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Abstract: The study focused on revenue base and social assets creation in local government areas in Cross River State as a virile tool for overcoming exclusion and strengthening inclusion for sustainable development in the third world. The purposes were to determine the possible causes of poor performance of local government areas in terms of social assets creation and maintenance; and the level of internally generated revenue of the local government areas and their ability to create desirable social assets to enhance sustainable development. To achieve these purposes, data on components of revenue base and social assets of selected local government areas between 1997 and 2011, were collected and analyzed, with the use of regression analysis. It was discovered that revenue base has a significant positive impact on the creation of social assets. Moreover, internally generated revenue which was shown as a stable revenue source was neglected due to over dependence on statutory allocation from the Federation Account. The study concluded that the inability of the local government councils to create adequate social assets is as a result of poor revenue base and lack of commitment, which are worsening by corrupt practices. Based on the above findings and conclusion, it was recommended amongst others that the identified militating factors be properly tackled in order to ameliorate the dearth of social assets in the local government councils so as to ensure sustainable development.

Keywords: Revenue Base, Social assets, grants, grass-root development.

I. Introduction

In recent times, local governments across the country have come under serious criticism from within and outside their boundaries for poor performance-in terms of social assets provision. In these accusations, there seems to be an implicit link between structural imbalances inherent in the local government system and poor performance. This view is amplified by Robson (1968:9) in the following words: Local government has been subjected to a serious and potentially dangerous strain owing to the fact that it was confronted with tasks far greater than those which it was designed to perform. Only two possible solutions are available:

- improve the structure so that it is capable of carrying an increased burden, or
- transfer functions elsewhere and avoid conferring on local governments, additional responsibilities which they might otherwise not been able to carry.

Robson, like other writers on local government, went ahead to prescribe structural reforms as the panacea for improvement in the performance of local government. The structural reforms emphasized are, however, with local respect to the composition and powers of the local government, as well as its inter-relationship with other tiers of government. This hypothesis seems to have influenced the setting up of different committees over the decades, to restructure local government in Nigeria for better performance.

The above argument, apparently neglects the important question regarding finances. This is in view of the fact that every human activity involves the incurring of costs and that such costs must be financed by resources. According to Adams (2001:148) “the success or failure and the effectiveness or ineffectiveness of local government depends on the amount of financial resources available ...” For the local government to execute the multitude of functions assigned to it successfully, it requires enormous amount of resources at its disposal. This is based on the axiom that local government would not be expected “to give what it does not have.” The above scenario can be visualized from three major dimensions.

First, the capacity of local government over the decades, to contribute meaningfully to economic growth by developing the grass root, has been constrained by low internally Generated Revenue (IGR) base (CBN, 2000a, Adams, 2001:148). At present, what constitute the Internally Generated Revenue Base on local government are property taxes. Even these property taxes have not been properly exploited to generate the amount of revenue required for effective social assets provision. Worst still, there are numerous revenue sources, which are not exploited at all. This leaves local government in a position of complete dependence on their share of the federally generated revenue (Federation Account and Valued-Added Tax).
Secondly, the long period of military rule impacted negatively on local government finances accruing from the Federation Account. Prior to the military intervention in 1966, expenditure and tax assignments as well as revenue sharing formulae were enshrined in the constitution. These arrangements were ousted by decrees promulgated by successive military regimes. Consequently, revenue was transferred from the Federation Account to the federal military government, to the impoverishment of the States and local governments. These trends incapacitated the local governments from performing their constitutional responsibilities (CBN, 2003:21).

Furthermore, the persistent refusal of the state governments to honour their obligations as regards the expected allocation of 10% of their internally generated revenue (IGR) to councils constitutes a major challenge (CBN, 2003:30, Adams, 2001:145). In addition, the operation of the State Local Government Joint Account also needs to be reappraised against the backdrop of multiple deductions by State Governments which have always left local governments with virtually nothing at the end of the month (Ezeani, 2004:95).

Additionally, a major problem stems from the disproportionate composition of total expenditure, with an overwhelming amount of recurrent expenditure. A huge proportion of this recurrent expenditure is said to be largely accounted for by debt-service payments (Adam, 2001)). These debts were incurred as a result of deficit financing which became the bane of governmental behaviour, particularly in the 1990s. The borrowings were largely from commercial banks and thus contributed to the high wave of banking distress in the 1990’s (CBN 2000a:133).

