One Amueheazi (1980) stated that "the local government have basically two sources of fund which always regarded as government revenue" to him, the two basic aspect source of fund available to it are; the internal source, and the

principal of which include property rating development rates market and packs, which include property rating licenses and government grant which are shatteringly provided for both in the federal as well as in the state revenue allocation.

## 2.1 SOURCES OF REVENUE

Relatively, Aderinto and Abdullaht (1992) clearly elaborated these sources of government revenue which include:

1. **TAXATION:** this include income tax, property tax and profit tax that across to the government. This is usually the most important of the sources of revenue of government. Taxation accounted for 68% of all the locally generated revenue in Nigeria by local government.
2. **BORROWING:** like a private individual, the government borrows when its resources are in adequate to meet the current expenditure.
3. **FEES AND CHARGES:** sometime when a government provides some kinds of goods services it makes some charges. This includes payment for various types of license i.e. market, parks etc.
4. **RENT, ROYALTIES, PROFIT:** User of public land pays rents. Royalties are obtained from users of our mineral resources; profits are by public cooperation and companies.

5. GRANTS: within the country grants are made from the federal government for national government to state and local government.

With the bulk of these sources above, almost all the council have found it difficult to operate successfully.

However, News papers carry complaint from council of their inability to carryout the responsibilities developed on them, because of their poor finances.

According to Amucheazi (1981) the major fund is supposed to come from the federal and state governments, but these are hardly sufficient for the amount of responsibilities how should read on the councils. These can not adequately handle teachers; salaries talk less of embarking on development projects for the local community. Apart from the complaint about inadequacy of funds, the council also complaint that even the promised funds are often not release at the appropriate time. The federal government remits its grant though the state government which some time divert the funds for their own commitments. It seems logically correct that the federal government should use the state government as intermediary in its dealing with the councils. Amucheazi stated that there is a wrong in sending the fund directly to the councils. Therefore, it should be made mandatory to the state government to send the grant to council at stipulated time. Only such

time. Only such arrangements will help the councils plan effectively in terms of carrying out its projects, which will enhance the development of the communities.

## 2-2 REVENUE-MOBILISATION

In relation to the above belief, a paper presented on "Alternative revenue mobilization and sourcing in local government areas of Jigawa state by Alhaji Musa Ayuba Gumel, local government generated their revenue from the following sources.

- Federal statutory allocation
- 10% state government's internal revenue.
- Local government internally generated revenue.

The further explained that the federal statutory allocation represent about 90% of the local government revenue. The arrangement through legally backed is very dangerous, since any major down fall from these sources will badly affect the local council function. The danger is that the federation accounts it self is at the mercy of global oil prices. Local government from experience was always not sure of what to budget under these items when preparing their annual budget.

The 10% state government internally generated revenue is an area of controversy. According to Musa Ayuba Gumel, despite the legal

provision, the state should pay the percentage to the local government councils the big brother and junior syndrome has always made it difficult or impossible to collect. The item is always a major area of under collection during annual account preparations. The local government on the other hand must justify their claim of this revenue through prompt remittance of the accumulate PAYE as well as the 10% with holding taxes to the state government. This practice will as well reduce the heavy liabilities always reflected in the council's account that ridicules periodic statements

The last of the revenue in the local government given by the presenter is the local government internal revenue. This is the areas were this research work would look critically to see its major problem and prospects. The locally generated revenue from internal sources ought to represent the bulk of the council fund but as earlier highlighted, reverse is the case.

On a chose range, Akpan (1984) stated, "the question of local government finance in Nigeria is parental problem." In any case, the principle of local government administration cannot be intelligent discussion without a sound knowledge of its financial basis. In his

(Akpan) statements, he identifies only two main sources of revenue grants from the central government and local source of revenue.

### 2.3 REVENUE GENERATION FOR COMMUNITY DEVELOPMENT

This revenue generation for community developments projects is of typical interest because lack of adequate funds were some of the major defects in the pre-1976 local government system in addition to state government encroachment upon what would normally be the exclusively preserved funds for local councils.

In a paper titled "local government source of revenue for development projects" in "the role of local governments of Nigeria 1976-1979", the writer stated that because of these problems, the local government had remained virtually ineffective in providing normal development or services.

In the analysis of taxes and their use in the local government administration, Brook (1967) identifies two types of property tax, which should be employed. These are:

- A site value tax on vacant or improved urban land
- A tax on urban housing or building subject to the site value tax rate should be much higher than the rate on

building, in either case the raise should be the market value of the property. He further explained that property taxation promises to increase substantially the size of locally raise revenue. Evidence is not conclusive on the income elasticity of the tax in terms of revenue.

