

## **An Appraisal of Revenue Collection in Local Government: A Case Study of Boripe Local Government Iragbiji Osun State**

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**Abstract :** Revenue is a fund realized by the government to meet both current and capital expenditures. The study found out the various ways through which local governments in Nigeria generate revenue or obtain funds and determined whether the people of Boripe local government are paying tax as at when due and also evaluated how the revenue generated is being used by the local government. During the course of this study, research questionnaires were drafted and distributed to respondents in the local government secretariat who supplied the information needed to carry out the research work. Data were collected by using simple random sampling technique where members of the population have been given equal chance of being picked as a member of the sample. Data were analysed using chart table; the chart analyzed the figure of the past two years revenue and expenditure of the local government. It was deduced from the result that revenue generated but this was not up to what one expected for this local government to finance the projected expenditure when the size was considered, its location as well as its natural endowment of this local government. This was due to lack of cooperation of the people and staffs within the local government in the local government jurisdiction as well as fraudulent activities the revenue collectors engaged in. Revenue generation is a fuel for development in any organization whether public or private. The ability of revenue drive of Boripe was not strong enough since the targeted revenue from taxation was not enough to meet the projected expenditure for a particular year as in 2016, the difference was carried forward to the next year.

**Keywords :** appraisal, expenditure, local government, questionnaire, revenue

**Conference Title :** ICOBHRM 2019 : International Conference on Organization Behavior and Human Resource Management

**Conference Location :** Miami, United States

**Conference Dates :** March 11-12, 2019