This phenomenon has necessitated an enquiry into the nature and extent of the relationship that exists between the revenue base and the provision of social assets by local government, with a view to explaining the causes of poor performance in this regard, and finding solutions to these causes.

Objectives of the study
In view of the problem highlighted above, the following were the objectives of the study:

- To determine the components of the revenue base of local government and to find out changes in them over the years.
- To ascertain the levels of social assets creation and internally generated revenue in the local government areas over the years.
- To ascertain the extent to which the development of the internally generated revenue base influences social assets creation of the local government areas.

Research questions
In order to solve the research problem and achieve the above stated objectives of the study, the following research questions were developed:

- Does revenue base in local government areas have components and how do changes in these components affect expenditure in social assets?
- What levels of social assets as well as internally generated revenue, have been created in the local governments areas over the years?
- Is there any significant relationship between development in the internally generated revenue and social assets of local government areas?

Research hypotheses
The following research hypotheses were formulated based on the constructed research questions:

- Components of revenue base of local government areas do not significantly influence expenditure on social assets.
- There is no significant effect of changes in level of internally generated revenue on changes in the level of social assets of local government areas.
- There is no significant relationship between the development of internally generated revenue and provision of social assets in the local government areas.

Theoretical and Conceptual Framework
Diverse theoretical perspectives have dominated recent discussions of local government and politics. Some of these are the developmental theory, the efficiency- services theory, the democratic participatory theory, the locality perspectives, the public choice school, and the dual-state thesis. The approaches outlined above, have either attempted to justify the existence of the local government, ventured into the theoretical area of what functional responsibilities local governments are supposed to perform, or discussed the nature of local politics (Ezeani, 2001:36).

Most relevant to this work is the developmental theory, proponents of which hold the view, that the local government is a veritable instrument for development, national integration, national evolution, and national
Revenue Base And Social Assets Creation In Local Government Areas In Cross River State – Nigeria:

consciousness (Ola 1984:14). In this view, Ezeani 2004:42, contents that the local government in developing areas should be concerned with. Decongesting government at the centre, thereby freeing national leaders from onerous details and unnecessary involvement in local issues; increasing the peoples understanding and economic development; making programmes to foster social and economic betterment at the local level more realistic and lasting, training people in the art of self-government; and strengthening national unity.

Proponents of this theory are of the view that local governments in developing countries, like Nigeria, can and should have the function of helping to reduce congestion at the centre. Ezeani (2004:42), citing Ola (1984) notes that the local government can achieve this by implementing socio-economic programmes that attempt to reconstruct the infrastructure necessary for an improved way of life. In addition, the local government possesses considerable experience and knowledge of its people required for the stimulation of initiatives, inculcating the feeling of national consciousness and encouragement of drive and experimentation in the people (Ezeani, 2004:44).

Similarly, the efficiency-services school justifies the existence of the local government on the grounds that it is an efficient agent for providing services that are local in character. Mackenzie (2000:14) notes that the local government exists to provide services and it must be judged by its success in providing services up to standard measured by a national inspectorate. Similarly, Sharpe (1979:168) argues that given the closeness to an area, the local government provides certain services more efficiently than the central government, such that, if the local government did not exist, something else would have been created in its place. The argument that democratic participatory roles are the core functions of the local government, as is held by the proponents of the democratic participatory theory, is in the view of this school, misleading.

Another important theory is the locality perspective. Proponents of this theory have established a strong defense for the existence of the local government on the grounds that: it is an entity grounded in the belief that there is value in the spread of power and the involvement of many decision makers in different localities; there is strength in diversity of response- it allows for the accommodation of divergent needs; the local government is local – its localness and visibility makes it open to pressure when it fails to meet the needs of the people, better compelling it to perform; it can better meet the needs and win support for public service provision because it allows choice (Stoker, 1990:234).