Property taxation remains the most generally key tax throughout the world, develop or under developed. Local governments in Canada and Britain really on it, it is lived on Ghana and Tanzania. Local government in U.S. derived about 80% of there locally raises revenues from those sources. Several urban governments in township states of both south and north part of Nigeria has levied it. Yet no urban government in Nigeria has begun to systematically tap these sources.

Also, Gilder (1979) identify a related revenue of sources of revenue Known as users charge must of the conclusive and concrete function assign by the edit for local government for a specified charges equally applied to administrative revenues. The user charges are also known as commercial revenue, which involve the sale of economic goods or resources by the government for a specific charge or price. Most of what have been sending about user charges equally applied to administrative resources. These are the resources that the government collected in the performance of general



administrative functions. They are primarily regulated in nature. Examples are: licenses permit and fines.

Green (1977) explains that loans could also be a good source of revenue for local governments. It is stated that the local government needs credit.

1. To provide infrastructural services such as: health, schools and roads.
2. For productive investment.

Beside these limited investment activities, they can finance from own source of funds.

Marshall, (1969) identified two additional sources of revenue generation. These can be accomplished through the medium of tax supplement. Tax supplement is the deliberate application of a separate tax rate to an identical tax base by government at different level. It is very attractive to apply a tax supplement techniques to the personal income tax now that has been made uniform throughout the federation. All local governments, urban or rural areas must apply the tax, the rate could be uniform or arranged within a set minimum and maximum rate. The tax should be collected state for local governments.

All these issues of revenue generation are toward the provision of adequate funds for the development of respective communities. On community development projects, Abdullahi and Sankey, in the paper presentation

explained that it could mean "any and every organized attempt to encourage educational influences or help people become active in meeting some of the needs. From this stated point, all organization engaged in community projects- social development, adult education, agricultural expansion and cooperative education as well as women organization are promoting some kind of community development.

## **2.5 DEVELOPMENT PROGRAMS IN THE LOCAL GOVERNMENT**

Some of the development programs identify for the community include:

- a. Good water supply: for both human and livestock consumption; it is also include the activities, which proved water for building and construction small-scale irrigation and market gardening. The source of water includes small-scale dams' wells, pumps and boreholes.
- b. Roads: particularly feeder roads, which connect outlying communities to townships, within town communities, may construct and maintain bigger roads for easy transportation of goods and services.
- c. Waste disposal: government can construct or purchase garbage bins, and construction of public convenes lick toilets etc.
- d. Parks and garden: the government can construct and maintain parks and garden. These provide recreational facilities for town and villages.

e. Electricity: this is the provision and maintenance of small generating house for community use. Or the communities can be linked with the national grid.

Nwosu, (1978) elaborate that "because of the Nigerian population is grindingly poor and because this property is spread over the entire rural sectors, rural target group in Nigeria are comparatively large and every here". It is there for not only that rural development is concerned and structure as a care of continues, dynamic. The local government should be given free hand reasonable autonomy to work and improve the entire life style of their people. They should also employ most of new means of revenue generation so as to raise the adequate funds that will enable they work for their communities.

It is a fact that all the methods – questionnaire, interview, observation, documentary sources, etc., are used in various situations it is also true that no single instrument can serve all purpose. We can briefly explain questionnaire as a device for getting answers to questions by using a form which the respondent fills by himself, in many ways questionnaire is similar to interview both interview and questionnaire attempt to get the feelings, beliefs, experiences or activities of respondents. In this direction, we have closed form of questionnaire, which consist of prepared list of specific question and a choice possible answer. Also we open from which gives the respondent opportunity to reveal his motives or attitude and to specify the background or

### 3.2 METHOD OF DATA COLLECTION

questionnaire and interviews method will be used.

*DATA COLLECTION:* Because of the reliability and straight forwardness The method to be used in carrying out this project successfully is as follows:-

### 3.1 RESEARCH METHODOLOGY

This chapter is very important and most because of the research methodology, also including method of data collection, population of the study, summarizing technique and method of data analysis.

