

1 Internal Revenue Leakages Prevention and Control in the Local 2 Government System

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6

7 **Abstract**

8 The essence of fund control, cash flow management and fraud detection is to avoid wrong
9 payment, improper and use of funds in the management of local government money. Funds
10 Control Techniques are the products of statute (Acts, Decrees, Edict and Bye-Laws) and
11 Regulations. They may be financial or administrative. The State funds are largely governed
12 by the Public. Administration Law and Financial Instructions issued from time to time
13 through circulars. This paper argues that Local Government Fund Control is largely governed
14 by the provisions of Financial Memoranda. All issues of inadequate fund in the local
15 government revolve around this particular internal revenue leakage and pose very serious
16 threat to the entire existence of local government. This calls for urgent attention to eradicate
17 this unfortunate phenomenon in our body polity. We have strong conviction if all the
18 suggestions we offered in this paper are strictly adhered to the issue of internal revenue
19 leakage will disappear to a vanishing point. It is only then that we can bark of having the real
20 impact local government.

21

22 **Index terms**— financial memoranda, fund control, internal revenue leakage, corruption, local government,
23 funds control techniques, financial malpractices, fraud, ac

24 **1 Introduction**

25 The Government(s) at the various levels in the public sector have to generate resources (money) and provide certain
26 goods and services which are mainly collective services, quasi-collective services and utilities for the well-being
27 of the citizenry. The resources are limited and therefore they are aggregated as "funds" monies or cash and
28 when the funds are voted or allocated for operations, programmes or projects, the resources (funds) have to be
29 used for that purpose wholly and timely. This is the essence of control through statutes, and regulations. The
30 management of the resources is also delegated to others on behalf of the government hence there is need for
31 probity and accountability. The strategies and control techniques put in place must allow for enforceability,
32 uniformity of practices and compliance. The citizens have to be informed about the results of operations through
33 published financial statements of Government(s) for review and remedial action.

34 Financial malpractices such as deliberate and intentional embezzlement of local government revenue, inflation
35 of contracts; non availability to produce payment voucher for monies paid out. Nonretirement of impress advances
36 collected by some local governments on behalf of other agencies; institutionalization of various forms of corrupt
37 and fraudulent practices characterize the financial situation in most local governments in Nigeria. This has
38 reduced drastically, the impact of local government in community development. It is gradually defeating the
39 justification for the existence of local government. Hence, the phenomenon cannot be allowed to continue
40 indefinitely if we want local governments to serve as a viable instrument for rural transformation and for the
41 delivery of social services to the people. There is, therefore, the need to caution, control and application of
42 appropriate sanctions so as to reduce this ugly phenomenon to a minimum.

3 OBJECTIVES OF FUNDS CONTROL

43 The central focus of this paper is, therefore, to examine "Internal Revenue Leakages in the governments" with a view to: 1. Providing the need/justification for such control; 2. Ascertaining the main causes of such 44 fraudulent acts; 3. Suggesting possible ways of prevention and detection of financial fraud in the local government 45 system and offering solutions towards eradication of unfortunate practice. a) Definition of Fund "Fund" connotes 46 different meanings to different peoples. It may be used to describe an asset set aside for a particular purpose. 47 It may denote cash or securities entrusted with trustees. In the private sector it may be used to describe net 48 current assets in fund flow statement i.e. Current Assets less Current Liabilities = Working Capital.

49
50 The general public uses the word "funds" to means cash. In business, however, the word "funds" frequently has 51 a broader meaning which involves economic resources that can be used to acquire assets, pay dividends, reduce 52 debt, and finance similar transactions. Because working capital can be used for these kinds of transactions, the 53 concept of "fund" is often used to mean working capital. However, some financing and investing transactions 54 do not require the use of working capital. For example, the purchase of land and buildings might be financed 55 entirely through the issuance of long-term debt or stock. Thus, although the word "funds" is sometimes used to 56 mean cash, and is often used to mean working capital, a comprehensive list of the sources from which investing 57 transactions are financed would suggest that the concept of "funds" include all financial resources. b) Definition of 58 Control Fayol (1916) defined control as 'verifying whether everything occurs in conformity with the plan adopted, 59 the instructions issued, and principles established.' It has for its object the pointing out of errors and weaknesses 60 in order to rectify them and prevent their recurrence. It operates on every thingthings, people and actions.

