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DETERMINATION OF FACTORS INFLUENCING ACCOUNTABILITY ON PUBLIC REVENUE AND EXPENDITURE IN LOCAL GOVERNMENT COUNCILS OF YOBE STATE, NIGERIA

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Abstract: **This study determines the factors influencing accountability on public revenue and expenditure in local government councils of Yobe state. The Population of this study is the entire 420 staff of agriculture and treasury departments of Bursari Local Government Area, out of which a sample of 201 were drawn using Krecja and Morgan table for sample determining. The study used both primary and secondary data. The analysis is through descriptive and inferential statistical tools. The descriptive analysis involved the use of simple percentages, tabulation and counts, while inferential statistical method employed, chi-square analytical instrument. The findings also established that capital expenditure on agriculture and natural resources, roads, rural electrification, market expansion, primary health care, education, water supply, social development and staff housing should be enhanced because they contribute significantly to internally generated revenue (IGR) of the local government. Thus, Local government authorities should incorporate community to participate in deciding which project to be executed. Individuals and businesses in the local government should have access to information on IGR of the local government realized over a period of time. This will motivate them to pay revenue to the local government. This will enhance commercial activities, internally generated revenue and expenditure control in the local governments, thereby reducing their over dependency on statutory allocation. The study also recommends for the need of full disclosure of the monthly and quarterly performance reporting on IGR and budget implementation in the local government. This will enhance accountability and transparency on expenditure management and IGR in the local government.**

Keywords: **Accountability, Management, Public Revenue, Public Expenditure, Local Government Area, Internally Generated Revenue.**

I. INTRODUCTION

The concept of accountability has a long transition in both political science and accounting. In political science, John Locke's theory of the superiority of representative democracy built on the notion that accountability is only possible when the governed are speared from the governors (Staftan, 2009). As a concept in ethics and governance with several meanings, accountability is often used synonymously with such concept as responsibility, answerability, blame worthiness, liability and other terms associated with the expectation of account giving. As an aspect of government, it has been central to discussions related to problems in the public sector (not for profit organization) and private. Accountability is defined by Tetlock (1992) as the implicit or explicit expectation that individuals may be called on to justify their judgment and decisions to others. Accountability is all about holding and ensuring that steward with resources entrusted in one's care is collectively and individually executed towards the objectives of the owners of resources. According to Uguru (2004) accountability is all about instilling public trust or confidence in an organizational set up through ensuring that stewardship with resources are accurate and up-to-date. Accountability is all about being answerable to those who have entrusted their resources to others. Thus, it is an obligation to demonstrate that work has been conducted in accordance with agreed rules and standards and the officer reports fairly and accurately on performance results vis-a-via mandated roles and or/plans (Adegite, 2010). It is also interpreted to mean doing things transparently in line with due process and the provision of feedback. Public accountability is an essential component for the functioning of our political system (Johnson, 2004). This means that those who are charged with drafting and/or carrying out policy should be obliged to give an explanation of their actions to their electorate.

Internally generated revenue (IGR) within the context of local government, is that revenue that is derived within local government from various sources at its disposals. The sources for local government IGR include local licenses, fees, fines, earnings from commercial undertaking, rents of local government properties, market rates and cattle tax. The sources of revenue generated externally by local government include, statutory allocation from the federation account, Value Added Tax (VAT), and excess crude oil (Buhari, 2001).

Effective Public Expenditure Management (PEM) is required to ensure efficient use of resources, create the highest level of transparency and accountability in government finances and to ensure long term economic success. Public expenditure management is a powerful tool in public financial management for allocating scarce resources to different programs of every country. According to Jan, et al. (2007), expenditure management and control is a process that consists of preparation of the budget by administrative body based on the priorities set; the approval of budget by legislatures; execution of the budget during the year and auditing by the auditor.