### 3.0 INTRODUCTION

## CHAPTER THREE

the provisional condition upon which employ. More so, interview can be viewed in research as technique used for collecting data or information from others on a face-to-face contact. It is used a researcher wants to obtain a reliable and valid information in the form of verbal responses from the respondents in order to confirm or reject hypotheses. However, observation is another important means of gathering information. It is a direct means of studying the overt behaviour of people and its most important advantages is that is possible to record behaviour as it happens. Documentary source of data acquisition is also another form the data collection. This is when information is acquired from existing records. From these brief explanations above, the research intends to employ various methods in the data collection. This is so because there is some information that will be suitably acquired from each of the different methods. Some data needs observation; some needs discussion some needs giving the responses in written or some employ these methods to be used is questionnaire. This is so because it lends itself for easy administration, i.e. giving out the similar questions to different number of respondents. Not only that, one can easily generalized through questionnaire. After this, other method like observation and interview will is from time to time employed in order to acquire data that cannot be easily deduced from

respondent. The interview especially should accompany questionnaire in order to dig out hidden responses.

### **3.3 POPULATION OF THE STUDY**

The populations of the study include the whole of Nigeria but Dutse local government area is used as sample. This would be done by selecting respondents from Dutse municipal Fagaji, Limawa, Zai, Garu and rest. Those to be involved include some staffs of Dutse local government council. The selection of respondents from other town would be very means of random selection. Every person would be given zero chance to be selected or not to be selected.

### **3.4 SAMPLING TECHNIQUE**

For the purpose of research work, it is very important to use or to describe and to show which type of sampling technique have used so that under this research work have been used probability sampling techniques, because the probability sampling technique are use when the population is finite (is known), the probability of selection is known and an estimate of the sampling error can be estimated. Therefore, in this research project Dutse local government was selected to be a study area by selecting the four areas of selecting the respondents which include Dutse municipality.

### **3.5 THE SIZE OF THE SAMPLE**

In this direction, the size of the sample respondents should be fifty (50).

### **3.6 METHOD OF DATA ANALYSIS**

The collected data was analysis through the use of frequency distribution table with the percentage of each response so that the interpretation will be easier.

## CHAPTER FOUR

### DATA PRESENTATION AND ANALYSIS

#### 4.0 INTRODUCTION

This chapter is very important and the most because the data collected from the field is going to discuss the mode adopted for the chapter i.e. the data presentation, analysis and interpretation will an integrated one. That is to say, when the data was presented, it will be at some time analysis where the interpretation will follow immediately. This can also be done or made possible after a successive retrieval of questionnaire distribution to respondent as mentioned in chapter three i.e. (50) and they were successfully retrieved. So the responses received will be use as a working tool for the analysis, the method used for the questionnaire distribution is the random sampling method, which is regarded as a best way of selecting the respondents. The selection is clear that any member of elected group has a chance to be selected as the target population.

Tables are going to indicate number and their equivalent percentage to represent number of respondents. In short, the tabular form of data presentation is going to be used. When the tables are presented, the respondents responses will be analysis using percentage as describe earlier. There interpretations will fellow to explain the data presented in the table.



**TABLE 1: SEX DISTRIBUTION**

SEX	FREQUENCY	PERCENTAGE
MALE	30	60%
FEMALE	20	40%
TOTAL	50	100%

As mentioned earlier the application of randomization implies that both male and female respondents are selected for the target population. From the table above; the number of male respondents is thirty (30) which is equivalent of 60%; while the female number of respondents are twenty which are 40%.

The reasons for the above table differences may attribute to the facts that the female respondents are relatively few in the civil service, and possibly they are not easily assessable.

**TABLE 2 AGE DISTRIBUTION**

AGE	FREQUENCY	PERCENTAGE
18-24	10	20%
25-34	25	50%
35-44	10	20%
45-Above	5	10%
TOTAL	50	100%

STATUS	FREQUENCY	PERCENTAGE
CIVIL SERVANTS	35	70%
BUSINESSMEN	15	30%
TOTAL	50	100%

**TABLE 4: OCCUPATIONAL STATUS**

constitutes 20% of the respondents.

The remaining 10 respondent are not yet to marry or not married. This number

Their number of respondents is 40, which is also 80% of the total responded.

STATUS	FREQUENCY	PERCENTAGE
MARRIED	40	80%
SINGLE	10	20%
TOTAL	50	100%

**TABLE 3: MARITAL STATUS**

table are married.