61 In small-scale organization control springs from supervision itself, i.e., it is carried by the head of the 62 organization and his principal lieutenants along the scalar chain in the course of the supervision exercised by 63 them. But in large-scale organization where the volume and complexity of control operations is considerable, 64 separate control units or officer becomes necessary. They are known by various designations control bureaus, 65 inspectorates, controllers, inspectors and so forth.

66 Control is essentially an administrative function, but to be comprehensive and effective, it must flow through 67 several channels and take several forms. Fayol mentioned five such channels. Firstly, from the commercial point of 68 view (in case of business administration), control must ensure the checking of incoming and outgoing material as 69 to quantity, quality and price, and see that stores records are kept properly and promises duly honoured. Secondly, 70 from the technical standpoint, control watches the progress, of operations, their results and shortcomings and 71 ensures the proper maintenance of personnel and equipment. Thirdly, there is financial control the object of 72 which is to secure compliance with the financial policy of the organization as expressed through the budget and 73 to see that adequate funds are provided and economically used. Fourthly, there is control of security. It consists 74 of procedures adopted for protecting property, funds, and personnel from damage and harm. Lastly, there is 75 control of accounting to ensure that the essential documents and figures are quickly available, give a clear picture 76 of the state of affairs, and that account books and statistics are adequately and properly maintained for purposes 77 of audit.

78 A control system is a system built to maintain a desired state. For control to take place, a target or given 79 condition or situation must exist. It may be in form of instruction.

80 Control techniques are the mechanisms by which control objectives are achieve. These include specific policies, 81 procedures, plans of work or work flow, physical arrangements. Control techniques are to provide the coverage 82 expected and to operate when intended. The success of the control techniques depend on their compliance 83 with a number of specific standard. c) Fund Control This is meant to ensure that approved funds are used 84 for the purposes for which they were approved both in terms of expenditure ceiling and projects. According to 85 Oshisanmi (1992), fund control involves appropriation monitoring and financial statements. This involves the 86 issuance of warrants and subsequently assessing whether actual expenses have been justified in line with the 87 proposed programmes and activities. Financial statement on the other hand provide the financial state of affairs 88 monthly, quarterly and annually as published in the government official gazette.

89 2 II.

90 3 Objectives of Funds Control

91 Ashiru: (1998:2) asserted that funds control system in local government is built to ensure economy, efficiency 92 and effectiveness in the use of local government funds. The basic goals of such funds control at local government 93 level are ensure: 1. that the desired programmes and activities are undertaken; 2. that resources are allocated 94 only to the desired purposes; 3. that accurate and up to date accounts are kept for the receipts and disbursement 95 of funds; 4. that results are assessed and reviewed; 5. that there is probity and accountability; 6. that there is 96 uniformity and conformity of application, rules, regulations more so that public section is diverse and complex; 97 7. that there are effective means of communication

98 The above measures are aimed at ensuring that appropriations are not exceeded and what is released is used 99 for the purpose for which it is voted and to ensure that money given or realized is used for the purpose of running 100 the local government. Available records and experience shown that most revenue collectors in the various local 101 governments often violate the approved rules and regulations to connive with some rate payers in order to deprive 102 the local governments of the actual revenue that should occur to them for share personnel gains. The revenue 103 collectors, for example, sometimes exempt their wives, children, relations, friends and church members from