Government expenditure involves all the expenses which the public sector operators incur for making the sector effective and efficient, moving the economy forward. Public expenditure in Nigeria is usually categorized into recurrent and capital expenditure. According to Anyanfo (1996), a recurrent expenditure is incurred more frequently and regularly than the capital expenditure. In the context of governmental financial management, recurrent expenditure has an economic life span of less than one year, while capital expenditure has a life span of more than one year for the purpose of acquiring or improving fixed assets. It is the primary responsibility of the government to render services to its citizens. Such services include provision of security, infrastructural facilities, health care services, education, among others. For government to provide these services creditably, it needs adequate resource allocation, revenue management, public expenditure management and other components of Public Sector Financial Management that will assist to achieve greater efficiency. The focal point of analysis of this study is on public expenditure management and internally generated revenue of Bursari local governments area of Yobe state, Nigeria.

The increasing cost of running government in Nigeria has left many local governments with formulating strategies to improve their revenue bases, which creates serious financial stress (Kiabel & Nwokah, 2009). Oladoyin (2004) observed that most local governments in Nigeria are facing challenges of inadequate funds to finance their re-current expenditure as well as capital expenditure. The problem here is not only in identifying new alternatives means for enhancing internally generated revenue at the local government level, but also to ensure accountability on public expenditure.

Several studies have been conducted in the areas of public expenditure management and internally generated revenue. For instance, Rasler and Thampson (1985), Arimah (2005), Ukah (2009), Mbedzi and Gondo (2010), Mogues, Benin and Cudjoe (2012), Akudugu (2012), Dick-Sagoe (2012), and Ayensu (2013), among others, suggested that government past expenditure (i.e., recurrent expenditures and capital expenditures) are the significant determinants of internally generated revenue at local government level. Furthermore, these studies have theoretically contributed to the understanding of the determinants of internally generated revenue. However, these studies did not consider accountability variables on the internally generated revenue and public expenditure management as a correctional measures vis-a-vis unpatriotic activities of revenue collectors and revenue committee of local government functionaries. This study therefore, aims at determining the factors influencing accountability of public revenue and expenditure in local government councils of Yobe state. Specifically, the study will first, identify the influence of accountability on the internally generated revenue in Bursari LGA, second, identify the influence of accountability on the expenditure of internally generated revenue and lastly, assess the impact of expenditure of internally generated revenue on the welfare of people of Bursari LGA. To achieve these objectives, the null hypothesis of no effective internal control measure for effective utilization of revenue generated at Bursari local government was tested against the alternative hypothesis of the presence of effective internal control measure for effective utilization of revenue generated at Bursari LGA. The rest of the paper deals with the review of literature, methodology, results and discussions and conclusion.

II. LITERATURE REVIEW

This section shades light on the conceptual and theoretical literature relevant to the area under study. It also provides a concluding remarks deducing from the reviewed literature.

Conceptualizing accountability

Definitions of accountability tend to revolve around two specific themes. One theme concerns with the context, that is, who and what is involved in a given situation, and the second theme involves the notion of an evaluation and feedback activity. The first theme concerns with the interpersonal context and focuses on persons in two distinct roles. One is sometimes referred to as the ‘‘agent’’ (Adelberg & Batson, 1979; Cummings & Anton, 1990), and is the focal person whose behaviour is subject to evaluation by another. The other is often referred to as the ‘‘audience’’ or ‘‘principle,’’ and is some person or persons having opportunity and reason to observe and evaluate the agent. Schlenker & Weigold (1989) add that people can evaluate their own behaviour and therefore self-accountability is a viable concept. Other issues of the interpersonal context include such notions as the structural, social, and interpersonal contingencies which embedded the accountability phenomenon.

The second theme concerns with the activities that are seen as elements of the accountability phenomenon. In essence, these are activities associated with the observation and evaluation of agents, the determination of the behaviours that the agent may be compelled to defend, justify, or otherwise answer for, and the creation of expectations for such an obligation. Finally, in order for accountability to have an influence on behaviour, there is need to be an associated reward or punishment system which makes the evaluations meaningful to the agent (Mitchell, 1993) Accountability therefore, can be explicit in organizational policies and practices in addition to being implicit in social normative expectations.

