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REVENUE GENERATION AND RURAL DEVELOPMENT IN NIGERIA

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ABSTRACT

This study examined the relationship between revenue generation and rural development in the *Ado-Odo Ota local government area of Ogun State, Nigeria. It would be significant to the local government administrators in the generation of revenue to attain their responsibilities to the citizens. The study measured revenue generation with internally generated revenue (IGR) and federal allocation, while rural development was measured with capital expenditures. for the period studied. The secondary data for this study was derived from statutory allocation records, internally generated revenue documents, and official records on annual budgetary allocation from Ado-Odo Ota within the ten years of 2011 to 2020. This was the period when the clamor for rural development was at its peak. The Pearson correlation coefficient result showed that there was no significant positive ssociation between Federal Allocation and Capital Expenditure, r(8) = 0.08, p = .824. Further results also showed that there was no significant positive association between IGR und Capital Expenditure, r(8) = 0.17, p = .645. This implies that an increase in the revenue generated did not lead to a corresponding increase in expenditure on capital expenditure. The study concludes that the local government is yet to achieve its rural development mandate due to insufficiency in revenue generation and low priority in expenditure on rural projects. Thus, the study recommends that the local government increase its revenue generation by seeking out new and viable areas as well as prioritizing expenditure on rural infrastructural development.*

Keywords: *Revenue, Rural Development, external revenue, Internally Generated Revenue (IGR), Local government*

INTRODUCTION

Local governments in Nigeria were created primarily to expedite development in the rural communities and to ensure the provision of basic amenities within its area. To achieve this, the local government has been empowered to generate its funds through statutory allocations from the federal and state government as well as to generate funds internally through specific means within its powers such as levies, fees, rates, fines, property sales and taxes. The reform of 1976 on local government administration has maintained that the local government represents government at the local level and performs tasks through representative councils with specific powers to control local affairs, including financial powers to generate financial resource to carry out its functions to the citizens. The main objective of the reform has been to make the local government the third level of government responsible for the provision of social services and infrastructural development at the grassroots level. In recognition of these responsibilities, the 1999 constitution outlined the functions of the local government to include the provision of primary health care services, primary education, construction and maintenance of rural roads, markets and many others (Allison, Nwali, & Ereke, 2020). However, it has been pointed out that the Nigerian local governments have yet to undertake these responsibilities as a result of inadequate funding both internally and externally (Agbe, Terzungwe, & Igbabee, 2017; Otu, & Anam, 2019; Alhaji & Faruna, 2019).

Rural Development is a reflection of modern civilization that improves the standard of living of the rural communities. It involves provision of socio-economic goods and services that are too remote to the federal government to reach out to or have become an overburden to it (Ojo & Oyedele, 2017). In order to achieve development at the rural level, it is the responsibility of the local government to have a critical assessment and improvement on the sources of revenue in the form of taxes, rates, federal and state allocations, and so on. But how effective has been the revenue generated for rural development? The ultimate goal of this paper is, therefore, to identify the level of utilization of the generated revenue on rural projects that would improve development at the local government level.

The study would contribute to the existing literature on revenue generation and infrastructural development by investigating the relationship between revenue generation sources and rural development in the Nigerian local governments. Also, it would serve as an instrument for local government administrators and policy makers' modalities for financial projections towards sustainable development. And the study would offer a reference point to other scholars in public financial management.

The scope of the study was limited to revenue generation and expenditure on rural development from 2011 to 2020 to assess the contribution to the development of the rural communities in the Ado-Odo Ota local government area. But the relevant theory and literatures for empirical review were not limited to Nigeria.

RESEARCH OBJECTIVES

While the broad objective of the study is to examine the relationship between the revenue generation and rural development, the study intends specifically to:

1. ascertain the revenue sources for Ado-Odo Ota
2. investigate the significant relationship between revenue from federation account and rural development in Ado-Odo Ota
3. establish the relationship between Internally Generated Revenue (IGR) and rural development in Ado-Odo Ota

LITERATURE REVIEW
Conceptual Review

Revenue
Revenue is an increase in the financial resources of a person or organization through business transaction. The 1999 constitution, sub section 5,162 (10) defines revenue to include all earnings or returns for the government from sale of property, dividends from shares and loans or any derivative sources from a business premise as recognized by the constitution (Alao, 2013). Generally, a government derives its revenue through a variety of avenues ranging from taxation, property sales, grants and transfers from other sectors. However, tax revenue forms a major part of government revenue for many government units.

