

Evidence and Outcome-Based Performance Driven Revenue Administration for Local Governments in Nigeria: Using Orthogonal Ambidexterity Model

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Abstract:

The problems that characterized Local Governments revenue mobilization in Nigeria are both endogenous and exogenous. Lack of transparency on the part of the Local Government revenue collectors and administrators perennially cloned high rate of corruption and corrupt practices at local government level in one hand; the resolve of the micro business enterprises and the ruralites to evade payments of taxes, fees, rates, charges etc due to lack of confidence and trust on governance has continued to mount drains on the local governments revenue streams at the other hand. This paper therefore evaluates the Evidence and Outcome-Based Performance Driven Revenue Administration for Local Governments in Nigeria by adopting the use of Orthogonal Ambidexterity Model (OAM) as a mechanism to deploy Information and Communication Technology (ICT) in Local Government revenue mobilization and collection. OAM advocates the use of explorative Vs exploitative learning in building workforce capacity. The broad objective is facilitating the awareness, and capacity building of workers and the public on technology-driven revenue administration in Local Government system. The methodology adopted was an exploratory historical review of the general local government revenue collection and expenditure process in Nigeria using OAM to create mediating trajectory between the old pattern of revenue administration and the new ICT revenue collection method. The attendant result of the study is to coalesce a trajectory between the old method of revenue collection and the use of OAM in training of the revenue officers and administrator for enhanced local government revenue generation streams.

Keywords: Orthogonality, Revenue, Ambidexterity, organization dynamics, Governance

I. INTRODUCTION

The theory of “Ambidexterity” which is termed as, organizational ambidexterity refers to an organization’s ability to be efficient in its management of today’s business and also adaptable for coping with tomorrow’s changing demand. (March 1991). The theory was further broadened by Ukpatha (2014) to include the concept of “Orthogonal Ambidexterity Model” (OAM) which he maintains that is a new dimension of organizational learning that combines both the first curve learning and the second curve learning which suggests a little shift to the right and a little shift to the left in learning and coping with today’s business challenges and repositioning for tomorrow’s dynamic organizational performance.

Amongst the three tiers of government, the Local Government is the closest arm to the people it supposedly expected to govern and administer its responsibility. Yes I totally agree the Local government is very near and close to the people during its period of wealth acquisitions and maximization but very far away to the people during the period of wealth distributions and resource allocations. This is clearly shown when politicians and their campaign organs are usually very close and would relate intimately with the electorates during political campaigns and rallies and after voted to their various offices, they will never be seen again by the rural people that voted them into office – especially in the period of receipts of allocations and grants from Federal and State government. They can only emerge to be seen again by the people when is time for seeking for second – third – forth terms of office.

This characteristic is a distinguishing feature of the Nigerian Local Government administration and it is symmetrical and symbiotic in all local governments in Nigeria – no exemption. This situation therefore create a tendency towards a shift in revenue collection system whereby the ruralites simply lay claims that their farm yields and business performances have been very unfavourable and therefore could not make profit to pay relevant taxes, rates and other charges, while in turn, the Revenue Collection Officer will go out to the few faithful businesses and mop-up the revenues due to government then share same with their bosses in the office and or, pocket some as part of their share of national cakes. It is the concept of the old adage which plays host that, “if hunters have learned to shoot without missing, birds have learned to fly without perching.”(Achebe, 1958). This is the relationship which has hitherto subsisted between the Nigerian Local Government Administrators, the Revenue Collectors, and the peasant Ruralites. In fact it is an indubitable fact that, those who pay taxes, rates, charges etc. in Nigeria are the civil servants; because every deduction is at source from the workers’ monthly income which they have no control. Often time, they are even excessively, illegally and criminally slammed with deductions which in most cases, the revenue department could not explain. Some

of these deductions have no account records or, subheads, and are not receipted. And staffs in this category of operations are kept over many years carrying out the same routine operations without checks and balances.

