

AN EMPIRICAL STUDY OF THE FINANCIAL MISMANAGEMENT OF INTERNALLY GENERATED REVENUE IN IFE SOUTH LOCAL GOVERNMENT OF OSUN STATE, NIGERIA

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Abstract *This study focused on financial mismanagement of Internally Generated Revenue (IGR) in Ife South Local Government. It also identified viable sources of revenue in the local government and examined problems militating against effective collection of revenue. This study was necessitated by the need to ensure increased revenue generation in Ife South local government of Osun State, Nigeria.*

Primary and secondary sources of data were utilised for the study. The primary data were collected through structured questionnaires. Respondents were selected from career officers in GL. 03-16 in departments and units of finance and supplies, administration, primary healthcare, agriculture, town planning and estate valuation of the local government, thus 180 respondents were sampled representing 29.31% of 614 staff strength of these departments and units of the local government.

The questionnaires were administered using descriptive statistical analysis such as frequency and percentage value.

The study revealed that there are many viable and non-viable sources of revenue in Ife South local government, the myriad of problems militating against effective collection of the revenue and the poor financial management of internally generated revenue which aptly explains why the local government could not be developed.

The study concluded that the share of local government from the statutory allocation be increased, routine auditing and post-auditing from the supervising ministry should be encouraged at the local government level and that the local government should also intensify her effort on increase revenue generation in order to withstand the challenges posed by the current global economic crisis.

Keywords *Financial Memorandum, Internally Generated Revenue, Local Government, Financial, Management, Statutory Allocation*

BACKGROUND TO THE STUDY

Local governments in Nigeria are the third tier of government in the country. According to 1976 Local Government Reforms, they have been accorded the constitutional recognition. They have responsibilities to provide social amenities to the communities and they are given power to collect revenue within their areas to finance the provision of the services.

There are many sources of Internal Generated Revenue (IGR) available to local governments. These include tenement rate, sign-post tax, television and radio licenses, motor park rates, bicycle license, hawker and fence permit fees, hackney permit, poll tax, slaughter slabs, abattoir fees, liquor license, investment from poultry farm, and tractor hiring among others.

Despite the myriad resources of revenue available to the local government, many local councils still fail to tap these revenues maximally. The reason that can be adduced for

these failures directly competed to the following: society's attitudes towards taxes, usurpation of viable sources of revenue by the state governments, insufficient trained staff, tax evasion, avoidance and concession, poor accountability among others.

Budgeting control, financial memorandum, general order, guidelines, and circulars were put in place as instruments of ensuring that the available little revenue to the local government are prudently managed. In spite of all these, IGR is still mismanaged. The reasons given to these anomalies rest on total disregard for general order, guidelines and circulars, misinterpretation of financial memorandum to suit personal interest of career officers in the local government. Others are ineffective budgeting control, diversion of IGR funds into person use and finances of federal and state agencies, poor auditing of receipts and revenue ledger by internal auditors.

Thus, this study focuses on examining the financial mismanagement of Internal Generated Revenue in Ife South local government of Osun State, Nigeria.

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STATEMENT OF THE PROBLEM

The most important problem confronting local governments in Nigeria and Ife South local government in particular is the unavailability of sufficient resources for the provision of basic amenities to the governed. In essence and often times, the local government depends to a large extent on the allocation from the federation account to finance most of her projects. This over dependency on allocation from the federation account has affected negatively all local governments in Nigeria and Ife South local government of Osun State is not an exception. It is against this background problem that this study sets out to examine the financial mismanagement of internally generated revenue in Ife South local government as possible alternative to inadequate allocation from the federation account.

OBJECTIVES OF THE STUDY

The objectives of the study are to

- i. identify the viable sources of Internally Generated Revenue available to Ife South local government of Osun State.
- ii. assess the problems militating against effective collection of revenue in the local government; and
- iii. examine the financial mismanagement of Internally Generated Revenue in the local government.

SIGNIFICANCE OF THE STUDY

The study is important because the loopholes in the management of internally generated revenue at the local government will become opened to local government administrators.

Also, the study will provide information on other sources of untapped revenue abound in Ife South local government.

Hopefully, this study would also assist in formulating solutions to the problems confronting local government revenue collectors in the collection of revenue which other researchers and academic could draw inferences.

