INTERNALLY GENERATED REVENUE AND STATE VIABILITY: COMPARATIVE ANALYSIS OF TWO STATES IN NIGERIA

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Abstract

This study undertook a comparative analysis of internally generated revenue (IGR) in Lagos and Edo State between the period 2011 and 2016. This was geared towards an efficient and effective IGR in Edo State. The progress recorded by Edo state government towards boosting the State IGR between 2005 and 2017 was also examined. Towards this end, a lucid descriptive analysis was carried out. Though the analysis showed that the total tax compliance indicators for Lagos State is high compared to that of Edo State, the amount generated as IGR in Edo State was far below what was generated by Lagos State government. It was also observed that there was improvement in the volume of Edo State IGR owing to the decisive steps taking by the government of the state in the period of investigation. Recommendations such as engagement of services of tax consultant and adoption of practices that will further enhance IGR in Edo State were put forward.

Keywords: Analysis, State Viability, Revenue, Nigeria.

JEL Classification: C25, H00, H20, O55.

1.0 Introduction

A major feature of the Nigeria State is the sharing of revenues among the tiers of government vis a vis federal, state and local government. These three levels of government depend to a large extent on this for both recurrent and capital expenditure. Over the years, Nigeria has been experiencing fluctuations in revenue generated from Crude Oil (main stay of the economy) due to global competition, glut and incessant slump in price internationally. In particular, there was a major fall in international price of crude oil in the 1980s, 1990s and of recent in 2015 and 2016 (Nigeria Bureau of Statistics (NBS), 2017). This has had direct negative effects on recurrent and capital projects in most states in the country. The federal government is relatively immune to this fluctuation because the revenue sharing formula is largely skewed in its favour when compared to what accrue to states and local government. In some cases, most states are unable to meet the basic obligations of payment of workers' salaries. This is because meeting this obligation requires huge financial commitment (Babalola, 2009). As such, the federal governments do intermittently intervene by way of bailout in favour of these states. This among others informed the recommendation by Agba and Obi (2006) that a conscious effort should be made by policy makers to allocate more revenues to state and local government in order for them to be able to meet statutory and developmental obligations. Though efforts had been made to save some amount in excess of projected revenue (excess crude account) in order to cushion the effects of possible future short-fall in revenue, this had been engulfed with some challenges ranging from questionable withdrawals and legal validity of such account/savings.

Against this backdrop, there is a renewed drive by the tiers of government (federal, state and local government) in Nigeria towards boosting domestic revenue. In order words, boosting and enhancing internally generated revenue (here after referred to as IGR) has become a major priority of government in Nigeria. Just as hinted by Kiabel and Nwokah (2009), there is need for governments at all levels in Nigeria to generate reasonable revenue internally in order to address existing developmental challenges. The coverage of IGR are determined by the jurisdictions and responsibility ascribed to each tier of government by relevant laws in the country (Tanzi, 1995). This study comparatively examined Lagos State (one of the leading states in IGR in the Ngeria, NBS, 2016) and Edo State IGR taking into cognizance efforts made by the Edo state government in boosting and enhancing the state IGR in recent times. This will no doubt serve as a guide for policy actions towards an efficient IGR in Edo State in particular and Nigeria in general.

2. Background Issues

2.1. Brief History of Edo State

Edo State is in the Southern part of Nigeria. It was formally established in 1991 when the then Bendel State was splinted into Edo and Delta States. Its area is about 17,802 square kilometres with a population of about 3,497,502 based on the last census held in 2006. Her annual population growth rate stands at about 2.7 percent and ranked 27th among the 36 states in the country (NPC, 2006). The State is made up of 18 local government areas with major ethnic groups comprising Bini, Esan, Afemai, Otuo, Akoko-Edo, Igarra, Owan, Ora and Ijo.

The cosmopolitan nature of the state informed the huge presence of residents from across the country. The capital (Benin City) has a history of being one of the foremost destinations of Europeans during the scrabble, exploration and partition of African continent in the 18th and 19th centuries. It is also on record that the Portuguese exchanged trade emissaries with the Bini Kingdom as far back as the 16th century. Key flash points during this period as it relates to the territory now referred to as Edo state have remained enviable tourists' attraction till date. Some interesting sites seeing in the state are Ogba Zoological Garden, Tomb of Asoro, Emotan Statue, Benin Museum, Igun Street (Office of the Governor of Edo State, 2017).