Similarly, a major challenge for Local Government Internal Revenue generation processes is how to consolidate and aggregate revenue heads into a single platform. While revenue points exist in various departments and units, tracking of payments can be a daunting task. They often have to rely on 3rd Party actors (revenue staff posted to outstations, revenue “consultants”, banks etc) to collect revenues and reconcile accounts. Often time, even the third Party contracts for revenue collections are window-dressed where Councils collect receipts and proposals from Consultants and use same to do the jobs using non-professionals in order to make money for them.

Ochefu, (2015) puts it, “the shortcoming of this method is pretty obvious and has always left the Local Government system with very poor returns as far as revenue generation and collection is concerned”. Of course, the outcome is that you see individual revenue staff of local governments maintaining robust personal accounts with different banks that no one dare to question them on how they got such huge sums of money.

This paper therefore examines the “Evidence and Outcome-Based Performance Driven Revenue Administration: an adaptation of Orthogonal Ambidexterity Model (OAM) for local governments revenue generation in Nigeria. It has the broad objective of facilitating the awareness, capacity and implementation of collection based and technology driven revenue administration in Local Government system in Nigeria.

II. OBJECTIVES

The specific objectives of this study therefore are:

1. Review of the first curve of where we are as far as revenue administration in the Local Government system is concern
2. Evolve the use of second curve ambidexterity as a viable tool for revenue administration in local government based on technology-driven model as major mobilization enabler.
3. Generate evidence and outcome-based performance-management for Revenue monitoring and administration in the local government.

A. Conceptual Clarifications

This section provides definitions and clarifications to basic concepts and terms used in this paper for the purpose of clarity and proper understanding.

B. Civil Service

Civil service, according to the civil service hand book (1972) described civil service as the government machinery that manages its affairs and carries out its day to day duties that public administration demands.

Nwoso, (1977) briefly put that, civil service “is a body or organ which enjoys continuity of existence. Adesayo (2000) sees the Civil Service as the bedrock of the executive arm of government, charge with the task of implanting and executing the policies decided by the political authorities.

The term **civil service** can refer to either a branch of governmental service in which individuals are employed (hired) on the basis of **professional merit** as proven by competitive examinations; or the body of employees in any government agency apart from the military, which is a separate extension of any national government. (Wikipedia, 2015).

C. Civil Servant

A **civil servant** or **public servant** is a person in the public sector employed for a government department or agency. The extent of civil servants of a state as part of the "civil service" varies from country to country. In the United Kingdom, for instance, only Crown (national government) employees are referred to as civil servants whereas county or city employees are not. Whereas, in Nigeria we have both the Federal, State as well as Local Governments' civil servants.

Considering the level of professionalism and meritocracy attached to the concept of civil service therefore, it is safe to define civil servant as **an impartial, permanent, expertise and anonymous** government employee who works in a **government** ministry. Those who work in government ministries are called civil servants.

- The concept of civil service anonymity is linked with the concepts of permanence and neutrality implies that:
- civil servants are likely to have to give advice to governments of different parties which may have significantly different attitudes to policy
- they need to be able to give this advice to ministers freely and without fear of any adverse public or political reactions and without fear of damage to their future careers.

In recent years however, this anonymity has completely been eroded:

- ❖ the level of media interest in government affairs tends to identify individual senior civil servants for severe punishment or, assassination and kidnapping.
- ❖ Select Committees, which scrutinize the activities of government departments, frequently question civil servants about the advice they give to ministers or government top executives.
- ❖ ministers are increasingly willing to “name and blame” civil servants rather than accept individual responsibility for the actions of their departments etc.

D. Local Government

According to Business Dictionary.com (2015) An administrative body for a small geographic area, such as a city, town, county, or state. A local government will typically only have control over their specific geographical region, and cannot pass or enforce laws that will affect a wider area. Local governments can elect officials, enact taxes, and do many other things that a national government would do, just on a smaller scale. It is the government of a specific local area constituting a subdivision of a major political unit as a nation or state. **Local government** is a form of public administration which, in a majority of contexts, exists as the lowest tier of administration within a given state.