LITERATURE REVIEW

Concept of Local Government

Local government can be defined as “government at the local level exercise through representative council established by law to exercise specific powers within defined areas. These powers should give the councils substantial control over local affairs as well as the staff and institutional power to initiate, direct the provision of service, determine and implement projects so as to complement the activities of

the state and the federal government in their areas, and to ensure through devolution of functions to these councils and through the active participation of the people and their traditional institutions, that local initiatives and response to local needs and conditions are maximised” (Federal Republic of Nigeria; Guidelines for Local Government Reform, 1976).

Oyediran (1988) also considered local government as “the government of local communities essentially by means of local agents appointed by and responsible to only the central government”.

Hickey (1966) referred to local government as “the management of services and regulatory functions by local elected councils and officials responsible to them under statutory and inspectorial supervision of central legislative and executive, but with enough financial and other independence to admit of a fair degree of local initiative and policy making”.

Abubakar (1993) further defined local government as “the governmental or administrative unit closest to the people or in general parlance, the grassroots”.

Local governments are the closest government administration to communities. They enjoy political, legal constitutional, administrative, financial, and territorial power. They help to ensure democracy at the local level while bringing about socio-economic development in rural areas (Aluko, 2009).

Sources of Revenue for Local Government in Nigeria

One of the cardinal objectives for establishing local government is to bring development close to people at the grassroots. Thus for local governments to perform their statutory role and justify their existence, they must have a good financial base (Fasogbon, 2009)

Revenue constitutes the life blood of any organisation and it is a function of great importance. Without revenue, the most profitable economic venture can grind to a halt. The organisation without adequate revenue will not only lose credibility and reputation but the fundamental basis for continuous growth and development will undoubtedly suffer an unprecedented setback.

Winistrich (1955) noted that three types of revenue sources are available to local authorities. Firstly, they levy taxes, charge fees for services and for issuing licenses, and receive rents, interest and miscellaneous income.

Secondly, they receive financial assistance from central government in the form of either grants or taxes levied by the central government to local authorities.

Thirdly, their capital expenditures is financed various by loan, direct government grants, calculated surpluses and revenue.

Gboyega (1987) submitted that local government derives their revenue from income tax, fine and fees profit from trade and industry, investment and grants. He stressed that in term of importance as a proportion of local revenue, grant ranks next to tax and rates assessed on income.

Ashiru (1998) asserted that local government revenue is derived from two major sources known as external and internal sources. External sources of revenue include federal government grant (statutory location) which is 20% of consolidated revenue. Other external sources include local government share of VAT (25%) and special grant such as ecological fund etc. He also argued that internal sources of revenue include market fees, motor park fees, community tax, tenement rate and other fees from investment.

According to Nassar (1995), there are many sources of revenue open to the local government. These sources include: financial transfer or statutory allocation, value added tax, grant and others, community tax, market fees, motor part fees, tenement rates, property taxes, commercial undertaking among others.

Having stated this, it is imperative to discuss the problems of revenue generation in the local government.

Problems of Revenue Generation in the Nigerian Local Governments

Mukoro (2000) commented that tenement rates which constitute a major portion of local government's internal source of earnings have been usurped by several state governments. This is especially true in urban centers like Lagos, Kano and Port Harcourt.

Okotoni (2006) affirmed that dependency syndrome affects all the local governments in the country. This was corroborated by the empirical study conducted by the researcher in 2010. The empirical study revealed that

statutory allocation remained the major sources of revenue accruable to Ife South local government Ifetedo of Osun State. For example, Table 1 showed that the percentage contribution of Internally Generated Revenue (IGR) and federal allocation to the total revenue of Ife South local government between years 2009-2010.

Table 1 shows the contribution of internally generated revenue to the total revenue available to Ife South local government between 2009 and 2010. In the year 2009 IGR contributed only 1.79% while its contribution for the year 2010 was 2.72%. This attests to the fact that the local government depends on federal allocation to perform its statutory role.

Adedeji (1979) identified the major problems facing revenue generation in the local government which include:

- (i) Limited revenue resources
- (ii) Absence of loanable funds
- (iii) Poor revenue collection with the result that sometimes staff salaries are not paid regularly
- (iv) Non-payment to local council authorities
- (v) Ineffective financial control; and
- (vi) Non-viability of certain local council authorities especially those with small populations and internal sources of revenue.