Concept and Strategies of Revenue Generation in Local Government

Yunusa (2009) opined that local government in Nigeria can increase the sources of internally generated revenue so as to reduce the over dependence on the statutory allocation. He identified those areas as increase tax revenue through increase in tax or changes in tax structure, taxes or rate. Local government political office-holders and bureaucrat should ensure that citizens who pay the taxes or rates get the worth of their money through the service provided since “to get more, you have to give more” applies to both the provider of services and of taxes/rates in local governments. Local government could also improve their revenue sources through increase in local government fees, licenses and or user charges. In this regard, for instance, administrative or handling charges could be made on issuance of licenses for bicycles, wheel barrows and cars, attestations documents; birth death and marriage registration; issuance of official receipts and for rates and so on and so forth. Longe (2006) identified other areas in which cost recovery is possible like refuse collections, public housing recreation charges etc. Other subsidized service such as transportation cost, tractor hiring scheme can also be embarked upon.

The third aspect to increase local government revenue is through loans or borrowing. In this case, there are several common sources and methods through which local government can borrow or obtain loans. These include loan from higher level of government mostly from the central government, but state government may also lend to local government; to issue out interest bearing bonds or stocks, normally with fixed dates of redemption (debt rescheduling), loan or overdraft from commercial banks or public saving; internal borrowing from reserve funds such as funds for employees or fund renewals for plants and equipment and hire purchased or rental leasing of equipment. Bichi (1999) notes that the problem of poor performance of revenue collectors is very common; these poor performances have been attributed to many factors. These include lack of interest in their work, incorrect returns compared to receipt amount, means of acquiring more money to supplements poor salaries.

To enhance revenue sources in local government, Bichi (1999) recommend motivating revenue offices for effective performance. The essence of motivating local government revenue collectors is to create conducive atmosphere for them to put in their best in the work. It is therefore, necessary that the motivating factors for them are considered in designing a suitable environment for their affective performance. Muhammad (2012) states that it is important to recognize that all activities are goal-oriented for both an individual and organization the primary goals of the local government in respect of revenue collectors is for the officers to effectively collect as much revenue as possible, and to ensure its proper custody and accountability. According to Ekpo (1988) identifying some motivating factors such as promotion, bonus at the end of a particular period and recognition. It should be noted however, that motivation is different from satisfaction. Satisfaction is the contentment experienced when a want is satisfied. It involved outcome already experienced while motivation is drive towards an outcome. Adejumobi (2004) opined that individuals can be motivated at work if they believe that their efforts will be rewarded. In practice, motivation depends not just on outcomes desired by the workers, but also on the relationship perceived by the workers and other previous efforts (hard-work, honest, loyalty salary, etc.) in the community.

Local Government Revenue Generation

Tax is a compulsory levy imposed by government on individuals and companies for the various legitimate function of the state (Olaoye, 2008). Revenue generation in Nigeria local governments is principally derived from tax. Meanwhile Tax is a necessary ingredient for civilization. The history of man has shown that man has to pay tax in one form or the other that is either in cash or in kind, initially to his chieftain and later to a form of organized government (Ojo, 2003).

Challenge and Prospects of Revenue Generation in Local Government

The local government in Nigeria was established for the purpose of rendering services and supplying amenities to the people in both rural and urban area according to the document establishing the local government reforms of 1976. Federal government cannot perform all the activities of the rural areas by themselves, but this role can be complemented by the people elected in that local government area. This also cannot stop the federal government from implementing their roles by providing all the social amenities, such as construction of roads, provision of pipe borne water, hospitals, good education, stadium, electricity and museum etc. All these social amenities are made available from the revenue generated from the people.

Moreover, a lot has been written and said on the finances of local government in Nigeria. Most of the contributors identified inadequate finance as a major problem hindering the efficient performance of the functions of local government in Nigeria (Adedeji, 2006). In fact, the so called independent sources of revenue are not really independent because they require government authorization before they can be collected. No local authorities can increase the rate of local tax (community tax) at will. Independently there must be legal provisions for local fees and all these are approved by government before inclusion in the estimates. Whereas, the following responsibilities are assigned to local government in Nigeria.

Economic Planning and Development, Health Services, Land use, Control and Regulation of Advertisements, Pets, Small Business Markets, Public Conveniences, Social Welfare Sewage and Refuse Disposal, Registration of Births, Deaths, Marriages, Primary, Adult, Vocational Education. Development of Agriculture and Natural Resources (Olaoye.2008).

