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CONFLICT PREVENTION, SECURITY GOVERNANCE, AND SOCIO-ECONOMIC DEVELOPMENT IN THE AREA COUNCILS OF THE FEDERAL CAPITAL TERRITORY (FCT), ABUJA

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ABSTRACT

This study examined the relationship between revenue generation and tax administration in Surulere Local Government, Lagos State, Nigeria. The study was motivated by the increasing need for local governments to improve internally generated revenue in order to provide essential public services and promote grassroots development. Specifically, the study investigated the effect of taxpayer registration on revenue generation and assessed the extent to which tax assessment and collection procedures influence revenue performance in Surulere Local Government. A descriptive survey research design was adopted for the study. The population consisted of 200 respondents comprising revenue officers, finance personnel, tax administrators, and registered taxpayers within the local government area. A sample size of 133 respondents was selected using the Taro Yamane formula, while structured questionnaires served as the primary instrument for data collection. Data collected were analyzed using descriptive statistics such as frequency distributions, percentages, and mean scores, while the Chi-square statistical technique was used to test the hypothesis at a 0.05 level of significance. The findings revealed that taxpayer registration has a positive and significant effect on revenue generation, with a grand mean score of 3.93. The study also found that tax assessment and collection procedures significantly affect revenue generation, with a grand mean score of 3.89. Furthermore, the Chi-square result showed that taxpayer registration significantly influences revenue generation, as the calculated value of 59.44 exceeded the critical table value of 9.488, leading to the rejection of the null hypothesis. The study concluded that effective tax administration is essential for enhancing internally generated revenue and improving local government performance. It recommended strengthening taxpayer registration systems, adopting digital tax administration technologies, improving tax assessment and collection procedures, and enhancing taxpayer education to promote compliance and sustainable revenue generation.

Keywords: Revenue Generation, Tax Administration, Taxpayer Registration, Tax Collection, Local Government.

Introduction

Conflict prevention, security governance, and socio-economic development have increasingly become critical issues in contemporary governance and development studies, particularly in developing countries where insecurity continues to threaten social stability, economic growth, and sustainable development. Across Africa, and especially in Nigeria, the growing incidence of communal conflicts, farmer-herder clashes, insurgency, banditry, kidnapping, armed robbery, political violence, and other forms of insecurity has generated serious concerns among policymakers, scholars, and development practitioners. These security challenges have not only resulted in the loss of lives and destruction of property but have also weakened institutions, discouraged investments, disrupted economic activities, and deepened poverty. In the Federal Capital Territory (FCT), Abuja, which serves as Nigeria's administrative and political headquarters, security concerns have become increasingly visible within the six Area Councils of Abaji, Abuja Municipal Area Council (AMAC), Bwari, Gwagwalada, Kuje, and Kwali. Conflict prevention refers to deliberate actions, policies, and interventions designed to identify and address the causes of disputes before they escalate into violence.. According to Terzungwe, Musa, and Ogba (2024), insecurity remains one of the greatest obstacles to Nigeria's development agenda because it discourages domestic and foreign investments, disrupts productive activities, weakens public institutions, and increases socio-economic vulnerabilities. The authors argued that effective security institutions are essential for creating an environment conducive to sustainable development. Similarly, Falodun (2024) maintained that security governance is a prerequisite for sustainable development because peaceful and stable societies provide the foundation for economic growth, social cohesion, and effective public administration. Several Nigerian scholars have further emphasized the connection between security and development. Nwankwo and Eze (2022) observed that the increasing prevalence of insecurity across Nigeria has adversely affected agricultural production, business operations, educational activities, and community development efforts. They noted that sustainable socio-economic development cannot be achieved in an environment characterized by fear, violence, and instability. Likewise, Ibrahim and Yusuf (2023) argued that weak security governance structures have contributed significantly to the persistence of communal conflicts and criminal activities in many parts of Nigeria, thereby limiting development opportunities at the grassroots level. Within the Federal Capital Territory, insecurity has manifested through farmer-herder conflicts, youth criminality, land disputes, cult-related violence, and communal tensions. Rapid urbanization, population growth, competition over land resources, unemployment, and inadequate conflict management mechanisms have contributed to rising tensions across several Area Councils. Wan et al. (2026) observed that conflicts in Abuja Municipal Area Council are increasingly driven by competition over land and water resources, demographic pressures, and governance challenges. According to the authors, these conflicts have negatively affected livelihoods, agricultural productivity, and social relations among communities. Ajiboye and Zamani (2025), in their study of Bwari Area Council, found that rising crime rates and insecurity have created significant challenges for governance and socio-economic development. The study revealed that insecurity discourages business investments, reduces employment opportunities, disrupts commercial activities, and weakens community development initiatives. Similarly, Okafor and Bello (2024) asserted that insecurity within local government areas often leads to reduced revenue generation, increased public expenditure on security, and declining confidence in government institutions.

