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DOES INTERNALLY GENERATED REVENUE (IGR) HAVE THE POTENTIAL TO ENHANCE FISCAL VIABILITY OF STATE GOVERNMENTS IN NIGERIA?

Kazeem FASOYE*

*Department of Economics, Obafemi Awolowo University, Ile-Ife, Nigeria

ABSTRACT: The study examined the determinants of Internally Generated Revenue (IGR) of State governments in Nigeria with a view to examining the potential of independent revenue sources open to this tier of government. A technique of Fully Modified Ordinary Least Squares (FMOLS) was employed and the results revealed that the main determinants of IGR for the States are the PAYE and Road taxes as these two IGR sources appeared to be less affected by the prevalence of corrupt practices in Nigerian public sector. The study concluded that State governments in Nigeria have failed over the years to optimally harness other sources of internal revenue open to them.

Keywords: IGR, State Governments, Tax, Potential, Revenue.

1. INTRODUCTION

It is imperative upon the State governments to ensure adequate revenue generation from internal sources. This is owing to the fact that the extent to which the subnational government can go in discharging its fiscal responsibilities is indeed a subject of Internally Generated Revenue (IGR) strength (Agya *et al.*, 2015). This need is underscored by the eagerness of the State government as well as the Federal government to be proactive in utilising the various sources of revenue available to them and also device innovative mode of collecting revenue from existing sources. Owing to the peculiar nature of the power of the government to impose taxes, the government is certain of its IGR in all the circumstances (Asimiyu and Kizito, 2014).

The States' IGR – comprising both tax and non-tax revenue – is the revenue generated by this tier of government within the areas of their jurisdiction. These sources of IGR available to State governments according to the National Bureau of Statistics Approved List for Collection (Act Amendment) Order, 2015 (Federal Government of Nigeria (FGN), 2017), include Pay As You Earn (PAYE); Direct Assessment; Ministries, Departments and Agencies (MDAs) generated revenues; Road taxes and other taxes (such as levies on market traders, land registration, development levies on individuals and so on).

Several reform programmes across Nigerian States have been facilitated by the Nigeria Governors' Forum Secretariat (NGFS) which is regarded as the administrative and technical arm of the NGF. The State Governors have been tasked to intensify efforts towards improving their internal revenue. The secretariat asserted that fiscal realities of the months since June 2014 seem to increase the urgency of the matter. Consequently, as part of efforts to support the process of the search and the interactions that broaden the options for IGR, the Nigerian Governors' Forum (NGF) organised a peer-learning workshop to assist States to boost internal revenue generation as current financial statistics on States indicate causes for great concern.

Recently, the State governments under the platform of the Nigeria Governors' Forum (NGF) requested for financial support from the federal government as most of them are faced with the challenges of non-payment of salaries to their workforce on assumption of office. The federal government was able to manage the situation through granting of bailout funds to the affected States to settle payroll costs and other recurrent expenditure (Deloitte, 2016). A lump sum of ₦1.75 trillion was given to States as extra-statutory allocation known as bailout since the advent of Buhari administration (DMO, 2017). The bailout

package is to enable the State governments clear their backlog of salaries and other recurrent expenditures. Similarly, between June and December, 2017, the Federal Government of Nigeria released the total sum of ₦760.17 billion to State governments as refund under the Paris Club loan. It could be recalled that the Federal Government allocated the fund in three tranches to State governments in an attempt to put the economy back on the track. This effort of Federal government aimed at supporting States in paying workers' emoluments and meeting other fiscal obligations as well. But despite this intervention by the Federal government, many states as at this moment, still owe their workers several months' salaries.

Ekpo (2004) highlighted that IGR serves as the nerve centre of the social contract, it makes government more responsible and more responsive as well to the varying needs of the citizens, it serves as a tool for economic development, it equally serves as an investment strategy and a useful fiscal weapon to steer the affairs of the economy. IGR also serves as a tool for social engineering, it goes a long way to keep the society moving, because as government gets more revenue and commissions more projects, more money is injected into the economy, more employment and business opportunities are created which can impact positively on generality of the society.