E. Nature of Work in the Nigerian Civil Service

The operation is generally inorganic, routine and repetitive drudgeries and operating with old rule of dealing with the boss which states that:

Rule 1: the Boss is always right

Rule 2: If the Boss is wrong, refer to rule 1. Therefore if he refuses to remit taxes, he is right. If he decides to retrench workers, he is right. He embezzles public funds, he is right. He sent hired assassins to kill civil servants he is right. He is not developing the local government, he is voted in again because he is right etc.

I think my **rule 3** is that, we should use the rule with great care and fear of God; If the boss is wrong, we should tell the boss.

F. Orthogonal Ambidexterity

Organizational ambidexterity refers to an organization's ability to be efficient in its management of today's business and also adaptable for coping with tomorrow's changing demand. Just as being ambidextrous means being able to use both the left and right hand equally, organizational ambidexterity requires the organizations to use both exploration and exploitation techniques to be successful. Proponents of the theory were; March (1991); that had been credited for developing and generating greater interest in this concept, Lane & Lubakin, (1998) and Liu, and Leitner (2012) expounded the concept to imply that, Organizational learning is a continuous, dynamic and interactive process for knowledge, creating and exploiting between individuals, groups and organizations using different types of learning.

Further development on the theory by Ukpatha (2014) was broadened to include the concept of "Orthogonal Ambidexterity Model" (OAM) which he maintains that is a new dimension of organizational learning that combines both the first curve learning and the second curve learning which suggests a little shift to the right and a little shift to the left. He further states that the model could be used to address any negative performance in any section of an organization's business – be it private or public. The model is presented below:

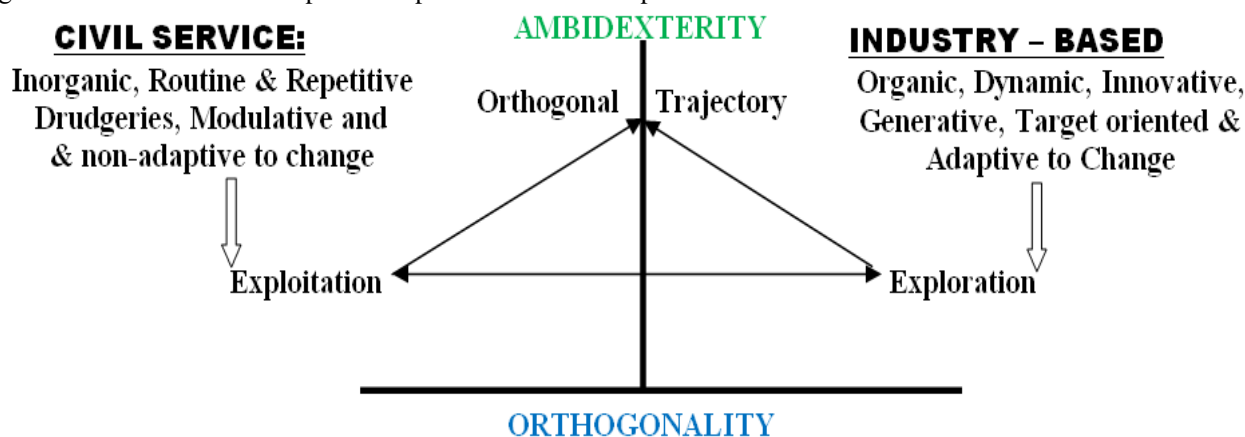


Figure 1: Orthogonal Ambidexterity Model – OAM

Source: Adapted from, Ukpatha and Agha (2014) *Impact of environmental factors on performance of publicly owned organizations in Nigeria: Model of Exploitative Versus Explorative Re-Alignment Trajectory: Presented at the International Conference of Arts and Science, Harvard University, Boston, USA*

Liu, Luo and Huang, (2011) state that, despite the diverse typologies, two distinct concepts of learning can be identified: The *explorative* Vs *exploitative* learning. This distinction suggests that, double-loop, generative, experimental, and product-innovation learning are closely aligned with explorative learning while, single-loop, adaptive, acquisitive, and production-oriented learning are directly aligned with exploitative learning; (Auh & Menguc, 2005).