Ayeni and Ogwuche (2025) further argued that effective governance, citizen participation, and institutional collaboration are essential ingredients for promoting socio-economic development within Abuja Municipal Area Council and other local governance structures. Their findings suggest that inclusive governance mechanisms strengthen public trust, improve service delivery, and enhance development outcomes. In the same vein, Adeyemi and Lawal (2023) emphasized that community participation in security management contributes significantly to conflict prevention and peaceful coexistence because local communities often possess valuable information that can support early warning and conflict resolution efforts. Wan et al. (2026) investigated farmer-herder conflicts in Abuja Municipal Area Council using a mixed-methods research design involving 210 respondents drawn from affected communities. The study found that competition over land resources, water sources, grazing routes, and agricultural activities constituted the primary causes of recurring conflicts between farmers and herders. The findings revealed that these conflicts resulted in loss of lives, destruction of farmlands, displacement of households, reduced agricultural productivity, food insecurity, and weakened socio-economic activities within the affected communities. The study further established that inadequate conflict resolution mechanisms and poor resource management practices contributed to the persistence of these conflicts. Consequently, the authors recommended the strengthening of mediation processes, community dialogue platforms, and resource-sharing frameworks as effective strategies for conflict prevention and sustainable development. Ibrahim and Yusuf (2023) examined community conflict management and rural development in North-Central Nigeria and found that communities with effective local conflict prevention structures experienced higher levels of social stability and economic productivity than communities characterized by frequent violent conflicts. The authors observed that peaceful environments encourage agricultural production, attract investments, and improve community development outcomes. Likewise, Ezeani and Chukwu (2024) argued that conflict prevention mechanisms such as peace education, dialogue, reconciliation, and community engagement significantly reduce tensions and contribute to sustainable development at the grassroots level. Falodun (2024) examined security governance and sustainable development in Nigeria and found that inclusive security governance involving government institutions, traditional authorities, civil society organizations, and community stakeholders enhances peacebuilding efforts and contributes significantly to the realization of sustainable development goals. The study emphasized that effective security governance extends beyond military responses and requires active participation from citizens and local communities. According to Falodun (2024), communities that actively participate in security decision-making processes are more likely to experience improved security outcomes and social stability. In a related study, Badiora (2025) investigated community-based crime prevention and security governance in Lagos State. The findings showed that collaboration between security agencies and community members improves intelligence gathering, strengthens public trust in security institutions, and enhances crime prevention efforts. The study further revealed that community policing initiatives contribute significantly to reducing criminal activities and promoting peaceful coexistence. The author concluded that collaborative security governance remains one of the most effective mechanisms for maintaining social order and strengthening public confidence in security institutions. Supporting these findings, Adeyemi and Lawal (2023) examined community participation in security management and found that local communities possess critical information capable of assisting security agencies in detecting potential threats before they escalate into crises. Their study emphasized that effective security governance requires transparency, accountability, responsiveness, and institutional cooperation. Similarly, Ojo and Abdullahi (2023) argued that weak institutional capacity, inadequate funding, poor coordination among security agencies, and political interference often undermine security governance efforts in Nigeria. Ajiboye and Zamani (2025) assessed the effects of crime on security and development in Bwari Area Council of the Federal Capital Territory. The study revealed that rising crime rates have negatively affected economic activities, governance effectiveness, business investments, and community development initiatives. The findings indicated that youth unemployment, poverty, social exclusion, drug abuse, and weak institutional structures constitute major drivers of criminal behavior within the area. The authors concluded that insecurity discourages both local and external investments while limiting employment opportunities and economic growth. Terzungwe, Musa, and Ogba (2024) examined the responses of security institutions to contemporary security challenges in Nigeria. Their findings revealed that inadequate funding, insufficient manpower, weak inter-agency collaboration, obsolete equipment, and institutional limitations significantly reduce the effectiveness of security agencies. The authors argued that strengthening security institutions through capacity building, technological modernization, and improved coordination mechanisms is essential for sustainable national development. They further maintained that effective security institutions are critical for maintaining social order, protecting investments, and fostering economic growth. Apeh and Otu (2025) evaluated project execution and rural development in selected Area Councils of the Federal Capital Territory. The findings demonstrated that successful implementation of development projects significantly improved infrastructure, healthcare services, educational facilities, employment opportunities, and community welfare. The study emphasized that good governance, accountability, and effective project management are indispensable for achieving socio-economic development at the grassroots level. Afolabi and Usman (2023) investigated the relationship between development and security in Nigeria and found that socio-economic development contributes significantly to conflict reduction by addressing poverty, unemployment, inequality, and social exclusion. Their findings suggested that development interventions can serve as effective conflict prevention mechanisms by reducing grievances that often trigger violent conflicts. Garba and Mohammed (2024) also found that communities with higher levels of economic opportunities and social inclusion experience lower levels of insecurity and criminal activities compared to communities characterized by widespread poverty and marginalization.