There is shortage of well trained and qualified personnel which supposed to serve as tool for collection of taxes and rates at the local level, even the few available are not properly trained in efficient budgetary and financial management systems. Also must of local governments are short staffed to carry out their duties. Local government lack the capacity to attract and retain the right calibre of staff to Articulate plans and execute programmes and projects in order to transform the lives of the grassroots people in a short period. For instance, out of 750 respondent local governments in the UNDP - presidency survey, only 541 prepared rolling plans. In 1995, 1996 and 1997 of this number still, only 151 had planning boards (Composed largely of educators and community health officers). There were no professionals like the economic planners, medical doctors, engineers and so on. No doubt, the basic educational background of members of the planning boards across the local governments is very disturbing.

Despite fact that there are constitutional provisions for statutory allocations and internally generated revenues, Local governments are tightly controlled and. subordinated by state governors through sundry mechanisms, including manipulation of the disbursement of financial transfers to them. Local governments in Nigeria mobilize their funds solely from external sources. The external sources include federal and state governments financial transfers like grants, statutory allocations, share of value added tax (VAT), receipts and loans. These external sources induce a dependence syndrome in local government revenue mobilization effort. Any setback from the external sources would have adverse effect on the administrative machinery and execution of some viable projects. This also has weakened their internal revenue mobilization capacity. Another constraint is imposed on local government revenue mobilization capacity through state control over local government budget, which is made to pass through many levels of approval in the hands of the state government. Even after approval, post budget control still imposes further restrictions on what local governments can do (Roberts, 1998).

In addition, insincerity of council staff on field assignment poses greater problem because most of them usually divert collected council fund for their personal usage and deprive the councils of the much needed funds for its operations. Some local government Chairmen deposited local government's subventions into savings and while some local governments had no account. Some local government sees this as an avenue to divert council's funds for personal use. The increase in revenue from local government statutory allocations definitely enhances their economic fortunes and service delivery ability. No doubt, the institution of statutory allocation as local revenue mobilization mechanisms, the increase of the allocation form 10-20 per cent from the federation account, the direct disbursement of federal revenues to local governments and the removal of some political bottlenecks and abolition of other administrative hindrances have boosted the revenue profile of local governments in Nigeria.

The 1976 local governments in Nigeria is a short of a radical transformation engage of state governments to a very important and autonomous eminent. With this reform, local government became a legal entity and had defined functions as well as guaranteed sources of local governments.

Revenue Generation and Revenue Allocation in Bursari Local Government Area.

All the Local Government Areas in Nigeria, including Bursari Local Government Area receive statutory allocation from both the Federal and State governments. In addition to this, Bursari Local Government Area, like other Local Government Areas of the Federation also generate internal revenues through taxes and fees. It is opined that expenditure assignment should match with revenue generating powers in order for local governments to discharge their functions effectively. In essence, revenue and expenditure decentralization must support local government public revenue profile. In Nigeria, local government revenue generation needs restructuring so that taxing power can be given to local authorities and also they should be allowed to share major tax bases with other levels of government to enable enough independent funds for development. Local governments should strive towards improving internally generated revenue and instil transparency and accountability in their management structure. This can be effectively carried out through community participation in their various activities. There is the need to carry people along in the execution of the projects. This will encourage administrative openness and accountability

The main purpose of local government revenue generation in Bursari Local Government Area is to improve the local environment by keeping the environment clean and healthy for people to dwell in. It is also to promote urban design. Local government of Bursari exists to provide, develop local open space and renovation of facilities as well as sitting strategic policy directions. The local government also generate revenue to enable her administer consents under local policies and plans as well as regulate local nuisances such as animal and pest control. A major problem associated with revenue generation in Bursari Local Government Area stems from the fact that, both revenue allocation and generation are basically constitutional matters. The bye-laws of local government discussed green areas where each local government may focus and adopt the law to reflect the yearnings of the people of that area. The following areas are hereby examined in terms of the law and its application to Bursari Local Government Area.

Tenement rate law shall apply to all occupants of various premises in all towns and villages that make up any local government areas as the council may by order direct from time to time. It is the responsibility of officers of the revenue treasury department to collect the rates prescribed and payable under this law. It shall be the duty and responsibility of the local government officers appointed for that purpose to enforce and ensure the observance of the provision and purpose of this law.