Another problem identified by Adewale (2009) was the absence of special revenue courts to deal with tax evaders and to settle disputes of assessment and collection of taxes. This, he argued, contributed to the ailing internal revenues of most local councils in the country.

Mukoro (2000) claimed that there is lack of accountability in the management of internally generated revenue in Nigerian local councils. He further added that rate officers or revenue collectors do sometimes forge council receipts to defraud the council the result of which little or no revenue coming into government purse. He also added that one of the major problems confronting internal generated revenue is the society's attitudes towards levies and taxes. Many believe it is the duty of government to provide service and facilities

Table 1: Ife South Local Government Ifetedo, Budget Summary year 2009-2010

S/N	Estimates of Recurrent Revenue	Approved Estimates 2009 N	Percentage (%)	Approved Estimates 2010 N	Percentage (%)
1.	Internally Generated Revenue	25,817,848.92	1.79%	50,000,000.00	2.72
2.	Statutory Allocation	1,241,815,016.20	86.18	1,610,960,400.00	87.68
3.	Value Added Tax (VAT)	125,976,154.10	8.74	127,722,500.00	6.95
4.	10% State Government IGR	13,929,154.10	0.97	14,688,800.00	0.80
5.	Capital Receipt	33,333,333.33	2.32	34,000,000.00	1.85
	Total	1,440,871,840	100%	1,837,371,700.00	100%

Source: Local Government Approved Estimates for the year 2009 – 2010.

free of charge. More importantly, it is also believed that oil money from the federal government to local government supply all services and for the local council's expenditure. Thus, many are reluctant in paying taxes except they are forced to pay it (Okotoni, 2006).

Moreover, certain constitutional rights of the councils have been stripped from them by the state governments. Some states have usurped viable sources of revenue in their councils. Some states have also assigned certain concurrent functions to local governments without any commensurate financial and executive back-up from the former (Nassar, 1995).

The problems affecting revenue generation in local councils are in exhaustive suffice this to say that the following are the strategies for improving revenue generation in Nigeria's third tier of government.

Strategies for Improving Revenue in Nigerian Local Governments

For improved revenue to be achieved, some conditions have to be put in place.

Adewale (2009) affirmed that the masses should be educated on the need to discharge part of their civic duties by prompt payment of their rates and other levies as at when due. He further stated that government has a role to play in educating and enlightening the public about the importance of revenue. He also added that people should be aware that there is a significant relationship between revenue generation and adequate provision of social services for the citizenry.

Kolade (2007) opined that local governments should enforce their laws, edicts and bye-Laws. He also stressed that police presence is necessary for the enforcement of the regulations regarding collection of revenue, protection of treasuries, and other properties.

In addition, the revenue collectors need to be adequately motivated for them to discharge their duties efficiently and effectively. This is a necessary pre-condition for proper, adequate and effect revenue generation at the local government level. Staff buses should be provided for them. They should be granted car loans. Payment of hazard allowances should also be extended to them. Above all service award for honesty, hard work and dedication to duties can serve as incentive to this category of workers (Aransi, 2006).

Acquisition of sufficient qualified personnel and expertise in various fields will go a long way in improving the present ailing internal revenues of most local councils in the country.

Moreover, training is very crucial for the development of personnel. Revenue collectors need training to update their knowledge. It will enhance performance and make them to meet modern challenges (Okotoni, 2000).

Omopariola (1995) recommended the following as part of the strategies to improve revenue in the local government. These are as follows:

- (i) Special revenue courts should be put in place to deal with tax evaders.
- (ii) Encroachment on the lucrative sources of local government by state government must be stopped forth with.
- (iii) There should be proper keeping, maintaining and updating of appropriate accounting books and registers;
- (iv) Local government's management should review all rates such as motor part fees, market fees, tenement rates; and
- (v) The internal audit unit should conduct unscheduled and surprise inspection to revenue yielding area like motor parks, market stalls to prevent fraudulent practices that are perpetuated by the revenue collectors.

In the same, more area offices should be created for the purpose of revenue generation in order to ensure effective coverage of the length and breadth of the local government and to allow for effective tapping of all revenue items available.

Financial Mismanagement of Internally Generated Revenue in the Nigerian Local Governments

Budgeting constitute the bedrock of internally generated revenue financial management of control in the local government, as indeed at other levels of government.

Adewale (2009) advocated proper budgeting control as a means of ensuring effective and efficient financial management of internally generated revenue in Nigerian local councils.