Arising from the above, it becomes very clear that generating substantial IGR is an important statutory function of State governments as they face more challenges in terms of struggling to be less dependent on the statutory allocations and hence the need for them to place, as a matter of urgency, a topmost priority on their internal revenue generation efforts.

In a nutshell, it is apparent that the State governments in Nigeria are susceptible to fiscal crisis due to the volatile nature of revenue share from the Federation Account and their limited capacity to harness the internal revenue sources. Thus, the fiscal stability of this tier of government hinges on their ability to harness sufficient revenue from the various IGR sources open to them. Despite the past empirical studies, fiscal challenges facing the State governments in Nigeria linger on. This study therefore examined the potential of these revenue sources with a view to identifying where more efforts should be exerted by the State governments in Nigeria.

This paper is organized into five sections: Section one is the Introduction, Section two focuses the literature review o; section three deals with methodology and model specification. Section four discussed the empirical findings with their detailed analysis. Finally, Section five contains the main conclusion of findings.

2. LITERATURE REVIEW

The issues of revenue generation are indeed volatile and constitute a source of both economic and political tensions in the world. Hans and Bernd (2014) examined the effects of revenues on macroeconomic variables. It was found out that about half of the analyzed economies in the Latin America were faced with an apparent trade-off between growth and volatility of revenues. This implies that the pendulum of revenue fluctuations is indeterminable and it impacts negatively on the sustainability of the economy.

Moreover, Ekankumo and Braye (2011) investigated the impact of the various sources of IGR open to State governments in Nigeria on expenditure. The results revealed that Tax revenue alone is not enough to satisfy the steadily growing government spending in Nigeria. This indicates that other revenue sources apart from tax revenue have not been optimally explored to meet the ever increasing expenditures of the States in Nigeria.

The factors responsible for the low yield of IGR in the Local governments of Ogun State, Nigeria were examined by Olusola (2011). The study found out that IGR potentials of the third tier of government in the State were not enhanced. An examination of the role of the external tax consultants in the management of IGR of States in Nigeria was carried out by Kiabel and Nwokah (2009). The findings of the results revealed that at this level of administration, fiscal mismanagement considerably hinders IGR mobilization. The implication of the results is there are numerous internal revenue sources which are left idle and untapped. The meager revenue generated was not judiciously utilised and hence, the performance of government at this level of administration is not encouraging.

Infrastructural development is also affected by the level of IGR accruals in Lagos State, Nigeria. The results of study by Adenugba and Ogechi (2013) revealed that an increase in IGR has led to greater infrastructural development in the State. Similarly, the contribution of IGR to development of Nigerian States was investigated by Oseni (2013). It was found out that the IGR of States accounted for less than fourteen per cent of their total revenue, with Lagos State having the largest IGR-to-total revenue ratio of

more than thirty six per cent per cent. The fiscal capacity of the State is no longer a concern and such State can finance its expenditure independent of statutory allocations from the Federation Accounts.

Apart from the substantial impact of the share of public revenue on economic growth, the Initiatives (2008) examined the impact of IGR on national development in Nigeria and found that an improved IGR is a pivot for national development. Conversely, Igyo *et al.* (2016) investigated the contribution of Personal Income Tax on IGR and found out that Personal Income Tax contributed in a very small measure to the IGR of the sampled State. In line with the latter study, an examination of ways of enhancing IGR of States in Nigeria was conducted by Okeke *et al.* (2017) and it was found out that IGR potentials of the States have not been fully utilized. The findings of the studies necessitated the low yield attributed to IGR at the State level. The results imply that most of the States in the country have low revenue-raising capacity.

Adeoti *et al.* (2014) conducted an analysis of the sources of IGR in Oyo State Local Governments of Nigeria. The results showed that tax was used effectively as one of the main sources of IGR in the region. Similar to the findings above was an appraisal of the revenue generation in Numan South-Western Local government of Adamawa State in Nigeria conducted by Jamala *et al.* (2013). The results revealed that human factors have significant positive impact on revenue generation. On the contrary, Ajayi (2015) investigated the management of IGR in Ife South Local Government of Osun State in Nigeria and the findings indicated that adverse human factors as well as statutory allocation dependency syndrome militate against efficient IGR collection in the study area.

