**DECLARATION**

I Robinson, Victor Gabriel make this solemn declaration that this work is original and it is my contribution to academics, and has not been submitted to any institution either in part or in full.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Robinson, Victor Gabriel**

**(DE. 2013/2755)**

**CERTIFICATION**

This is to certify that this project has been completed by Robinson Victor Gabriel (DE. 2013/2755) of the department of computer science, River state University.

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**Dr. O. E. Bennett Date**

(Project Supervisor)

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Dr. V. I. E. Anireh Date**

(HOD, Comp. Sci.)

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Prof. B. V. Omubo Pepple Date**

(Dean, Faculty of Science)

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**External Examiner Date**

**DEDICATION**

This work is sincerely dedicated to God almighty for his Faithfulness and blessings.

To God is the glory.

**ACKNOWLEDGEMENTS**

I thank God Almighty for his mercy and grace that kept me all through the period of this research work.

My sincere gratitude goes to my project supervisor **Dr. Okoni E. Bennett** for his guidance and support in completing this project.

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**Robinson Victor Gabriel (R.V.G).**

**ABSTRACT**

Local government finance is one of the aspects of public finance. It deals with the generation of revenue, expenditure and utilization of financial resources in order to bring the impact of government closer to the people at the grassroots. Put differently, finance is essential in enabling local governments transform the lives of the rural dwellers through the provision of social services and rural infrastructures like the construction and maintenance of rural roads, markets, schools, health centers. Despite the fact that the funding of local governments in Nigeria is an important aspect of fiscal federalism and intergovernmental relations, it has suffered setbacks, thus, circumventing development at the grassroots. This paper is an attempt at revisiting the sources of local government finance in Nigeria, and the factors affecting the financial viability of local government councils within the purview of fiscal federalism as enshrined in the 1999 Constitution of the Federal Republic of Nigeria. Financial viability backed up by effective management; public accountability, fiscal autonomy, staff motivation and servant leadership attitude among politicians are imperatives in building capacity at the grassroots for legitimacy of creation and sustainable development.

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