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The Impact of Internally Generated Revenue on Total Expenditure of Gombe State-Nigeria

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Abstract

The collapse of global prices of crude oil has its toll on the Nigerian economy. In Nigeria, federal, state and local governments have been looking for how to come up with effective solution to the declining economy, created by fall in prices of oil as main income generating activities of the nation. The effect on such fall is manifested in lack of capacity of meeting statutory obligations due to the decline in share of revenues from the central government. This study assessed the impact of internally generated revenue on total expenditure of Gombe state for the period of 2008-2018. Secondary data were collected from the Office of the Accountant General of Gombe state through the annual reports and account. Descriptive statistics and Ordinary Least Square (OLS) regression and was used in analyzing the data. A major finding of the study was that, internally generated revenue displayed a positive and significant influence on total expenditure of Gombe state. Showing that, IGR contribute significantly to total expenditure of Gombe state. Based on the findings of the study, it was recommended that; government should come up with strategies backed up with strong and effective policies that will eradicate sharp practices in government system, people with outstanding integrity should be given opportunity to occupy government positions, rewarding hardworking revenue staff, punishing those found to misappropriate revenue meant for government, introduction of modern technology that will make diversion and embezzlement of funds difficult if not impossible and prosecuting citizens not playing their civic responsibilities.

Keywords

Expenditure, Government, Internally Generated Revenue (IGR), State, Taxation

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1. Introduction

The collapse of global prices of crude oil has its toll on the Nigerian economy. In Nigeria, federal, state and local governments have been looking for how to come up with effective solution to the declining economy, created by fall in prices of oil as main income generating activities of the nation. The effect on such fall is manifested in lack of capacity of meeting statutory obligations due to the decline in share of revenues from the central government. Very few states of Nigeria have partially been able to pay their obligations by increasing their Internally Generated Revenue (IGR) [1].

The increasing cost of running government coupled with dwindling revenue has led various state governments in Nigeria with formulating strategies to improve the revenue base [2]. Further to that, the near collapse of the national economy has created serious financial stress for all tiers of government. Despite the numerous sources of revenue available to the various tiers of government as specified in the Nigerian 1999 constitution, since the 1970's till now, over 80% of the annual revenue of the three tiers of government come from petroleum. The impact of revenue analysis on Nigeria viz-a-viz budget funding gap challenges have left

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much to be desired. From time to time, states have to wait past the normal period to convene at the monthly Federation Accounts (FAAC) perhaps due to insufficient funds accrued to the federation account [3].

All levels of government needs funds to finance their activities. They must find ways of obtaining money to pay for their expenditure [3]. Some of the sources of finance available to the government include taxes, royalties, levies fines, penalties, loans, grants and donations given to the government, proceeds from the sale of government-owned companies, lands, buildings and other assets, profits or surpluses made by government-owned enterprises on, dividends paid to government on shares owned in companies, interest received on loans made by the governments, rents received on government owned properties, income from the sale of government services etc. Nevertheless upon all sources of finance available to the government, taxation is still a very important source of revenue to the federal, state and local governments. The President of the Federal Republic of Nigeria, His Excellency, President Muhammadu Buhari represented by the Minister of Budget and National Planning, Senator Udoma Udo Udoma made these comments following the declining price of crude oil in the international market, the federal government has advised governors of the 36 states to look inwards to generate revenues they would need to meet their obligations to workers, contractors, other creditors and provide social services to the people [4].

Furthermore, it was mentioned that regardless of the collection from Federation accounts, States and Local governments should consider IGR as their main source of finance and formulate the policies of its collection and management towards their economic development [5]. So also, it was stated that irrespective to the ideological background on which the economy of a nation is based, IGR in its various forms has been considered as major source of revenue to the nation and it enables it to generate revenue that are used for the development of a nation [6]. IGR should be a main source of states revenue than waiting for external sources of finance such as allocation from the central government. In Nigeria, the increase in government expenditure did not translate to the growth in economic development because the biggest portion of it is always used for the payment of recurrent expenditure rather than capital expenditure. The major problem is that regardless the oil and non oil revenue that Nigeria has, Nigeria is still considered as a poor country where population lives in poverty; there are no health facilities; no effective educational infrastructures; there is lack of peace and unemployment and no independence in financial matters where Nigeria depends on external finances rather than IGR [1, 7] and that state governments in Nigeria should diversify their revenues in order to reduce the overdependence on crude oil revenue allocation [6, 8].