104 paying revenue to the local government, if they are, for instance occupying market stalls or hawking goods. They
105 do this because of other personal gains they hope to enjoy from them in future. This behaviour of most revenue
106 collector is a practical manifestation of corruption, which is of different dimension in the local governments, with
107 its concomitant effect, which is revenue leakage. Some revenue collectors, apart from colluding with some property
108 owners so that their tenants are under-assessed or they completely escape valuation and rating, also collect revenue
109 without issuing receipts, while others issue fake receipts to the payers and the revenue collected is not paid
110 into the councils' confers. e) Appropriate Supervision: Most revenue collectors are not closely supervised and
111 controlled. They are allowed to be with the council's money longer than the law permits. There is temptation
112 in money and such collectors will not know when he/she has crossed from personal to local government money.
113 It is this failure to supervise, monitor closely and control effectively personnel of revenue department that has
114 led to internal revenue leakage. f) Obsolete Laws dealing with Perpetrators of Financial Fund: Law dealing with
115 perpetrators of financial frauds are not harsh or not instill enough fear into the minds of such offenders. This has
116 failed to prevent perpetration of atrocious financial frauds. g) Attitude of Nigerians towards Wealth: In Nigeria,
117 the tendency is for every one to get rich quickly. The reason is that wealth is highly regarded and worship in the
118 country. Infact, wealth in Nigeria is not only the basis for recognition and respect for an individual, but also an
119 index for measuring his hardwork and success. The attitude of Nigerians towards wealth is one of the reasons
120 why most revenue collectors are not content with their job.

121 **4 IV. Provision for Preventing Revenue Leakages in the Local 122 Governments**

123 The i. Specify the name and branch of bank at which payment is to be made; ii. Direct the revenue collector; a.
124 to record separately on the bank paying in slips details of every cheque received by him as revenue; b. to enter
125 against each cheque to shown on paying in slips, the number of the receipt issued by him when the cheque was
126 received. d) Payment to the bank revenue collector and the handling of the recipient bank paying slips to the
127 treasurer or cashier for which a receipt must be obtained, will be paid by him personally, or by his accredited
128 representative by the revenue collector himself or an accredited literate representative, so that the receipt issued
129 by the cashier may be signed by the payer. e) The revenue collector shall record all collect made by him in a
130 revenue collector's cash book (from LGT 15A). The revenue collector's cash book shall: i. be kept in a bound
131 volume; ii. have a separate page for each type of payment of revenue; iii. show the date of receipt, receipt
132 number, from whom received, amount and daily total. f) Before payment to the treasury at the revenue collector
133 shall total the receipt under each type of revenue as shown in revenue collectors cash book and inert such totals
134 in a revenue collector summary cash book (from LGT 16) recording the undermentioned information: i. Date ii.
135 Type of revenue iii. Number of receipts issued last payment (first and last receipts to be quoted for each type of
136 revenue); iv. Total amount for each type of revenue; v. Grand total of all revenue collected. g) When making
137 payments to the treasury or presenting to the treasury a paying in slips in respect of cash paid direct to a bank,
138 the revenue collector shall produce all direct to banks, his revenue collectors cash book and revenue collector's
139 summary book. The treasury cashier shall then. i.

140 Check the cash or paying in slips handed over by the revenue collector against the records so produced; ii.
141 When the cash or paying in slips has been reconciled with the records, date, stamp and sign the duplicate or
142 counterfoil or at the last receipt issued in each receipt book; iii.

143 Prepare treasury summary revenue on form LGT 18, the original of which will be posted on the appropriate
144 page of the revenue collector's summary book. h) The revenue collector shall record all collections made by him
145 in a revenue collectors cash book on (form LGT 15A) or where more than one type of revenue is collected in a
146 column revenue collector's cash book on form LGT 15B. The revenue collector's cash book shall; i. be kept in
147 original and duplicate ii. be entered in indelible ink/pencil, using double sided carbon to make the duplicate.
148 When paying in cash to the treasury, or presenting to the treasury a paying in slips in respect of cash paid direct
149 to a bank, a revenue collector shall hand his revenue collector's cash book ruled and cash after the last entry to
150 the cashier. In this case of a revenue collector who is paying in more than one type of revenue, he shall also hand
151 to the cashier, a completed revenue classification slip on form