Theoretical Literature Review

In order for the local government council to justify the collection of taxes in the hands of the people. Taxes collected from citizens should be judiciously spent on social and economic development. Hence, the local dwellers will feel motivated to pay taxes and individual tax compliance behaviour would not be underscored. Various theories are related to this study. These theories were reviewed and supported by various studies of Goldberg (1965), Jensen and Meckling (1976), Watts

(1977), Holmstrom (1979), Self (1985), Bohman and Rehg (1997), Tyler et al. (1997), Elster (1998), Tyler (2000), Napier and Tyler (2008), Wise (2010),

Commander theory

The Commander theory as propounded by Goldberg (1965) rests on the assumption that an owner of resources may also be controller of those resources. However, ownership and control are separate from each other. That is, ownership is a legal condition, but control is a function that can only be exercised by human beings. Ownership of resources is sometimes, but not always accompanied by effective economic control of those resources and this function of controlling or managing resources can be thought of as distinct from the legal or even social ownership of them. Goldberg (1965) defines control over resources as a command and, in respect to government, identifies Parliamentary Ministers as commanders at the top level of hierarchical system of command.

Wise (2010) also envisage lower levels of command. These comprised permanent Head of Department who guide the policy of Ministries. Effectively, they are commanders in this respect as well as in their capacity of carrying out policy decisions. Goldberg (1965) submitted that accounting reports are prepared by lower-level commanders to command at higher level to serve many purposes. For instance: to provide documentary evidence for decisions made by commanders; for control of activities relating to resources; to enable decisions to be made by resource controllers; and to allow decisions to be made on a basis of interpretation rather than guesswork. Commander theory forms a theoretical foundation in which to analyse the impact of a cross sector transfer of accounting principles and rules to the public sector. It provides a strategic posture toward financial report disclosure activities and assists in developing an understanding of the relative power of preparers on levels of financial report disclosure.

Top level commanders use financial reports to discharge their accountability for government resources under their control. They constitute the primary financial report user group in this theory and are described as user commanders. Head of Departments are authoritative public sector policy-makers in respect to guidance for financial report content and preparation. They are described as dominant preparer-commanders in this theory. Public sector officials responsible for the compilation and exercise of judgment in the preparation of such reports, and the Auditor –General responsible for monitoring the reporting process and the output that process are described as 'subordinate preparer-commanders'. According to Wise (2010) commander theory's focus is on management, that is, the commander of the firm's resources. This theory was very much concerned with the fact that management needs information to carry out its control and planning functions on behalf of owners. Hence, the commander theory might really be viewed as being applicable to management accounting rather than financial accounting.

Public Expenditure theory

Public Expenditure theory are basically categorised into Peacock-Wiseman's theory of expenditures and Wagner's theory of Public expenditure. Peacock-Wiseman's is one of the best known analyses of the time pattern of public expenditures. They based their analyses upon a political theory of public determination namely that governments like to spend more money and citizens do not like to pay tax revenue and that government need to pay some attention to the wishes of their citizens. As income grew, tax revenue and constant tax rate would rise, thereby enabling public expenditure to show a gradual upward trend even though within the economy there might be a divergence between what people regarded as being desirable level of public expenditure and the desirable level of taxation and other sources of government revenue. Peacock & Wiseman (1961) argued that a country's government spending does not follow a smooth trend, but some jumps at discrete intervals as a result of political instability. Peacock and Wiseman propose that the government expenditure of country increase during periods of social, political and economic upheavals. The theory has three underlying assumptions, which include the fact that government can always find profitable ways in terms of its votes to expand available fund; citizens in general are susceptible to higher taxes; and government must be responsive to the wishes of their citizens (Henrekson, 1993). This implies that during periods of tranquillity and relative national peace, the incidence of tax revenue will be fairly stable.