Most of the respondents as shown from the questionnaire illustrate from the

45-above are which also 10% of the respondents.

groups has 10 responses. These represent of 20%. And those from the age of responses. Then, followed by 18-24 and 30-44 respectively, each of the two

those between the age 25-34 area majority and this represent 50% of the

From the above table, the age distributions among the respondents show that

From the table above the information about the respondents occupation was solicited for, the numbers of civil servants override that of businessmen. Those state that they civil servants are 35, which represent 70%. Those who are in business field are only 15, which represent 30%. The reason for having thee figures is based on the facts that the respondents are selected through the random sampling method.

**TABLE 5: WORKING EXPERIENCE**

EXPERIENCE	FREQUENCY	PERCENTAGE
BELOW 5 YEARS	20	40%
6-10 YEARS	10	20%
11-15 YEARS	15	30%
16- ABOVE	5	10%
TOTAL	50	100%

From the table above a data was also required of respondents working experience. Majority of the respondents indicates that their years of experiences as civil servant is below 5, their total number of respondents is 20 which represents 40% closely followed by those between the age of 11 and 15, which represent 30%. Closely followed by those between the age of 6 to 10 which is an equivalent of 20%. While those with the years of experience 16 are 5 and this represent 10%.

**TABLE 6: WHETHER YOU KNOW WHAT REVENUE IS?**

RESPONSE	FREQUENCY	PERCENTAGE
YES	50	100%
NO	0	0%
TOTAL	50	100%

From the table above all the data presented analysed and interpreted is entirely personal data of respondents. Turning it the topic of the project, responses given have indicated clearly the co-operation given by the respondents in completing the questionnaire, where a question was asked generation are majority of their showed that they have little or moderate knowledge what the two concepts mean it will not be possible for my to analyses all the resources individually, but it will be categorically state all the resource individually believed that revenue generation and allocation is a way of establishing strategies the local government is acquiring income in order to carry out and implement policies. In fact they have those local council vans not exist without revenue generation and allocation.

A serious attempt was made by the respondents to tackle the question and give or explained their view. When the respondents were asked to state or whether they know what revenue is, the respondents total of 100%. By this inscription there is a well consciousness on what revenue is.

**TABLE 7: MEANING OF REVENUE GENERATION**

MEANING OF REVENUE GENERATION	FREQUENCY	PERCENTAGE
MONEY COLLECTED FROM PEOPLE THROUGH TAXES	20	40%
MONEY GIVEN TO LOCAL COUNCIL AS GRANTS	12	24%
MONEY GENERATED FROM LAUNCHING	3	6%
1&2 ABOVE	15	30%
TOTAL	50	100%

From the table above an option of responses were given to respondents to pick the best of which describe revenue generation, 20 of the respondents which represent 40% answer that revenue generation is "the money generated from people through taxes". Then 12 respondents which represents 24% of the responses answer revenue generation as the "money collected from federation accounts as grants. Also 3 respondents answered that the revenue generation "is the money generated from launching" which represent 6% of the total responses. Lastly, 15 respondents were only agreed that the revenue generation is the "money generated from people through taxes and money collected from federation account as monthly allocation to local councils". This is representing 30% of the responses.

**TABLE 8: PAYING TAX**

RESPONSE	FREQUENCY	PERCENTAGE
YES	48	96%
NO	2	4%
<b>TOTAL</b>	<b>50</b>	<b>100%</b>

From the above table when the respondents were asked to state whether they have been paying tax, 48 of the respondents (i.e. 96%) answered YES. Only 2 respondents which represents 4% answer NO, which means being adults they having paying tax in one way r the other.

**TABLE 9: WHERE DOES LOCAL GOVERNMENT GET MONEY?**

RESPONSE	FREQUENCY	PERCENTAGE
FROM THE FEDERAL GOVERNMENT	20	40%
FROM REACH MEMBERS OF SOCIETY	0	0%
THROUGH LOANS	5	10%
ALL THE ABOVE	25	50%
<b>TOTAL</b>	<b>50</b>	<b>100%</b>

From the table above being adult and majority civil servant, the respondents were asked to pick the right response from where does local government gets money to develop the society. Majority of the respondents stated that all the option are the area that the government gets money. Those in this group are 25 in number which is also 50%, 20 in number agree that the government could get funds in need from the federal government. This is an equivalent of 40%. The remaining 5 respondents which are 10% agreed that the local government get it money from loans.