A fascinating though not convincing perspective, is the democratic participatory theory. Proponents of this theory contend that the local government functions to bring about democracy and to afford the citizens the opportunities for political education, participation and socialization. However, the protracted period of military rule in Nigeria has over the years, negated the development of democracy at the local level. Additionally, trends do not provide a convincing proof that the local government always provides a training ground for the higher levels of government (Ezeani, 2004). In line with the ideas of the theorists above, Olowu (1998):18, sub-divides the contributions of the local government to the development process into three main areas: namely, political integration, nation building, social development and economic growth. In the area of political integration/nation building local government provides unity through political leaders, promotes accountability in governance and claim-making of central government. Similarly, in the area of social development, the local government provides an avenue for the integration of developmental activities of the central and the local governments; provision of choices, tapping of the people’s knowledge, initiatives and enthusiasm for service delivery; provision of access to and use of information with respect to services location and effective maintenance capabilities. With respect to economic growth, the local government provides institutions in the bottom-up strategy; plays a critical role in the agricultural and overall transformation of developing countries in such areas as: the management of scarce resources – land, soil, water, et cetera, assisting in the organization of co-operatives, reduction of waste by central government-dominated projects, promoting a wide opportunity for experimentation with diverse project/management possibilities. It can be observed that none of the foregoing theories has presented a comprehensive view of the local government. All theories tend to emphasize the functions of the local government in terms of expenditure, omitting its powers to raise revenue to finance the expenditure. This weakness becomes apparent upon an examination of the following definition of local government put forward by the United Nations Office for Public Administration (1991:1).

...a political sub-division of a nation or (in a federal system) state, which is constituted by law and has substantial control of local affairs, including the powers to impose taxes ... for prescribed purpose. The governing body of such an entity is elected or otherwise locally selected.

In the view of the above definition, the local government has power to impose taxes, such other levies or raise money legally as may be required, to finance the provision of infrastructure and services. The ability to raise revenue to finance the provision of social assets in affecting the lives of the local people is of paramount importance. This is because the efficiency, with which these infrastructure and services (social assets) are provided, is often times measured in terms of the ability of the local government to maximize the size
of its revenue base without creating social inefficiencies when levying taxes or user-fees (Bird, 1993:212). Local governments with poor revenue bases have in attempt to do the above create an imbalance situation.

**Local Government Finance and Revenue base**

There is no human activity that does not involve cost. The performance of the foregoing functions by the local government requires revenue to be raised to finance the attendant expenditure requirements. Andrews and Shah (2003) are of the opinion that the ability of the local government to identify and maintain viable revenue sources (that is, revenue base), is an important criterion in assessing the efficiency with which its functions are performed. To place the local government in a formidable position in performing its functions, legal and constitutional provisions have been made to guarantee a stable and reliable external revenue source for the local government. Section 7(6) of the 1999 constitution of Nigeria provides for the funding of the local government as follows:

Subject to the provision of this constitution:

(a) The national Assembly shall make provisions for statutory allocation of public revenue to the local government councils in the federation; and

(b) The House of Assembly of State shall make provisions for statutory allocation of public revenue to the local government within the State.

In tandem with the provisions of the constitution, the local government’s share of the Federation Account has been changed from time to time. The share increased gradually from 8 percent in 1980 to 10 percent in 1982 by virtue of the Revenue Allocation Act of 1981 (CBN, 2000:25). It was then increased to 15 percent in 1990 and further to 20 percent in 1992. In addition, State Governments were required to contribute 10% of their Total Revenue into the State Local Government Account. This was later amended by the Federal Government. States are by the new arrangement, required to contribute 10% only of the Internally Generated Revenue of the State to the Local Government Account (Dasuki Report, Quoted in Ezeani, 2004:92). As set out in the functions of the local government, the 1999 constitution provides for an independent generation of revenue by the local government in addition to the statutory allocation from the Federation Account. Apart from receipts from Federation Account, grants and subventions, the internally generated revenue sources of the local government are property tax, radio and television licenses, levies on undeveloped plots used for commercial purposes, community taxes, development levies, capitulation, fines, fees, interests on investments of funds of a local government and other general rates (CBN, 2000:25; Ezeani, 2004). A review of the local government finances however reveals a high dependence on statutory allocation from the federation accounting since the 1980s.

**Measurement of Local Government Performance**

Frequently, the bottom-line for the measurement of performance in the private sector, over a given period of time, is the profit figure. However, such indicators of performance are not available in the public sector because the sector does not undertake profit-directed activities. More so, government activities are undertaken to impact on the lives of the people, and are organized by means of formulating programs and policies. The measurement of the performance of government centers around program/policy impacts and their related costs. A major problem, however, stems from the determination of programme impact (Asechemie, 1999:198). In spite of the difficulties associated with performance measurement in the public sector, the gains of performance measurement cannot be compromised.