If the growth rate of IGR outpaces that of expenditure, it is a reflection of a strong fiscal sustainability. Asimiyu and Kizito (2014) investigated the growth rate of IGR between urban and rural States in Nigeria. The findings of the study revealed that the growth rate of IGR in rural States is greater than that of urban States in country. The implication of the results is that rural dwellers are more tax compliant than the elites in urban centres. Generating the adequate internal revenue is associated with a number of risks. Nto (2016) in his findings found out that there is no link between taxable individuals and respective their bank accounts. This accounted for significant leakage in the revenue accruals of States in Nigeria.

In case all the strategies employed towards improving own revenue at lower levels of government have not yielded desired level of revenue, a comparative analysis between outsourcing revenue base and Board of Internal Revenue collections in Niger State, Nigeria was conducted by Zubairu *et al.* (2016). The findings of the results revealed that the use of private firms in revenue collection leads to significant positive effect on revenue generation.

Dang and Dashe (2017) examined the relationship between IGR and economic growth. It was found out that IGR does not make a significant contribution to Nigeria's economic growth. In the same vein, Omodero *et al.* (2018) investigated the impact of IGR on economic development of Nigeria. The findings of the study revealed that IGR of the subnational governments in Nigeria has minimal impact on the growth of the economy.

Sequel to the above, calls and efforts to enhance the potential of IGR of Nigerian State governments have been on for many years. With the Nigeria's current fiscal position, improving the IGR of this tier of government is no longer an option among many; it is indeed the only reliable revenue source open to State governments if they are to drastically reduce their fiscal dependence on statutory allocations.

3. METHODOLOGY

Fully Modified OLS (FMOLS) technique was employed to achieve the objective of the study. The technique is designed to provide optimal estimates of the existence of a cointegrating relationship in order to account for both serial correlation effects and endogeneity in the regressors (Phillips and Hansen, 1990). In the same vein, Phillips-Ouliaris cointegration test was used to examine the existence or otherwise of long-run relationship among the variables.

3.1. Model Specification for Econometric Analysis

Following Chukwu and Aneke (2015) and Dang and Dashe (2017), fiscal capacity (measured as total revenue) of States is basically divided into IGR and non-IGR components. The IGR sources are the independent revenue sources open to State governments. NBS (2017) classifies the components (sources) of IGR to State governments in Nigeria as Pay As You Earn (PAYE), Ministries, Departments and Agencies (MDAs) revenues, Direct Assessment (DA), Road taxes (ROAD) and Other taxes (OTHER).

Thus,

$$IGR_t = \delta_0 + \delta_1 PAYE_t + \delta_2 MDAs_t + \delta_3 DA_t + \delta_4 ROAD_t + \delta_5 OTHER_t + \varepsilon_t \quad (3.1)$$

In accordance with the literature on the determinants of IGR of State governments in the federation and due to the fact that fiscal capacity of States has both economic and political dimensions, the control of corruption (COC) was hereby incorporated as an explanatory variable. This is because the practice of diverting public fund to private purse takes a toll on the revenue generation of government. Other variables of interest are political stability & absence of violence / terrorism (POL) and government effectiveness (GOV). The former was introduced due to incessant politically-motivated violence and terrorism which may distort revenue generation effort of government, while the latter was included because the quality of the civil service in the States of the federation has significant impact on the internal revenue generation effort. Then, the logarithmic transformation of equation (3.1) above becomes

$$LIGR_t = \delta_0 + \delta_1 LPAYE_t + \delta_2 LMDAs_t + \delta_3 LDA_t + \delta_4 LROAD_t + \delta_5 LOTHER_t + \delta_6 LCOC_t + \delta_7 LGOV_t + \delta_8 LPOL + \varepsilon_t \quad (3.2)$$

4. EMPIRICAL FINDINGS

Table 4.1 below shows that the mean values of all the variables are positive except that of control of corruption and government effectiveness. The results indicates that the overall growth rate of IGR over the sampled period was 26.02 percent which was necessitated by 25.66 percent growth rate of PAYE, 24.11 percent growth rate of MDAs, 22.46 percent growth rate of DA and 23.55 percent growth rate of other revenues but control of corruption and government effectiveness have negative growths of 1.83 percent and 1.71 percent respectively. The relative high mean values of LPAYE, LMDAs, LDA and LOTHER are indications that these variables contribute significantly to the growth Internally Generated Revenue (IGR).