The state is also renowned for its proficiency in sports and athletics and culture of intellectual edification and scholastic excellence. In particular, the state is one of the most educationally advanced in the country with notable tertiary institutions such as University of Benin, Ambrose Alli University, Edo University, Benson Idahosa University and a host of others. Besides agriculture which is predominantly the major occupation of the people, the state is endowed with abundant mineral and natural resources such as crude oil, natural gas, clay chalk, marbles, limestone and quarry (Agu, 2010). The volume of crude oil generated from the state resulted in its recognition as one of the non-core oil producing states in the country. The state also hosts public and private corporate institutions.

2.2. Overview of IGR Sources for Some States in Nigeria

The legally recognized taxes and levies that are within the jurisdiction of the federal, state and local government areas in Nigeria are as stipulated in relevant sections of the Nigerian constitution. A cursory look at it shows that State Government mainly has jurisdiction over the imposition and collection of taxes and levies such as personal income tax, withholding tax for individuals, capital gains tax for individuals, stamp duties on instruments executed by individuals, pools betting, lotteries, gaming and casino taxes. Others are road tax, business premises registration, development levy for individuals, naming of street registration fees in state capitals, right of occupancy fees on lands owned by state government, market taxes and levies where state finance is involved, hotel, restaurant or event centre consumption tax (where applicable). There is also entertainment tax (where applicable), environmental (ecological) fee/levy, mining, milling and quarry fees (where applicable), animal trade tax (where applicable), produce sales tax (where applicable) and abattoir fees (where state finance is involved). In addition, there is infrastructure maintenance levy (where applicable), fire service charge, economic development levy (where applicable), social services contribution levy (where applicable), property tax and land use charge (where applicable), signage and mobile advertisement jointly collected by states and local governments (2010 Amendment, Nigeria 1999 Constitution). It is also worthy to emphasize that some of these taxes could be jointly administered between state/local and federal government.

Though, Ekankumo and Braye (2011) opined that the dependence on taxes as a major source of revenue for developmental needs might be inadequate, available reports from some states in the country shows that huge financial resources can be generated through IGR with the right political will and policies in place. An example of such policies in this direction is the employment of the services of tax consultants in tax related activities (Kiabel & Nwokah, 2009). NBS (2017) revealed that 22 states in Nigeria earned N1.1 trillion as IGR. This is against about N682.7 billion and N707.9 billion generated in 2015 and 2014 respectively by 36 states in the country (NBS, 2017). Disaggregation of the total amount generated in 2015 and 2016 among the states shows that Lagos State which had consistently generated the highest IGR over the years gulped about N268 billion and N301 billion as IGR in 2015 and 2016 respectively. Rivers state was second with about N82.1 billion in 2015 and N110 billion for 2016 while Edo State recorded about N 19 billion and N 20 billion in 2015 and 2016 respectively.

3. Brief Literature Review

Most states in the Nigeria are faced with the challenge of meeting developmental needs due to inadequate fund. Abiola and Ehigiamusoe (2014) opined that there has been a huge gap between the growth rate in total expenditures and total revenue in most Nigeria states over the years. This has led to the reviews of revenue allocation formula as well as an outright call for resource control and devolution of powers. Ekpo and Ndebbio (1996) gave an historical assessment of the journey to a mutually accepted revenue and expenditure assignment. They gave an historical account of the different fiscal commissions that have been set up in the country with respect to revenue allocation among federal, state and local governments in the country. Some of the commissions include Phillipson Commission of 1946, Hicks-Phillipson Commission of 1950, Louis-Chick Commission of 1954, Raisman-Tress Commission of 1958, Okigbo Commission of 1979 and a host of others.

Similarly, Jimoh (2003) and Ekpo (2004) gave a sequential development in revenue allocation formula since the return to democratic governance in 1999 by Revenue Mobilization Allocation and Fiscal Commission (RMAFC). Their analysis revealed that the incessant quest and agitation for review of revenue allocation formula mainly emanates from states as a result of their weak revenue base. However, despite the various adjustments in revenue allocation formulae over the years, the share of the federal government dominates with a tune of over 50 percent of the total revenue. Corroborating the above assertion, Agba and Obi (2006) probed into the federation account in relation to the unending issues on revenue allocation to the three levels of government. They calculated indices of revenue/expenditure and decentralization/financial autonomy of government and thereafter concluded that federal government accounts for a huge proportion of aggregate revenue and expenditure in the country. They identified the usual non-correspondence between revenue and expenditure allocation to state and local government with a recommendation that conscious effort be made to allocate more revenues to states and local governments.