Human Security Theory emerged as a major paradigm in security studies through the publication of the United Nations Development Programme (UNDP) Human Development Report in 1994. The theory was introduced as a response to the traditional state-centric approach to security, which focused primarily on territorial defense and military protection. The Human Development Report of 1994 argued that true security should focus on protecting individuals rather than merely protecting state boundaries. The theory therefore shifted attention from national security to human well-being and quality of life. According to the theory, security encompasses seven interrelated dimensions: economic security, food security, health security, environmental security, personal security, community security, and political security. Economic security refers to access to sustainable income and employment opportunities. Food security involves access to adequate nutrition and food resources. Health security focuses on protection from diseases and access to healthcare services. Environmental security addresses protection from environmental degradation and natural disasters. Personal security concerns protection from violence, crime, and physical harm. Community security emphasizes social cohesion and protection of cultural identities, while political security focuses on the protection of human rights and political freedoms. The central assumption of Human Security Theory is that poverty, unemployment, inequality, hunger, poor healthcare, environmental degradation, and insecurity are interconnected challenges that threaten human survival and development. Therefore, addressing these issues simultaneously is essential for achieving sustainable peace and development. The theory is particularly relevant to the present study because it explains how insecurity undermines socio-economic development within the Area Councils of the Federal Capital Territory. The prevalence of unemployment, poverty, youth restiveness, land disputes, social exclusion, and resource competition within many communities creates conditions that increase the likelihood of violent conflicts and criminal activities. Human Security Theory suggests that addressing these socio-economic challenges can significantly reduce insecurity and enhance community stability. Terzungwe et al. (2024) argued that security institutions must address both traditional and non-traditional security threats if sustainable development is to be achieved in Nigeria. Similarly, Falodun (2024) observed that sustainable development cannot occur in environments characterized by insecurity, poverty, and weak governance structures. Afolabi and Usman (2023) further noted that investments in education, healthcare, employment generation, and social welfare contribute significantly to human security and conflict prevention. Likewise, Garba and Mohammed (2024) argued that reducing poverty and social exclusion remains essential for strengthening security and promoting development across Nigerian communities.

Structural Conflict Theory originated from the works of Karl Marx (1818–1883), particularly his analysis of social inequality, class struggle, and exploitation within capitalist societies. The theory was later expanded by Johan Galtung in 1969 through his concept of structural violence. Galtung argued that social structures and institutions can systematically disadvantage certain groups, creating conditions that generate conflicts even in the absence of direct physical violence. Structural Conflict Theory posits that conflicts arise from inequalities embedded within political, economic, and social structures. According to the theory, unequal distribution of resources, discrimination, marginalization, unemployment, poverty, political exclusion, and social injustice create grievances that often result in violent confrontations. Structural deficiencies within governance systems therefore contribute significantly to recurring conflicts and insecurity. The theory is highly relevant to the present study because many conflicts within the Area Councils of the Federal Capital Territory are linked to structural factors such as land disputes, unemployment, poverty, inadequate access to social services, resource competition, and perceived marginalization. These structural conditions create tensions among individuals and groups, thereby increasing the likelihood of conflicts and insecurity. Recent Nigerian scholars have supported the assumptions of Structural Conflict Theory. Wan et al. (2026) found that competition over land and water resources constitutes a major source of conflict within Abuja Municipal Area Council. Ajiboye and Zamani (2025) identified unemployment, poverty, and social exclusion as important drivers of criminal activities in Bwari Area Council. Similarly, Ibrahim and Yusuf (2023) argued that structural inequalities and inadequate access to development opportunities often generate grievances that fuel communal conflicts in many parts of Nigeria. Ezeani and Chukwu (2024) further observed that persistent socio-economic inequalities contribute significantly to social unrest and community tensions. According to the authors, sustainable peace can only be achieved when governments address the underlying structural causes of conflicts through inclusive development policies, equitable resource distribution, employment creation, and improved access to social services. Adeyemi and Lawal (2023) also maintained that effective governance and equitable development reduce social grievances and strengthen community resilience against conflict and insecurity. The theory therefore provides a strong analytical framework for understanding how socio-economic inequalities, governance deficiencies, and resource competition contribute to conflicts and insecurity within the Area Councils of the Federal Capital Territory. It equally highlights the importance of addressing structural challenges as part of broader conflict prevention and development strategies.

