

Abstract

This study aimed to know the extend of the Khartoum Locality ability in providing services and development to its citizens within the limits relying of its financial resources assigned to it by the law and approved by its annual budget in accordance with the fixed goals, and which is influenced by vertical relationship between the state and the locality, and the horizontal relationship between other localities. And it is also affected by intermingling of legislative and administrative functions with other state bodies, and it is also affected by the cost of collection.

The population of the study included the directors of those departments, which are related to financial resources, services and goods in the locality, whose number is (50). A sample out of this number was selected of (40) individuals to positively represent the population to keep the casual errors as low as possible. The questionnaire tool was used in the collection of data. The hypotheses adopted by the study were as follow:

1. The mismatch of the financial resources of the Khartoum Locality with the duties and responsibilities assigned to it, led to the weak performance of the services and development in the locality.
2. The absence of criteria in the distribution of the transferred revenues between the state and the localities, and the localities themselves led to decline of services and development in the locality.
3. The overlapping of legislative and executive duties between the state level, and the Locality has weakened the efficiency and sufficiency of the financial resources.
4. The high cost of collection of revenues, led to weakness in the efficiency and sufficiency financial resources.

The statistical package of social science (SPSS) has been used in the analysis of data, and the test of the hypothesis ended with the following results:

1. There is valuable financial resources for Khartoum Locality in comparison with the functions and duties assigned to it, if they were estimated, collected and used in better way.
2. The distribution of Transferred revenues (taxes, value added taxes) is unfair with respect to Khartoum Locality; though it does not weaken the locality resources to the extent that it affects the services and development.
3. There is overlapping in the legislative and executive responsibilities between the state and the locality, to the extent that it leads to weakness of the performance and sufficiency.
4. The cost of collection of the revenues collected by the locality staff is suitable, and did not weakened the efficiency and sufficiency of financial resources.