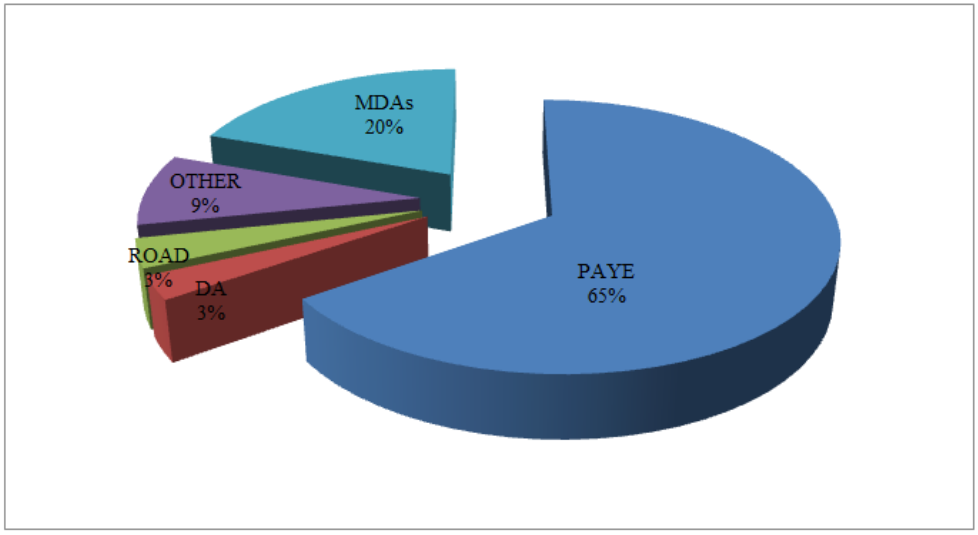
Table 4.1. Descriptive Analysis of Variables

Variable	Mean	Std. Deviation	Min.	Max.	Skewness
LIGR	26.02103	1.207036	24.03588	27.56538	-0.354450
LPAYE	25.6550	1.137141	23.74819	27.16303	-0.388265
LMDAs	24.11580	1.533493	21.77251	26.00417	-0.252579
LDA	22.45802	1.217925	20.49861	24.05703	-0.319928
LOTHER	23.55079	1.232476	21.54696	25.31081	-0.297456
LCOC	-1.828955	0.185845	-2.028448	-1.339119	1.037148
LGOV	-1.711696	0.062429	-1.818028	-1.713869	0.242325

Source: Author's computation from the data extracted from CBN statistical bulletin and National Bureau of Statistics (1997 - 2017)

The results of the standard deviation show that revenue from MDAs has the highest level of certainty among the other IGR sources open to State governments in Nigeria with a variation of 1.53. There are also reasonable levels of certainty peculiar to other sources as PAYE has a variation of 1.13, Direct Assessment 1.21 and other revenue sources 1.23. The standard deviation values of 0.18 and 0.06 for LCOC and LGOV respectively imply that corruption and ineffectiveness in the public sector have been endemic and impacted negatively on the growth of IGR in the States in Nigeria. The results of the standard deviation further reveal that LMDAs is the most volatile variable with a standard deviation of 1.53 while LGOV with a standard deviation of 0.06 is the least volatile. Also, the descriptive statistics revealed that LIGR, LPAYE, LMDAs, LDA and LOTHER are negatively skewed while LCOC and LGOV are positively skewed. Meanwhile, all the variables maintain a relative level of consistency as their mean values fall within their respective minimum and maximum values.