152 LGT 19. i) The Cashier in the treasury receiving a remittance from a revenue collector shall: i. In the case
153 of a direct payment, count amount shown to be paid in accordance with the revenue collector's cash book; or
154 ii. Where a bank teller's slip is presented, check that the amount shown on it agreed with the amount shown to
155 be paid in accordance with the revenue collector's cash book, and that the number of the receipts issued have
156 entered as required by financial memorandum 6.3 (b) (ii) iii. Immediately issued a treasury receipt (from LGT
157 17) for the among paid in and hand the original to the revenue collector; iv. Where relevant, check the revenue
158 classification slip (form LGT 19) v. Detach and retain the original pages of the revenue collectors cash book' vi.
159 Where relevant, paste a copy of the revenue classification slip to his own copy of the receipt. j) The following
160 additional procedures shall be followed; i. The original pages from the revenue collector cash book, detached
161 in the treasury, shall be filled for audit and record purposes. A separate file shall be opened in respect of each
162 revenue collector. However, the Treasury will not issued form LGT 18 where the Revenue Collector himself
163 has already issued a Departmental summary receipts to another revenue collector, in such cases the revenue
164 collector will be issued with a treasury receipt on from LGT 17 and he duplicate copy of the Departmental

4 IV. PROVISION FOR PREVENTING REVENUE LEAKAGES IN THE LOCAL GOVERNMENTS

165 Summary Receipt issued by him will be attached to the treasury receipt voucher (this duplicate copy of the
166 treasury receipt); iv. Where appropriate, when payments are made by one revenue collector, for example, market
167 or slaughter slab fees collected by a village Head and paid to District Head, the receiving revenue collector shall
168 issue a Departmental Summary Receipt in triplicates. The top co shall be handed to the revenue collector making
169 the payment, the duplicate to the local government cashier when the receiving revenue collector is paying the
170 money to the treasury and the third copy retained in the receipt book; v. Fixed Fee Printed receipts shall be
171 used for market or motor park fee or other revenues of fixed amount accruing to the local government. A fixed
172 Fee receipt shall be dated when issued and the revenue collector must properly account for the number of all
173 fixed fee receipts which he issues; vi. Tax receipts of various types shall be issued solely for tax and rate revenue
174 on the basis of the procedures set out in Financial Memoranda chapter 10, 11 and 12; vii. Where authorized to
175 do so by the executive committee, a local government may issue machine printed receipts for specified types of
176 revenue. m) The under-mentioned procedure shall be followed when issuing receipts and licenses; i. Receipt and
177 Licenses must be completed in indelible pencil or ball point pen and double sided carbon paper used to make
178 copies. ii. Receipts must be issued in strict numerical order and a separate receipt issued for each individual
179 payment. iii. All receipts, other than machine printed receipts and certain fixed fee receipt shall be signed by
180 the receiving official and, where possible, by the payer.

181 Where, however, the payer is illiterate the receipts should be signed by a witness other than the receiving
182 officers. iv. In no circumstances shall alteration be made to the amount of money shown on a receipt, whether
183 to the words or figures, if the amount is incorrectly entered, the original and all copies of the receipts shall be
184 marked "Cancelled" in red ink, left in the receipt book and a new receipt or license issued. n) If money tendered
185 by a payer is of the stated amount or includes obsolete or counterfeit currency, the revenue collector must take
186 up the matter at once with the payer and, also, if possible a witness; o) The action to be taken when counterfeit
187 money or suspected counterfeit money is tendered to a revenue collector is prescribed in financial memoranda 2.9
188 p) If shortages are found in the amounts actually received by the treasury cashier, the following procedure will
189 be followed. i. The treasury receipt or treasury summary receipt must be made out for the full amount stated
190 to be remitted. ii. The full amount shown on this treasury receipts or treasury summary receipt will be debited
191 in the cash book and credited to the appropriated revenue subhead. iii. A payment voucher will be made out
192 for the amount of the deficiency, debiting a personal advance account in the name of revenue collector or other
193 person and crediting the cash book; iv. The treasury must formally notify the amount of the deficiency to the
194 revenue collector or other concerned and to the Executive Committee. The procedure regarding losses of funds as
195 set out in financial memoranda chapter 8 will then apply.