Statement of the Problem

Revenue generation remains one of the most critical responsibilities of local governments in Nigeria because it provides the financial resources required for the provision of basic services, infrastructure development, and the promotion of socio-economic welfare at the grassroots level. Local governments are constitutionally established to serve as the third tier of government and are expected to facilitate rural and urban development through effective service delivery. However, the ability of many local governments to perform these functions has been significantly constrained by inadequate internally generated revenue and inefficient tax administration systems. In recent years, local governments across Nigeria have experienced increasing financial challenges arising from overdependence on statutory allocations from the Federation Account. Fluctuations in national revenue, economic instability, and increasing developmental demands have exposed the weaknesses of relying solely on federal allocations. Consequently, there has been growing emphasis on strengthening internally generated revenue through effective tax administration. Despite this necessity, many local governments continue to face numerous challenges in tax collection, taxpayer registration, revenue leakages, tax evasion, corruption, inadequate record-keeping, weak enforcement mechanisms, and low levels of taxpayer compliance.

In Surulere Local Government, these challenges have affected the efficiency of revenue generation and the overall financial capacity of the local government. Although various taxes, rates, levies, and fees are imposed within the local government area, the actual revenue realized often falls below expectations due to administrative inefficiencies and poor compliance by taxpayers. Many residents and business operators either fail to pay taxes or underreport their taxable income, thereby reducing the revenue available for developmental projects and public service delivery. Inadequate taxpayer education and awareness have contributed to negative perceptions of taxation among residents. Many taxpayers perceive taxes as burdensome and often question the transparency and accountability of government officials in the utilization of tax revenues. This situation discourages voluntary tax compliance and weakens revenue generation efforts. In addition, the absence of modern tax administration technologies and effective monitoring systems has created opportunities for revenue leakages and financial mismanagement. Several studies have examined revenue generation and tax administration in Nigeria; however, there is still a need for empirical investigation into how tax administration influences revenue generation at the local government level, particularly in Surulere Local Government. Therefore, this study seeks to examine the relationship between tax administration and revenue generation in Surulere Local Government with a view to identifying the challenges and proposing strategies for improving revenue performance and effective service delivery.

Purpose of the Study

The main purpose of this study is to examine the effect of tax administration on revenue generation in Surulere Local Government.

The specific objectives are to:

i. Examine the effect of taxpayer registration on revenue generation in Surulere Local Government.
ii. Assess the effect of tax assessment and collection procedures on revenue generation in Surulere Local Government.

Research Questions

The study seeks to provide answers to the following research questions:

i. What is the effect of taxpayer registration on revenue generation in Surulere Local Government?
ii. To what extent do tax assessment and collection procedures affect revenue generation in Surulere Local Government?

Research Hypothesis

Hypothesis One

H_0 (Null Hypothesis): Taxpayer registration has no significant effect on revenue generation in Surulere Local Government.

H_1 (Alternative Hypothesis): Taxpayer registration has a significant effect on revenue generation in Surulere Local Government.