Many studies had been carried out to find the impact of IGR on either total revenue or capital and recurrent expenditure. Notable among these are the studies that examined the effect IGR on infrastructural development of Lagos state, Nigeria [6, 8]. Also, the effect of IGR on infrastructural development in Akwa Ibom state, Nigeria was assessed [7, 9]. The impact of IGR on total revenue accruing to state governments in Ogun State, Nigeria was examined [10]. Also, the impact of IGR on capital expenditure utilization in Cross River state, Nigeria was investigated [11]. In another perspective, the impact of IGR on economic development of Nigeria was assessed [12].

The above reveals that much has been done by other researchers in related topics, but none has been done to assess the impact of IGR on total expenditure in Gombe state. Hence, the study tries to fill the gap by examining the IGR on total expenditure of Gombe state for the period 2008 -2017. The study is therefore divided into five sections. Section one is the introduction, section two deals with the review of related literature, section three captures the methodology of the study, section four deals with the results and discussions while section five deals on conclusion and recommendations.

2. Literature Review

This section focuses on the review of literature related to the study. In doing this, the section is categorized into two: conceptual framework and review of empirical studies. The conceptual framework looks at the meanings, definitions and other dimensions of the variables and their constructs while the empirical studies dwell on analyzing the result and findings of other related empirical works with a view to establishing similarities or otherwise with the study.

2.1. The Concept of Internally Generated Revenue

Internally generated revenue has been defined by various authors in different ways. IGR is the revenue that the local government generates within the area of its jurisdiction [13]. IGR is revenues that accrue to the government from its internal activities without recourse to external sources [10]. IGR are made of taxes, charges, duties, levies, fees rates, fines and penalties that government collects on individuals, companies, properties, etc., that all help it to achieve infrastructural development and incurring relevant expenditures that enhance and improve living conditions of the citizens on a nation [14]. Most of the components of IGR come in form of taxes that states collects in their boundaries that can be geographical or regulatory. By this, tax as a compulsory payment made on different basis and rates by citizens (corporate bodies and individuals) to government, though non- negotiable but obligatory [15]. This implies that it is only government that determines the items on which the tax is to be paid and the category of the taxpayer that is subjected to its payments.

The main challenge in IGR is that many of the states are not economically viable for the independence as they are not enhancing their capacity to collect or expand their tax bases and every year, same figures were projected as total internally generated revenues being collected from FAAC accounts [15]. Also, it was stated that taxes and non-taxes revenues that states should collect as component of IGR should be utilized in activities that profit the population or citizens and should impact the people and change their living conditions [15]. From the foregoing, IGR therefore, is defined as the total revenue that either accrue or received from the internal sources of an organization or government on which her budget or expenditure can be based.

2.2. Sources of IGR to State Government

Some of the sources of IGR to state governments are outlined below [17].

a. Pay-as-you- earn (PAYE): These are tax deductions from staff salaries made at source;

b. Personal Income Tax (self and government) Assessment: These are taxes assessed and paid by individuals;

c. Capital Gains Tax: These are taxes imposed on gains realized from sales of non-current assets situated within the state capitals;

d. Road Taxes: These are taxes collected for the use of roads constructed by state government in form of toll gate fees;

e. Stamp Duties (instruments executed by individuals): These are fees and charges on stamping of documents to made them legal instruments;

f. Business Premises Fees: These are fees paid for use of premises situated within state capital;

g. Development Levy: These are amounts of levy imposed and collected by the state government on deserving individuals for the purposes of certain developments;

h. Naming of Streets Registration Fees in State Capitals: These are amounts realized from those who want streets to be named after them in state capitals;

i. Right of Occupancy Fees in State Capitals: These are amount collected for issuance of right of occupancy to land owners within state capital;

j. Markets Stalls where State Finances are Involved: These are revenues collected from shop occupants of market built by state government;

k. Interest and Dividends on State Investments: These are amounts received as returns from investment made by state government;

l. Rent age of State Owned Property: These are amounts collected as fees for those occupying state government buildings;

m. Sales of State Government Property: These are amounts realized from sales of state government property; and

n. Pools betting and lotteries, gaming and casinos;