Exploitation Learning: Compare with exploration, exploitation is defined as chiefly, interested in refining and extending existing skills, and capabilities; (March, 1991) and (Liu, and Leitner (2012)). The central thesis of exploitation is that, it is possible to secure a comfortable position in the market place by committing, sufficient organization's resources to ensure the current viability of the firm against its competitors. Thus, the emphasis of exploitation is on the organization refining and fine-tuning existing competences and resources. Put another way, the emphasis of exploitative learning is on operational efficiency, achieved by engaging in similar activities more efficiently; (Porter, 1996). Exploitation includes, but is not limited to such activities as refinement, production, replication, efficiency, selection, implementation, and execution) March, 1991). The primary emphasis of this type of learning is on control, efficiency

and reliability or conformance to specification; (Deming, 1981; Juran & Gryna, 1988). The returns from exploitation are typically positive, proximate and often in short-term. But with very low, sometimes zero potency to sustain market competitive advantage and can be captive and prey of environmental challenges. An operational and financial system modeling here are historically manual, analogue, and resists conformity to scientific, digital and technologically driven world. This is the state and domain of Local Government operational system in Nigeria; especially in dealing with issues of revenue management and administration.

Exploration Learning: March, (1991) defines exploration as a learning mechanism which has the goal of experimentation with new alternatives, and the tendency to invest resources in gaining entirely new knowledge, skills and processes. Exploration entails activities such as, search, variation, risk-taking, discovery, innovation and research and development, (Liu, Luo and Huang 2011). March, (1991) posits that, the outcome of exploration can be difficult to measure in the short-term or directly by financial indicators. But with high potency to sustain market competitive advantage and can doggedly face and overcome environmental challenges. Operational and financial systems modeling here are empirically scientific, digital and technologically driven.

G. What is Revenue?

The Advance Learners' Dictionary of Current English (1992), defined revenue as the total annual income of the state collected for public use. It further described it as income, derived from taxation. While, Oladimeji (1985), described revenue as the total income generated from federal, state and local Government. He stated further that what make local government as constitutional matters is the revenue sharing perspectives.

Similarly, Hepworth (1976) posits that, revenue is an income or funds raised to meet the expenditure. He added further that revenue is all about raising resources needed to provide government services. He also stated that there are two aspect of finance – Income and Expenditure. In other words, it is the sourcing and utilization of fund.

Public revenue could be defined as the funds generated by the government to finance its activities. In other words revenue is the total fund generated by government (Federal, state, local government/ to meet their expenditure for a fiscal year. This refers also to the grand total of money of income received from the source of which expenses are incurred. Revenue could be internal or external revenue (Edogbanya and Ja'afaru, 2013).

H. First Curve Local Government Revenue Stream

Basically, the sources of revenue to local governments in Nigeria are derived from two major sources which are External and Internal sources according to Olaoye et al (2009).

External Sources include:

1. The Statutory monthly allocation from the federation purse in line with the 1999 constitution of the Federal Republic Nigeria section 162(3).
2. Allocation from the State government to the local governments in its state.
3. Grants –in-aid from the Federal and State Governments.
4. Borrowing from financial firms and State Government and
5. Share of Value added tax (VAT) .

J. Internal Sources

According to the LGAs statutory functions derived from the 1999 Constitution of the Federal Republic of Nigeria, the various streams that Local Government councils can generate income internally through various services to the public are:

(a) Domestic and license fees (b) Customary burial permit charge (c) Motor park levies (d) rents, fees on private institutions, (e) fees realized from tourist centers organized by the local Government, (f) refuse disposal and public toilet fees, (g) Vehicle license (h) Radio and TV license, (i) Parking fees (j) Signage and Advert permit fees, (k) road closure levy, (l) cattle tax paid by farmer only, (m) right of occupancy fee, (n) street naming registration fee, (o) birth, death and marriage fees, (p) Market levies, (q) liquor license fees, (r) shop/kiosks lockup fees, (s) tenement rates, (t) local government business investment, (u) permits and fines charged by customary courts, (v) slaughter slab fees, etc.

Apart from the above mentioned sources, others could be in form of donations from philanthropists or individuals, with a view to supporting the Local Councils to carry out some specific project. Though, it is not an exaggeration to say that of all the statutorily revenue sources allocated to the grassroots governments, the combination of rates, fines and fees, licenses and accruals from commercial dealings accounted for about 75% of the Local Government internally generated income (Ola & Tonwe, 2005).