An Asechemie (1999:197) point out that British discussion on the concept of performance measurement in government has brought three concepts of performance into prominence: namely, economy, efficiency and effectiveness. Economy is used to denote the minimization of the cost of achieving a defined goal or effect. The degree of economy present in any government can be measured by the magnitude of deviations of actual costs from the minimum under the circumstances experienced. Efficiency on the other hand is an expression of the relation between the inputs and the outputs of a defined job (or work). More formally, efficiency is defined as the ratio of output to input. Lastly, effectiveness may be defined in terms of the impacts of government on specified societies or variables.

**II. Research methodology**

**Research Design**

The longitudinal type of survey design was employed in collecting and analyzing data for the purpose of drawing inferences. The choice of this design was predicated on the fact that the study involved an analysis of changes in variables over the years. In this regard, data on components of Revenue Base, together with the cost of Social Assets in six (6) Local Governments in Cross River State, which were accessed from Annual Financial Reports as published by the State Auditor General for Local Governments, were observed over a
period of fifteen years (1997 – 2011). The Ordinary Least Squares (OLS) regression analysis was applied to determine the nature and extent of the relationship between the research variables.

Sources of Data and Methods of Data Collection
The data sources employed were predominantly secondary in nature. Secondary data were information already made available for other purposes, but which are useful to this study. They consist of Auditor-General for Local Government Report on the Accounts of the six Local Governments for relevant fiscal years and the Revised Model Financial Memoranda for Local Government (1991). Others include the 1999 Constitution of the Federal Republic of Nigeria, textbooks, and periodicals. Appropriate information were extracted, recorded and organized in a manner suitable for analysis and inference-making.

Model specification
SA1=b0+b1FAAR, + b2STA, +b3G, +b4IGR, +U2. (1)

Where: SA = Social Assets for year t
FAAR = Federation Accounts Allocation Receipts for year t
STA = State Allocation
G = Grants for year t
IGR = Internally Generated Revenue for year t
RB = Total Revenues for year t
U are stochastic error terms which absorb other influences not captured by the model.

The parameters are expected to have the following signs:

a1>0: the higher the Revenue Base, the higher would Social Assets creation be.
b1, b2, b3, b4>0

The expected signs of the parameters are positive. This indicates that an increase in any of the components of Revenue Base would lead to increase in Social Assets Creation. This is, of course, our a priori expectation in the study.

Table 1
Econometrics results of relationship between Average Social Assets and Average components of Revenue Base for six local Government areas for the test of hypothesis one.

<table>
<thead>
<tr>
<th>VARIABLE</th>
<th>COEFFICIENT</th>
<th>STD. ERROR</th>
<th>T-STATISTIC</th>
<th>PROB</th>
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<td>-22789407.47</td>
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<td>2.23614</td>
<td>0.1154</td>
</tr>
<tr>
<td>FAAR</td>
<td>1.044952</td>
<td>0.127020</td>
<td>8.57319</td>
<td>0.0000</td>
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<tr>
<td>G</td>
<td>0.18357</td>
<td>107.0813</td>
<td>2.770017</td>
<td>0.0047</td>
</tr>
<tr>
<td>STA</td>
<td>0.122373</td>
<td>0.531125</td>
<td>0.821459</td>
<td>0.4490</td>
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<td>IGR</td>
<td>0.793464</td>
<td>0.078542</td>
<td>4.89838</td>
<td>0.27004</td>
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<td>R-squared</td>
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<td>Mean dependent var</td>
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<tr>
<td>Adjusted R-squared</td>
<td>0.9641719</td>
<td>S.D. dependent var</td>
<td>1284638</td>
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<tr>
<td>S.E. of regression</td>
<td>557421.9</td>
<td>Akaike info criterion</td>
<td>29.43751</td>
<td></td>
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<tr>
<td>Sum squared resid</td>
<td>5.28E+12</td>
<td>Schwarz criterion</td>
<td>29.58687</td>
<td></td>
</tr>
<tr>
<td>Log likelihood</td>
<td>-291.3751</td>
<td>F-statistic</td>
<td>81.99021</td>
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<tr>
<td>Durbin-Watson stat</td>
<td>2.987156</td>
<td>Prob (F-statistic)</td>
<td>0.000000</td>
<td></td>
</tr>
</tbody>
</table>