2.3. The Concept of Expenditure

Expenditure has been defined in various ways by different authors. Expenditure has been defined as the costs of expenses incurred by an organization. This may be capital expenditure or revenue expenditure [18]. Although expenditure is usually incurred by an outlay of money, expenditure any also arise in accounting by the acknowledgement of a liability, for example rent accrued due, which is regarded as expenditure in the period accrued although it will not be paid until a later date. More so, expenditure was defined in two ways: as the act of expending and as an amount expended, especially of money [19]. Recurrent expenditure involves all payments other than for capital assets, including on goods and services (wages and salaries, employer contributions) interest payments, subsidies and transfers, while capital expenditure are incurred on capital items [20].

From the foregoing, total expenditure is costs incurred by a government or an organization on capital and recurrent expenditure within a given period of time. In addition, expenditure is the amount expended or due to be expended on the day to day running of the activities of an organization or government, as well as, those expended on capital items.

2.4. Empirical Review on the Impact of Internally Generated Revenue on Total Expenditure

Many studies have been conducted on the impact of IGR on total expenditure and documented mixed results. The effect of IGR on infrastructural development of Lagos state-Nigeria was assessed [2]. The research methodology entailed the use of survey research design and purposive sampling method to select respondents from Lagos state Inland Revenue office. Questionnaire and statistical data were the instruments used for the study. Descriptive and Spearman’s correlation were used as the statistical tools for data analysis. The study revealed various methods of generating internal revenue, which are the enforcement of tax personnel, contribution, and creating awareness to the public. The findings of the study however showed that revenue administration agencies need to be reviewed to generate more revenue in the country. In the same vein, the effect of IGR on infrastructural development in Akwa Ibom state-Nigeria was assessed [9]. The study specifically sought to ascertain the extent to which IGR has contributed to the provision of such infrastructure as water, electricity and road. An ex-post facto research design was adopted and the data used were obtained from secondary sources. Simple regression was used for data analysis and it was found that IGR contributed significantly and positively to the provision of water, electricity and roads. However, these contributions were skewed to roads than electricity and water.

The impact of IGR on total revenue accruing to state governments in Nigeria was examined [10]. The study adopted the econometric tool of ordinary Least Square (OLS) regression method to analyze the data. The study found a positive relationship between IGR and total revenue accruing to state governments. However, the relationship between expenditure and internally generated revenue of local governments in Adamawa State, Nigeria was assessed [21]. The population of the study is the entire (21) local governments areas in Adamawa State. Panel data was extracted from the local governments audited financial statements for the period of ten years (2003 - 2012) and pooled regression was used for data analysis. The study found a significant relationship between government expenditure and internally generated revenue. Capital expenditure and recurrent expenditure on agriculture and natural resources, roads, rural electrification, market expansion significantly influences the IGR of the Adamawa state local governments.

Furthermore, the alternative strategies for improving the IGR of State Universities in Nigeria was examined [22]. The study specifically focused on how the establishment of vocational centre, sport clubs and skills acquisition centers in the university could improve (IGR) generation in EBSU, Abakiliki, Nigeria. The design of the study was descriptive survey and the instrument for data collection was structured questionnaire entitled "Strategies for Revenue Generation in Ebonyi State University (SRGESU). Data were analyzed using mean and standard deviation and the result of the study showed that, the establishment of entrepreneurship training centers in the university can enhance the internally generated revenue of the university, that the university partnership programmes or collaboration with other institutions can further improve the university IGR base and that adoption and efficient utilization of e- payment of school fees online registration can help to increase the IGR of the university. Moreover, whether the IGR of south Eastern States of Nigeria has been improving was investigated [23]. The research methodology entailed the use of survey research design and purposive sampling method to select respondents from Abia state Internal Revenue Office. Questionnaire and statistical data were instruments used for the study. Descriptive and inferential statistics were the statistical tools used for the analysis. The result showed that there are several factors hindering IGR and the system of generation which need to be reformed. The study also revealed various methods of generating internal revenue which are enforcement of tax personnel, contribution and creating awareness to the public.