K. Nature of the Revenue Streams

Apart from statutory allocations from federation account and state government, purse in line with the 1999 constitution of the Federal Republic Nigeria section 162 (3), over 85% of the internally generated revenue streams for local government are **non-sustainable** streams **non-investment** platform. Expectations of revenue from such streams are grossly tied to environmental uncertainties. For example, customary burial permit, death/marriage certificates, signage/advert permits, roads and TV licenses, parking fees, road closure fees, shops/kiosks lockup fees, fines charge at customary courts etc are function of probability. Some of them may take few entries in the whole year and are dependent on the interplay of forces of demand and supply in the uncertain environment.

III. CHALLENGES OF LOCAL GOVERNMENT REVENUE GENERATION

A. Collection Problem:

- Collections are in the hands of revenue officers that are not bound by targets
- Some revenue collectors have their private receipts which they issue out to clients
- Medium of collection still remains manual and are susceptible to high fraudulent manipulation of vouchers and financial records
- Revenue streams are non-investment platform that do not generate regular and consistent income to the council.
- Councilors are non-target-bound Officials of the Local Government who also are not made to be accountable to revenues generated from their wards
- Insiders' abuses by intentionally avoiding or colluding with certain individuals in order not to pay fees or paying into certain officers of the council.

B. Accounting Problems

- State Joint Local Government Account (SJLGA): The Nigeria constitution has it that funds from the federation account for both state and local councils should be maintained in a single account by the State Government. This is really ridiculous and unprofessional in accounting receipt and payment system
- In most cases, the State Governments make several deduction (some without subheads) from the fund that is due to the local councils like income tax (upfront) by local government employees (PAYEE), funding of local projects before remitting the remnant to the local governments.
- Diversion of council funds by the Executive Chairmen of the councils is another key problem. The officers deposited local government's funds into private accounts and some finance houses with no existing account for the councils. This is carried out in order to collect the accruable interests on such funds at maturity.
- So many fake receipts are being issued by Local Government Revenue Officers.
- General widespread corruption at the Local Level: Misappropriation of revenue by council officials has also resulted in widespread refusal by communities to pay taxes and other relevant fees accruable to the government.

C. Human Resource Management Problems

- High rate of poor educational background abounds in Local Governments in Nigeria
- Because of the first-curve learning system most local government staffs have not participated in any other skill acquisition training other than the usual civil service routine courses.
- So many accounting jobs are being handled by unqualified personnel at the local government. E.g. Some Diploma and SSCE holders are Heads of Finance and Administrations in Local Government (Terrible indeed).
- Chunk of local government staff do not have any duties to perform and only go to the office once a month for collection of salaries. Man-hour lose in local governments in Nigeria is horrifying and disturbing.
- Technical skills and competencies are almost zero as so many local government workers bought their different certificates from institutions of learning where they have advantages to do so. They cannot write simple memo in English except in local languages and Hausa – especially in the northern states like ours.
- Professional Accounting and Audit/Revenue Officers are completely lacking in Local Government Areas in Nigeria. Were they seems to exist, they are either not having the required competencies or they fraught with innate desire to get-rich-quick thereby making them highly susceptible to bribery and corruption in carrying out their routine assignments.

IV. 21ST CENTURY SECOND-CURVE AMBIDEXTROUS LOCAL GOVERNMENT REVENUE MOBILIZATION USING ORTHOGONAL AMBIDEXTERITY MODEL - AOM

The second-curve orthogonal ambidextrous local government revenue mobilization canvassed for the 21st Century Local Government Councils is premised on providing a robust revenue generating system that is technologically driven through which information and Communication Technology is deployed as a major service delivery-enabler and integrated into a single revue receipt platform.

A. What is GIS?

Geographic Information System (GIS) As A Tool For Local Government Revenue Mobilization in the 21st Century.