Revenue generation
Revenue generation is a major function of any government that desires growth and improvement on the well-being of its citizens. It refers to the totality of activities undertaken to increase the revenue of a particular system, be it business or government. The revenues generated by the government and its federating units are utilized in meeting the infrastructural and developmental needs. Government revenues are typically from taxes, fees, rents, loans, dues, rates as well as statutory allocations from government which increases the net worth of government units. The essence of generating revenues at the local government is to gather enough resources to attend to the basic amenities that improve the lives of the rural people. Hence, revenue generation becomes the principal function of the local government that determines the level of attainment of its developmental goals.

Sources of Local Government Revenue
Generally, the local government is constitutionally empowered to generate revenue internally and externally. This is in line with the cardinal principles of federalism which stipulates that no tier of government should be dependent financially or subordinated to the other.

Internal Revenue
The various sources of internally generated revenue for the local government are:

a. Rates (water, business permit, and so on)
b. Community taxes (like tenement rates, waste disposal levies)
c. Rents (rent on land, properties, sale of buildings, repayments)
d. Licenses (on signage, shop extension, carriage permit and so on)
e. Fees (on market space and charges on motor park)
f. Interest and profits on investments
g. Extra ordinary items (like levies on radio, waste bins on cargo buses and branded vehicles)
h. Fines (e.g., on environmental sanitation defaulters)

External Revenue
According to Agbe, Terzungwe, and Igbabee (2017), external revenues are accrued to the local government from the following sources:

a. Statutory federal allocation (20%)
b. State IGR (10%)
c. Value Added Taxes (VAT)

d. Loans and grants (from banks and grants from international institutions like World Bank)
e. Financial assistance from organizations
f. Forex equalization (explain this to differentiate it from (g), exchange gain difference)
g. Exchange gain difference

Internally Generated Revenue

Internally generated revenues (IGR) are earned within the area of jurisdiction of the local government area and are commonly derived from rates (water, tenement, development rates, etc.); community taxes; rents (rent on land, properties, sale of buildings, repayments); licenses; fees and other charges; interest and profits on investments; extra ordinary items; fines and so on. According to Ajike, Ariguzo, Akinyosoye, Nwankwere and Oyedeji (2020), IGR serves as the essentials for social-economic contracts, that make the government more responsive and responsible to the wishes of the rural dwellers. It also serves as a powerful instrument for economic planning and development.

Rural Development

To better understand "rural development", few clarifications of the key words need to be made. 'Rural' in this context simply refers to environments that are poorly populated, with density below one thousand (1,000) per square mile (Ricketts, Johnson-Webbs, and Tailor, 1998). with much agricultural activities, poor transport and communication facilities and usually dominated by massive natural landscape, making service provision relatively difficult and costly. This implies that residence of rural areas mostly depend on local agriculture, forestry, and fishery resources to make a living, while 'development' refers to a gradual advancement through progressive growth in social and economic standard (Mammud, 2019).

Scholars believe that so far, there has not been a universally acceptable definition of rural development since it has been a disputed concept in practice, policy, and theory (e.g., Tadele, 2020). Others argue that the concept cuts across various disciplines and therefore interpreted based on the interest of each scholar. On that basis, Tadele (2020) identified three bases for defining rural development: rural development as benefits for the rural communities, as programmes that raise the income of rural dwellers through modernization of agriculture and rural development, and as sustenance and improvement on the standards of living or welfare services that improve the quality of life for rural dwellers. Whichever way, the central theme is the improvement of life and standard of living of the rural communities (Omeje & Ogbu, 2015). A variation is from, Mosweunyane (2019), who defines rural development as the process leading to economic, social, political and technological improvement of the standard of living of individuals who live in relatively underdeveloped environments with a small population. Plaatjie (2020) perceived rural development as a developmental strategy usually carried out in the rural communities, focused on the utilization of available natural resource to tackle agricultural, security and food challenges in the rural areas. Likewise, Chigbu (2019) sees rural development as every activity carried out for the improvement of the socio-economic conditions and environmental condition of the rural dwellers. From a broader perspective, we can view rural development as the process of bridging the economic developmental gap between the urban and rural areas, which involves: improving the quality of life through quality health care services, access to basic education, and other basic amenities that can improve the standard of living. This implies that bridging this gap will reduce the rate of rural-urban migration, which has recently become a major concern for the Nigerian government. From the above discussion, it can be deduced that rural development is not a one-off activity but a continuous process that must be sustained and given priority by successive government.