Wagner theory postulates that the government expenditure increases as a result of industrial and economic growth in a country. This theory further emphasizes that there is both an absolute and a relative expansion of the public sector at the cost of the growth in the private sector. Bird (1971) justifies this postulation based on three evidences. That is, the administrative and protective functions of the government would require huge capital expenditure outlay; there will be the need for increased provision of social and cultural goods and services as the industrial sector grows; and the government expenditure would be needed to manage and finance natural monopolies and ensure smooth operation of the market forces. Furthermore, the industries set up by the private sector will look forward to the government's involvement in ensuring sustainability and effectiveness through the provision of the key facilities such as: infrastructures, health services and security. The provision of these facilities will involve an increase in government expenditure. Therefore, the main postulation of the Wagner's theory is that government expenditure usually increases to match the growth rate of the industrial sector of the country.

Concluding remarks

Empirical studies such as Yunusa (2009), Ukah (2009), Mbezi and Gondo (2010), Obioma *et al*., (2010), Muhammad (2012), Philips *et al.*, (2012), Adenugba (2013) suggest that, local governments should make effort to enhance their internally generated revenue in order to reduce over dependence on statutory allocation. These studies did not use accountability and transparency as moderating variables on the relationship between public expenditure management and internally generated revenue. They only recommended for the need of accountability and transparency in managing government expenditure and public revenue. The theory that best explain this study is the Agency theory and Public expenditure theory. This is because it explains how the managers of public revenue are agents of the general public. Members of the general public through their elected representatives act as principal owners that need accountability and transparency of their resources under the control of agents. Public expenditure theory explains the casual relationship between public expenditure and government revenue.

III. METHODOLOGY

The study made use of both primary and secondary sources of data collection. Secondary data will be sourced from published and unpublished materials. The primary data will be sourced through the administration of quantitative research method of a structured questionnaires which will be administered on the staff of Bursari local government area of Yobe State, and those in the finance department and agricultural department of the local government who possessed more than enough inflow and outflow of fund in the Local Government were contacted. The study adopts a descriptive survey design that involves the systematic collection, presentation, and analysis of data on the influence of accountability on internally generated revenue and public expenditure management. The study population includes the entire staff of Treasury and Agriculture departments of Bursari Local Government. Thus, treasury department has one hundred and seventy-two (172) according to (Staff record, 2023) likewise agricultural department has total of two hundred and forty-eight (248) according to (Staff record, 2023)) The Sample size for the study was derived by using Krejcie and Morgan table for sample determining. Based on the table 420 population are to be represented by 201 sample, using simple random sampling. Thus, 201 respondents were randomly selected and questionnaire were administered. The data collected were subjected to descriptive and inferential statistics analysis. The descriptive statistics employed the use of simple frequencies, tables, score counts, and percentages while the inferential statistics made use of the chi-square goodness of fitness.

IV. PRESENTATION, ANALYSIS AND DISCUSSION

The data of the study are hereby presented and analysed. The data collected was presented in a simple table. The data analyses were based on the answer to the key questions received from the various departments. The key questions in the questionnaires was analysed by the use of simple percentage as follows:

Table 1. Did the Public Revenue Collection Suffer Undue Interferences from LGA Senior Officials Which Militate Against Accountability?

Description	**Frequency**	**Percentage (%)**
Strongly Disagree	15	7.5
Disagree	5	2.5
Neutral	-	-
Agree	80	39.8
Strongly Agree	101	50.2
Total	201	100%

[Source: 2023 field work result]

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In table 1, the respondents were asked if public revenue collection suffers undue interferences from LGA senior officials which militate against accountability and clearly shows that 50.2% of the respondents strongly agrees that public revenue collection suffers undue interferences from LGA senior officials which militate against accountability. 39.8% agree, 2.5% disagree and 7.5% strongly disagree. This entails that on the average rate, majority of the respondents agrees that the public revenue collection suffers undue interferences from LGA senior officials which in turn militate against accountability in Bursari local government.

Table 2. Did the Absence of the Executive Chairman in Office all the Time Hamper Decision Making which affects Accountability of Public Revenue and Expenditure?

Description	**Frequency**	**Percentage (%)**
Strongly Disagree	10	4.9
Disagree	5	2.5
Neutral	-	-
Agree	46	22.9
Strongly Agree	140	69.7
Total	201	100%

[Source: 2023 field work result]

Table 2 reveals that 69.7% of the respondents strongly agrees that absences of the executive chairman in office all the time hamper decision making which in turns affects accountability, 22.9% agree, 2.5% disagree and 4.9% strongly agree. This shows that absences of the chairman in office poses a great deal of challenges regarding accountability of public revenue and expenditure.