Agu (2010) examined the challenges facing IGR and tax system in south eastern states of Nigeria with particular reference to the period from 2005 to 2009. He argued that while a lot has been written about intergovernmental fiscal relations and need for improved allocation to states and local government areas from the federation account, less attention had been paid to the management of available funds accruing to states across the country. He however concluded that there is need for insightful interaction between government and the private sector in order to jointly develop industries that will form the bases for IGR in the various states. Also, Olusola (2011) in his study 'Boosting IGR in Ogun State' identified porous sources, negligence, human resource problems, non-remittances of income collected, poor internal control measures, lack of accountability as some of the factors hindering the growth performance of Ogun State IGR. Thus, he recommended that revenue sources that are found to be significant should be re-structured and re-engineered through increased public awareness, keeping of accurate data among others.

Nigeria Governors Forum (2015) discussions on the fall in oil prices in the international market and the challenges of internal resource mobilization x-rayed the prevailing fiscal realities facing most states in the country. They were of the opinion that the situations were similar to the fiscal crisis experienced between 1978/79 which led to a broader range of socio-economic difficulties in the country. They concluded that states have the capacity to generate more revenue internally than they are currently doing. They suggested further that changing the environment, attitude and processes, including, but not limited to, increasing IGR base, efficient data gathering and beaming search light on institutional capacity are vital steps in this direction. The report also held that IGR improvement extends to the wider challenge of improving overall public finance management across the country.

In response to the dwindling revenue to the state, Edo State Government organized a one-day workshop for its permanent secretaries, directors and deputy directors with the theme "Enhancing Internally Generated Revenue in Edo State: Issues, Prospects and Challenges" (Nigerian observer, 2015). At the end of the workshop, it was generally agreed that there was an urgent need to mobilize efforts to increase IGR in the state owing to the dwindling receipts from the Federation Account and other external sources of revenue. Also, permanent secretaries, public service, ministries, departments and other agencies of government were mandated to take necessary steps at ensuring that all the revenue accruable to them are duly identified, collected and remitted to government treasury (Nigerian Observer, 2015).

4. Data and Methodology

The nature of the study necessitated the use of secondary data from NBS (derived from States submissions to the Joint Tax Board) between 2005 and 2017 for Edo State, and between 2011 and 2016 for Edo and Lagos States. Data are presented in tabular and graphical forms. This is a deliberate attempt to clearly bring to fore the development in Edo State IGR in comparison with that of Lagos State which ranks top among the 36 states as well as serves as a bench mark for this study.

4.1. Growth and Composition of Edo State's IGR between 2005 and 2017: The Journey So Far

In the wake of democratic government in Nigeria in 1999 till 2008, the IGR of Edo State government was hovering between N200 million and N300 million monthly (Edo State Internal Revenue Service, 2015). Being a non - core oil producing state, Edo State enjoys some benefits from oil and gas revenue compared to non - oil producing states such as Osun, Enugu, Katsina and a host of others. During this period (1999 till 2008), Edo State relied to a tune of about 85 percent of monthly federal allocation as revenues for both recurrent and capital projects (NBS, 2010). However, the coming on board of a new government in 2008 spurred the mobilization of internal revenue for the State. Some decisive steps were seen in the area of plugging expenditure leakages (especially payroll expenditure), establishment of strong public financial management platform and improvement in strategic planning, budget preparation, execution, monitoring and auditing (Edo State Internal Revenue Service, 2015). Other steps especially in the area of reform of existing domestic tax policy were also taken. These included Hotels and Events Centers Occupancy and Restaurant Consumption Law of 2011, Revenue Administration Law of 2012 and Land Use Charge Law of 2012. In particular, the revenue administration law enacted in 2012 established the Edo State Internal Revenue Service (EIRS) as a quasi - autonomous revenue service with the vision of becoming the most efficient and transparent revenue generation agency in Nigeria.

The EIRS helped in strengthening tax administration capacity through the provision of a one-stop shop for taxpayers that is typical of a tax authority and supported by modernized work processes and a corporate culture founded on the core values of the Service (Edo State Internal Revenue Service, 2015). It embarked on tax audits and aggressive public enlightenment campaigns, established specialized taxpayer service units in tax offices in each of the 18 local government areas of the state. It also embarked on service-wide training needs assessment to guide capacity development for EIRS staff (Edo State Internal Revenue Service, 2015). This has resulted in the expansion of the tax base and reduction in tax avoidance and evasion in the state (Joseph-Raji, 2015). These amongst others led to the seemingly upsurge in the growth of Edo State IGR in recent time.