Local Government

The term local government has been conceptualized differently by various scholars based on their understanding. Ishwor (2020) viewed local government as a political term, which is concerned with the governing of a specific local area that constitutes a political subdivision of a country or state. The local government administration is limited to a small geographic area within the state and typically controlled by a specific geographical area with laws affecting only its jurisdiction. In another definition, Aurora (2016) defined local government as some governmental officials, elected and saddled with administrative, legislative and executive responsibilities on the region under their jurisdiction. Because the administrative body is elected by the people, they are responsible to the local need of the rural people close to them than the central government. Nigeria’s local government reform of 1976 states that the local government represents the third tier of government exercised through representative body established by law to exercise specific powers within a defined area. These powers give the council considerable control over the staff, finances and overall affairs as well as implementation of programmes that will complement the central and state government projects, in order to ensure adequate maximization of local resources and prompt response to local needs (FGN, 1976).

From the above definitions, certain characteristics of local government can be deduced: (i) local government functions on the basis of the laws of a nation; (ii) the administrative body of the Nigerian local government is elected by the people to serve the interest of the local community; (iii) members of a local government have the right to participate in managing local affairs and in decision making; and (iv) the local government exercises financial autonomy. Hence, Agbodike, Igbokwe-Ibeto, and Nkah ((2014) maintained that the local government system remained the surest medium for grassroots development, if planning and strategic implementation of policies are adequately sustained.

The Link between The Local Government and Rural Development

The local government is no doubt the nearest tier of government to the rural communities and, therefore, the most effective in mobilizing and inducing development at the rural level. Of the over 140 million population of Nigerian, 80 percent reside in the rural areas. The rural people are bedeviled with the problem of uneven distribution of basic resources, poor purchasing power and abject poverty that is detrimental to growth and development. This is why the pursuit of development should be centered at the grassroots level (Ibietan, 2010). To guarantee this achievement, Kawunaga and Faruna (2019) suggested that the Nigerian local governments should seek additional revenues to augment the statutory allocations and the existing internally generated revenues. They argue that since the local government enjoys the constitutional right to generate its own revenue, council officials should liaise with traditional rulers to assist in tax collection and diversification towards agriculture among others.

THEORETICAL REVIEW

Resource Mobilization Theory

The theory suitable for this paper is the resource mobilization theory as it emphasizes resources as necessary for the success of development. The theory, which emerged in the 1970s from social movement study carried out by McCarthy and Zald in 2001, argued that the success of any social movement depends on the available resources at its disposal. McCarthy and Zald (2001) also maintain that there are several ways an organization could generate resources for social change. For example, by seek out resources internally from among their members or from external sources. The ability to effectively utilize the resources will is important in determining the success of the social movement. This implies that the theory places resources as the prerequisite for success in every social movement. The local government as a veritable instrument for development can be classified as a social movement and, as such, remains a viable source for resource mobilization like any other tier of government. The 1999 Nigerian constitution has stipulated that the local government is required to raise its own funds and remit some to the central government. These funds are required for the fulfillment of its developmental agenda. Thus, resource generation becomes the principal function of the local government and remains the only way for its survival. However, generating revenue should be synonymous to expending it for the purpose for which it was generated. Various scholars have attributed the poor performance of the local Nigerian governments to inadequate revenue generation and utilization (Otu & Anam, 2019; Agbe, Terzungwe, & Igbabee, 2017). Therefore, the local government need to device a variety of means to generate adequate revenue in order to provide essential services for rural development.

METHODOLOGY

The survey research design was adopted for this study. The secondary data was derived from statutory allocation records, internally generated revenue documents and official records on annual budgetary allocation from the Ado-Odo Ota local government area for 2011 to 2020). This was the period when the clamor for rural development was at its peak (Olatunji, 2021). The study adopts the Taro Yarane formula to select a sample size of 287 for the study. However, only 250 questionnaires were recovered and analysed. The primary data was derived through questionnaire. The Pearson correlation coefficient was adopted for analyzing the primary data.