According to Fosu and Ashiagbor (2012), GIS is a modern technological tool for effective and efficient storage, retrieval and manipulation of spatial and non-spatial data for deriving scientific, management and policy making information (Roy et al, 1992). GIS has the capabilities to provide necessary physical input and intelligence for preparation of base-maps, formulation of planning proposals and to act as monitoring tool during implementation phase of any planning scheme (Gupta et al, 2001). GIS tools help planners analyze problems more quickly and thoroughly and formulate solutions to monitor progress for achieving long-term goals for the community development. GIS plays an extremely important role in resource management and land use planning activities (Xinhong and Hua, 1992). By integrating and organizing information spatially, revenue planners can get a broad view of the current situation and more accurately assess the future scenarios. GIS can analyze possible planning alternatives more quickly, giving decision makers better choices (Kumar et al, 2002).

Geographic Information System - GIS is one such technology that allows us to develop a non-spatial and spatially connected database of any geographical area, which is very crucial in planning, monitoring and decision-making. The spatial data, once made available up to a micro level, can provide a tremendous boost to revenue budgeting and planning and monitoring activities of collection. This micro level data also helps in monitoring developments of social infrastructure projects such as water supply projects, health, school, higher education, roads, telecommunications, etc by LGA. It is clear from the above that Geospatial technologies can play a key role in generating timely and reliable information for planning and decision making at all levels of local government (Bariar et al 2004).

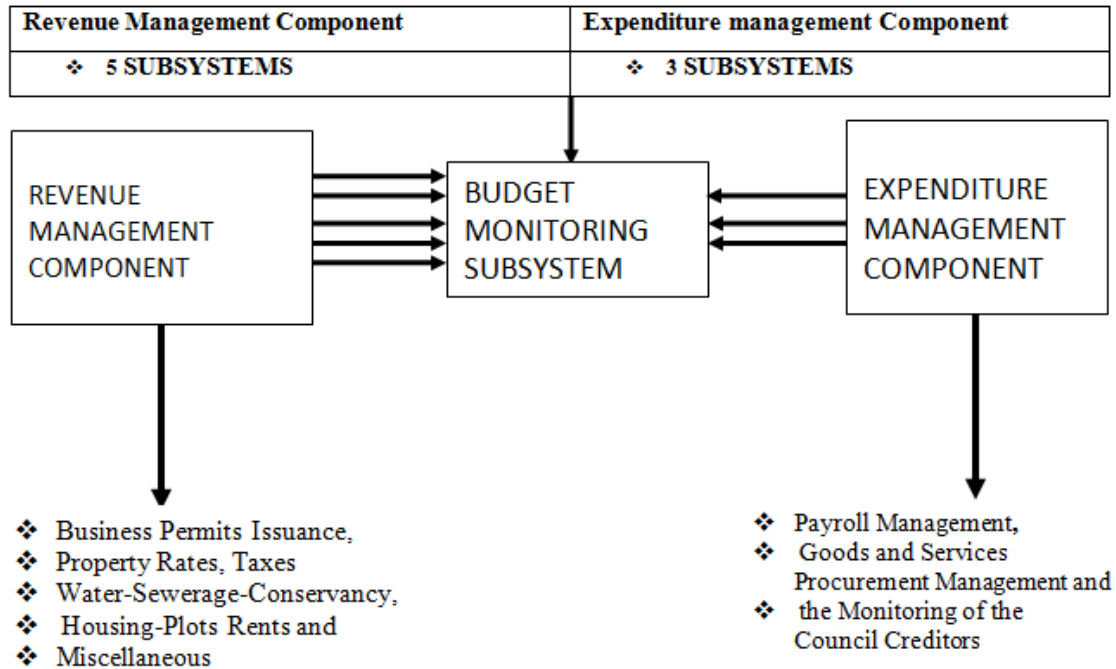


Figure 2: Revenue Management Structure in Local Governments in Nigeria.

