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Internally Generated Revenue and Its Impact on Development of Rural Areas: A Study of Aboh Mbaise Local Government Area of Imo State, Nigeria

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Abstract

This study focused on internally generated revenue and its impact on the development of rural areas: a study of Aboh Mbaise Local Government of Imo State. The study was carried out to determine the extent IGR has contributed in enhancing the effectiveness of the local government system. The study was anchored on System theory. Survey research design was used and questionnaire served as the instrument of data collection. The data collected were analyzed using simple percentage. It was discovered that there is significant impact of internal revenue generation on rural road maintenance in Aboh Mbaise LGA Imo State, there is significant relationship between internal revenue generation and rate of power supply in Aboh Mbaise LGA Imo State and there is significant relationship between internal revenue generation and primary health care infrastructure in Aboh Mbaise LGA Imo State. Based on the findings, it was recommended that the local government should be effective in harnessing its internal revenue sources so as to achieve development of the local government.

Keywords: internally generated revenue, development of rural areas, rural road maintenance, rate of power supply, primary health care infrastructure and Aboh Mbaise LGA

Introduction

In Nigeria, the local government is the third tier of government established to enhance development and encourage effective political participation at the grassroot level.

Since Nigeria gain independence, there have been many reforms aimed at enhancing the effectiveness of local government. The most significance of the reforms was the 1976 local government reform (Chukwu, 2017).

The 1976 Reform is dynamic and distinct as it marks a turning point in the history of Local Government in Nigeria for a number of reasons: (a) It was the first time in the political history of Nigeria that the Federal Government initiated Local Government Reform for all the state governments, (b) A uniform system of Local Government was for the first time introduced for all the states of the Federation, (c) It resulted to a uniformity of Local Government Areas based on a given population range and these Local Government Areas are large in size, (d) the Federal Government started to give statutory allocation to Local Governments, (e) Local Government started to be recognized as the third tier of government, (f) Local Government staff training in which the Federal Government is involved became an integral part of local government management strategy, (g) introduction of full time chairmen of Local Government and supervisory councilors and the councilors were paid fixed salary instead of sitting allowances (Odinaka, 2023). This means that local government has many roles to play in development. Therefore, if the local government must achieve its development functions, it cannot only depend on federal allocation, but effectively utilize internally generated revenue. Here, internal generated revenue assists LGAs to achieve infrastructural improvement in the way of road maintenance, electrification, provision of water, and provision of primary health care facilities (Uduma, 2016). Local government needed to generate enough internal revenue to complement the statutory allocation from the federal government. This will enable them to perform specific functions and to achieve high level of development in the rural areas/ communities that make up the local governments. Thus provision of adequate infrastructural facilities is very crucial to the improvement of lives at the local government levels (Odinaka, 2023). For that, if such LGAs like Mbaitoli must achieve sustainable development, the LGA must improve its internal revenue sources so as to use the funds and develop the communities in the area of infrastructure. Such internal revenue sources for Nigeria LGAs includes tax from motor parks, markets, bet/debt registration, business investments like providing road transport vehicle, events centres, collecting taxes and levies from commercial drivers and motor cycle riders etc (Uduma, 2016).

Local government means the partitioning of a country into smaller units for effective administration in rural areas, which involves the people mainly from that locality directly or indirectly in the administration of their own area through a democratically elected representative who will exercise power under the supervision of general authority of the national or state authority (Ndoh, 2009). According to Ihe and Umeaka (2006), sources of internal revenue generation for local government include income derived from registration (*e.g.* births, marriages, death etc), income from management of markets (example public convenience etc), income from management of burial grounds, naming of streets, and the statutory revenue from the federal government. When there is improved revenue generation in the local government, it will assist in enhancing infrastructural development.

Statement of the Problems

The issue of bad roads network, lack of portable water, no access to electric power supply and poor access to health care are the order of the day in most local governments in Nigeria. It's a fact that most of the rural areas in Nigeria do not have motor-able roads. Road users in most cases suffer from some bad experiences because of bad roads. Not only that, most people in rural communities do not have access to portable water as they always utilized water from the stream and rivers within the environments. Sanitation system is also a problem, hence the people are not well informed on the best way to maintain good sanitary environment.