Hussain (2008) pointed out that budgets allow the various sectionals heads to list their capabilities within the period in terms of revenue sourcing. He also stressed further that budgets help to provide mechanism for ensuring that adequate control are maintained over expenditure and revenue.

Financial Memorandum (FM) is another document that provides support and guidance in the financial management of internally generated revenue. It contains the principles, instructions, procedures which govern all financial and administrative procedure in the local government (Hussain, *ibid*).

In spite of clear directive on financial memoranda, there are still challenges confronting financial management in the local government.

Adewale (2009) identified the following as the instruments for financial management internal generated revenue in the local government. These include:

- (i) Financial Memorandum
- (ii) Budgeting Control
- (iii) General order
- (iv) Management policies
- (v) Local Government Bye-laws; and
- (vi) Guidelines and circulars

These instruments he emphasized are not being followed to the letter and misinterpreted to suit personal needs of career officers and politicians.

Adewumi (2006) also listed the following as problems of revenue management in the local government. They include:

- (i) Lack of proper budgeting control
- (ii) Misinterpretation of financial memorandum
- (iii) Lack of financial control and monitoring
- (iv) Lack of right personnel to handle financial operation of the local government; and
- (iv) Total disregard for general order and circulars from state governments.

This he believed resulted in the financial mismanagement of paltry revenue the local government was able to generate.

In the process, it can be argued that local governments in Nigeria are inefficient in the area of revenue generation because financial management of internally generated revenue management in the Nigerian local government is defective. It is therefore discernible that effective financial management of IGR in the local councils is imperative in order to ensure increased revenue generation in the local government.

RESEARCH METHODOLOGY

Sources of Data

Data were collected from primary and secondary sources. Structured questionnaires were used to obtain data on the subject matter. Respondents were selected from career officers on GL 03-16 in departments and units of finance & supplies, town planning and estate valuation, administration, primary healthcare, and agriculture. Secondary sources of data were also utilised from relevant textbooks, circulars, Internet sources, journals, and lecture notes delivered at various workshops, conferences, and seminars on the field of revenue. Data collected were analysed through the use of descriptive statistical techniques such as frequency and percentage value to identify the sources and problems militating against effective revenue collection as well as the financial mismanagement of internally generated revenue in Ife South local government of Osun State.

Population of Study

Population of study consisted of 614 work force of these departments and units in Ife South local government of Osun State.

Sampling Procedure

The sampling size cuts across the junior and senior career officers in the departments and units of the local government. A total of one hundred and eighty (180) respondents were randomly selected being the 29.31% of the population of study using simple random sampling technique from among the career officers on GL 03 – 16 in departments and units of the local government.

Research Instruments

The primary instruments used for gathering data for the study is the structured questions. The data collected were analyzed using SPSS 16. The data analysis and interpretation were carried out with descriptions statistical analysis based on frequency and percentage value.

The questionnaires were divided into four sections. Section A of the questionnaire contains bio- data of the respondents such as age, educational qualifications, sex, marital status, salary grade level, and departments and units of the local government.

Section B focuses on the sources of internally generate revenue in the local government and sources yet untapped. Section C deals with the problems being confronted by the local government while generating revenue. Section D dwells on how these IGRs are being financially managed in the local government for socio-economic development of the people at the grassroots.

In order to augment the information obtained from primary data, secondary data were not left out.

DATA ANALYSIS

A total of 180 questionnaires were administered randomly to staff of finance and supplies, administration, agriculture, town planning unit, estate and valuation unit, and primary healthcare department of Ife South local government representing 29.31% of 614 study population.

All hands were on deck to ensure that the accurate numbers distributed were collected accordingly.

The first section (A) covered information on the bio-data of the respondents; while section B, C, D, covered the main questions i.e. subject matter of the study.