From the literature review, the following sets of hypotheses would be adopted for the study:

Hypothesis 1

Null hypothesis	Alternative hypothesis
There is no association between Federal Allocation and Capital Expenditure	There is an association between Federal Allocation and Capital Expenditure

Hypothesis 2

Null hypothesis	Alternative hypothesis
There is no association between Internally Generated Revenue (IGR) and Capital Expenditure	There is an association between Internally Generated Revenue and Capital Expenditure

ANALYSIS OF DATA
Revenues accruing from external and internal sources to Ado-Odo Ota Local Government (2011-2020) are indicated in the tables below:

Table 1: External Revenue Accrued to Ado-Odo ota Local Government (2011-2020)

Year	Statutory Allocation from Federation Account	VAT Rev.	Grant	Independent Revenue	Share of Excess Crude Oil	State Govt. Allocation
2011	204,123,028.04	-	-	15,012,105.00	-	
2012	350,159,332.06	-		102,099,004.25	-	
2013	485,644,485.33			-		
2014	601,059,520.35	-	-	208,822,244.01	-	-
2015	517,704,215.19			-		
2016	448,773,388,00	-	-	-	-	-
2017	480,479,352.96			-		
2018	218,681,845.63	-	-	-	-	-
2019	1,878,813,475.19	-			-	-
2020	2,732,209,947.43					
Total	**7,917,648,590.18**			**325,933,353.26**		
	Grand Total	**8,243,581,943.44**				

Source: Approved Budget (2011-2020)

Table 2: Internal Revenues for Ado-Odo Ota Local Government (2011-2020)

Year	Internally Generated Revenue	Extra Ordinary Items	Aid & Grants	Capital Receipts	Loans
2011	66,908,830.00				
2012	78,520,467.08				
2013	95,240,867.15				
2014	102,450,507.22				
2015	163,620,415.53				
2016	150,588,294.00	3,013,711.00			
2017	103,862,937.73	8,379,332.75			

2018	153,602,006.00	1,023,750.00			
2019	60,898,380.55		-	-	-
2020	135,010,455.21				
Total	**1,110,703,160.47**	**12,416,793.75**			
	Grand Total	**1,123,119,954.22**			

Source: Approved Budget (2011-2020)

Table 3: Proportion of Different Revenue to the Total Revenue

S/N	Particular	Amount (N)	%
1	Statutory Allocation	7,917,648,590.18	84.6
2	Independent Revenue	325,933,353.26	3.48
3	Value Added Tax	-	
4	Grant	-	
5	Share of Excess Crude Oil	-	
6	State Govt. Allocation	-	
7	Internally Generated Revenue	1,110,703,160.47	11.87
8	Extra Ordinary Items	12,416,793.75	

Table 4: Summary of Expenditure for Ado-Odo Ota Local Government Area (2011-2020)

S/N	YEAR	Recurrent Expenditure (Personnel, Allowances, Overhead cost, Social Benefit Contributions) (N)	Capital Expenditure (N)	Total Amount (N)	%
1	2011	659,768,387.85	10,000,000.00	669,768,387.85	8.09
2	2012	699,758,397.65	12,964,769.68	712,723,167.33	8.61
3	2013	604,417,208.41	20,304,000.00	624,721,208.41	7.55
4	2014	717,049,587.85	83,641,678.80	800,691,266.65	9.67
5	2015	625,294,300.26	37,650,000.00	662,944,300.26	8.01
6	2016	595,483,318.52	29,810,981.74	625,294,300.26	7.55
7	2017	615,406,599.61	13,198,880.00	628,605,479.61	7.59
8	2018	918,259,160.39	11,025,000.00	929,284,160.39	11.23
9	2019	694,419,968.41	9,997,240.00	704,417,208.41	8.51
10	2020	1,907,427,048.25	7,600,000.00	1,915,027,048.25	23.1
	Total	**8,037,283,977.20**	**236,192,550.22**	**8,273,476,527.42**	**99.91**

Source: General Financial Purpose (2011-2020)

Table 4 above shows that expenditure exceeded the revenue generated, with the recurrent expenditure (8,037,283,977.20) exceeded expenditure on capital projects **(**236,192,550.22**).** This occurrence may be attributed to poor generation of IGR as well as concentration of federal allocation only on recurrent expenditure. For instance, the total revenue generated between 2011 and 2020 was ₦9,354,285,103.91, and, out of this amount, only ₦236,192,550.22 was expended on capital projects. This means only 2.5% of the total revenue was expended on capital expenditure. It is thus obvious that the local government did not offer much in terms of developmental projects and rural development.

