IMPACT OF INTERNAL REVENUE GENERATION ON THE DEVELOPMENT OF LOCAL GOVERNMENT AREAS IN KADUNA STATE: (A CASE STUDY OF CHIKUM LOCAL GOVERNMENT)

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Abstract
Poor internally generated revenue remains one of the devastating problems hindering effective and efficient local government administration and development in most states in the Country with particular reference to Kaduna State. This study investigated the impact of Internally Generated Revenue on the development of Local Governments in Kaduna State, a case study of Chikum local government. Structured questionnaire were administered to 125 respondents and the data were analyzed using simple descriptive and spearman rank correction. A major finding of the study was that internally generated revenue displayed a positive but significant influence on development of Chikum local government. The study recommended that internal revenue sources of local government such as market taxes, licenses, fines and fees, should be reconstructed and re-engineered through public awareness, keeping of accurate data and methodical manner of collection should be improve to the development of the local government.

Keywords: Correlation, Development, Internally Generated Revenue, Local Governments, Kaduna State

Introduction

Local government in Nigeria is the third tier of government that is recognized by the 1999 constitution of the Federal Republic of Nigeria with the state and federal government as the super ordinate government. This government in Nigeria plays commentary roles with the State and Federal governments in meeting the needs of the people which include infrastructural facilities (Okpata, 2004). Local government is seen as a public sector organization, the third tier government with assigned functions and responsibilities, administrative structure and financial management both for maintaining itself and rendering its statutory assigned functions to its citizens (Uguru, 2011). Local government authorities as a third tier of government in Nigeria are very important in the execution of both central and component government policies and programmes. It is the nearest government that deals with the problems of the masses of the country. It is a great link between states and federal government.

The creation and recognition of local government system as the third tier of government is a landmark development in the political history of the Nigerian nation. As the government closest to the grassroots, the local government authorities have the official mandate to oversee: General sanitation; Sewage disposal; Rural health; Feeder roads; Market stalls; Public conveniences; Motor parks; Play grounds; Cottage industries etc. (Agundu 2001). Talabose (1993) cited in Uguru (2011) defined local government as a third tier of government created for the purpose of efficient and effective administration of the localities. It is in line with the enormous responsibilities bequeathed to the local government that Ekpo (1994) opined that most government all over the world strive to balance their economic development in such a way that will ensure even and meaningful co-existence, survival and development of her people.

This is the basic reason why development is skeletal at some Local Government councils in Nigeria. The issue of poor internal revenue generation is not exceptional to local government in Kaduna State. This has been one of the problems encountered by Chukum Local Government. This however pronouncedly affected development negatively in local government area.

Poor internally generated revenue remains one of the devastating problems hindering effective and efficient local government administration and development in most states in the Country with particular reference to Kaduna State. Local government now depends heavenly on federation allocation as their major sources of revenue which is not even adequate to pay workers salary. This problem of poor revenue base has almost led to the collapse of most grass root government in Nigeria. The inability of the local government administrators to use in sourcing techniques for funds to finance the council through internally generated revenue is a thorn in the flesh of meeting up their constitutional development responsibilities such as the provision and maintenance of social services (education and health care) payment of the worker's salary and so have given rise to whether to scrap or restructure local government systems in Nigeria.

The main objective of the study is to examine the impact of internal revenue generation on the development of local government in Kaduna Sate with reference to Chikum local government. The paper is structured in five sections: the introduction, literature review, methodology, data presentation and discussion of results and finally, conclusion and recommendations.

Literature Review and Theoretical Literature
Conceptual Issues
Internally Generated Revenue

According to JORA (1993), internally generated revenue refers to the "revenue generated by the local government within its geographical confinement for the exclusive use by the local government in the provision of public goods and services".

Development

According to Ake (2001) Development is thus the process by which people create and recreate themselves and their life circumstances to realize higher levels of civilization in accordance with their own choice and values.

Local Government

The concept of local government involves a philosophical commitment to democratic participation in the governing process at the grassroots level. This implies legal and administrative decentralization of authority, power and personnel by a higher level of government to a community with a will of its own, performing specific functions as within the wider national framework.

Theoretical Literature

The "theory of fiscal federalism" as originally developed by Musgrave (1959) and Oates (1972), concerns the division of public sector functions and fiancés in a logical way among multiple layers of government. Fiscal federalism, as it is called, is used to refer to the fiscal arrangement among the different tiers of government in a federal structure (Ekpo, 2004).