The application is designed with buttons and tools for easy analysis and data manipulation. The main application window as shown in figure 2 has a friendly and interactive user interface with customized buttons created for opening and manipulating the data display and entry forms. The tools and menus in the general window have links to the various modules of the system where the revenue business processes occurs. The system consists of the following;

1. Lands/ Property Information Module
2. Revenue Items Information Module
3. Permit/Licensing Management Module

Table 1: New Frontier Revenue Collection Circle By Target For LGAs

STAGE	HEAD	RESPONSIBILITY	TARGET
Ward Revenue Collector	Ward Councilor (WC) As Head Assisted By Mobile Revenue Collector (Ward Revenue Collection Team – WRCT)	<ul style="list-style-type: none"> ❖ Develops and implements all investment programmes for his ward ❖ Monitors all revenue collection in the ward and remit to Local Government Revenue Officer (LGRO) ❖ Reconciles his accounting entries with the LGRO 	<ul style="list-style-type: none"> ❖ After his monthly basic salary other allowances are tied to the percentage of Ward revenue generated ❖ Contesting for second term is tied to his meeting the set revenue target of his ward during the first term of office
Ward Accountant	B.Sc. Accounting – employed by the WC as a contract staff	<ul style="list-style-type: none"> ❖ Keeps all accounting records of revenue at the ward level ❖ Assist the WC to develop and implement ward projects, 	<ul style="list-style-type: none"> ❖ Contract to be renewed based on revenue performance of the ward and re-election of the WC
Local Government Revenue Collection Officer	Must Have B.Sc. in Accounting or in a related Management field with additional related professional certificate	<ul style="list-style-type: none"> ❖ Receives all wards revenue collected within the Local Government Area for onward transmission to the local Government Treasury ❖ Receives monthly, quarterly and yearly revenue performance reports from all WCs 	<ul style="list-style-type: none"> ❖ Ensures that Local Government revenue budgeted targets are met on monthly basis. ❖ Explains clearly reasons for any deviations in revenue performance target ❖ His other allowances tied to the overall revenue target of the LG.

V. CONCLUSION AND RECOMMENDATIONS

Having discussed extensively though not exhaustive in this paper, the issue of “evidence and outcome-based performance driven revenue administration for local government revenue generation in Nigeria”; the paper as a matter of urgency has provided the following recommendations for consideration as appropriate by all the stakeholders involved in Local Government revenue mobilization and administration.

1. There is first and foremost, the urgent need for constitutional amendment to abrogate the old-age cancerous system of State-Local and Governments Joint Accounting System (SLGJAS) so that Council Chairmen can be held directly and severally liable for their actions and inactions in financial decision matters concerning their local governments.
2. Develop a comprehensive Strategy for Fiscal Decentralization. This strategy should clearly spell out the system for democratization (decision-making) in the processes of revenue generation and expenditure management and control of the local governments.
3. There should be institutions and or, persons of professional standing engaged from time to time that would facilitate the continuous building of capacity for efficient LG budgeting and revenue generation; who will also provide training for all revenue mobilization personnel of the LG.
4. The Local governments should adopt the use of orthogonal ambidexterity model in treating all matters of revenue management and general administration. This means, a little shift to the right and a little shift to the left as growth and development entails discovering a new better ways of doing things *so that Obi will not remain a boy since 1960 to 2015*. The crux of the matter is operational benchmarking for best practice and exploration of new better ways of managing the local resources.
5. As far as revenue matters are concerned the LGs must do away with obsolete Human and non-human material components that are no longer relevant in the market place and in the field of financial management.
6. Engage services of experts that can draw and develop sustainable investment platform that would help to build a robust revenue stream for the people. There are many of such streams, but LGs will not know if they don't seek, ask and knock for them.
7. Finally the use of Integrated Financial Management System (IFMS) in the Local Government revenue mobilization, management and control is sine-qua-non and inevitable. This calls for the deployment of the relevant ICT components that would effectively and efficiently integrate the LG's revenue collection, expenditure management, monitoring and control on a single user-friendly platform.

In conclusion, I have stated in this paper that the nature of the internally generated revenue streams for local governments in Nigeria as a whole are **non-sustainable** streams **non-investment** platform. Expectations of revenue from such streams are grossly tied to environmental uncertainties. Therefore all stakeholders must collectively put their expertise together by going extra miles in the revenue mobilization efforts to harness other new emerging sources if the local government administrators are to provide good essential services for better standard of living for the ruralites.

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