The problem of power is more pronounced in the local government/rural community level. The people in most cases don't have light, while some have very low voltage which can help them do little or nothing. In addition to the above is the low infrastructure in education and health sectors in the rural/local government area. Based on the foregoing, this study focused on problems of internally generated revenue in the local government system in Nigeria.

Research Questions

Based on the objectives of the study, the following research questions were posed for the study.

1. What are the impacts of internal revenue generation on rural road maintenance in Aboh Mbaise Local Government?
2. What is the relationship between internal revenue generation and rate of power supply in Aboh Mbaise Local Government?

Objectives of the Study

The general objective of this study is to examine internally generated revenue and its impact on the development of rural areas: a study of Aboh Mbaise Local Government of Imo State (2018-2023). Specific objectives include to:

1. examine the impact of internal revenue generation on rural road maintenance in Aboh Mbaise Local Government.
2. find out the relationship between internal revenue generation and rate of power supply in Aboh Mbaise Local Government.

The Concept of Local Government

local government is a unit of government below the central, regional or state levels established by law to exercise political authority through a representative council within a defined geographical area (Olisa, et al 2010) quoted in (Chukwuemeka, Ugwuanyi, Ndubuisi-Okolo, & Onuoha, 2014). Chikwem (2019) defines local government as government by popularly elected bodies' charges with administration and executive duties in matters concerning the inhabitants of a particular district or place. The International Encyclopedia of social sciences (1976), defines Local Government as "A political sub-division of national or regional government which performs functions which nearly in all cases receive its legal power from

the national or regional government but possess some degree of discretion on the making of decisions and which normally has some taxing powers. Achimugu, Stephen & Agboni (2013) defines local government as thus:

> *A political subdivision 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 or to exact labour for prescribed purposes. The governing body of such as entity is elected or otherwise locally selected.*

Odinaka (2023) defines Local Government as "A political sub-division of national or regional government which performs functions which nearly in all cases receive its legal power from the national or regional government but possess some degree of discretion on the making of decisions and which normally has some taxing powers. As noted in the works of Adeyemi (2012), Achimugu, Stephen & Agboni (2013), Chukwuemeka, Ugwuanyi, Ndubuisi-Okolo, & Onuoha 2014), the Nigeria 1976 Guideline for Local Government Reform defines local government as: Government at the local level - established by law to exercise specific powers within defined area (and) to initiate and direct the provision of services and to determine and implement projects so as to complement the activities of the state and federal government in their areas, and to ensure that local initiative and response to local needs and conditions are maximized. The United Nations Office for Public Administration quoted in Ola and Tonwe (2009), Ubani (2010), Achimugu, Stephen & Agboni (2013) defines local government as thus:

> *A political subdivision 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 or to exact labour for prescribed purposes. The governing body of such as entity is elected or otherwise locally selected.*

The Concept of Internal Generated Revenue

Many social science scholars have examined the concept of internal generated revenue. The basic explanation of the concept focused on using internal sources to generate the required fund for development. For the purpose of this study, internal generated revenue means the same thing and can be used interchangeably with Internal Generated Fund (IGF). Internal generated revenue in this case is the revenue (monetary and non-monetary) which organizations realize within its system through its activities and endeavour (Odinaka, 2023). Concept of IGR according to Ugwu (2018) refers to "the creation of either tangible or intangible results within the confines of one entity. Here, internally generated revenue is those funds that are realized through the efforts or operations of the entity itself; the funds were not borrowed or realized through other external means". Ubah (2016) buttresses this definition by stating that "Internally Generated revenue means funds not constituting the proceeds of any loan, debt issuance, equity issuance, asset sale, insurance recovery or indebtedness".

In the light of the definitions provided above, Chukwu (2017) asserts that the IGR theory means that the central government should not have to accept the burden of providing funding for every expenditure item of public polytechnics. In view of the foregoing, there has been a third proposition, which advocates for the use of internally generated funds (revenue) to fund the polytechnics and other tertiary institutions. People who hold this view indicate that the polytechnics are already generating enough revenue internally through fee paying programmes, part-time Programme, and distance education programmes etc.