The theory of fiscal federalism applies to local service units in metro political area as to states in a federation. In principle, however, there are important analytical and policy differences, not only between local metropolitan problems and federal state problems but even between tight federal state problems but even between tight federations such as Germany and "Loose" federation such as Canada –with the United States somewhere in between. These differences arise in part from the differing nature and rigidity of the constraints imposed by political institutions. The question has attracted considerable attention in recent years in part because of the emergence of nascent "federal institutions" especially in third world countries. For instance, in Nigeria, there are statutory provisions for revenue sharing and powers to generate revenue through specific sources.

Empirical Literature

Ironkwe and Ndah (2016) examine the impact of Internally Generated Revenue on the Performance of Local Governments in Rivers State. Two Research questions and Two Hypotheses were formulated to guide the study. The ex-Post Facto Research Design or Causal Comparative design was adopted for the study. Ogba/Egbema/Ndoni Local Government Council was purposefully selected for the study. Statistical analysis was performed using data from the financial statement of the Council from 2006 to 2013 sourced from the office of the Auditor General for Local Government. The t-statistics analysis was employed in testing the hypotheses. A major finding of the study was that Tax revenue displayed a positive but insignificant influence on road construction and maintenance. Notwithstanding the insignificant influence of Tax revenue on road construction and maintenance, the study recommends that Tax revenue and Non-Tax revenue are vital ingredients in improving the Performance of Local Government Councils in Rivers State.

Dagwom, Elizabeth and Ishaya (2016) examine the impact of revenue generation and utilization on social service delivery in Plateau State. This study is based on experimental research design using descriptive and empirical research strategies. The study utilizes simple percentages, graphs and charts, as the strategies for descriptive data analyses and Ordinary Least Square (OLS) regression analysis to empirically test the impact of revenue generation on social service delivery in Plateau State. The study finds that revenue generation as a whole has an impact on social service delivery for the period 2006 to 2015 in Plateau State, with majority of the sources of revenue, coming from federation account, capital receipts and other revenue, which are individually not significant in impacting on social service delivery in Plateau State. The study also finds that revenue generated and allocated to health and education sectors were not adequately utilized in relation to total revenue generated for the period 2006 to 2015 in Plateau State compared to recommended international standard benchmarks.

Ehule (2015) examines the relationship between internally generated revenue and performance of a public sector. Data were collected using questionnaires with a five point likert response scale from 125 staff of Obio/Akpor Local Government Council drawn from a random sample. The Pearson product moment was used to determine the nature of relationship. The results show that permits and rates have a positive

significant relationship with performance of Obio/Akpor Local Government Council.

Ibeogu and Ulo (2015) examine internally generated revenue in the Local Government System and Sustainable Community Development is aimed at identifying strategies to improving the sources and utilization of internally generated funds in the local government system in Nigeria. The study adopted survey research design. The study is anchored on the theory of structural functionalism. The study established that inefficient monitoring of revenue officials led to poor revenue generation; that absence or poor entrepreneurial skill among revenue officials led to poor revenue generation; that absence or poor entrepreneurial skill among revenue officers brought about inadequate revenue generation capacity of the local government. The implication of findings is that the internal sources of revenue to the local government are not fully tapped, while the available revenues are not properly utilized in carrying out the constitutional functions of the third tier government.

Samuel and Tyokoso (2014) examine the assessment of taxation on revenue generation in Nigeria with focus on FCT and some selected states using survey research design. The study utilizes regression analysis and finds among other things that taxation has a significant contribution on revenue generation and gross domestic product (GDP). In a similar way, Afuberoh and Okoye (2014) utilize regression analysis and the study finds a significant relationship between revenue generation through taxation and GDP.

Edogbonya (2013) studied the impact of revenue generation on government developmental efforts. Data were collected from three local government councils using the stratified sampling method. The ordinary least square (OLS) and the regression analysis were used to determine the nature of the relationship and its statistical significance respectively. Findings reveal a positive relationship between internally generated revenue and government capital-projects.

Methodology

The population of this study comprises of the Staff of Kaduna State Local Government Service Commission and Chikum Local Government Council. A stratified random sampling technique was used in selecting the departments to be included in the study. Respondents were drawn from all the six departments (Finance, Administration, Health, Education, Works and Agriculture) in the Local Government and Kaduna State Local Government Service. A total of 125

respondents were randomly selected as the sample side of the study. The data gathered for the study was subjected to descriptive and inferential statistics. The descriptive statistics involves the use of simple percentage. The inferential statistics involves the use of Spearman's Rank Correlation which shows the direction of relationship between variable under the study.

