

**INTERNALLY GENERATED REVENUE IN THE LOCAL GOVERNMENT SYSTEM AND
SUSTAINABLE COMMUNITY DEVELOPMENT IN NIGERIA: A STUDY OF ABAKALIKI
LOCAL GOVERNMENT AREA EBONYI STATE**

IBEOGU ALOYSIUS S¹ & ULO FABIAN U²

¹Department of Public Administration, Ebonyi State University, Abakaliki, Nigeria

²Research Scholar, Department of Business Management, Ebonyi State University, Abakaliki, Nigeria

ABSTRACT

This paper titled 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. The study equally concluded that the over dependency on statutory allocation have incapacitated the local government from effective revenue drive. It recommends thus; the institution of disciplinary measures so that any council worker (revenue officers) who violates established rules regarding revenue generation should be dealt with, that honest staff (revenue officers) should be rewarded through giving them fringe benefits or promotion.

KEYWORDS: Internally Revenue Local Government Sustainable Community Development Nigeria Abakaliki Local Government Area Ebonyi State