196 q) Payment on account should not be accepted for amounts of less than N10,00 due to the local government.
197 Poor Larger debts, if a payment on account is accepted, the receipts should be made for the amount paid and
198 clearly marked "on account only, balance due N??????" r) Fixed fee receipts or licenses must not be issued until
199 the full amount is paid. s) Cheque drawn on banks in Nigeria other than cheque drawn by individual may be
200 accepted in payment of amount due to the local government provided that the revenue collector has no reason to
201 suspect the standing of the drawer or that the cheque might not be met. t) Cheque must be carefully examined
202 to ensure that before acceptance: i. the cheque is made out to "The?Local government" and crossed; ii. the
203 cheque is signed by the drawer and the name and the address of this drawer is written in flock capitals on the
204 back of the cheque (unless his name is printed on the front of the cheque) iii. the cheque is not post-dated. The
205 acceptance of post-dated cheque is forbidden; iv. the cheque is not dated earlier than two months before the date
206 on which it is presented; v. the amount in words and figures agree; vi. any alternative on the cheque is signed in
207 full by the drawer; vii. the cheque is marked "Commission to Drawer's account" and signed in full if the cheque
208 is drawn on a bank other than the local government's bank or a branch of the local government's bank other
209 than one where the amount or the local government is kept. u) Before they are paid into the Bank, cheque must
210 be suitably endorsed by an official of the local government so authorized by the local government; v) Revenue
211 or other monies overpaid or incorrectly received, must be refunded to the payer as soon as possible. Refunds of
212 revenue should not be treated as expenditure but deducted from this relevant revenue head and sub-head. The
213 deduction should be made in this year in which the refund was collected. Where, however, a refund if made in
214 respect of a revenue item no longer collected, the refund should be changed to Head 1008 sub-head 2 recovery
215 of losses and overpayment. w) Excess discovered in the heads of revenue collectors during an examination of
216 their records should not be refunded to the revenue collector, but placed on deposit until the revenue collectors
217 book have been scrutinized and the source of the excess identified. x) Where revenue becomes due to the local
218 government as recurrency fixed intervals, for eg, rent or plot fees, a register of recurring revenue must be kept by
219 the appropriate department. The register shall be kept on form LGT 21 for revenue receivable on an annual basis.
220 The "remarks" columns in the two register will be agreed to record. i. Date when demand notes or reminders are
221 dispatched to the debtors. ii. Where appropriate the dates when special reports concerning outstanding amounts
222 are submitted to this Executive Committee. y) Where payment is not made at the time services are rendered or
223 good supplied by a local government, an invoice must be issued immediately to the debtor on form LGT 23. A
224 register of invoices issued must be kept of form LGT 23A. z) The following procedures shall be followed when
225 amounts shown in the register of invoices issued are not paid promptly; i.

226 At the end of each month a return should be submitted to the treasurer listing all items of recurrency revenue
227 on any invoices which have been outstanding for more than three months. ii.

228 Accounts which have been outstanding for more than twelve months, and which after all possible actions has
229 been taken to obtain payment with financial memoranda 8.9-8.12 considered to be uncoverable, may subject to
230 the agreement of the Auditor General be written of agreement of approval of the Auditority indicated in financial
231 memoranda 8-13. aa) Where any amount has become irrecoverable through the neglect of the responsible officials,
232 he may be held liable for the less incurred. bb) Where an officer controlling a vote is responsible for revenue arising
233 therefrom, he must ensure that the Departmental Revenue Collector has full details of the revenue to be collected
234 in that department. The recurrent controlling the vote will maintain, as necessary, a register of recurrent revenue.
235 From the discussions, it is quite clear that financial memorandum made necessary arrangement towards ensuring
236 Fraud-Free in the Financial Transactions in the local government. The document made adequate provisions
237 for checks and balances in the collection and remittance of revenue that accrue to the local government by the
238 revenue collectors and other officers concerned with finance at local government. Inspite of all these provisions,
239 internal revenue leakage still persists. This raises the question what should be done in the light of what is being
240 done.