The null hypothesis tested in this study is: Internally generated revenue has no impact on the development of Chikun local government area in Kaduna State

Data Presentation and Analysis of Results
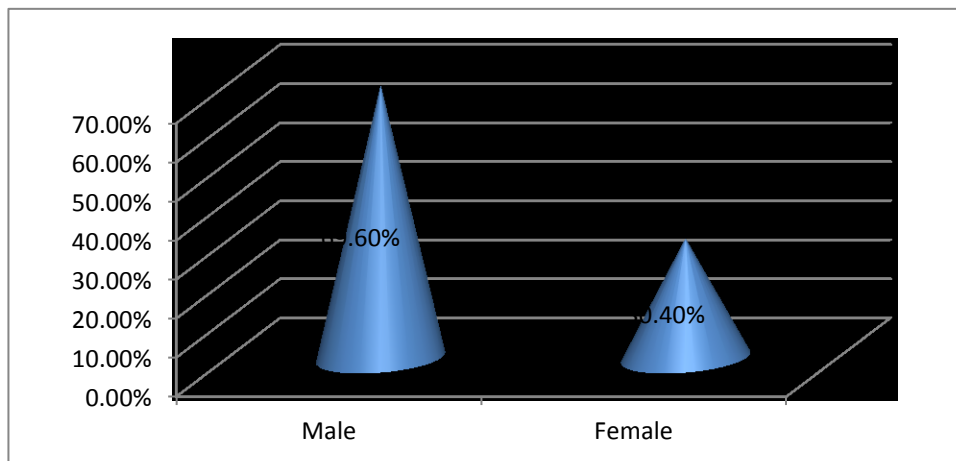### Demographic Characteristics of Respondents

Table 1: Gender of the Respondents

Gender	Frequency	Percentage	Valid percentage	Cumulative percentage
Male	87	69.6	69.6	69.6
Female	38	30.4	30.4	100
Total	125	100	100	

Source: Field Survey, 2019

The tables above shows that 87 respondents were male and 38 respondents were female which represents 69.6% and 30.4% respectively. The result shows that majority of the staff under investigation were male. Figure 1 show the clear picture of the sex of the respondents.

Fig. I: The Gender of the respondents

Table 2: Age of the Respondents

Age	Frequency	Percentage	Valid percentage	Cumulative percentage
21 – 30 Years	59	47.2	47.2	47.2
31 – 40 Years	37	29.6	29.6	76.8
41 – 50 Years	20	16.0	16.0	92.8
51 & above	9	7.2	7.2	100
Total	125	100	100	

Source: Field Survey, 2019

The table 2 above and figure 2 below shows that 59 respondents are between the age 21 and 30 which represents 47.2%, 37respondents are between the age of 31 and 40 which represents 29.6%, 20 respondents are between the age of 41and 50 which represents 16.0% and 9 respondent is between the age 51 and above which represents 7.2%. The result shows that majority of the respondents were between the age of 21 and 30 years.
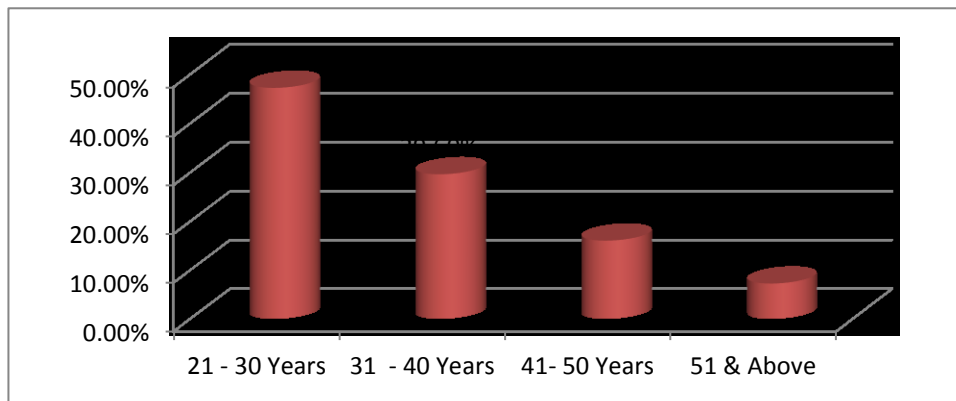
Fig. 2: Age of the respondents