METHODOLOGY

The study adopted a descriptive survey research design to investigate the relationship between revenue generation and tax administration in Surulere Local Government. The descriptive survey design was considered appropriate because it enables the collection of data from a representative group of respondents and provides an opportunity to examine their opinions, experiences, and perceptions regarding tax administration and revenue generation. The design also facilitates the systematic collection, analysis, and interpretation of data for the purpose of understanding existing conditions and identifying factors that influence revenue performance within the local government system. Through this approach, the study was able to obtain relevant information concerning taxpayer registration, tax assessment, tax collection procedures, tax compliance, and their effects on revenue generation. The study was conducted in Surulere Local Government Area of Lagos State, Nigeria. Surulere is one of the prominent local government areas in Lagos State and is characterized by a high concentration of commercial activities, residential settlements, markets, business establishments, and various economic ventures. The local government derives revenue from different sources, including taxes, rates, fees, licenses, and other internally generated revenue mechanisms. The choice of Surulere Local Government was informed by its strategic economic importance and the need to assess how tax administration influences revenue generation and service delivery at the grassroots level. The population of the study consisted of all staff members involved in tax administration and revenue collection activities within Surulere Local Government, as well as registered taxpayers operating within the local government area. These included officials from the revenue department, finance department, accounts department, and selected business owners and taxpayers. The target population for the study was two hundred (200) respondents. A sample size of one hundred and thirty-three (133) respondents was selected from the population using the Taro Yamane formula for sample size determination at a five percent level of significance. This sample size was considered adequate to provide reliable and representative information for the study. The sampling process involved the use of stratified and simple random sampling techniques. The respondents were first grouped into relevant categories based on their roles and involvement in tax administration and revenue generation. Thereafter, simple random sampling was employed to ensure that each respondent had an equal opportunity of being selected for participation in the study.

The study utilized both primary and secondary sources of data. Primary data were obtained directly from respondents through the administration of structured questionnaires. The questionnaire served as the main instrument for gathering firsthand information regarding tax administration practices and revenue generation within Surulere Local Government. Secondary data were obtained from textbooks, academic journals, government publications, official reports, conference papers, previous research studies, internet materials, and other relevant documents relating to taxation, public finance, local government administration, and revenue generation. The questionnaire was designed to collect information relevant to the objectives of the study. It was divided into two sections. The first section focused on the demographic characteristics of respondents, including age, gender, educational qualification, marital status, occupation, and years of working experience. The second section contained questions relating to taxpayer registration, tax assessment, tax collection procedures, tax compliance, revenue generation, challenges of tax administration, and possible measures for improving revenue performance. The questionnaire items were structured using a five-point Likert scale consisting of Strongly Agree, Agree, Undecided, Disagree, and Strongly Disagree. To ensure the validity of the research instrument, the questionnaire was subjected to expert scrutiny and evaluation. Necessary corrections and modifications were made to ensure that the instrument adequately measured the variables under investigation and addressed the objectives of the study. The validation process ensured that the questionnaire was clear, relevant, comprehensive, and capable of generating accurate data. The reliability of the instrument was established through a pilot study involving a number of respondents who were not part of the main study. The responses obtained were analyzed to determine the consistency of the instrument. The result indicated that the questionnaire was reliable and suitable for data collection because it demonstrated a satisfactory level of internal consistency. Data collection was carried out through the direct administration of questionnaires to the selected respondents. The researcher personally distributed the questionnaires and provided explanations where necessary to ensure proper understanding of the questions. Adequate time was given to respondents to complete the questionnaires, after which the completed copies were collected for analysis. This method enhanced the response rate and ensured the accuracy of the information obtained. The data collected were carefully coded, organized, and analyzed using appropriate statistical techniques. Descriptive statistical tools such as frequency tables, percentages, and mean scores were used to summarize and present the responses obtained from the respondents. These tools facilitated the interpretation of demographic characteristics and responses to questionnaire items. Inferential statistical techniques were employed to test the hypothesis formulated for the study. The Chi-square statistical method was used to determine whether there was a significant relationship between tax administration and revenue generation in Surulere Local Government. The analysis was conducted at a 0.05 level of significance. Ethical considerations were strictly observed throughout the study. Respondents were informed about the purpose of the research and their participation was entirely voluntary. Confidentiality and anonymity were guaranteed, and respondents were assured that information provided would be used solely for academic purposes. The study also ensured that respondents were treated with respect and that their rights and privacy were protected throughout the research process.

RESULTS

Research Question One What is the effect of taxpayer registration on revenue generation in Surulere Local Government?