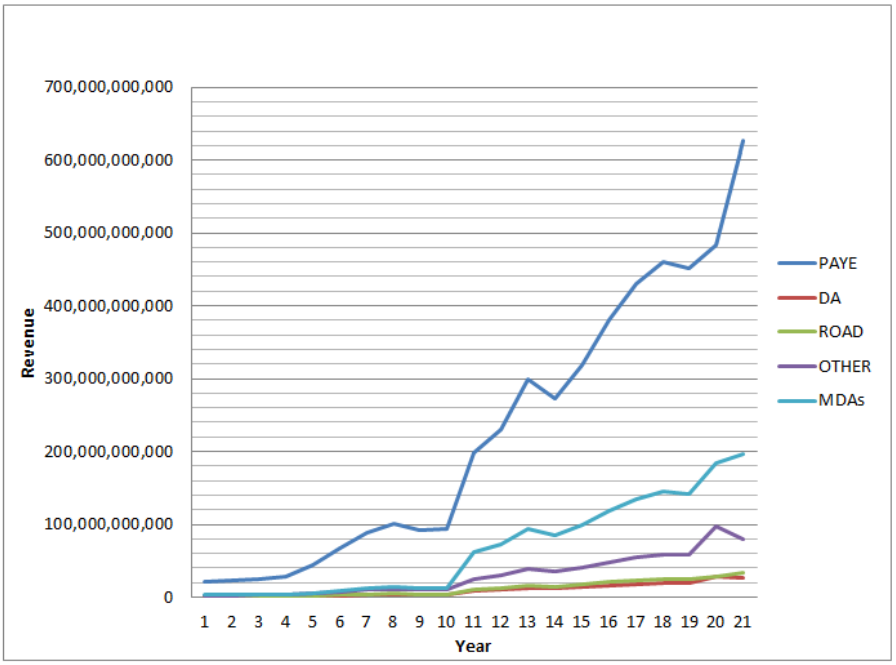
Fig. 4.1. IGR Components of State governments in Nigeria (1997 - 2017)



Source: Author's graphical illustration from the data extracted from CBN statistical bulletin and National Bureau of Statistics (1997 - 2017)

Fig.4.1 above shows that revenue generated internally from PAYE was 65%. In distant second was MDAs with 20% contribution then, other revenues contributed 9%, revenues from direct assessment and road taxes were 3% each. This implies that the bulk of States' IGR is from PAYE. Thus, PAYE consistently covers above average of the entire internal revenue accruals to State governments in Nigeria. Revenue from MDAs takes over two-third of the remaining while other revenues, Road taxes and revenue from direct assessment jointly contributed less than 20% of the IGR of State governments in Nigeria.

Fig. 4.2. Growth of States' IGR components in Nigeria (1997 - 2017)



Source: Author's graphical illustration from the data extracted from CBN statistical bulletin and National Bureau of Statistics (1997 - 2017)

Fig. 4.2 above shows that PAYE is growing higher (on yearly basis) than the other IGR components. The growth of MDAs has not exceeded ₦200 billion while that of direct assessment, road taxes and other revenues have not exceeded ₦100 billion each. Thus, this was done to further buttress the analysis of Fig.4.1 above.

It is worthy of note that descriptive statistics was carried out in order to ensure that the estimated coefficients of the models do not suffer from the problem of inconsistency and inefficiency.

4.1. Unit Root Tests

The results of unit root tests are reported in Table 4.2 The results showed that all the variables are integrated of order one i.e. I(1). Since the results revealed that all the variables are stationary at first difference but at different levels of significance, it becomes econometrically reasonable to conduct the cointegration test.

Table 4.2. Unit Root Tests Results

Augmented Dickey-Fuller (ADF) Test				**Philips-Perron (PP) Test**		
Variables	**Level**	**1st Difference**	**Status**	**Level**	**1st Difference**	**Status**
LIGR	-1.600076	-3.950256**	I(1)	-1.624876	-4.272148**	I(1)
LPAYE	-1.592851	-4.425780**	I(1)	-1.616947	-4.049129**	I(1)
LDA	-1.814464	-3.993692**	I(1)	-1.830735	-4.487699**	I(1)
LMDAs	-1.870731	-4.463741**	I(1)	-1.879686	-4.463436**	I(1)
LOTHER	-2.071759	-3.982887**	I(1)	-2.086172	-4.765056*	I(1)
LROAD	-1.777741	-5.273118*	I(1)	-1.811825	-5.272727*	I(1)
LCOC	-2.428856	-5.132792*	I(1)	-3.361640***	-8.027124*	I(1)
LGOV	-2.560854	-5.278526*	I(1)	-2.591287	-5.474145*	I(1)
LPOL	-3.326572	-6.12470*	I(1)	-3.338026	-6.118077*	I(1)
Critical values	**Level**	**1st Difference**		**Critical values**	**Level**	**1st Difference**
1%	-4.667883	-4.728363		**1%**	-4.498307	-4.532598
5%	-3.733200	-3.759743		**5%**	-3.658446	-3.673616
10%	-3.310349	-3.324976		**10%**	-3.268973	-3.277364