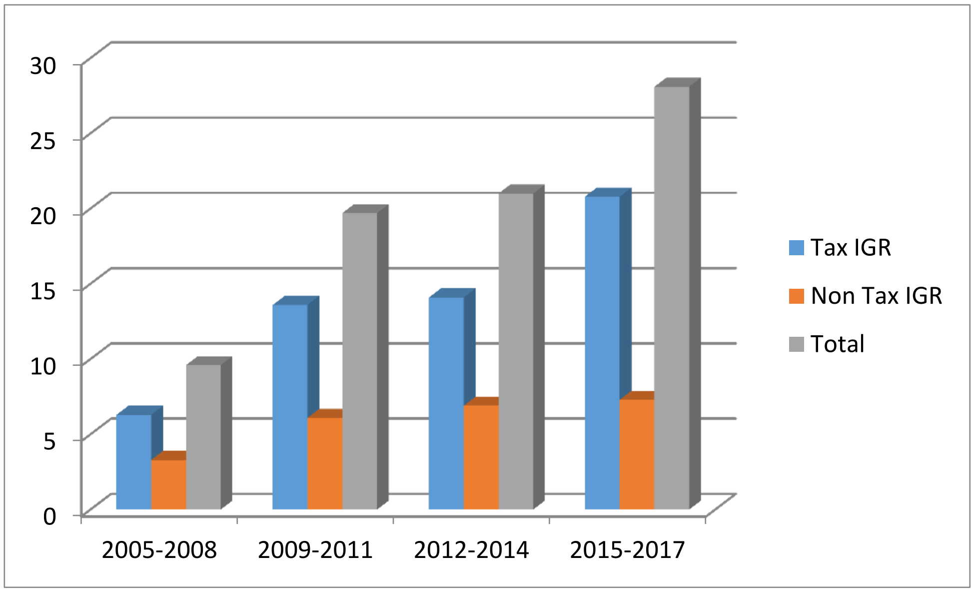
Table 4.1: Composition of Edo State Revenue between 2005 and 2017 (% of Total Revenue)

Revenue Sources	2005-2008	2009-2011	2012-2014	2015-2017
Federal Allocation	84.1	78.7	78.6	64.9
IGR	9.6	19.7	21	28.1
Grant and Others	6.3	1.6	0.4	7
Total	100	100	100	100

Source: Adopted from Joseph-Raji (2015) and NBS Data (2017)

Table 4.1 shows the volume of revenue that accrues to Edo State government on a monthly basis vis-à-vis federal allocation, IGR, Grants and other sources in percentages. The table and figure show that between 2005 and 2017, federal allocation to Edo state forms the bulk of the total revenue that accrues to the state to the tune of over 60 percent. However, of importance here is that within this period, the federal allocation was on a decline owing to the instability of crude oil in the international market while the amount generated from IGR was on a steady increase. In particular, there was an increase in the volume of IGR from about 9.6 percent between 2005 and 2008 to about 19.7 percent between the period 2009 and 2011 and thereafter rose to about 21 percent and 28.1 percent between the period 2012 to 2014 and 2015 to 2017 respectively. The Table also shows that grants and other sources of revenue for the period fell from about 6.3 percent between 2005 and 2008 to as low as 0.4 percent between 2012 and 2014 and thereafter rose to about 7 percent between 2015 and 2017. This also shows that the government needs to show more commitment in the areas of grant and other sources of fund in order to make it reliable for developmental purposes.

Figure 4.1: Composition of Edo State's IGR between 2005 and 2017 (% of Total Revenue)



Source: Adopted from Joseph-Raji 2015 and Edo State Inland Revenue Service 2017

To further bring to fore the development in Edo State IGR in recent times, Figure 4.1 shows the composition of the state IGR by disaggregating it into Tax and Non-Tax IGR for the period 2005 to 2017. Though the figure showed that both revenues have been on a stable increase over the years, a cursory look at the figure shows that there is a huge increase in the tax IGR compared to the non-tax IGR. In particular, between 2005 and 2008, tax IGR and non-tax IGR stood at about 6.3 and 3.3 percent respectively, but between 2015 and 2017, tax IGR stood at about 20.8 percent while non-tax IGR was about 7.3 percent. This also implies that the government efforts at improving the state IGR can yield more progress if similar efforts are taken towards boosting tax IGR and also channeled to non-tax IGR in the state.

