International University of Africa
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Ph.D. Thesis in Economics:
Entitled:

IMPACT OF REVENUE GENERATION ON ECONOMIC DEVELOPMENT

Case Study Gombe State – Nigeria
2000 – 2017

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Ayah
If the people of the towns had but believed and feared Allah, we should indeed have opened out to them (all kinds of) blessings from heaven and earth; but they rejected (the truth), and we brought them to book for their misdeeds.

( SuratAlA’raf. Ayat 97)
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DEDICATION

I dedicate this Research work to my Late Parents, Alhaji Dalha Haruna and Hajia Hafsat Dalha Haruna. May Allah have mercy on them.
ABSTRACT

This research on impact of revenue generation on economic development, Gombe state. Government retained revenue from the major sources of finance for economic development. Government revenue has grown remarkably over the years, while her expenditure has equally grown at times above revenue resulting in deficit financing. Thus the thesis on impact of revenue generation on economic development comprises six chapters, each chapter has a number of units; chapter one is introduction, aim and objectives, statement of the research, problems of the research, hypothesis, research question, and previous studies. Chapter two is review of the literature on revenue. Chapter three, the theoretical framework on economic development, chapter four, state of Gombe, area, types of government/economy, revenue sources, how adequate, federal government support and hindrance. The chapter five is all about analysis and data processing, chapter six, is conclusions, findings and recommendation. However the broad objective of the research was to analyze the extent to which revenue generation has affected the development of the state, as well as to find out the relationship between statutory allocation to the state government and economic development. The state government faced series of problems ranging from shortage of funds, and mismanagement. This has deterred the development problems of the state. The total dependence on federal government allocation has contributed to the poor performance of the state government, Also there is ineffective utilization of available scarce resources, poor development of the state, lack of basic and social amenities to the rural people, and also the lack of revenue to maintain the existing infrastructure, which caused the state government’s poor performance, like, unavailability of social services to the rural populace, Dilapidated infrastructural facilities, and underdevelopment of local government. However, in the hypothesis, revenue generation has a positive impact on economic development in Gombe State, Revenue generation is carefully managed to stimulate economic development in Gombe State, and also government funding on the revenue board can enhance operating capacity through the administrative framework of Gombe State, foreign investment can boost the tax proceed of Gombe State, The research methodology adopted the historical/descriptive, and analytical approach with Gombe State as case study. The problem was analyzed by qualitative services rendered to its people,. The researcher, therefore, recommended that, the government should provide basic amenities of high quality, so as to improve infrastructure, The state Government should not be over dependent on statutory allocation from the Federal government, it also recommended that, state government should embark on meaningful project, so as to improve the standard of living of the people, this can be done through the provision of bore hole, potable water, health services, schools and libraries. The state government should strive toward improving internally generated revenue and instill transparency and accountability in their management structure, by so doing, the people interest would be geared toward given their maximum support to the state government, which would lead to the development of the state, and the country at large. Conclusively, Gombe State government need to restructure the revenue generation drive, so that taxing powers be given to authorities, and also should be allowed to
share major tax bases with other levels of government to enable enough independent funds for
development of the state.

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