Source: Author's computation from the data extracted from CBN statistical bulletin and National Bureau of Statistics (1997 - 2017).

Note: ** = 1%, ** = 5% and *** = 10% levels of significance*
ADF: automatic maximum lag length is based on Akaike Information Criterion (AIC)
PP: automatic maximum lag length is based on Newey-West Bandwidth

4.2. Determinants of IGR of States in Nigeria

The potential of various internal revenue sources open to State governments in Nigeria was examined with a view to identifying where more efforts should be exerted by the tier of government. Table 4.3 below exhibits the outcome of the regression analysis.

Table 4.3. Determinants of IGR of States in Nigeria (1997 – 2017)

Dependent Variable: LIGR				
Method: Fully Modified Least Squares (FMOLS)				
Variables	**Coefficient**	**Std. Error**	**t-Statistics**	**Prob.**
LPAYE	5.507827	4.526891	1.216691	0.2517
LDA	-1.087486	1.453577	-0.748145	0.4716
LMDAs	-0.241344	0.307931	-0.783759	0.4513
LOTHER	-3.172470	2.766088	-1.146916	0.2781
LROAD	2.61E-05	6.26E-05	0.417486	0.6851
LCOC	0.089717	0.030571	-2.934737	0.0149
LGOV	0.084413	0.036911	2.286929	0.0452
LPOL	0.019055	0.035581	0.535546	0.6040
R^2 = 0.999988			***Adjusted*** R^2 = 0.999978	

Source: Author's Source: Author's computation from the data extracted from CBN statistical bulletin and National Bureau of Statistics (1997 - 2017)

Table 4.3 shows that the explanatory variables LDA, LMDAs, and LOTHERS and are all inversely related to variable (LIGR). The results indicate that a 1% increase in DA revenue, revenue from MDAs, other revenue and control of corruption result in 1.08%, 0.24% and 3.17% decrease in IGR respectively and vice versa. Conversely, the independent variables such as LPAYE, LROAD, LGOV, LCOC and LPOL are found to have positive relationship with variable (LIGR). The results also show that a 1% increase/decrease in the revenue generated from PAYE, revenue from road (ROAD), the extent of government effectiveness and political stability & absence of violence / terrorism (POL) lead to 5.5%,

2.61%, 0.08%, 0.089% and 0.019% increase/decrease in IGR in that order. 99.9% of the variation in States' IGR is explained by the variations in the independent variables. Thus, the model fits the data well.

Consistent with the descriptive analysis, the positive relationship between revenue from PAYE and IGR as well that of Road taxes and IGR of States is not unconnected with the extent of government effectiveness and political stability & absence of violence / terrorism prevailing in most of the States in the country. But the results also confirm that total IGR of States is positively related to control of corruption among the States. Interestingly, control of corruption is still significant, suggesting that corruption has eaten deep into the fabric of Nigerian States and most of these potential revenue sources are vulnerable to looting. The results support the empirical study of Kiabel and Nwokah (2009) which concluded that the fiscal mismanagement hinders IGR mobilization.

The study beamed its searchlight on the determinants of IGR at State level in Nigeria by examining the causal relationship among the IGR and its components, along with the role of institutions (control of corruption, political stability & absence of violence/terrorism and government effectiveness) across the States from 1997 to 2017. The results show that rising political stability & absence of violence/terrorism and government effectiveness enhances robust IGR for the States. Primarily, the main determinants of IGR for the States from the findings of this study are the PAYE and Road taxes. These two IGR sources are less affected by the prevalence of corrupt practices in Nigerian public sector. This is in line with the study by Broms (2016) which found out that improved revenue is necessitated by the extent of government quality.