Table 3. Does the Poor Funding of Revenue Collection Exercise Has Negative Impact on Accountability of Public Revenue and Expenditure in Bursari LGA?

Description	**Frequency**	**Percentage (%)**
Strongly Disagree	3	1.5
Disagree	2	1
Neutral	-	-
Agree	50	24.9
Strongly Agree	146	72.6
Total	201	100%

[Source: 2023 field work result]

Table 3 indicates that 72.6% strongly agree that poor funding of revenue collection exercise has immensely hinders accountability of public revenue and expenditure, 24. 9% agree. Based on the percentage it is safe to say that poor funding has done more damage to the accountability of public revenue and expenditure in Bursari LGA.

Table 4: Does the Staff Insincerity towards Revenue Collection Militate against Accountability?

Description	**Frequency**	**Percentage (%)**
Strongly Disagree	6	3
Disagree	5	2.5
Neutral	-	-
Agree	30	14.9
Strongly Agree	160	79.6
Total	201	100%

[Source: 2023 field work result]

Table 4 shows that insincerity of the revenue collectors has in no small measure affected accountability. This is true because 79. 6% of the respondents strongly agree that insincerity has negatively hampers accountability, similarly 14.9% agree to that effect. However, paltry of 3% and 2.5% strongly disagree and disagree respectively.

Table 5. Does the Staff Inexperience have Nothing to Do with Accountability of Public Revenue?

Description	**Frequency**	**Percentage (%)**
Strongly Disagree	160	79.6
Disagree	30	14.9
Neutral	-	-
Agree	6	3
Strongly Agree	5	2.5
Total	201	100%

[Source: 2023 field work result]

Table 5 reveals that staff inexperience has nothing to do with accountability of public revenue in which 79.6% strongly disagree and 14.9% agree respectively.

Table 6. Is the Considerable Amount of the Revenue Generated Spent on Public Welfare?

Description	**Frequency**	**Percentage (%)**
Strongly Disagree	120	59.7
Disagree	30	14.9
Neutral	-	-
Agree	30	14.9
Strongly Agree	21	10.4
Total	201	100%

[Source: 2023 field work result]

It can be clearly seen in table 6 that 59.7% of the respondents strongly disagree that revenue generated are used for the welfare of the people of Bursari LGA. Furthermore, 14.9% also disagree, 10.4% strongly agree. This implies that majority of the respondents assert that revenue generated are not used for the welfare of the people.

Table 7. Is there an Effective Internal Control Measures to ensure Effective Utilization of Revenue Generated in Bursari Local Government Area?

Variable	Junior staff	Senior staff	Mgt. staff	Total
Agree	60	40	20	120
Disagree	40	30	11	81
Total	100	70	31	201

[Source: 2023 field work result]

Data Analysis

This study applied the chi-square to test the null hypothesis that there is no effective internal control measure to ensure effective utilization of revenue generated in Bursari local government as against the alternative hypothesis that there is effective internal control measure put in place to ensure effective utilization of revenue generated at Bursari local government. The chi-square result is shown in table 8.

Table 8: Chi-square table

O	E	(O-E)	$(O-E)^2$	$\frac{(O-E)^2}{E}$
60	35.8	24.2	585.64	16.4
40	40.3	-0,3	0.09	0.002
40	41.8	-1,8	3.24	0.077
30	28.2	1,8	3.24	0.011
20	18.5	1.5	2.25	0.012
11	12.5	-1.5	2.25	0.18

The calculated value is 16.605

$\sum \frac{(O-E)}{E}$ = 0.155 @ 0.05% level of significance. The degree of freedom

(C – 1) (R – 1), (3 – 1) (2 -1) (2) (1) = 2

Therefore, at 2 degree of freedom, the critical value at 0.05% level of significance is 5.99. **Decision Rule.** Since the calculated value is greater than the critical value (that is, 16.6 > 5.99) then, we reject the null hypothesis and conclude that there were effective internal control measures to ensure effective utilization of revenue generated at Bursari Local Government Area.