Development of rural areas

Dudley Seers (1973) cited in Ubah (2015) sees developments as meaning creating conditions for the realization of human potential. Since the pursuit and attainment of certain high levels of per capital income has not been accompanied by discernible changes in the conditions of living of the focus and object of development i.e. man, others have come to define the problem of development as a selective attack on the worst form of poverty. "Development goals must be defined in terms of progressive reduction and eventual elimination of malnutrition, disease, literacy, squalor, unemployment and inequalities". Lapalombara J. (2017) further defines development as: Self-sustained growth: a continuous process of growth is produced by forces within the system and which is absorbed by the system. It is the ability to absorb varieties and changing types of political demands and organization.

Sule (2016) is of the view that the development concepts can be viewed from two perspectives: (a) introducing new ideas and technology and (b) modernizing the existing facilities in order to increase the means of production. The introduction of new and technology could lead to an improved quality of life and better standard of living. They may lead to an increase in human potentials and this raise national; productivity or per capital income. Modernization brings about a change in the techniques of doing things. For example, change in agricultural production from subsistence to commercialization, change in the settlement pattern from rural to urban, etc.

The whole phenomenon of Rural Development revolves around attempts by governments and people to address the basic factual problems bedeviling the rural areas in respect of basic needs such as safe and hygienic drinking water, the provision of primary health care, feeder road, electricity, schools and so forth (Lapalomebra, 2017). Adelemo (1987) sees the concept of rural development to include resettling displaced communities or adopting new types of housing unit. He continues that rural development should include alongside land-use development, economic factors such as land carrying capacity for each area of farmland, irrigation improved farming method and finance. The concept of rural development in Nigeria lacks a unified definition as different scholars tend to view it from varying perspective.

Some scholars look at rural development from the aspect of educational training like Haddad (1990), and Hinzen (2000). Seer (2016) perceived rural development to involve creating and widening opportunities for individuals to realize full potential through education and share in decision and action which affect their lives. Others like Olayide, Ogunfowora, Essang and

Idachaba (2011) view rural development as means for the provision of basic amenities, infrastructure, improved agriculture productivity and extension services and employment generation for rural dwellers. Olatunbosun (2015), Williams (1978), Lele (1979), Idachaba (1980) and Ogunfiditimi (2000) viewed rural development from various perspectives. However, there is a consensus among them about the need for improvement in rural living conditions and standard of living of the rural populace.

Olatunbosun (2015) stated that rural development is based on the need to balance the pattern and direction of government for the benefit of both the urban and rural sectors and provide technical requirements for speeding up economic growth in the development. Olatunbosun (2015), Williams (1978), Lele (1979), Idachaba (1980) and Ogunfiditimi (2000) viewed rural development from various perspectives. However, there is a consensus among them about the need for improvement in rural living condition and standard of living of the rural populace. Olatunbosun (2015) stated that rural development is based on the need to balance the pattern and direction of government for the benefit of both the urban and rural sectors and provide technical requirements for speeding up economic growth in the development.

The objective of the National Policy on Rural development as outlined by Ogbazi (1992) encapsulates an ideal situation of an acceptable level of development in the rural area. These objectives can be paraphrased to include:

- Promotion of the social, cultural, educational and economic well being of the rural population, promotion of sustained and orderly development of the vast resources in the rural area for the benefit of the rural people.
- Increase in and diversification of job opportunities and improvement of income in the rural areas
- Mobilization of the rural population for self-help and self-sustaining programme of development, and
- Up-lifting of the technological based industries in the rural area.

Sources of Internal Revenue Generation in the Local Government

There are many Sources of internal Revenue Generation in the local government. They include:

- **Rates:** rates could be classified into capitation and property rate. Capitation rate is rate payable by all adult males from 16 years and above and working class women residing within a particular local government. It is paid annually to local government in order to defray the cost of services rendered to individual or communities within the local government areas of jurisdiction (Obi, 2011). This principle of paying for services rendered to individual or communities by government is inconsonance with the social contract theory of Hobbes, Lock and Rousseau which state that man's dissatisfaction with the state of nature in which he finds himself led to the setting of a government to carter for his insatiable wants. In return, man must pay for such services rendered, especially, if government must continue to maintain such services (Okoro,

2015). This is quite justifiable if the masses in the local government must continue to enjoy efficient public facilities and services, they should be prepared to pay for the maintenance costs of these facilities or service (Nnamocha, 2012). Property rate was introduced by the federal ministry government in 1976 as one of the services of local government revenues. Here, local governments were empowered to levy property in accordance with their specified assessment classification of property valuations. This rate, like the capitation rate is also paid annually to local government.