**TABLE 10: WHY DOES LOCAL COUNCIL GENERATE REVENUE?**

REASONS	FREQUENCY	PERCENTAGE
TO BUILD SCHOOLS	0	0%
TO PAY SALARIES	0	0%
TO CONSTRUCT ROADS	0	0%
TO BUILD HOSPITALS	0	0%
ALL THE ABOVE	50	100%
TOTAL	50	100%

From the table above, when most of the respondents were asked to explain why local council does generates revenue? They give the above responses. Many of them believed that they are not conversant with the way in which the

local councils generate revenue, all agreed that why the local councils generate income is to build Schools, Hospitals, Roads, Markets and rest, as seen in the above table.

**TABLE 11: IS THERE ANY DEVELOPED PROJECTS IN YOU COMMUNITY DONE BY THE LOCAL COUNCIL.**

RESPONSES	FREQUENCY	PERCENTAGE
YES	48	96%
NO	2	4%
TOTAL	50	100%

From the table above when verbally interviewed some respondents were of the view that the local council is getting enough money, the problems is mismanagement. These come either from the tax collectors or tax payers. And many added that state and federal governments should to funds the local council so that they can served there people with development project generated by the local council to ensure proper spending of the money generated. On the closed ended question, the respondent were asked to state that why pay tax some explained that pay because they do not have option to do and the payment is imposed by the government, some are of the view that they pay tax so as to enable the local council to embark of the projects that will up these ascertain resulted from the total conviction that the local council



is doing to improve the well being of the people. So some time most is done to check the reckless spending of local councils and control corrupt practice.

When they are asked to state weather the local government has contracted any development project in their areas, many-stated NO. Also they explained that nothing could compare to what the local council get through revenue generation and grants from the federal government as seen in the above table.

**TABLE 12: WHETHER SATISFIED WITH THOSE PROJECTS**

RESPONSES	FREQUENCY	PERCENTAAGE
YES	0	0%
NO	50	100%
TOTAL	50	100%

From the table above on a related situation, they were asked to state whether they are certified with this documents projects 50 or 100% stated NO, they are not certified at all.

**TABLE 13: THE PROBLEMS IN TAX COLLECTION**

RESPONSES	FREQUENCY	PERCENTAGE
CORRUPT PRACTICE BY TAX COLLECTOR	30	60%

UNSERIOUSNESS ON THE PART OF THE PEOPLE	15	30%
MEANS OF TAX COLLECTION IS LIMITED	5	10%
TOTAL	50	100%

From the table above the respondents were asked to state the major problem of tax collection in these areas, majority of them responded that "corruption is practice by the tax collectors" which are 30 in number i.e. 60%, unscrupulousness on the part of the people is stated by 15 respondents which represent 30%. Then, 5 respondents stated that "the means of tax collection is limited", which represents 10% of the responses.

**TABLE 14: WHETHER CERTIFIED WITH THE LOCAL COUNCIL PARTICIPATION COMMUNITY PROJECTS**

RESPONSES	FREQUENCY	PERCENTAGE
YES	5	10%
NO	45	90%
TOTAL	50	100%

From the table above the situation has become the majority of the respondents agreed that the problems of revenue generation are corrupt practice on the part of the tax collector and the administrations. The

environment or the society has been inspected with the big problems of bribery of corruption, which is definitely responsible of poor implementation of government programmes.

On the other hand, many of the respondents suggest that the local council should look the new ways of generating funds only paying attention on taxes. And money generated should be embarking on development project for the community.

When they were asked to state whether they are satisfied with the level of participation of local council in community projects? 45 of the respondents which equivalent to 95% of the total responses stated NO, then only 5 respondents answered YES which equivalent to 10%.

These showed that some of the respondents are not consistent with there responses, but this can not predicted by the researcher.

**TABLE 15: VALUE OF DEVELOPMENT PROJECT**

RESPONSES	FREQUENCY	PERCENTAGE
YES	45	90%
NO	5	10%
TOTAL	50	100%

From the table above the respondents urged the local council to embark to development projects, and they should also encourage the populace to participated activity at the end.

Responding to a question asked to express freely what the government should do with the money paid as tax, some explained that this money should be for purchase and charges, payment of salaries, construction of markets and garages, building look-up shops, TV viewing centre, Islamiyya schools, feeder roads, open wells and bore holes. Many of them ascertain that these projects are very valuable in achieving some of the common Man problems. Those in this group are 45 which are 90% while the 5 respondents i.e. 10% of the total responses ascertained that these projects are no valuable.