Table 1: Responses on the Effect of Taxpayer Registration on Revenue Generation

S/N	Statements	SA	A	U	D	SD	Total	Mean
1	Proper taxpayer registration increases revenue generation in Surulere Local Government.	55	40	15	13	10	133	4.00
2	An updated taxpayer database enhances tax collection efficiency.	50	45	18	12	8	133	4.00
3	Taxpayer registration reduces tax evasion and avoidance.	48	42	20	15	8	133	3.81
4	Lack of proper taxpayer registration contributes to revenue leakages.	52	43	16	12	10	133	3.86
5	Effective taxpayer registration improves internally generated revenue.	60	38	14	11	10	133	4.00

Grand Mean = 3.93

The results in Table 4.1 indicate that respondents generally agreed that taxpayer registration has a positive effect on revenue generation in Surulere Local Government. The grand mean score of 3.93, which is above the benchmark mean of 3.00, shows a high level of agreement among respondents. The findings suggest that proper taxpayer registration improves revenue generation by expanding the tax base, enhancing tax collection efficiency, reducing tax evasion, minimizing revenue leakages, and improving internally generated revenue. This implies that an effective taxpayer registration system is essential for strengthening revenue generation within the local government.

Research Question Two To what extent do tax assessment and collection procedures affect revenue generation in Surulere Local Government?

Table 2: Responses on Tax Assessment and Collection Procedures

S/N	Statements	SA	A	U	D	SD	Total	Mean
1	Effective tax assessment improves revenue generation.	54	44	12	13	10	133	3.89
2	Proper tax collection procedures reduce revenue leakages.	58	40	14	11	10	133	3.94
3	Fair tax assessment encourages taxpayer compliance.	50	45	15	13	10	133	3.84
4	Efficient tax collection mechanisms increase internally generated revenue.	56	42	13	12	10	133	3.92
5	Weak tax assessment procedures negatively affect revenue generation.	52	43	14	14	10	133	3.85

Grand Mean = 3.89

The findings in Table 4.2 reveal that respondents agreed that tax assessment and collection procedures significantly affect revenue generation in Surulere Local Government. The grand mean score of 3.89 indicates that effective tax assessment and collection mechanisms contribute positively to revenue generation. The responses suggest that fair tax assessments promote taxpayer compliance, while efficient collection procedures reduce leakages and increase internally generated revenue. Therefore, improvements in tax assessment and collection processes can enhance the financial capacity of the local government.

Test of Hypothesis

Hypothesis One

H_0: Taxpayer registration has no significant effect on revenue generation in Surulere Local Government.

H_1: Taxpayer registration has a significant effect on revenue generation in Surulere Local Government.

Table 3: Chi-Square Analysis of the Effect of Taxpayer Registration on Revenue Generation

Response Category	Observed Frequency (O)	Expected Frequency (E)	$(O-E)^2$	$(O-E)^2/E$
Strongly Agree	55	26.6	806.56	30.32
Agree	40	26.6	179.56	6.75
Undecided	15	26.6	134.56	5.06
Disagree	13	26.6	184.96	6.95
Strongly Disagree	10	26.6	275.56	10.36
Total	**133**	**133**		**59.44**

Chi-Square Decision Rule

Level of Significance (α) = 0.05

Degree of Freedom (df) = (r – 1)

df = 5 – 1 = 4

Critical Table Value = 9.488

Calculated Chi-Square Value = 59.44

Decision

Since the calculated Chi-Square value (59.44) is greater than the critical table value (9.488), the null hypothesis (H_0) is rejected while the alternative hypothesis (H_1) is accepted.

The result indicates that taxpayer registration has a significant effect on revenue generation in Surulere Local Government. This implies that an effective taxpayer registration system contributes positively to internally generated revenue by identifying taxable individuals and businesses, reducing tax evasion, improving compliance levels, and expanding the revenue base of the local government. Therefore, strengthening taxpayer registration mechanisms can significantly improve revenue generation and support developmental activities within Surulere Local Government.