4.2. Magnitude and Annual Growth Rate in Lagos State and Edo State IGR

Lagos State has remained self - sufficient and generates at least 75 percent of its revenue from IGR (NBS, 2016). This has been facilitated by implementing a customized database with its associated infrastructural facilities amongst others. However, the analysis here is based on IGR generated across the revenue line of Pay As You Earn (PAYE), revenue generated by Ministries, Departments and Agencies (MDAs), Direct Assessment, Road Taxes and other taxes (levies on market traders, land registration and other land related fees, pool betting/lottery/gaming fees, stamp duties). This is meant to show the disparity that exists between the volume of Lagos State IGR and that of Edo State in the light of efforts made by the later to increase its IGR growth rate in recent times.

Table 4.2: Annual Growth Rate and Volatility in Lagos State IGR between 2011 and 2016 (in billions of Naira)

Year	IGR	Annual Growth Rate (%)
2011	202.8	0
2012	219.2	0.08
2013	236.2	0.08
2014	276.2	0.17
2015	268.2	-0.03
2016	301.2	0.12
Average	**250.6**	**0.07**
Volatility	**37.4**	**0.07**

Source: Author's Computation Using 2017 NBS Data

Table 4.2 shows the annual growth rate and volatility in Lagos state IGR between 2011 and 2016. The table shows that Lagos State IGR increased from about N202bn in 2011 to about N301bn in 2016. A breakdown of this shows that on a monthly basis, the IGR that accrued to Lagos State was about N16.9bn, N18.3bn, N19.7, N23.0bn, N22.4bn and N25.1bn for 2011, 2012, 2013, 2014, 2015 and 2016 respectively. The Table also shows that the annual growth rate of IGR was stable during this period except in 2015 when there was a slight deep (a negative growth). This could however be linked to the vagaries that accompanied the 2015 general elections in the country. Also, the average IGR generated between 2011 and 2016 stood at about N250.6bn. A cursory look at the NBS 2016 data revealed that a huge amount of the yearly IGR as reflected in Table 4.2 emanates in a descending order from PAYE, Other Taxes, MDAs Revenue, Direct Assessment and Road Taxes. In particular, between January and June 2016, PAYE generated over N97bn (the highest among other sources) followed by Other Taxes, MDAs, Direct Assessment and Road Taxes which generated about N21bn, N19bn, N6bn and N5bn as IGR for Lagos State in half year 2016 respectively. Also, the volatility in Lagos State IGR was relatively stable. This was further justified by the average volatility hovering around 7 percent between 2011 and 2016 as reflected in Table 4.2.

Table 4.3: Annual Growth Rate and Volatility in Edo State IGR between 2011 and 2016 (in billions of Naira)

Year	**IGR**	**Annual Growth (%)**
2011	17.7	0
2012	18.9	0.07
2013	18.9	0
2014	17	-0.1
2015	19.1	0.12
2016	20.7	0.08
Average	18.7	0.03
Volatility	1.3	0.08

Source: Author's Computation Using 2016 NBS Data

Table 4.3 shows the volume, average and volatility of IGR of Edo State between 2011 and 2016. The table revealed that there was an increase in Edo State IGR from about N17.7 billion in 2011 to about N20.7bn in 2016. This was however against Lagos State value of between N202bn in 2011 and N301bn in 2016. This is indeed a huge gap. Also, on a monthly basis, Edo State recorded an average monthly IGR of about N1.5bn, N1.6bn, N1.6bn, N1.4bn, N1.6bn and N1.7bn in 2011, 2012, 2013, 2014, 2015 and 2016 respectively. This was also far below the volume recorded by Lagos State in same years. In addition, the average IGR generated between 2011 and 2016 in Edo State was about N18.7bn. This is low compared to the over N250.6bn recorded by Lagos State. Again, a critical survey of the NBS 2016 data revealed that a huge amount of the yearly IGR to Edo State as reflected in Table 4.3 emanates in a descending order beginning with PAYE, followed by Other Taxes, MDAs Revenue, Direct Assessment and Road Taxes. In particular, between January and June 2016, PAYE, Other taxes, MDAs revenue, Direct Assessment taxes and Road taxes generated over N5bn, N2bn, N1bn, N268m and N226m respectively as IGR for Edo State in Half Year 2016 (January to June). Again, these values are low compared to the amount recorded by Lagos State within same period. Lastly, Table 4.3 shows that the volatility of Edo State IGR whose annual average value stood at about 8 percent is high compared to that of Lagos state. This position is further echoed by the fluctuations recorded in the Edo State annual IGR growth rates in 2013, 2014 and 2016.