Table 2: Bio-data of Respondents

Characteristics	Frequency N = 180	Percentage N = 180
Age		
20 – 30	57	31.67
31-40	66	36.67
41-50	36	20
51-60	21	11.66
Educational Qualifications		
Secondary Level	93	51.67
OND /NCE/HND	66	36.67
First Degree	15	8.33
Masters	6	3.33
Sex		
Male	120	66.67
Female	60	33.33
Marital Status		
Single	36	20
Married	123	68.34
Divorced	15	8.33
Widow/Widower	6	3.33
Salary Grade Level		
03-06	117	65
07-11	39	21.67
12-16	24	13.33
Departments		
Finance and Supplies	69	38.33
Administration	30	16.67
Primary Healthcare	42	23.33
Agriculture	21	11.67
Town Planning Unit & Estate and Valuation	18	10

Source: Field Survey (June, 2010)

Table 2 showed that 31.67% of the respondents were of the ages between 20-30, 36.67% of the respondents were of the ages between 31-40, 20% of the respondents were of the ages between 41-50, 16.6% of the respondents were of the ages between 51 and above. It shows that the highest respondents were of the age group between 31-40 while the least respondents were of the age group of 51 and above.

Moreover, it was evident from the result of the analysis that the highest respondents were secondary school holders while the least respondents were the master degree holders. This corroborated Kolade (2007) that the bulk of members of staff in the local government are school certificate holders.

Furthermore, this result of the analysis on sex revealed that 66.67% were male while 33.33% were females. It is evident that the highest respondents were males while the lowest were females.

In addition, 20% of the respondents were single, 68.34% were married, 8.33% were divorced, and 3.33% were widows / widowers. This implied that the highest respondents were married while the least respondents were widows or widowers.

According to the results of the analysis on grade level, 65% were between 03-06, 21.67% were between 07-11 and 13.33% were between 12-16. This result showed that the highest respondents were on grade level 03-06 while the lowest were respondents from grade level 12-16.

The analysis of the result on departments / unit of the local government showed that 38.33% were from finance and supplies, 16.67% were from administration, 23.3% were from primary healthcare, 11.67% were from agriculture, and 10% were from town planning and valuation unit. The result indicates that staff of finance and supplies formed the bulk of the respondents while staff of town planning and estate valuation were the least respondents.

Table 3: Sources of Internally Generated Revenue in the Ife South Local Government

Source of IGR in Ife South Local Government	Frequency N = 180		Percentages N = 180	
Viable Sources of Revenue	Yes	No	Yes	No
Local Government's Land Scheme at Olode	144	36	80	20
Hackney Permit (e.g. Pick ups, Lorries)	123	57	68.33	31.67
Wheel Barrow Licenses	15	165	8.33	91.67
Liquor Licenses	69	111	38.33	61.67
Hawker and Fence Permit	57	123	31.67	68.33
Tenement Rates	36	144	20	80
Television and Radio Licenses	39	141	21.67	78.33
Market Fees, Farm Produce, Open and Lock-Up Shops	162	18	90	10
Slaughter Slabs, Abattoir and Motor Parks	102	78	56.67	43.33
Investment from Poultry Farm and Tractor Hiring	99	81	55	45
Other Undiscovered Viable Sources of Revenue	126	54	70	30

Source: Field Survey, (June, 2010)

Sources of Internally Generated Revenue in the Ife South Local Government

Result of the analysis presents in Table 3 showed that Ife South local government has viable sources or revenue such as land scheme, hackney permit, market fees, motor parks, and slaughter slab fees, investment from poultry and tractor hiring fees where more than 50% of the respondents supported the assertion.

Moreover, the local government has non-viable sources of revenue such as wheel barrow licenses, liquor licenses, tenement rates, television and radio licenses, hawker and fence permit fees where more than 60% of the respondents supported the assertion.

Problems of Internally Generated Revenue in the Ife South Local Government

As shown in Table 4, more than 70% of the respondents attested to the fact that society attitude, usurpation of

viable sources of revenue by state government, improper budgeting insufficient personnel, inadequate facilities by revenue collections to discharge their duties, tax evasion and avoidance, unethical behaviour, statutory allocation, and outdated byelaws constitute problems militating against effective collection of IGR in Ife South local government of Osun State.

Financial Mismanagement of Internally Generated Revenue in Ife South Local Government

According to Table 5 more than 75% of the respondents attested to the fact that total disregard for general order guidelines and circulars, ineffective budgeting control misinterpretation of financial guidance, diversion of IGR into personal use and finance of federal & state agencies, and poor auditing of receipts and ledgers of local government internally generated revenue by the internal auditors are factors responsible for poor financial mismanagement of internally generated revenue in Ife South local government of Osun State.