Dependent variable: SOCIAL ASSET
Method: Least Squares
Sample (adjusted): 1997 – 2011
Included observations: 15 after adjusting endpoints
Source: Ordinary Least Squares Multiple Regression on data generated for the study.
From the result presented above, the adjusted squared of 96.4% and the f-statistic of 81.99% indicate the entire model is significant can be used to explain the effect of the explanatory (independent) variables on the dependent variable. Also the t-values of the constant term, the FAAR and IGR are respectively significant. Thus, the null hypothesis which states that: components of revenue base of local government areas do not significantly influence expenditure on social assets is rejected in this instance, while the alternative is accepted.
Table 2  
Econometrics results of relationship between Changes in level of social assets and changes in the level of internally generated revenue (IGR)  

<table>
<thead>
<tr>
<th>VARIABLE</th>
<th>COEFFICIENT</th>
<th>STD. ERROR</th>
<th>T-STATISTIC</th>
<th>PROB</th>
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<td>72723.65</td>
<td>0.620303</td>
<td>0.5433</td>
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<tr>
<td>IGR (level)</td>
<td>2.84859</td>
<td>0.018314</td>
<td>7.848777</td>
<td>0.0820</td>
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<tr>
<td>R-Squared</td>
<td>0.557202</td>
<td>Mean dependent var</td>
<td>282823.8</td>
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<tr>
<td>Adjusted R-squared</td>
<td>0.505108</td>
<td>S.D. dependent var</td>
<td>291751.7</td>
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<tr>
<td>S.E. of regression</td>
<td>205243.1</td>
<td>Akaike info criterion</td>
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<td>Sum squared resid</td>
<td>7.16E+11</td>
<td>Schwarz criterion</td>
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<td>Log likelihood</td>
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<td>F-statistic</td>
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<tr>
<td>Durbin-Watson stat</td>
<td>1.810810</td>
<td>Prob (F-statistic)</td>
<td>0.000983</td>
<td></td>
</tr>
</tbody>
</table>

Dependent variable: Level of social assets  
Method: Least Squares  
Sample (adjusted): 1997 – 2011  
Included observations: 15 after adjusting endpoints  
Source: Ordinary Least Squares Regression on data generated for the study.

Based on the above result, the coefficient of determination R-squared, is equal to 55.7% indicating that the model could be used to ascertain the effect of independent variable (changes in level internally generated revenue) on the dependent variable (changes in level of social assets). Again, t-value of 7.85 for IGR level shows that there is a significant relationship between the two variables. Hence, the null hypothesis which states that there is no significant effect of changes in level of internally generated revenue on changes in the level social assets of local government areas is rejected, and the alternative accepted of the parameters would be obtained, using the ordinary least square (OLS) method.

The second equation relates internally generated (IGR) with the social assets. This has been formulated in order to determine the extent to which expansion or contraction of the Internally Generated Revenue (IGR) base could influence Social assets and is given as:

Social assets – (Internally-Generated Revenue)

More formally, the functional relationship is stated as:

\[ SA_t = B_0 + B_1 IGR_t + U_3 + \epsilon_3 \]

Where \( SA_t \) = Social assets for year \( t \)  
\( IGR_t \) = Internally Generated Revenue for year \( t \)  
\( B_1 \) = parameter of IGR, and  
\( U_3 \) = stochastic error term

The parameter is expected to have the following sign \( B_1 > 0 \). The higher the Internally Generated Revenue; the higher the social assets. The expected sign of the parameter of IGR is positive. An increase in IGR is expected to lead to an increase in SA.

Table 3  
Econometrics results of relationship between Development in Internally Generated revenue and provision of social assets  

<table>
<thead>
<tr>
<th>VARIABLE</th>
<th>COEFFICIENT</th>
<th>STD. ERROR</th>
<th>T-STATISTIC</th>
<th>PROB</th>
</tr>
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<tbody>
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<td>C</td>
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<td>347470.4</td>
<td>1.733876</td>
<td>0.1010</td>
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<td>IGRD</td>
<td>2.632335</td>
<td>0.087505</td>
<td>8.655110</td>
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<td>R-Squared</td>
<td>0.549448</td>
<td>Mean dependent var</td>
<td>-62958.05</td>
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<tr>
<td>Adjusted R-squared</td>
<td>0.507501</td>
<td>S.D. dependent var</td>
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<tr>
<td>S.E. of regression</td>
<td>980642.5</td>
<td>Akaike info criterion</td>
<td>30.56728</td>
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</tr>
<tr>
<td>Sum squared resid</td>
<td>1.63E+13</td>
<td>Schwarz criterion</td>
<td>30.71664</td>
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<tr>
<td>Log likelihood</td>
<td>-302.6728</td>
<td>F-statistic</td>
<td>16.663631</td>
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<tr>
<td>Durbin-Watson stat</td>
<td>1.847518</td>
<td>Prob (F-statistic)</td>
<td>0.7298</td>
<td></td>
</tr>
</tbody>
</table>