The results of the analysis also depict that revenues from direct assessment, MDAs and other taxes have negative relationship with the IGR as against the study of Igyo *et al.* (2016) which found out that the various internal revenue sources of a State have significant positive relationship with the IGR. The coefficients of these variables are not only insignificant but also negative. The result is an indication that revenues from these sources are either not being remitted to the State governments' coffers or the potential payers are not doing the needful. It could be that, firstly, revenues generated administratively by States' MDAs by providing various services to residents of the States over the study period are lost. Secondly, taxes from self-employed individuals especially (informal) business owners are nothing to write home about. Lastly, other non-tax components of IGR which include levies on market traders, land registration and other land related fees (such as business premises registration, development levy for individuals, signage and mobile advertisement, slaughter or abattoir fees, hotel, restaurant or event centres consumption tax and host of others) are grossly low. All these suggest revenue leakages which need to be blocked.

Also, the empirical results of this study on the various internal revenue sources of States in Nigeria call for great concern. The findings revealed that exploring the potential of the various internal revenue sources open to State governments in Nigeria is indeed desirable for this level of government to get out of the whirlpool of fiscal crisis facing it. There exists in the States myriad of problems inherent in their current systems of operation which underscores the reason for their persistent poor revenue performance.

A number of the revenue line items assigned to States by the Constitution are yet to be tapped to yield robust revenues for them (see Appendix A). This is in conformity with the findings of Atakpa, Atakpa *et al.* (2012) and Okeke *et al.* (2017) that self-reliance cannot be actualized by subnational governments unless efforts are intensified to fully tap their internal sources of revenue. Moreso, the capacity to optimally harness some of the revenue sources is limited almost in all States. This explains the reason why many States depend on transfers from the Federation Account. This also strongly supports the findings of Dang and Dashe (2017) which revealed a negative relationship between IGR and developmental efforts of subnational governments in Nigeria as less than 10% of the IGR of most States was expended on infrastructural development despite significant improvement in internal revenue effort. The major cause for concern is the inability of the subnational governments to raise, retain and manage IGR in the most effective and efficient ways.

5. CONCLUSION

The results revealed that State governments in Nigeria have failed over the years to harness other sources of internal revenue open to them apart from the stereotyped PAYE revenue generated from the civil servants and Road taxes which are daily levies paid by commercial transporters operating within the States. The organized nature of the two revenue sources necessitated the robust revenue accruals from these IGR components. Other potential sources of IGR to States are left unexploited optimally and they become vulnerable to mismanagement. The sources include revenues generated administratively by State MDAs, direct assessment in form of personal income tax from self-employed individuals as well as other

informal businesses and other taxes which include levies on market traders, land registration and other land related fees. There are also non -tax revenues such as earnings and sales, fines and fees, licences, rent on government properties, interest repayment and dividend which have not been optimally harnessed to yield substantial revenue for States.

The untiring efforts of government to enhance sufficient internal revenue of States to complement revenue shares from the Federation Account should aim at harnessing the potentials of various independent revenue sources domiciled across the States of Federation (see Appendix). These are non-tax revenue sources which have not been optimally utilized to ensure greater fiscal capacity for the second tier of government in Nigeria. It is therefore recommended that opportunities are abound in aquaculture, agriculture, manufacturing, transportation, trade, logistics and tourism across States but the meager revenue generated from these sources as revealed by the results of this study indicates that the State governments lack the rigor and foresight to optimally explore them. These are the potential internal revenue sources open to States that can enhance increase in revenue from direct assessment, MDAs, Road and Other taxes.