Table 3: Marital Status of the Respondents

	Frequency	Percentage	Valid percentage	Cumulative percentage
Single	45	36.0	36.0	36.0
Married	80	64.0	64.0	100
Total	125	100	100	

Source: Field Survey, 2019

The table 3 above shows that 45 respondents are single which constitute 36.0% of the study while 80 respondents are married which constitutes 64.0% of the study. This result shows that majority of the respondents are married as clearly indicated in figure 3 below:
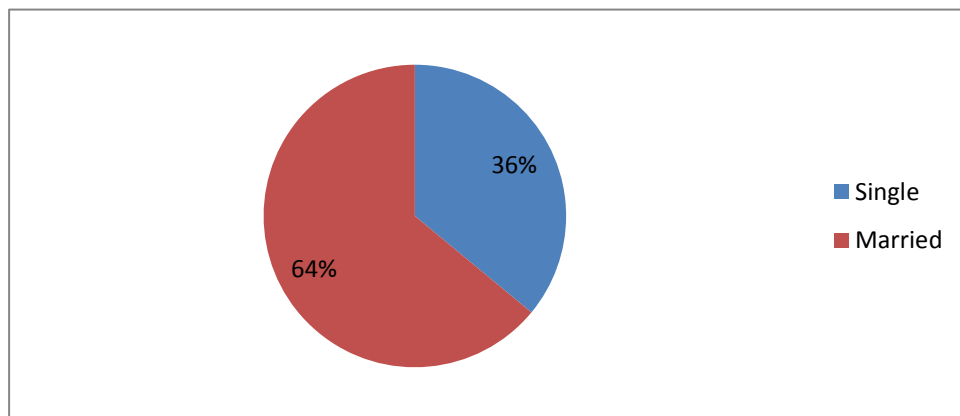

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Fig. 3: Marital status of the respondents

Table 4: Rank/Position of the Respondents

	Frequency	Percentage	Valid percentage	Cumulative percentage
Junior Staff	66	52.8	52.8	52.8
Middle Cadre staff	47	37.6	37.6	90.4
Management staff	12	9.6	9.6	100
Total	125	100	100	

Source: Field Survey, 2019

The table 4 above and figure 4 below shows that 66 respondents are junior staffs which represents 52.8%, 47 are middle cadre staff which represents 37.6% while 12 respondents are management staffs which represents 9.6% of the study. The result shows that more of the workers are junior staffs.
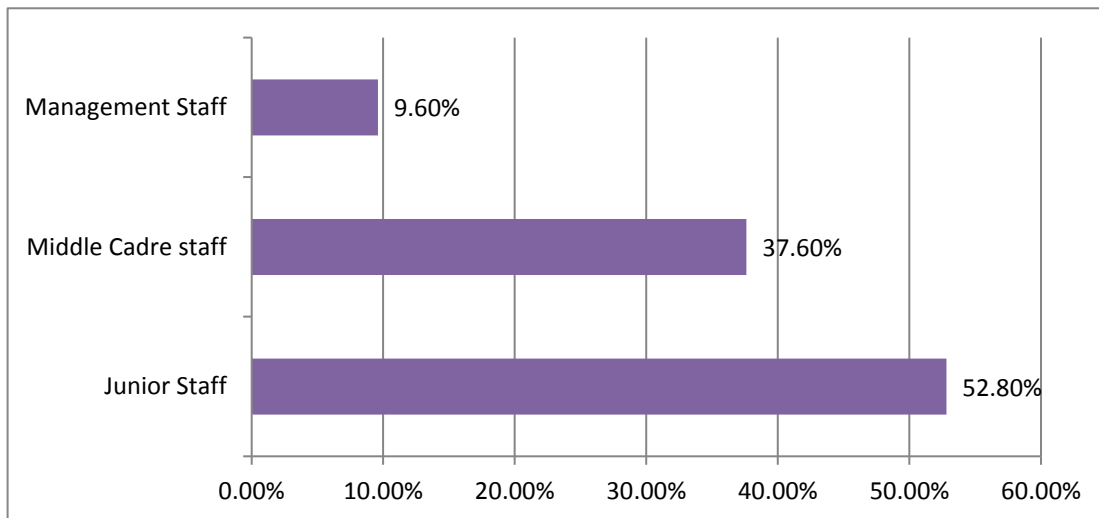
Fig. 4: Position of the respondents