- **Taxes:** local government taxes are collected in the following forms, community tax, poll tax, cattle tax, selective taxes (value added tax (VAD) imposition of taxes on ostentations goods like cigarettes, liquors etc (Obi, 2011).
- **Fines, licenses and rents:** these include fees and fines from courts, market stalls, motor parks, forest, public advertisements, regulated premises, registration of births and deaths, goldsmith and blacksmith licenses, minor industry licenses etc.

Empirical Studies

Ugwu (2018) examined the challenges and prospects of local government administration in Bayelsa State. The study was carried out to determine the problems affecting the local government from effectively performing its functions. In line with the above, two research objectives, two research questions and two hypotheses guided the study. The researcher used resources based theory to analyze the subject matter. Only secondary sources of data through textbooks, journals and online sources etc. were used. Based on literature sources, the study discovered that the challenges of local government administration in Bayelsa State in clued high level of political interference from the state government, low level of financial allocation to the local government, high level of corruption in the system and low level of utilization of internal revenue sources in the LGAs.

Chikwem (2019) examined the role of local government in community development in Nigeria using Isiala Mbano LGA of Imo State as the focal point. The study was carried out to determine the significant contribution of local government in promoting human and infrastructural development in Nigeria. In line with the above, two research objectives, two research questions and two research hypotheses were formulated to guide the study. The researcher utilized only secondary sources of data; hence information were sourced from journal articles, facebooks and online publications. Basic resource theory and growth centred theory were employed. Based on the literature work consulted, the study discovered that the role of local government in community development include maintenance of rural rule, provision of pipe borne water, human empowerment and maintenance of rural market square etc. But, the problem of over politicization, lack of fund, and low level of education are the problems affecting local governments from playing their functions well.

Odinaka (2023) examined the role of local government in industrial development in Imo State (1999-2011). The study was carried out to understand the strategic contributions of Nigeria local governments in industrialization. In line with the above, three

research questions and two hypotheses guided the study. The researcher utilized only secondary sources of data; hence journal articles, textbooks, and online materials are our sources of information. Based on literature sources it was discovered that the role of local government in industrial development in Imo State include; improved access to credit, encourage local manufacture of industrial machines, improved education system/manpower training and improved agricultural sector.

Research Gap

Some studies have been done in related areas of this work. However, the exact subject matter has not been covered. Some of the studies covered local government without specifically focusing on internal revenue issues. Some of the studies were done outside Imo State without considering local governments in Imo State. More so, the variables in the research objectives as employed in this work were not covered by past researches. For that, there is a gap, hence the need for this study.

System Theory

System theory was propounded by Ludwing Von Bartalanffy, a biologist and a mathematician in the 1940's but the theory was made popular especially in political science by David Eastern in 1965 Von Bertalanffy was reacting against both reductionism and attempting to revive the unity of sciences. He is considered to be the founder and principal author of general system theory. Von Bertalanffy (1968) wrote that a system is a complex of interacting elements and that they are open to, and interacts with their environments. In addition, they can acquire qualitative new properties through emergence, resulting through continual evolution rather than reducing an entity (e.g. the human body) to the property of its parts or elements (e.g. organs or cells) system theory focuses on the arrangement of and relations between the parts which connect them into a whole.

David Easton was regarded as the Father of System Theory; he is one of the most influential political scientists in the half of the last century. His system analysis approach was an effort to provide a coherent theory of political life. During the 1950's and 1960's the theory flourished as some of the leading figures tried to make political studies more systematic and scientific. Many of Easton's concepts were observed by the discipline and the very success of the work changed the vocabulary of political science. A system is a set of elements standing in interaction. A whole compounded of many parts and assembly of all parts. It is necessarily for all parts to be working. According to Egwu (2007:34), in simple social science parlance, a system is a whole or an integral with structure and interrelated parts which all function to maintain the continuity of their existence.