In addition, the impact of IGR on capital expenditure of state governments was examined [24]. A direct relationship was found to exist between the growth rates of IGR and capital expenditure. This means that, the growth rate of state governments IGR was 20.1 per cent which is very low and this growth rate of IGR is higher in rural states. It was also discovered that the growth rate of state governments recurrent and total expenditure were 30.0 per cent and 34.2 per cent respectively, and these growth rates are higher than the growth rate of IGR. It was further discovered that the IGR of urban states financed a greater proportion of their recurrent and total expenditures than the IGR of rural states. The impact of IGR on performances of local governments in River State, Nigeria using data from the financial statement of the councils from 2006 to 2013 was examined [25]. The ex-post facto research design or casual comparative design was adopted for the study and the data were sourced from office of the Auditor General for local governments of Rivers State. T-statistics was employed for the analysis and the finding of the study showed that tax revenue displayed a positive but insignificant influence on road construction and maintenance expenditures. Notwithstanding the insignificant influence of tax revenue on road construction and maintenance, the study conclude that tax revenue and non-tax revenue are vital ingredients in improving the performance of local government councils in Rivers State.

The relationship between internally generated revenue and capital expenditure utilization in Cross River State, Nigeria for the period 2007 to 2015 was examined [11]. Secondary data sourced from Cross River Budget Office, Internal Revenue Service and Ministry of Finance was used for the study. Descriptive statistics was used to analyze the data and the finding from the study indicated that increase in government expenditure without corresponding revenue widen the budget deficit. Similarly, the impact of IGR on economic development of Nigeria was assessed [12]. The study used of ex-post facto research design and the data were obtained from Central bank of Nigeria (CBN) statistical bulletin covering a period from 1981-2016. Total internally generated revenue (TIGR), federal government independent revenue (FIGR), state internally generated revenue (SIGR) and local governments internally generated revenue (LIGR) were used as proxies for IGR, while the real gross domestic product (RGDP) was used as proxy for economic development. Multiple regression and t-test were used as tools for data analysis and the findings of the study revealed that TIGR, FIGR, SIGR and LIGR have significant positive impact on RGDP.

The contributions of internally generated revenue and value added tax pool account to the recurrent expenditure of Kogi state was compared [26]. The study employed ex-post facto research design for the period of thirteen years (2002-2014). The time series data for actual internally generated revenue, actual allocation from value added tax and recurrent expenditure of Kogi state were used. Descriptive statistics were used to analyse the data while Ordinary Least Square regression was used to estimate the model and test the null hypotheses formulated. The results showed that internally generated revenue has no significant contribution to the recurrent expenditure of Kogi state but that value added tax has a significant positive contribution to the recurrent expenditure of Kogi state. Furthermore, the relationship between revenue generation and service delivery in Ibarapa Central Local Government, Igboora, Oyo State, Nigeria for the period 2010–2015 was investigated [27]. The study identified the various sources of revenue generation of the local government and analysed the effect of each one on service delivery. Secondary source of data relying on the local government internally generated revenue documents, departmental expenditure account documents, statutory allocation records, ledgers, cash books and annual budget estimates was employed. Descriptive Statistical tools of percentages, frequency and table distribution as well as inferential statistical tools of Analysis of Variance (ANOVA) were used to interpret the data. The result indicated that there is relationship between Internally Generated Revenue (IGR) and Service Delivery in Ibarapa Central Local Government, Igboora. However, the relationship does not have the desired effect on the local government because of the paltry sum of the Internally Generated Revenue (IGR).