Table 5: Education Qualification of the Respondents

	Frequency	Percentage	Valid percentage	Cumulative percentage
SSCE	26	20.8	20.8	20.8
NCE/OND	48	38.4	38.4	59.2
HND/B.Sc.	35	28.0	28.0	87.2
Masters	15	12.0	12.0	99.2
PhD	1	0.8	0.8	100
Total	125	100	100	

Source: Field Survey, 2019

Table 5 and figure 5 shows that 26 respondents have SSCE which represents 20.8%, 48 respondents have NCE/OND which represents 38.4%, 35 have HND/B.SC which represents 28.0%, 15 with Master's degree which represents 12.0% and 1 respondent have PhD which represents 0.8%. The result shows that more of the respondents are NCE/OND holders.

Fig. 5: Educational Qualification of the respondents

Table 6: Cognate Working Experience of the Respondents

	Frequency	Percentage	Valid percentage	Cumulative percentage
1 year – 5 years	19	15.2	15.2	15.2
6 years – 10 years	72	57.6	57.6	72.8
11 years – 15 years	25	20.0	20.0	92.8
16 years – 20 years	5	4.0	4.0	96.8
21 years & Above	4	3.2	3.2	100
Total	125	100	100	

Source: Field Survey, 2018

Table 6 above shows that 19 respondents have between 1 – 5 years working experience which represents 15.2%, 72 respondents have between 6 – 10 years working experience which represents 57.6%, 25 respondent shave between 11 – 15 years working experience which represents 20.0%, 5 respondent have between 16 – 20years working

experience which represents 4.0% and 4 respondent have above 20 years of working experience. The experiences gathered will enable the respondents be a better judge for this study and majority of the respondents have between 5 and 10 years working experience.
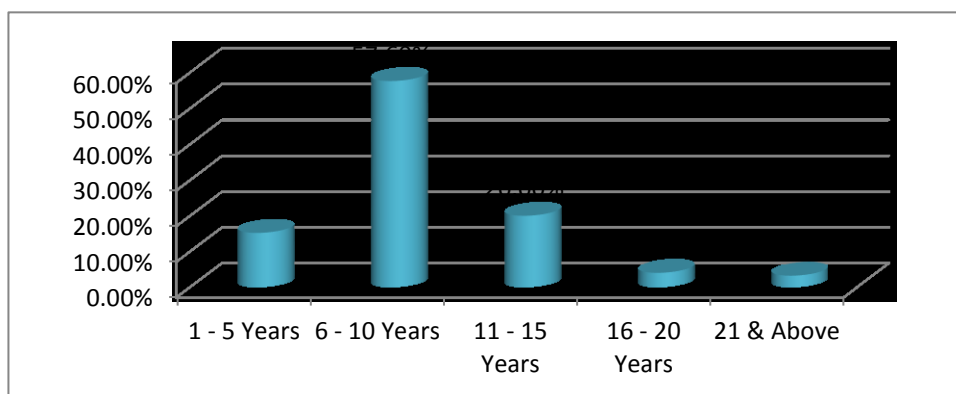

Fig. 6: Working experience of the respondents

Data Analysis

Table 7: Chikum local government is doing enough to create awareness about the importance of paying taxes

	Frequency	Percentage	Valid percentage	Cumulative percentage
Undecided	39	31.2	31.2	31.2
Agreed	2	1.6	1.6	32.8
Strongly Agreed	5	4.0	4.0	36.8
Disagreed	78	62.4	62.4	99.2
Strongly Disagreed	1	0.8	0.8	100
Total	125	100	100	

Source: Field Survey, 2019

Table 7 above shows that 39 respondents which represent 31.2% are undecided on whether Chikum local government is doing enough to create awareness about the importance of paying taxes, 2 respondents which represent 1.6% only agreed that Chikum local government is doing enough to create awareness about the importance of paying taxes, 5 respondents which represent 4% strongly agreed, 78 respondents which represent 62.4% disagreed

total that Chikum local government is not doing enough in creating awareness about the importance of paying taxes and 1 respondent which represent 0.8% strongly disagreed. One can conclude that Chukum local government is not doing enough to create awareness about the importance of paying taxes.