Dependent variable: Provision of Social assets. (PSA)  
Method: Least Squares  
Sample (adjusted): 1997 – 2011  
Included observations: 15 after adjusting endpoints
Source: Ordinary Least Squares Regression on data collected for the study.

From the above result, the coefficient of determination, R-squared, is equal to 54.94% showing that the model could be used to determine the relationship between the two variables. Also, the t-value of 8.66 for Development in internally generated revenue shows that there is a significant relationship between development in internally generated revenue (DIGR) and provision of social assets (PSA). Therefore, the null hypothesis which states that; there is no significant relationship between the development of internally generated revenue and provision of social assets in the local government areas is rejected and the alternative accepted.

Summary of findings

The under listed findings were made in the course of the study:

- A formidable revenue base is required for the creation of Social Assets in local government.
- Over-dependence of councils on statutory allocation diverts attention from viable internally generated revenue potentials.
- The State Local Government Joint Allocation Account (JAAC) only provides an avenue for diversion of council funds by the State Government in the guise of joint projects.
- Instead of remitting 10% of State Internally Generated Revenue (IGR) to the Local Government, State Government is concentrating on effecting multiple deductions from Councils’ allocation from Federation Account allocation.
- The low level of Social Asset provision by local government is partly predicated on disproportionate composition of recurrent expenditure in total spending.
- The regulatory framework for the management of local government funds, though adequate, is not properly implemented to achieve desired performance.

III. Conclusion

The prime purpose of local governance revolves around grass root development. Grassroots development is exemplified by the creation Social Assets to better the lives of the people at the grassroots. However, this duty has often been neglected due to inadequate revenue base. The internally Generated Revenue base, which is adjudged to be relatively stable, has been neglected with emphasis on statutory allocation from the Federation Account. This over dependence on external revenue sources, which are outside the control of local government, further impacts negatively on Social Asset creation. Furthermore, the inability of state government to contribute the required 10% of internally generated revenue to councils, as well as the fall outs of the State - Local Government Joint Account contribute to poor performance of local government.

Performance in terms of Social Asset creation has been further inhibited due to the emphasis placed on overhead expenditure over social asset creation. A corollary to this is that even where funds are available, the decision to invest in Social Assets is often thwarted by other considerations. Such considerations may range from political situation to self aggrandizement. In the bid to ameliorate the dearth of social assets in the local government, urgent steps must be taken to broaden the revenue base, particularly, internally generated revenue. It is only when this stable source of revenue is developed and exploited that social asset creation can be guaranteed. Reliance on external revenue sources can only inhibit planning and execution of social projects.

IV. Recommendations

To ameliorate the dearth of social assets in the local government owing to poor/unstable revenue base, the following recommendations may be relevant:

- Amendment of the constitution to abolish the state- local government Joint Allocation Account (JAAC) to secure Council funds from State Government interference.
- Direction of attention to developing and exploiting the internal revenue base of local government, in view of its controllability and stability.
- There is the need for the State Governments to adhere to the constitutional provision to the effect that they remit 10% of State internally generated revenue to Councils. This would further boost the revenue base of councils, thus ensuring adequate creation of social assets towards sustainable development.
- Budgeting and budgetary control must be imbibed by local government to ensure efficient management of resources and guarantee high level performance.
- Strengthening of regulatory framework governing management of local government funds, with a view to ensuring sincere implementation in this regard, zero tolerance must be given to corruption.
- Capacity building through workshops and seminars to equip local government functionaries and personnel with tools for developing and exploiting internal revenue base. Such activities should also inculcate better work ethics and bring about accountability and transparency in local government administration.
Local government must devise better means of resource allocation to accord capital projects desired attention.

References