Moreover, the effect of Federal Government of Nigeria's Tax resources on infrastructural development of Nigeria was examined [28]. Data were sourced from the Central Bank of Nigeria Statistical Bulletin and the Federal Statistical Bureau. The study covered ten year period (2006-2015). Value Added Tax (VAT), Company Income Tax (CIT) and Petroleum Profit Taxes (PPT) were used as proxies for tax revenues/resources, while Infrastructural Development was applied as proxy for Infrastructural Development of Nigeria. The research adopted ex-pos-facto research design as secondary data were used for the analysis. Data were analyzed using the multiple linear regression technique. The result reveals tax revenue resources (PPT, CIT and VAT) had positive and insignificant effect on Infrastructural Development in Nigeria. Similarly, the Effect of Internally Generated Revenue on Infrastructural Development of the South Eastern States in Nigeria was examined [29]. Ex-post facto design was used in the study. Data used were extracted from budget estimates of each of the five South Eastern states. The study employed descriptive statistics, correlation and linear multiple regression for data analysis and data interpretation. Findings from the study revealed that there is a significant relationship between Internal Generated Revenue and the cost of infrastructure in the South East states as at the date of the study. In another study, the effect of Internally Generated Revenue (IGR) on the fiscal viability of State governments in Nigeria between 1986 and 2018 was assessed [30]. The study used the Vector Error Correction Model (VECM) to determine the impact of IGR on the revenue generation, total expenditure and the fiscal deficit of States in Nigeria. Finding from the study revealed that the IGR of States in Nigeria had a poor impact on revenue generation, recording its peak value of only 17% contribution. Its contribution to the total expenditure was also small, also recording its peak value at a paltry 9%. Although the IGR in Nigerian states had the desired effect of reducing fiscal deficit, its contribution was however low.

2.5. Theoretical Framework

This study adopted the fiscal federation theory as the basis for this work. The basic foundation for the initial theory of Fiscal Federalism was based on the theory of public goods [31]. Taxation is used as the major instrument for revenue generation for the proper functioning of the activities of the government. The function of taxation as a tool for revenue mobilization is very vital because without mobilization of revenue via taxation, government may find it difficult to execute its developmental programs that can lead to economic growth and wealth creation [31].

It is also reasonable to demand certain other things of a tax system, for example, that the amounts of tax individuals pay should bear some relationship with their abilities to pay. Once a multi-level government setting is allowed, the role of the state in maximizing social welfare then provides the basic ingredients for the theory of fiscal federalism. Each tier of government is then seen as seeking to maximize the social welfare of the citizens within its jurisdiction. This multi-layered quest becomes very important where public goods exist, the consumption of which is not national in character, but localized. In such circumstances, local outputs targeted at local demands by respective local jurisdictions clearly provide higher social welfare than central provision.

3. Methodology

The study adopted ex-post facto research design, the study area chosen is Gombe state government and the data were obtained from the annual reports and accounts of Gombe state obtained from the Office of the Accountant General of Gombe state for the period 2008–2018. For the purpose of this study, the dependent variable is Total Expenditure (TE) which was proxied by log of total expenditure, while the independent variable is IGR represented by log of IGR. The data collected were analyzed using descriptive statistics and regression analysis.

The model based on the variables of the study was stated thus:

$$TE = \beta_0 + \beta_1 IGR + \varepsilon_{it}$$

Where:

TE = Total expenditure

IGR = Internally generated revenue

β_0 = Parameters to be estimated (is the average amount the dependent variable increases when the independent increases by one unit, other independents variables held constant).

e_{it} = Error term assumed to satisfy the standard OLS assumption.

β_1 = Partial derivatives or the gradient of the independent variables.

4. Results and Discussion

This section presents analysis and interprets the data generated for the study. The data generated were presented on Table 1.

Table 1. Internally Generated Revenue, Total Expenditure and Percentage Contribution of IGR to Total Expenditure.

Year	Internally Generated Revenue (IGR)	Total Expenditure (TE)	% Contribution of IGR to Total Expenditure
2008	4,331,371,451.39	67,653,529,435.40	6.4
2009	5,549,228,971.92	63,175,224,495.14	8.7
2010	5,676,498,440.83	64,022,091,169.04	8.8
2011	7,543,046,676.41	77,610,202,963.14	9.7
2012	7,394,145,055.01	85,574,805,378.43	8.6
2013	7,413,286,279.47	85,484,428,550.36	8.6
2014	6,088,022,571.58	83,415,229,687.39	7.2
2015	5,913,716,253.78	65,200,139,439.68	9.0
2016	4,803,899,652.17	67,888,513,520.15	7.0
2017	5,492,281,549.78	68,444,076,785.28	8.0
2018	5,592,381,549.88	69,544,176,885.38	8.0

Source: Annual Reports and Account of Gombe State-Nigeria for various Years

Table 2. Descriptive Statistics.