Table 8: Internally Generated Revenue in Chikum L.G is grossly inadequate to meet the need of its people

	Frequency	Percentage	Valid percentage	Cumulative percentage
Undecided	0	0.0	0.0	0.0
Agreed	98	78.4	78.4	78.4
Strongly Agreed	19	15.2	15.2	93.6
Disagreed	8	6.4	6.4	100
Strongly Disagreed	0	0.0	0.0	100
Total	125	100	100	

Source: Field Survey, 2019

The outcome of the questionnaire in table 8 indicated that 98 respondents which represent 78.4% agreed that Internally generated revenue in Chikum L.G is grossly inadequate to meet the need of its people, 19 respondents which represent

15.2% strongly agreed, and 8 respondents which represent 6.4% disagreed that Internally generated revenue in Chikum L.G is grossly inadequate to meet the need of its people. We conclude that 93.6% of the respondents agreed that internally

generated revenue in Chikum L.G is grossly inadequate to meet the need of its people.

Table 9: Lack of trained and adequate personnel account for the low revenue generated in the Local government

	Frequency	Percentage	Valid percentage	Cumulative percentage
Undecided	5	4.0	4.0	4.0
Agreed	56	44.8	44.8	48.8
Strongly Agreed	23	18.4	18.4	67.2
Disagreed	29	23.2	23.2	90.4
Strongly Disagreed	12	9.6	9.6	100
Total	125	100	100	

Source: Field Survey, 2019

The table 9 above shows that 5 respondents are undecided which represents 4.0%, 56 respondents agreed which represents 44.8%, 23 respondents strongly agreed which represent 18.4%, 29 respondents disagreed which represent 23.2% and 12 respondents strongly disagreed which represents 9.6%. This response implies that the training of tax personnel is the only effective and lasting solution to the problem of revenue generation in Chikum local government as 63.2% of the respondents agreed that Lack of trained and adequate personnel account for the low revenue generated in the Local government.

Table 10: The Level of Development in the Area has discouraged people to pay their taxes

	Frequency	Percentage	Valid percentage	Cumulative percentage
Undecided	4	3.2	3.2	3.2
Agreed	87	69.6	69.6	72.8
Strongly Agreed	21	16.8	16.8	89.6
Disagreed	11	8.8	8.8	98.6
Strongly Disagreed	2	1.6	1.6	100
Total	125	100	100	

Source: Field Survey, 2019

Table 10 above shows that 4 respondents are undecided which represent 3.2%, 87 respondents agreed which represent 69.6%, 21 respondents strongly agreed which represent 16.8%, 11 respondents disagreed which represent 8.8% and 2 respondents strongly disagreed which represent 1.6%. This means that, 86.4% of the respondents agreed that the level of development in the area has discouraged people to pay their taxes which lower or made internal generated revenue to be inadequate.

Table 11: Tax Enforcement Laws in the Local Government are adequate

Decision	Frequency	Percentage	Valid percentage	Cumulative percentage
Undecided	1	0.8	0.8	0.8
Agreed	23	18.4	18.4	19.2
Strongly Agreed	16	12.8	12.8	32.0
Disagreed	59	47.2	47.2	79.2
Strongly Disagreed	26	20.8	20.8	100
Total	125	100	100	

Source: Field Survey, 2019

The table 11 above shows that 39 respondents agreed which represents 31.2% and 85 respondents disagreed which represents 68.0%. This implies that tax enforcement laws in Chikum local government are inadequate.

Table 12: There would be more infrastructural development in the local government if people pay their taxes adequately

	Frequency	Percentage	Valid percentage	Cumulative percentage
Undecided	17	13.6	13.6	13.6
Agreed	68	54.4	54.4	68.0
Strongly Agreed	30	24.0	24.0	92.0
Disagreed	5	4.0	4.0	96.0
Strongly Disagreed	5	4.0	4.0	100
Total	125	100	100	

Source: Field Survey, 2019

Table 12 above indicated that, 17 respondents which represented 13.6% are undecided on whether there would be more infrastructural development in the local government if people pay their taxes adequately, 68 respondents which represent 54.4% agreed, 30 respondents which represent 24% strongly agreed, 5 respondents which represent 4%

disagreed and 5 respondents which represent 4% strongly disagreed. This means that 98 respondents which represent 78.4% agreed that adequate payment of taxes would lead to more infrastructural development in the local government.