Thus, it is indeed a matter of fact that in recent time Lagos State has remained one of the few states in Nigeria that have proven to be self-sustaining in terms of IGR. Over the years, Lagos State Internal Revenue Service (LIRS) which is the major revenue generating agency of the state recorded phenomenal improvement in the state's IGR through its various innovative and state of the arts policies and programmes. As a result, the LIRS has been able to increase the state IGR from a monthly average of about N600 million in 1999 to about N300 billion in 2016. Other reasons for the upsurge in Lagos State IGR could be attributed to, but not limited to the fact that as at 2017, the State accounted for over 2,000 industrial complexes, over 10,000 commercial ventures, over 22 industrial estates and a host of other national and multinational organizations that are not only under obligation but are mandated to pay taxes through the instrumentality of the state. In particular, Lagos State ranks top in Nigeria hosting over 47,402 registered companies compared to the Rivers State with about 6,529 registered companies followed by Federal Capital City (Abuja) and Oyo State with about 6,396 and 3,627 respectively. Edo State occupies the 8th position in Nigeria with about 1,513 companies (NBS, 2017).

4.3. Tax Efficiency between Lagos State and Edo State

One of the ways of evaluating the efficiency of the tax system is to carry out tax compliance indicator. Tax compliance indicator shows the total time it takes for a given tax duty to be carried out. The lower the total tax time, the more efficient the tax system. Here, we take a look at the total time it takes to prepare, file and pay three major taxes vis-a-vis Corporate Income Tax (CIT), Labour Tax (LT) and Consumption Tax (CT) (Paying Taxes, 2016).

Table 4.4: Tax Compliance Indicators for Lagos and Edo State

Time to Comply (Hours)

States	**TTT**	**CIT**	**LT**	**CT**
Lagos	956	398	396	162
Edo	445	238	211	117

Source: Paying Taxes, 2017

Table 4.4 shows the tax compliance indicator for Lagos and Edo States. The table shows that the total hours it takes to collect corporate income tax, labour tax and consumption tax for Lagos State is 956 hours while that of Edo State is 445 hours. This includes the time it takes to prepare, file and execute tax obligations as it falls due. This is quite revealing because Lagos State ranks top among the 36 states of the country in terms of IGR. This therefore implies that besides 'the total time it takes for a given tax duty to be carried out' other factors play critical roles in the quest for increase in tax revenue. Some plausible factors in this regard are that Lagos State has a huge tax base considering the fact that it was a former capital city of the country with high attractions for numerous public and private companies/institutions. Others include political will on the part of government, ease of doing business and incentive to tax payers which exist in the State.

However, for a more efficient tax system and administration there is need for improvement in the total time it takes to execute tax obligations as they fall due.

5. Conclusion

There is an unending quest for improved revenue accruable to States in Nigeria owing to the need to attend to myriads of developmental challenges. This study comparatively examined IGR in Lagos State and Edo State between 2011 and 2016. The study also shows that there was a determined effort by Edo State government in boosting and enhancing IGR between 2008 and 2017 resulting in an upsurge in her IGR compared to previous years. This shows that a lot of commitment was made on the part of Edo State government to impose and effect tax payment as they fall due.

However, using Lagos State as a reference point due to the huge volume of IGR that accrued to the State in recent years, that of Edo State was relatively low. Also, the tax compliance indicator showed that it takes a longer time to prepare, file and execute tax obligations as they fall due in Lagos State compared to Edo State. The implication of this is that though Lagos State ranks top among the 36 states in Nigeria in terms of IGR, the tax system and administration in the State needs to be improved upon in this regard.

6. Recommendations

In the light of the analysis, the following specific recommendations are proffered:
 The process of tax payment should be made simple and convenient to tax payers through payment platforms such as point-of-sale machines and other electronic system in partnership with selected/designated banks.

1. There should be a continuous engagement of tax consultant, public enlightenment for prospective tax payers and training of tax officers on all matters relating to taxes.
2. The government should create the enabling environment for business to strive.
3. Deliberate efforts should be made to resuscitate the hitherto moribund companies and idle mineral resources in the state through a public private partnership arrangement.
4. The state can also diversify her tax revenue base by developing her tourist potentials. For example, the Igun Street popularly known for Bronze Casting and the Emotan Statue at the City center can be re-modified to maximally serve as tourist centres (The Navigator, 2018).

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