Variable	Obs	Mean	Std. Dev.	Min	Max
Te	10	7.28e+10	9.17e+09	6.32e+10	8.56e+10
Igr	10	6.02e+09	1.11e+09	4.33e+09	7.54e+09

Source: Stata Output Version 14.0

The summary statistic presented on Table 2 showed that total expendeiture had a mean of 7.28e+10 with standard deviation of 9.17e+09, minimum value of 6.32e+10 and a maximum value of 8.56e+10. This means that there is low variation among the years in terms of total expenditure because the standard deviation is higher than the mean. IGR had a mean of 6.02e+09, with a standard deviation of 1.11e+09, minumum value of 4.33e+09 and maximum value of 7.54e+09. This showed that there is high variation amount the years in terms of IGR because the mean is higher than the standard deviation.

Table 3. Regression Analysis.

Te	Coef.	Std. Err.	T	p>|t|	[95% conf.	Interval]
IGR	6.171864	1.936995	3.19	0.013	1.705146	10.63858
_cons	3.57e+10	1.18e+10	3.01	0.017	8.39e+09	6.30e+10

Number of obs = 10
F (1, 8) = 10.15
Prob > F = 0.0129
R-Squared = 0.5593
Adj R- Squared = 0.5042
Root MSE = 6.5e+09
Source: Stata Output Version 14.0

Table 3 showed the impact of internally generated revenue on total expenditure of Gombe State.

It showed the value of R^2 as 0.5593 which implies that the independent variable (IGR) explained about 56% change in the dependent variable (total expenditure). The probability and the F statistics have further explained and confirm the significance of the model at 0.0129 (1.3%) which is less than 5% and thus the model is well fitted. Table 2 also showed that there is positive and significant effect of IGR on total expenditure at 5% level of significance with the following coefficient and t-statistics (ceff=6.171864, t=3.19). This means that a 1% increase in IGR will result in an increase of about 617% increase in total expenditure of Gombe state. With this positive effect, government ought to work-hard to boost IGR given that; total expenditure is directly influenced by increase in IGR and results to a boost on the services rendered to the masses. The hypothesis is tested using the P-value as to whether or not IGR impacts significantly on total expenditure. With the P-value of (1.3%) which is less than 5%, the null hypothesis is rejected and alternative hypothesis accepted. That is IGR impacts positively and significantly on total expenditure of Gombe state. This finding is consistent with the findings of previous studies who documented that IGR influenced total expenditure positively 9, 10, 24].

5. Conclusion and Recommendations

Based on the findings of this study and the review of empirical literature, it can be asserted that IGR influenced significantly on the total expenditure of Gombe state hence its boost should be seriously give attention. The study concluded that IGR impacts significantly on the total expenditure of Gombe state. It also accounted for about 6.4% to 9.7% of total yearly expenditure from 2008 to 2018 which the study considered adequate. Thus based on the findings and conclusion of the study, it was recommended that government should come up with strategies backed up with strong and effective policies that will eradicate sharp practices in government system, people with outstanding integrity should be given opportunity to occupy government positions, rewarding hardworking revenue staff, punishing those found to misappropriate revenue meant for government, introduction of modern technology that will make diversion and embezzlement of funds difficult if not impossible and prosecuting citizens not playing their civic responsibilities. Also, government through Gombe State board of internal revenues service should engage in public enlightenment programmes, advertisements, radio, TV jingles, announcements, dramas, and bill boards that are educative in nature that will instill confidence in the people towards enhancement of revenue generation. Furthermore, training of staff through workshops, seminars, symposiums etc is imperative on the techniques of IGR generation and accountability. Moreover, the use of reward and incentives to boost the morale of performing staff including providing enabling environment for the staff to perform their duties. In addition, all loose ends through which government revenues are stolen and embezzled should be tightened to eliminate or reduce the incidence of corrupt practices leading to loss of revenues in the system for more IGR.

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