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APPENDIX

Nigerian States and their Natural resources

S/No	State	Natural resources
1	Abia	Gold, Lead/Zinc, Limestone, Oil/Gas & Salt
2	Abuja	Cassiterite, Clay, Dolomite, Gold, Lead/Zinc, Marble & Tantalite
3	Adamawa	Bentonite, Gypsium, Kaolin & Magnesite
4	Akwa Ibom	Clay, Lead/Zinc, Lignite, Limestone, Oil/Gas, Salt & Uranium
5	Anambra	Clay, Glass-Sand, Gypsium, Iron-ore, Lead/Zinc, Lignite, Limestone, Phosphate & Salt
6	Bauchi	Gold, Cassiterite (tine ore), Columbite, Gypsium, Wolfram, Coal, Limestone, Lignite, Iron-ore & Clay
7	Bayelsa	Glay, Gypsium, Lead/Zinc, Lignite, Limestone, Maganese, Oil/Gas & Uranium
8	Benue	Barite, Clay, Coal, Gemstone, Gypsium, Iron-Ore, Lead/Zinc, Limestone, Marble & Salt
9	Borno	Bentonite, Clay, Diatomite, Gypsium, Hydro-carbon, Kaolin & Limestone
10	Cross River	Barite, Lead/Zinc, Lignite, Limestone, Manganese, Oil/Gas, Salt & Uranium
11	Delta	Clay, Glass-sand, Gypsium, Iron-ore, Kaolin, Lignite, Marble & Oil/Gas
12	Ebonyi	Gold, Lead/Zinc & Salt
13	Edo	Bitumen, Clay Dolomite, Phosphate, Glass-sand, Gold, Gypsium,Iron-ore, Lignite, Limestone, Marble & Oil/Gas
14	Ekiti	Feldspar, Granite, Kaolin, Syenite & Tatium
15	Enugu	Coal, Lead/Zinc & Limestone
16	Gombe	Gemstone & Gypsium
17	Imo	Gypsium, Lead/Zinc, Lignite, Limestone, Marcasite, Oil/Gas, Phosphate & Salt
18	Jigawa	Butyles
19	Kaduna	Amethyst, Aqua Marine, Asbestos, Clay, Flosper, Gemstone, Gold, Graphite, Kaolin, Hyanite, Mica, Rock Crystal, Ruby, Sapphire, Sihnite, Superntinite, Tentalime, Topaz & Tourmaline
20	Kano	Gassiterite, Copper, Gemstone, Glass-sand, Lead/Zinc, Pyrochinre & Tantalite
21	Katsina	Kaolin, Marble & Salt
22	Kebbi	Gold
23	Kogi	Cole, Dolomite, Feldspar, Gypsium, Iron-ore, Kaolin, Marble, Talc & Tantalite
24	Kwara	Cassiterite, Columbite, Feldspar, Gold, Iron-ore, Marble, Mica & Tantalite
25	Lagos	Bitumen, Clay & Glass-sand
26	Nasarawa	Amethyst (Topaz Garnet), Barytex, Barite, Cassirite, Chalcopyrite, Clay, Columbite, Coking Coal, Dolomite/Marble, Feldspar, Galena, Iron-ore, Limstone, Mica, Salt, Sapphire, Talc, Tantalite, Tourmaline Quartz & Zireon
27	Niger	Gold, Lead/Zinc & Talc

28	Ogun	Bitumen, Clay, Feldspar, Gemstone, Kaolin, Limestone & Phosphate
29	Ondo	Bitumen, Clay, Coal, Dimension Stones, Feldspar, Gemstone, Glass-Sand, Granite, Gypsium, Kaolin, Limestone & Oil/Gas
30	Osun	Columbite, Gold, Granite, Talc, Tantalite & Tourmaline
31	Oyo	Aqua Marine, Cassiterite, Clay, Dolomite, Gemstone, Gold, Kaolin, Marble, Silimonite, Talc & Tantalite
32	Plateau	Barite, Bauxite, Betonite, Bismuth, Cassiterite, Clay, Coal, Emeral, Fluoride, Gemstone, Granite, Iron-ore, Kaolin,Lead/Zinc, Marble, Molybdenite, Phrochlore, Salt, Tantalite/Columbite, Tin & Wolfram
33	Rivers	Clay, Glass-Sand, Lignite, Marble & Oil/Gas
34	Sokoto	Clay, Flakes, Gold, Granite, Gypsium, Kaolin, Laterite, Limestone, Phosphate, Potash, Silica Sand & Salt
35	Taraba	Lead/Zinc
36	Yobe	Soda Ash & Tintomite
37	Zamfara	Coal, Cotton & Gold

Source: Ministry Mines and Solid Minerals, Nigeria