Inferential Statistical Analysis

Table 5: Hypothesis 1

Null hypothesis	Alternative hypothesis
There is no association between Federal Allocation and Capital Expenditure	There is an association between Federal Allocation and Capital Expenditure

Strength of Correlation

	r	p (2-tailed)
Federal Allocation and Capital Expenditure	0.08	.824

A Pearson correlation was performed to test whether there was association between Federal Allocation and Capital Expenditure. The result of the Pearson correlation showed that there was no significant positive relationship between Federal Allocation and Capital Expenditure, $r(8) = 0.08$, $p = .824$.

Table 6: Hypothesis 2

Null hypothesis	Alternative hypothesis
There is no association between Internally Generated Revenue (IGR) and Capital Expenditure	There is an association between Internally Generated Revenue and Capital Expenditure

Strength of correlation

	r	p (2-tailed)
Internally Generated Revenue und Capital Expenditure	0.17	.645

The result of the Pearson correlation showed that there was low, positive relationship between Internally Generated Revenue und Capital Expenditure, $r(8) = 0.17$, $p = .645$.

FINDINGS & DISCUSSION

The general objective of this research is to investigate revenue generation and expenditures on rural development in Nigeria. Revenue generation is been operationalized by federal allocation and internal generated revenue. Both hypotheses are revealing a no significant relationship which implies that revenue generated within the year under review does not correspond with the rural development expenditures. This indicates that the revenue generated does not commensurate with the rural development in the local government under review. The results of these study is in compliance with Darma (2014) that revealed that capital expenditure has a negative impact on economic growth (rural development) where late disbursement of funds was also identified as a challenge for rural development. These findings are also consistent with Ironkwe and Ndah (2016) that revealed a positive but insignificant impact of revenue on road construction and maintenance. This implies that an insignificant part of the revenue generated was utilized on road construction in the local government under review.

CONCLUSION

The overall findings of this study indicates that only an insignificant amount of the revenue generated in 2011 to 2020 was expended on rural development in Ado-Odo Ota. Notwithstanding this, the study concludes that internally generated revenue is a vital ingredient in achieving rural development. Without adequate revenue, it becomes difficult for any local government to achieve rural development. The study further establishes that expenditure on rural projects is not given a priority by the local administrators. This corroborates with the assertion of Ofoegbu and Alonge (2016) that government priority for educational development is rather low compared with the available fund. It is evident that the revenue generated was inadequate and heavily concentrated on recurrent expenditure, while neglecting the capital projects.

Despite the general conception of insufficient funding, this study has been able to identify poor revenue generation, lack of prioritization, and lack of technical knowledge on planning as major impediments to achieving rural development in the Ado-Odo Ota local government. The implication is that the local government may find it difficult to attain its developmental mandate for rural development if this issue is not resolved. These impediments deny the rural dwellers the benefits of the local government system and may further reduce the trust they have on the local government system.

The study therefore recommends the following:

- Since the local government largely depends on internally generated revenue for rural projects, the local government administrators should exploit alternative sources of revenue such as establishment of farm settlements, and investment in recreation centres and outdoor games, printing press, petrol stations and many others that are profitable for private operators.
- The council administrators should ensure prioritization of expenditures on rural developmental projects against other expenditures. Adequate training and development in this respect will equip the administrators with the required knowledge for planning sustainable development.
- The local government should ensure that they stick to the planned budget and expenditure on rural development. Since the federal allocation is strictly reserved for recurrent expenditures, the IGR should be strictly reserved for rural projects.
- The local government should install an effective tax control and administrative system that would eradicate any form of revenue leakage.
- Since the local government largely depends on the internally generated revenue for rural developmental projects, it is suggested that the use of tax consultants should be adopted for effective and efficient collection of internally generated revenue as the local tax officials can do very little to alleviate the challenges of revenue collection.

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