241 V.

242 **5 Ways and Means to Eradicate**

243 Internal Revenue Leakage a) The revenue collectors and other revenue staff of the local government should be
244 bonded with guarantors. If this is done, the guarantors would be held responsible for any misappropriation such
245 cashier may commit. With this method, he will be determined from engaging in fraudulent act since he is aware
246 that he is under bond. b) The revenue collector and cashiers not be long at a particular revenue section. They
247 should be reassigned at regular intervals so as to prevent them from developing perfect strategy for embezzling
248 local government revenue. c) Dishonest staff or those with suspicious character should not be recruited as 'revenue
249 collector or cashier' rather only those with transparent honesty and proven integrity should be post there. d) There
250 should be regular inspection and auditing of the revenue records of the local government. This will help
251 to prevent diversion of local government funds to private pockets by revenue collectors and cashiers. e) Efforts
252 should be made to avoid posting people with chronic financial problem there. By this we mean, a person known
253 to be always applying for loan, overdrafts or salary advance should not be allowed to be a revenue collector
254 because he will constitute a serious threat to local government revenue. f) The revenue collectors and cashiers
255 should be adequately paid and rewarded to avoid the temptation of tempering with the revenue collected or
256 colluding with the members of the public to defraud the local government of its revenue as Nwankwo (1997:18)
257 noted, the urge to convinced with members of the public to defraud the local government of its revenue is usually
258 high where the revenue collectors are impoverished and generally exploited by the authority concerned. g) Use
259 of financial transaction recording and classification. One of the major fund control technique is through the
260 mechanics of recording and classifying financial transactions from the books and records of accounts. This entails
261 recording and classifying and makes it possible for bank reconciliation statement to be prepared either monthly
262 or quarterly.

263 VI.

264 **6 Conclusion**

265 It has been established that internal revenue leakage has contributed to huge financial loss at local government
266 councils in Nigeria. This has crippled local government's efforts towards providing essential services to rural
267 and urban communities. All issues of inadequate fund in the local government revolves around this particular
268 internal revenue leakage and pose an serious threat to the entire existence of local government. This calls for
269 urgent attention to eradicate this unfortunate phenomenon in our body politic. We have strong conviction if all
270 the suggestions we offered in this paper are strictly adhered to the issue of internal revenue leakage will disappear
271 to a vanishing point. It is only then that we can bark of having the real impact local government.^{1 2 3}

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6 CONCLUSION

the local government, he is expected to ensure that all the financial transactions of the local government are made in accordance with laws and the Financial Memorandum (FM). A Financial Memorandum as the name implies is a body of financial rules and regulations which governs all financial transactions of the local government. A serious investigation reveals that these financial rules and regulations are violated with impunity. Lack of strict adherence to FM is a contributory factor to internal revenue leakage.

[Note: b) Lack of Adequate and well-qualified Financial Officers: Most of the revenue officials like market managers, valuation officers and host of others lack professional training. The Finance Department of most local governments are not adequately staffed with well qualified and experienced financial managers, accountants, auditors and property valuation officers. c) Lack of Adherence to financial Memorandum: the most crucial figure in the financial management of the local governments is the local government Chief financial officer, generally known as the treasurer. He is responsible for formulating plans and devising strategies for effective revenue generation and accounting. As the Chief Financial Officer of d) Irregular/Improper Auditing: Auditing of local government accounts is a crucial aspect of the financial management as well as an effective financial control mechanism. The final accounts which are given in annual statements of accounts of the local government are subject to audit. In Nigeria, in the past]

Figure 1:

Figure 2:

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