Table 4: Problems of Internally Generated Revenue in the Ife South Local Government

Problems of IGR in Ife South Local Government	Frequency N = 180		Percentages N = 180	
	Yes	No	Yes	No
Society attitudes towards levies & levies	165	15	91.67	8.33
Usurpation of viable sources of revenue by the state governments	162	18	90	10
Improper budgeting	144	36	80	20
Lack of trained personnel	138	42	76.76	23.33
Inadequate facilities for revenue collectors to discharge their duties	126	54	70	30
Tax evasion, avoidance and concession	144	36	80	20
Indiscipline, dishonesty, and other unethical issues among revenue collectors	126	54	70	30
Ineffective task force on IGR	144	36	80	20
Dependency syndrome on statutory allocation	141	39	78.33	21.67
Obsolete & outdated bye laws guiding management of IGR in the Local Government	126	54	70	30

Source: Field Survey (June, 2010)

Table 5: Financial Mismanagement of Internally Generated Revenue in Ife South Local Government

Management of IGR in Ife South Local Government	Frequency N = 180		Percentages N = 180	
	Yes	No	Yes	No
Availability of guiding instruments for management	162	18	90	10
Total disregard for general order, guidelines and circulars	138	42	76.67	23.33
Ineffective budgeting control	144	36	80	20
Misinterpretation of financial guidance & control	162	18	90	10
Diversion of IGR into personal use & finances of federal and state governments	126	57	70	30
Poor auditing of receipts and revenue ledgers by internal auditors	141	39	78.33	21.67

Source: Field Survey (June, 2010)

DISCUSSION AND CONCLUSION

From the research findings, it was established there are many viable and non-viable sources of internally generated revenue (IGR) in Ife South local government as presented in Table 3 where more than 50% of the respondents supported the assertion respectively.

Moreover 70% of the respondents attested to the fact that society attitudes, usurpation of viable sources by state governments, improper budgeting, insufficient trained staff, inadequate facilities for revenue collectors to discharge their duties, tax evasion, avoidance and concession, unethical behaviour among revenue collectors, ineffective local government, tax force on revenue collection, dependency syndrome on statutory allocation, and obsolete and outdated byelaws are problems militating against effective collection of IGR in Ife South local government of Osun State as presented in Table 4.

In addition, general order, guidelines and circular are disregarded by career officers in charge of revenue generation.

Similarly, misinterpretation of financial memorandum poor auditing of receipts and ledgers, ineffective budgeting control and diversion of IGR into personal uses and finances of federal and state agencies are factors responsible for the financial mismanagement of IGR in Ife South Local Government. This is evidently shown in Table 5 where more than 70% supported the assertion.

However, the share of local government from statutory allocation should be increased and routine auditing and post-auditing from the supervising ministry should be encouraged at the local council level.

Also, local government should intensify her effort on revenue generation in order to withstand the challenges posed by the current economic crisis.

Finally, for local government to act as agents for development at the grassroots, budgeting control, financial memorandum, general order, guidelines, and circulars on revenue should be strictly followed in the financial management of internally generated revenue in Ife South local government of Osun State, Nigeria.

RECOMMENDATIONS

In the light of this finding from the study and the conclusion so far made, the following recommendations are considered pertinent.

1. The local government should discourage the dependency syndrome and make concerted efforts to explore and exploits maximally all the existing internal revenue sources.
2. The local government should provide the much needed social services in order to discourage society's attitudes towards taxes and elicit cooperation of the people in the collection of rates and taxes.
3. Federal and state governments should stop infringing on the revenue yielding areas of The local governments.
4. Tax and rate collectors should be well trained and giving better incentives in order to discourage dishonesty.
5. Special revenue courts should be introduced for enforcement of tax laws and to deal with disputes of assessment and collection of taxes.
6. State House of Assembly should expedite action in enacting laws and bylaws for the councils in order to give them the necessary legal backing in the discharge of their duties.
7. Local government should provide the task force committee on IGR with adequate facilities.
8. Local government should use traditional institutions, community development associations and consultants with high level of probity and credibility to collect IGR for the council.
9. All extra budgeting expenditure on local government by the federal and state governments must be minimised.
10. Effective monitoring of revenue collectors and auditors should be done in order to prevent fraudulent practices.
11. Finally, general order, financial memorandum, guidelines, and circulars must be followed to the letter in order to ensure effective financial management of internally generated revenue in Ife South local government of Osun State, Nigeria.

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