To him, the system theory sees society as that governed by mutually interrelated structures which through possessing their unique individualized characteristics and performing special roles independently, but still maintain a dynamic equilibrium between themselves for the successful maintenance of the entire system. Based on the foregoing and in view of the topic

of this investigation, the local government is a system with many components and parts that work together to maintain the whole. Some of these parts include the local government elected authorities, staff, the people of the local government (the community members) and some non-governmental organizations within the local government like churches etc. All work independently but collectively to maintain the whole (local government). In order words, when there is problem in one aspect or organ of the system, other parts or organ are affected.
This means that the problem of revenue generation and infrastructural development in the rural areas (L.G) is a systemic problem. This is as a result of the fact that the problem in parts of the system has affected the entire system. In many local government areas in Nigeria, the executive chairman and councilors positions are not stable. There is always instability in the local government administration. The state governors normally run the local government as they want. A local government chairman for revenue generation and infrastructural development in the local government today might be removed tomorrow. Thus, the problems in some part of the system have affected the entire system as a whole. This is because no part of the system can work in isolation of other parts. Hence, there are interdependence for the overall goal and objectives of the entire system. The issue of dependency based on oneness, when affected always brings problems in the entire system.

Research Design

For the purpose of this study, the research design that is adopted by the researcher is descriptive survey research design. A survey is a research design that enables a researcher to take sample from the entire population for a deep analysis.

Population of the study

The researcher used the entire senior staff of Aboh mbaise LGA in Imo State covering the political executive and permanent staff for the study. Aboh mbaise LGA has a total of 120 senior staff and 20 political executive making a total of 140 study populations.

Sample size and sampling technique

The researcher used purposive/judgmental sampling technique to select the sample size from the entire population. Based on the nature of the topic, the researcher selected 70 permanent senior civil servant and 20 political executives, making a total of 90 samples.

Source of data

The researcher used both primary and secondary sources of data. The researcher used face validity method. More so, the researcher used the test retest reliability.

Method of data analysis

For data analysis, the researcher utilizes simple percentage. Moreover, it should be noted that out of 90 questionnaires distributed to the sampled population, only 73 were properly filled and returned. Therefore, the 73 is now our sample size.

Data Analysis and Result

Question 1: There is significant impact of revenue generation on rural road maintenance in Aboh Mbaise Local Government Area Imo State.

Table 1: Responses on if there is significant impact of revenue generation on rural road maintenance in Aboh Mbaise Local Government Area Imo State.

Option	No of respondents	% of responses
SA	16	21.9
A	12	16.4
UND	20	27.4
D	24	32.9
SD	1	1.4
Total	**73**	**100**

Source: field survey (2026)

The above analysis has shown that 21.9% of the respondents strongly agree, 16.4% of the respondents agree, 27.4% of the respondents were undecided, 32.9% of the respondent disagree and the remaining 1.4% respondents strongly disagree.

Question 2: Road maintenance will be achieved through improved revenue.

Table 2: Responses on if road maintenance will be achieved through improved revenue.

Option	No of respondents	% of responses
SA	22	30.1
A	32	43.8
UND	6	8.2
D	11	15.1
SD	2	2.7
Total	**73**	**100**

Source: field survey (2026)

The above analysis has shown that 30.1% of the respondents strongly agree, 43.8% of the respondents agree, 8.2% of the respondents were undecided 15.1% disagree and 2.7% of the remaining respondents strongly disagree.

Question 3: There is significant relationship between revenue generation and primary health care infrastructure in Aboh mbaise LGA Imo State.

Table 3: Responses on if there is significant relationship between revenue generation and primary health care infrastructure in Aboh mbaise; LGA Imo State.

Option	No of respondents	% of responses
SA	30	41.1
A	18	24.7
UND	11	15.1
D	12	16.4
SD	2	2.7
Total	**73**	**100**

Source: field survey (2026)

The above analysis has shown that 41.1% of the respondents strongly agree, 24.7% of the respondents agree, 15.1% of the respondents were undecided 16.4% disagree and 2.7% of the remaining respondents strongly disagree.

Question 4: Primary health care services will improve through revenue generation.
Table 4: Responses on if primary health care services will improve through revenue generation.

Option	No of respondents	% of responses
SA	19	26.1
A	34	46.6
UND	8	11
D	8	11
SD	4	5.5
Total	**73**	**100**

Source: field survey (2026)

The above analysis has shown that 26.1% of the respondents strongly agree, 46.6% of the respondents agree, 11% of the respondents were undecided 11% disagree and 5.5% of the remaining respondents strongly disagree.