DISCUSSION OF FINDINGS

The findings of this study revealed that taxpayer registration has a positive and significant effect on revenue generation in Surulere Local Government, with a grand mean score of 3.93. This finding indicates that effective taxpayer registration plays a crucial role in enhancing internally generated revenue by expanding the tax base, improving taxpayer identification, reducing tax evasion, and facilitating efficient tax administration. The result suggests that when taxpayers are properly identified, documented, and captured in a comprehensive database, the local government is better positioned to assess and collect taxes from eligible individuals and businesses within its jurisdiction. The finding is consistent with the position advanced in the introductory section that effective tax administration serves as a critical mechanism for improving local government revenue generation. The result supports the argument that local governments can only maximize their revenue potential when all eligible taxpayers are properly registered and integrated into the tax system. Proper taxpayer registration enables tax authorities to maintain accurate records, monitor compliance levels, and ensure that taxpayers fulfill their civic obligations.

The finding corroborates the study of Olaoye and Ogundipe (2022), who found that taxpayer registration significantly improves tax compliance and revenue collection by providing tax authorities with reliable information on taxable persons and businesses. The authors noted that a comprehensive taxpayer database minimizes opportunities for tax evasion and enhances the efficiency of tax administration. Similarly, Adegbite and Afolabi (2023) observed that taxpayer registration constitutes the foundation of an effective tax system because it facilitates taxpayer identification, monitoring, and enforcement activities. According to the authors, local governments with efficient taxpayer registration systems tend to generate higher internally generated revenue than those with weak registration mechanisms. The finding also aligns with the work of Eze, Nwankwo, and Okafor (2024), who reported that the establishment of a comprehensive taxpayer registration framework significantly increased tax compliance and revenue performance in selected local government areas in Nigeria. Their study revealed that proper taxpayer registration broadens the tax net and enhances the capacity of local governments to generate sustainable revenue for developmental projects. The implication of this finding is that Surulere Local Government can improve its revenue generation capacity by strengthening taxpayer registration processes, updating taxpayer records regularly, and deploying modern technologies for taxpayer identification and registration. Furthermore, the result of the hypothesis test revealed that taxpayer registration has a statistically significant effect on revenue generation in Surulere Local Government. The Chi-square analysis produced a calculated value of 59.44, which was greater than the critical table value of 9.488 at a 0.05 level of significance. Consequently, the null hypothesis stating that taxpayer registration has no significant effect on revenue generation was rejected, while the alternative hypothesis was accepted. This outcome provides empirical evidence that taxpayer registration is a significant determinant of revenue performance within the local government. The significance of this finding supports the argument that revenue generation challenges experienced by many local governments are partly attributable to inadequate taxpayer registration systems. Where taxpayer registration mechanisms are ineffective, many eligible taxpayers remain outside the tax net, resulting in substantial revenue losses. The finding therefore reinforces the importance of establishing comprehensive taxpayer databases and strengthening taxpayer identification procedures as essential strategies for improving local government finances. The study further revealed that tax assessment and collection procedures significantly affect revenue generation in Surulere Local Government, with a grand mean score of 3.89. This finding demonstrates that the effectiveness of tax assessment and collection processes directly influences the amount of revenue generated by the local government. The result indicates that fair and transparent tax assessment procedures encourage taxpayer compliance, while efficient collection mechanisms reduce revenue leakages and improve revenue performance.

The finding supports the view expressed in the introduction that tax administration extends beyond taxpayer registration to include assessment, collection, enforcement, and monitoring activities. Effective tax assessment ensures that taxpayers are charged appropriately based on their taxable income or business activities, while efficient collection procedures facilitate the timely remittance of taxes into government coffers. Consequently, weaknesses in assessment and collection procedures can undermine revenue generation efforts and limit the financial capacity of local governments. This finding agrees with the study conducted by Olatunji and Bello (2021), who found that effective tax assessment procedures significantly enhance tax compliance and revenue generation in Nigerian local governments. The authors argued that taxpayers are more willing to comply with tax obligations when assessment procedures are transparent, equitable, and professionally administered. Likewise, Akinyemi and Yusuf (2023) reported that efficient tax collection systems contribute significantly to increased internally generated revenue by minimizing revenue leakages and improving accountability in tax administration. The finding is also consistent with the work of Nwosu and Chukwuemeka (2024), who observed that modern tax collection techniques, including electronic payment systems and automated monitoring mechanisms, significantly improve revenue performance in local government administrations. According to the authors, effective tax collection procedures reduce opportunities for corruption and enhance the efficiency of revenue administration. Similarly, Ibrahim and Suleiman (2025) concluded that local governments with strong tax assessment and collection frameworks generally record higher revenue performance and are better able to finance developmental projects and public services. The implication of this finding is that Surulere Local

Government should continue to strengthen its tax assessment and collection procedures through improved administrative capacity, staff training, technological innovation, and enhanced monitoring mechanisms. Such measures would improve compliance rates, reduce revenue leakages, and increase the volume of internally generated revenue available for developmental purposes.