Implications of the Findings

The study has theoretical and practical implications represent the contribution of the study to the existing body of knowledge within accounting research and local government's financial management. The findings have important implications since they suggest the need for accountability and transparency on all components of both capital and recurrent expenditure in the local government. Similar effort can be applicable to state government, federal ministries and other private organizations. The study provides evidence that community participation on project execution, performance reporting on all the components of IGR, capital expenditure disclosure and reporting on the utilization of IGR will enhance accountability and transparency in the public financial management. The users of financial report of local governments will developed confident and believe that the information and explanation disclosed on expenditure and IGR are reliable as the prediction of agency theory suggest that accountability and transparency may reduce uncertainty about agent's behaviour in situations characterized by moral hazard, thereby making principal more confidence in delegating powers to the agent.

V. CONCLUSION AND RECOMMENDATIONS

The focus of this paper was on the Determination of the factors influencing accountability on public and expenditure in local government councils of Yobe state. The findings of the study revealed that several factors in several degrees make up the factors in question. Based on these findings, this paper concludes that insincerity among local government staff in the local government areas in Bursari LGA is the major factor militating against accountability of IGR. This means that every complaint about mismanagement of funds and lack of development efforts at the grassroots in the area can be traced to and explained by this same problem of gross insincerity of the local government staff. The consequence of this conclusion is that of the indigenes of Bursari LGA really need to see more development efforts in the local government areas, they should demand for accountability. And, one evident way of effectively demanding for accountability is to demand for sincerity from each other, which can be made more effective by imposing grave punishments for any proven incidence of insincerity on the part of public administrators of whatever level, including local government staff.

The following recommendations were made based on the conclusions of the study:

1. In order to enhance IGR, local governments should be allowed and encouraged to incur its capital expenditure. The recurrent expenditure to be incurred should be use to maintain the capital expenditure that has positive relationship with the IGR of local governments. Those items of recurrent expenditure in the local government that do not contribute significantly to the local government should be reduced and the amount should be used for the purpose of capital expenditure. Such

components of recurrent expenditure include; recurrent expenditure in the office of chairman of the local government, secretary of the local government, legislatives arm and personal management.

2. Capital expenditure on agriculture and natural resources, roads, rural electrification, market expansion, primary health care, education, water resources and supply, social development and staff housing should be enhanced because they contribute significantly to IGR of local governments.

3. In order to improve the amount of internally generated revenue of local governments in Yobe State and Bursari LGA in particular. Local governments authorities should ensure proper accountability on all components of recurrent expenditure in the local government. This process will involve full disclosure of all components of recurrent expenditure in the audited financial statement.

4. The auditor general for local government should direct the external auditors of local governments to ensure full disclosure of all components of capital expenditure in the audited financial statement of local governments. This will increase the level of accountability and transparency on all the components of capital expenditure in the local government and it will significantly enhance the IGR of local governments.

5. Local government authorities should incorporate community to participate in deciding which project to be executed. Individuals and businesses in the local government should have access to information on IGR of the local government realized over a period of time. This will motivate them to pay revenue to the local government.

6. Local governments should provide monthly performance reporting on all the components of IGR, government expenditure (recurrent and capital). The internal auditors of local governments should ensure that, there is adequate compliance in relation to performance reporting on all the components of IGR and expenditure in the local governments.

7. The corrupt activities of the revenue collectors in the local government must be checked and curbed without further delay. Revenue collectors found wanting should be made to face the wrath of the law and dismissed from their services to deter others from committing such financial crimes. Necessary financial crime prevention mechanism must be put in place to achieve this sanity among them.

8. The revenue generated in the local government, no matter how meagre, must be so utilized that the positive impact of such can be visibly seen by the citizens of the local government area by way of development projects. This will encourage the citizens to contribute more earnestly by paying their rates, rents, fees and other financial responsibilities promptly to the local government. In addition, there should public enlightenment and campaign to educate the citizens on the financial responsibilities to the local government.

9. Senior officers of the Local Governments should not use intimidation to interfere in the duties of the revenue collectors. Such behaviours, as shown by the results of this study, hamper accountability and lead to loss of funds.

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The authors declared no conflicts of interest with respect to the research, authorship, and/or publication of the article.

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