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CHAPTER ONE

INTRODUCTION

BACKGROUND OF THE STUDY

As the need for development in every part of a [sovereign](#) nation arose, it became important a device a means through which the source of development will reach to every part in question.

The local government concept holds that the key to challenge all other developed areas and achieving a general goal concept of [ability](#) to give everybody in a given country, allocations according to what the person needs most. The local government is a tier of the government which gives room for the interest of people who live in local and remote areas.

The source of revenue and budget planning in local government start with a well

defined administration in government, especially in federal and state **government**, which with the inclusion of the local government, make up the three tiers of government.

By revenue and allocation and budgeting in local governments, the inhabitants needs are defined and planned for. This means that does inhabitants are also regarded as **bona fide** citizens and domiciles of the country, **especially** as it relate to the village where literate ones are in minority. The aim of creation of local government is to delight the citizens of the country. In fact, this is a higher standard an may be the secret of great politicians, all things being equal.

Coordinated political answers, that all the various government functions like, meaning of roads, licensing bicycles and wheel barrows, primary school **building** and so on are properly integrated and well coordinated with other tiers of the government[[federal and state].

THE SOURCES OF REVENUE AND BUDGETING IN LOCAL GOVERNMENTS

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