**TABLE 16: WHETHER THE DEVELOPMENT PROJECTS ARE ENOUGH**

RESPONSES	FREQUENCY	PERCENTAGE
YES	10	20%
NO	40	80%
TOTAL	50	100%

From the table above those who said NO explains that some of these projects are more structures, some uncompleted and some completed, but not utilized. Reading for the question "whether these projects are enough", to cater for the

cater for the need of the people. Majority answer ON, they believed that the government has a lot to do in the privation of these projects. Those with NO response are 40, which is 80%. While only 20% of the total respondents has stated YES. It is possible to state that those who stated NO have very little or few or none of these projects in their own.

As to have the above can be improve, many have suggest ways in which the local councils can improves its revenue funds, so that enough provision for community base projects can exist. Some state that tax and levies should be increase, it bribery and corrupts should be eliminated, so as to meet the demand for viable and sustainable community projects. In there general comments, on the topic some agreed that revenue generations are the bedrock that sustains the local council. Therefore, it should be restricted, so that the problems of corrupts tendencies of some revenue generators enrich themselves by the tax levies and rates collected to the determined of the local council authorities should check and monitor the closely activity of this corrupts servants.

It was added that the condition of Dutse local government could be improved in many ways. The local council should operate within a sure and certain but elastic and statutory frame work. Auditing of local government account should centralize, controlling and locally published. Also the high cost while

elephants project such as hospital, university and others should handle by the federal government, while the local council should be live with the lower cost projects such as development of feeder-roads, dispensaries, maintenance of the primary schools and rest.

**TABLE 17: DOES REVENUE GENERATION SERVE AS A SOURCE OF LOCAL GOVERNMENT WAY OF GENERATING INCOME?**

RESPONSES	FREQUENCY	PERCENTAGE
YES	50	100%
NO	0	0%
TOTAL	50	100%

The table above shows that revenue generation as a source of local government ways of generating income with total responses of 100 from the sample size.

**TABLE 18: DO YOU AGREE THAT REVENUE GENERATION IS USED FOR THE COMMUNITY IN WHICH IT WAS COLLECTED?**

RESPONSES	FREQUENCY	PERCENTAGE
YES	30	60%

NO	20	40%
TOTAL	50	100%

From the table above it indicate that how respondent react from the question above, 60% of the respondents believed that the revenue generated are used for the community in which it was collected but 40% of the respondents says it did not.

**TABLE 19: ARE LOCAL GOVERNMENT DEVELOPMENT PROJECTS FINANCED FROM THE REVENUE GENERATED?**

RESPONSES	FREQUENCY	PERCENTAGE
YES	15	30%
NO	35	70%
TOTAL	50	100%

From the table above the researcher has find out from the respondent's opinions that 30% local government projects are financed by the revenue generated, while 70% it did not.

**TABLE 20: DOES LACK OF EFFECTIVE WAYS OF REVENUE GENERATION HINDER RURAL AND COMMUNITY DEVELOPMENT?**

RESPONSES	FREQUENCY	PERCENTAGE
YES	90	80%
NO	10	20%
TOTAL	50	100%

The table above shows that the opinion of the respondents on whether lack of effective revenue generation may hinder rural and community development projects, where majority of the respondents says YES with 80% and the minority says NO with the 30%.

**TABLE 21: DO YOU AGREE THAT BRIBERY AND CORRUPTION BETWEEN TAX COLLECTORS AND TAX PAYERS HINDER PROPER TAX COLLECTION?**

RESPONSES	FREQUENCY	PERCENTAGE
YES	50	100%
NO	0	0%
TOTAL	50	100%

The above table indicated how respondents react positively on the option that bribery and corruption hinder adequate and proper tax collection with total percentage of 100%.



**TABLE 22: DOES YOUR LOCAL GOVERNMENT PROVIDE ADEQUATE SOCIAL AMINITIES WHEN RREVENUE ARE PROPERLY AND EFFECTIVELY GENRATED?**

RESPONSES	FREQUENCY	PERCENTAGE
YES	7	14%
NO	43	86%
TOTAL	50	100%

From the table above one can see how the respondents express their opinion.

14% says YES while the majority says NO with the view that revenue generated was not used to provide social amenities.

#### 4.0 TEST OF HYPOTHESIS

The hypothesis developed in this research work is hereby tested below:

Hypothesis may be accepted or rejected depending of the respondent's opinion variables.

H<sub>0</sub>; stand for null hypothesis.

H<sub>1</sub>; stand for alternative hypothesis.

1. Revenue generation serve as the source of local government ways of generating income.

H<sub>1</sub>; the hypothesis hereby accepted because all the respondents are of the opinion that revenue generation serve as the source of local government ways of generating income, as obtained from the table 17.