Question 5: Revenue generation will enhance development.
Table 5: Responses on if revenue generation will enhance development.

Option	No of respondents	% of responses
SA	28	38.4
A	20	27.4
UND	2	2.7
D	12	16.4
SD	11	15.1
Total	**73**	**100**

Source: field survey (2026)

The above analysis has shown that 38.4% of the respondents strongly agree, 27.4% of the respondents agree, 2.7% of the respondents were undecided 16.4% disagree and 15.1% of the remaining respondents strongly disagree.

Question 6: There is significant relationship between revenue generation and rate of power supply in Aboh mbaise LGA Imo State.
Table 6: Responses on if there is significant relationship between revenue generation and rate of power supply in Aboh mbaise LGA Imo State.

Option	No of respondents	% of responses
SA	30	41.1
A	18	24.7
UND	11	15.1
D	12	16.4
SD	2	2.7
Total	**73**	**100**

Source: field survey (2026)

The above analysis has shown that 41.1% of the respondents strongly agree, 24.7% of the respondents agree, 15.1% of the respondents were undecided 16.4% disagree and 2.7% of the remaining respondents strongly disagree.

Question 7: When there is improved revenue, it will have effects on electricity in the communities.

Table 7: Responses on if when there is improved revenue, it will have effects on electricity in the communities.

Option	No of respondents	% of responses
SA	19	26.1
A	34	46.6
UND	8	11
D	8	11
SD	4	5.5
Total	**73**	**100**

Source: field survey (2026)

The above analysis has shown that 26.1% of the respondents strongly agree, 46.6% of the respondents agree, 11% of the respondents were undecided 11% disagree and 5.5% of the remaining respondents strongly disagree.

Question 8: There is significant effect of revenue generation on availability of potable water in Aboh mbaise LGA, Imo State.

Table 8: Responses on if there is significant effect of revenue generation on availability of potable water in Aboh mbaise LGA, Imo State.

Option	No of respondents	% of responses
SA	16	21.9
A	12	16.4
UND	20	27.4
D	24	32.9
SD	1	1.4
Total	**73**	**100**

Source: field survey (2026)

The above analysis has shown that 21.9% of the respondents strongly agree, 16.4% of the respondents agree, 27.4% of the respondents were undecided, 32.9% of the respondent disagree and the remaining 1.4% respondents strongly disagree.

Question 9: Improved revenue will enhance availability of portable water.

Table 9: Responses on if improved revenue will enhance availability of portable water.

Option	No of respondents	% of responses
SA	22	30.1
A	32	43.8
UND	6	8.2
D	11	15.1
SD	2	2.7
Total	**73**	**100**

Source: field survey (2026)

The above analysis has shown that 30.1% of the respondents strongly agree, 43.8% of the respondents agree, 8.2% of the respondents were undecided 15.1% disagree and 2.7% of the remaining respondents strongly disagree.

Conclusion

sources of revenue generation for the local government (internal) include births, marriage, clubs and deaths registration, income from management of market, major parks, public conveniences, income from management of cemeteries and burial grounds, income from naming of streets, earning from own commercial activities, donation, taxes and levy etc. Therefore, it could be concluded that effective revenue generation and utilization will enhance community and infrastructural development in Aboh mbaise LGA Imo State and if Aboh mbaise LGA Imo State must achieve high level of development in both human capital and infrastructure, enough revenue must be made available for the L.G.A to live up to expectation to its people.

Recommendations

Based on the conclusion of the study, the following recommendations were made:

1. There should be total re-orientation and enlightenment of the people of Aboh mbaise LGA Imo State on the importance of paying taxes to the government. This will help the people to always pay their taxes which will lead to development of the area.
2. Since people don't pay their tax because of poverty and bad economic condition of the country, the government at all level should create job/employment opportunities for people to get employed and contribute to local government economy. The state and local government authorities should provide environment for private investors to come into Mbaitoli LGA Imo State and invest to improve the economic state of the local government. This will help to improve per-capita income of the people, reduce poverty and people will be encouraged to pay taxes to the local government.

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