Conclusion

The study examined the relationship between revenue generation and tax administration in Surulere Local Government with particular emphasis on taxpayer registration, tax assessment, and tax collection procedures. The study was undertaken against the backdrop of the growing need for local governments in Nigeria to strengthen their internally generated revenue in order to meet increasing developmental demands and improve service delivery at the grassroots level. The ability of local governments to discharge their constitutional responsibilities depends largely on the availability of adequate financial resources, making efficient tax administration an indispensable component of local government administration. The findings of the study revealed that taxpayer registration has a positive and significant effect on revenue generation in Surulere Local Government. The study established that proper identification and registration of taxpayers contribute significantly to the expansion of the tax base, enhancement of tax compliance, reduction of tax evasion, and improvement in internally generated revenue. The result indicates that an effective taxpayer registration system enables the local government to maintain accurate records of taxpayers and facilitates efficient tax administration. The hypothesis tested further confirmed that taxpayer registration significantly influences revenue generation, as evidenced by the rejection of the null hypothesis.

The study also found that tax assessment and collection procedures significantly affect revenue generation in Surulere Local Government. Effective assessment procedures ensure that taxpayers are appropriately assessed according to their taxable income or business activities, while efficient collection mechanisms enhance compliance and reduce revenue leakages. The findings suggest that transparent and fair assessment practices, coupled with effective collection procedures, are critical for maximizing revenue generation and ensuring financial sustainability at the local government level. Furthermore, the study demonstrated that weaknesses in tax administration, including inadequate taxpayer registration, poor assessment mechanisms, ineffective collection procedures, and revenue leakages, can significantly undermine revenue generation efforts. These challenges reduce the capacity of local governments to generate sufficient funds for infrastructure development, social services, and community development projects. Consequently, strengthening tax administration remains a viable strategy for improving the financial performance and developmental capacity of local governments. Based on the findings, the study concludes that effective tax administration is a fundamental determinant of revenue generation in Surulere Local Government. Taxpayer registration, tax assessment, and tax collection procedures are essential components of a functional revenue system and play significant roles in enhancing internally generated revenue. Therefore, local governments seeking to improve their revenue base must prioritize reforms aimed at strengthening tax administration, improving taxpayer compliance, reducing leakages, and promoting accountability and transparency in revenue management. Improved tax administration will not only enhance revenue generation but also increase the capacity of local governments to provide quality public services and promote sustainable socio-economic development.

Recommendations

Based on the findings and conclusion of the study, the following recommendations are made:

1. Surulere Local Government should strengthen its taxpayer registration system by developing and maintaining a comprehensive and up-to-date taxpayer database. This will ensure that all eligible individuals, businesses, and organizations operating within the local government area are properly identified and captured in the tax net.
2. The local government should adopt modern information and communication technologies in taxpayer registration, assessment, and collection processes. The introduction of digital tax administration systems will improve efficiency, reduce errors, minimize revenue leakages, and enhance accountability.
3. Tax authorities should conduct regular taxpayer enumeration exercises to identify new taxpayers and update existing records. Continuous registration and monitoring will help broaden the tax base and increase internally generated revenue.
4. Effective taxpayer education and public enlightenment campaigns should be intensified to increase awareness of the importance of tax payment and its role in community development. Educating taxpayers on the benefits of taxation can improve voluntary compliance and reduce resistance to tax obligations.

5. Tax assessment procedures should be transparent, fair, and consistent. The local government should ensure that assessments are based on objective criteria and reflect the actual economic activities of taxpayers to encourage trust and compliance.
6. Revenue collection mechanisms should be strengthened through the adoption of electronic payment systems and cashless revenue collection platforms. This will reduce opportunities for fraud, diversion of funds, and corruption associated with manual collection processes.
7. Adequate training and capacity-building programmes should be organized regularly for revenue officers and tax administrators to improve their professional competence, efficiency, and knowledge of modern tax administration practices.
8. The local government should establish effective monitoring and enforcement mechanisms to ensure compliance with tax laws and regulations. Defaulters should be sanctioned appropriately in accordance with relevant legal provisions to deter tax evasion and avoidance.

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