2. Revenue generation is used for the community in which it was collected.

H<sub>1</sub>; this hypothesis is also accepted because majority of the respondents agreed that the revenue generated is used in the community in which it was collected, as obtained in table 18.

3. The revenue generated finances local government development projects.

H<sub>0</sub>; this hypothesis is hereby rejected because majority of the respondents are of the opinion that local government development project are not financed fro the revenue generated as obtained in table 19.

4. Lacks of effective way of revenue generation hinder rural and community development.

H<sub>1</sub>; the researcher is here by to rejecting null hypothesis and accept the alternative hypothesis. This is because the majority of the respondents believed that lack of effective way of revenue generation may hinder rural and community development as obtained in table 20.

5. Bribery and corruption between tax collectors and tax payers hinder adequate and proper collection of tax.

H1; the hypothesis here is also accepted, it is alternative hypothesis hence we also reject null hypothesis because respondents has fully express there opinion that bribery and corruption hinders an adequate and proper collection of tax as obtained in table 21.

6. Local government provides adequate social amenities when revenue was properly and effectively generated.

H0; the majority of the respondents opposed local government that does not provide social amenities from the revenue generated. Hence, the researcher accept null hypothesis and reject alternative hypothesis as obtained in table 22.

## CHAPTER FIVE

### CONCLUSION, SUMMARY AND RECOMMENDATION

#### 5.0 CONCLUSION

In conclusion it hoped that the researcher's findings will be put in to practice for use. Also ministries and other local government areas operators will find it very important in their field of understanding. It is also hoped that the research is going to be of great use not only to the ministries and local government areas along but also generation to come in future.

#### 5.1 SUMMARY

The contents of my study can be studies as follows: In chapter one after looking at the over-view nature of the research topic, general objectives were stated. Theory or hypothesis follow in an opinion there if a strong positive relationship between the level of revenue occurred in one hand and the ability to provide adequate community development project. The research methodology adopted was mainly questionnaire. These bases on the fact that one can easily generalized from its method and some level of observation. The significant of the study was being highlight and major keys of the research have been defined. No the basis that a

research shall never be free from some obstacle, the limitation of the study has been discussed.

In chapter two, the review of related literature review was made. This gives a good background to the research on some of issues existing as regard to revenue generation and allocation.

In chapter three, the data acquired through the questionnaire was suggested, the data is presented and clearly analysis in a tabular form to give a brief expression to the analysis, so as to serve as the view attached to the analysis by the researcher.

## 5.2 FINDINGS

The essay has been concerned about revenue generation in Dutse local government area. Through out the study, I have seen what factors are responsible for revenue generation. The study has share lighter on what the problems existing and how these problems should be contained.

Many of these problems are happen on the local government themselves for not using the major resources generated judiciously; keys diverted the funds generated to their pockets giving the local council with little or nothing at all.

Also, the means of generating income in the local councils should be restricted; it should also be made to take care of the present situation. The limited scope of the generating resources should be broadness. It has been

of their development programs, because of the inadequate findings. Problems are meaningfully made to have a direct link to the masses life. When are embark upon it cannot be completed, it cannot be maintained and the whole effort become useless. The finding also revealed that some members of community are tax evaded. That is, key run away from tax collector.

To ensure a successful revenue generation and allocation, the finding revealed that all hand must be on deck to ensure a good success for the implementation of good government projects.

### **5.3 RECOMMENDATION**

The recommendation to be made here would positively be found to effective if the local government should strictly follow and people adhere. All the level governments should exploit the benefit of proper taxation. They should be encouraged to invest in the capital or commercial companies where each year they will be entitle to the annual project. They should also operate enterprises such as shopping centers, cinemas houses, playgrounds etc. so as to generate additional funds.

They should more extensive application of user price and administrative charges. The local government should be given the authority to impose the tax settlement on the personal income tax base on the sales tax. Also the local

government should be allowed to borrow to finance self-liquidation project and non-self liquidation projects, like roads and maternity.

Also federal government grant of 15% seem to be too inadequate, from the study so per it should be recommended that federal and state governments should give more to the local governments because more then 80% of the Nigerian population are rural based. So the government should be lift with some of the direction, the local government should be checking the activities of their local staff. They are corrupt at most time, so any staff that found with such tendencies should seriously deal. Enlightens the populace on the Impotent of the tax and its subsequent application should present tax aversion. The council should audit their revenue application regularly and publicity to revenue distrust. Improve special rates and development contribution, rather then the judicial manner.