Table 13: Internal Revenue Generation has no impact on infrastructural development in the local government

Decision	Frequency	Percentage	Valid percentage	Cumulative percentage
Undecided	0	0.0	0.0	0.0
Agreed	55	44.0	44.0	44.0
Strongly Agreed	70	56.0	56.0	100
Disagreed	0	0.0	0.0	100
Strongly Disagreed	0	0.0	0.0	100
Total	125	100	100	

Source: Field Survey, 2019

Table 13 above shows responses on the impact of internal revenue generation on infrastructural development in the local government. The tables indicated that, 55 respondents which represented 44% are agreed, 70 respondents which represent 56.0% strongly agreed, no responses for disagreed

and strongly disagreed. This means that all the respondents which represent 100% agreed that internal revenue generation has no impact on infrastructural development in the local government.

Table 14: Chikum Local Government is ahead of other local government in the state in the provision of basic amenities

Decision	Frequency	Percentage	Valid percentage	Cumulative percentage
Undecided	12	9.6	9.6	9.6
Agreed	5	4.0	4.0	13.6
Strongly Agreed	4	3.2	3.2	16.8
Disagreed	49	39.2	39.2	56.0
Strongly Disagreed	55	44.0	44.0	100
Total	125	100	100	

Source: Field Survey, 2019

Table 14 above indicated that, a total of 9 respondents which represented 7.2% agreed that Chikum local government is ahead of other local government in the state in the provision of basic amenities, 104 respondents which represent 83.2%

disagreed, and 12 respondents which represent 9.6% are undecided. This finding shows that Chikum local government is not ahead of other local government in the state in the provision of basic amenities.

Table 16: Finance department in the local government is inefficient

Decision	Frequency	Percentage	Valid percentage	Cumulative percentage
Undecided	2	1.6	1.6	1.6
Agreed	56	44.8	44.8	46.4
Strongly Agreed	38	30.4	30.4	76.8
Disagreed	10	8.0	8.0	84.8
Strongly Disagreed	19	15.2	15.2	100
Total	125	100	100	

Source: Field Survey, 2019

The table 16 above shows that 29respondents disagreed which represents 38.4% and 94 respondents agreed which represents 75.2%. This

response implies that Finance department in the local government is inefficient

Table 17: The training of tax personnel is one of the effective solutions to the problem of revenue generation

Decision	Frequency	Percentage	Valid percentage	Cumulative percentage
Undecided	0	0.0	0.0	0.0
Agreed	74	59.2	59.2	59.2
Strongly Agreed	41	32.8	32.8	92.0
Disagreed	10	8.0	8.0	100
Strongly Disagreed	0	0.0	0.0	100
Total	125	100	100	

Source: Field Survey, 2019

Table 17 above shows that 10 respondents disagreed which represents 8% and 115 respondents agreed which represents 92%. This response implies that the training of tax personnel is one of the effective solutions in the local government.

Test of Hypothesis

Table 18: Correlation

		Internal revenue Generation	Development
Spearman's			
Internal revenue Generation	correlation coefficient	1.000	0.029
	Sig. (2-tailed)		0.016
	N	125	125
Development	correlation coefficient	0.029	1.000
	Sig. (2-tailed)	0.016	
	N	125	125

** Correlation is significant at the 0.01 level (2-tailed).

Source: Field Survey, 2019

Interpretation: rho = 0.6029, N = 125 and P> 0.005 as shown on the table above, we can conclude that there is a negative relationship between hypothesis and accept the null hypothesis and conclude that internal revenue generation does not leads to the development of Chikum Local Government

Conclusion and Recommendations
The study examines the impact of internally revenue generation on the development of local government in Kaduna State. The research focuses on Chikum local government. The structure of local government revenue is one of the focal points of public finance discourse in Nigeria. It deals with the generation of revenue in order to bring the impact of government closer to the people particularly at the grassroots. Local government revenue is essential in enabling local governments transform the lives of local communities through the provision of social services and rural infrastructures (construction and maintenance of roads, drainages, culverts, markets, schools, and health centers). However, despite the fact that the funding of local governments in Nigeria is addressed by the constitution, it has suffered tremendously leading to deficit financing in quite a number of the local governments in Nigeria.

Based on the outcomes of the analysis, the study recommended that sources of revenue that are significant such as taxes, licenses, fines and fees, grants, financial aids and loans should be reconstructed and re-engineered through public awareness, keeping of accurate data and methodical manner of collection; efforts of local government should not only be directed towards the revenue yielding alone but also to the provision of social services like good wards, basic health facilities, environmental sanitation, town halls, street light, water supply.

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