### 5.3 REFERENCES

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## 5.5 QUESTIONNAIR

The research questionnaire is intending to solicit for relevant information on the research topic, "*REVENUE GENERATION AND ALLOCATION FOR COMMUNITY DEVELOPMENT*." This constitutes a part of academic work for the award of Professional National Diploma in accountancy. The respondents should note that the responses supplied will be traced with high confidentiality.

The responses will be strictly used for research purpose only. You are also expected to express your felling and believed with all honesty.

Please note the following:

- Do not writ your name.
- Tick the correct response, where necessary.
- Fill the gap where required

### PERSONAL DATA

1. Sex: (A) Male [  ] (B) Female [  ]
2. Age: (A) 18-24yrs [  ] (B) 25-34yrs [  ] (C) 35-44 [  ] (D) 45-Above [  ]
3. Marital Status: Single [  ] Married [  ]
4. Occupation: (A) Civil Servant [  ] (B) Business Man [  ] (C) Others [  ]
5. Working Experience: (A) Below 5yrs [  ] (B) 6-10yrs [  ] (C) 11-15yrs [  ]

D) 16- Above Yrs [ ]

### GENERAL INFORMATION

6. Did You Know What Revenue Means?

(A) Yes [ ] (B) No [ ]

7. Which Of The Following Best Described As Revenue Generation?

(a) Money Collected From People Through Tax.

(b) Money Paid To Government As Grants.

(c) Money Generated From Launchings.

(d) A And B Above.

8. Have You Being Paying Tax? (A) Yes [ ] (B) No [ ]

9. Where Do You Think Local Government Get Money?

1. From The Federal Government. [ ] [ ]

2. From The Rich Members of the Society. [ ] [ ]

3. Through The Loans. [ ] [ ]

4. All of the Above. [ ] [ ]

10. Do You Agree That Government Get Revenue Through The Above

Ways?

(A) Yes [ ] (B) No [ ]

11. If "No" What Other Ways Can Local Government Get For

Development?

(A) \_\_\_\_\_

(B) \_\_\_\_\_

(C) \_\_\_\_\_

(D) \_\_\_\_\_

12. Why Do Government Generated Revenue?

(a) To Build Schools.

(b) To Pay Salaries.

(c) To Construct Roads.

(d) To Build Hospital.

(e) All of the Above.

13. Did Your Local Government Construct Any Development Project?

(A) Yes [ ]

(B) [ ]

14. Are You Certified With These Projects?

(A) Yes [ ]

(B) No [ ]

15. What Do Think Are Major Problems Of Tax Collection?

(a) Corrupts Practice By Tax Collectors.

(b) Lack of Seriousness to Pay Tax by the People.

(c) Means of the Collection Are Limited Scope.

16. Is There Need For Local Government Or State Government To Assist

The Local Government With Adequate Grand?

(A) Yes [ ]

(B) No [ ]

17. Did You What Local Government To Generate More Revenue And Allocation?

(A) Yes [ ] (B) No [ ]

18. Write Your Responds of the Above.

---

19. Are you certified with the Participation of Local Government in Your Community Development Projects?

20. If "No" the Government Should;

- (a) Embank On More Community Development Projects.
- (b) Encourage Public Participation In Community Base Project.

21. From Your Own View, Is The Revenue Generated By Government Enough For Development Projects?

(A) Yes [ ] (B) No [ ]

22. If No, You Freely Suggest More Ways By Which Government Can Improved It.

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23. Commend Freely On Revenue Generation And Allocation As A Means Of Community Development In Your Area.

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24. Does Revenue Generated serve As the Source of Local Government ways Of Generating Incomes?

(A) Yes [ ]

(B) No [ ]

25. Do You Agree That Revenue Generated Are Used For Community In Which It Generate?

(A) Yes [ ]

(B) No [ ]

26. Does Local Government Development Projects Are Finance with the Revenue Generated?

(A) Yes [ ]

(B) No [ ]

27. May Hinder Rural And Community Development Is It True That Lack Of Effective Ways Of Revenue Generation?

(A) Yes [ ]

(B) No [ ]

28. Did You Are That Bribery And Corruption between Tax Collector as and Payees Hinder Adequate and Proper Collection of Tax?

(A) Yes [ ]

(B) No [ ]

29. Does Your Local Government Provide Adequate Social Amenities When Revenue Was Proper And Effectively Generated?

(A) Yes [ ]

(B) No [ ]