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Internally Generated Revenue On Infrastructural Development In Rivers State.

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ABSTRACT
Internally generated revenue is a major source of funding for infrastructural development in both state and local government operations. The provision of infrastructure primarily depends on internally generated revenue as well as the statutory federal allocation to the state. Based on this premise, this study is aimed at investigating the effect of internally generated revenue on infrastructure development in River state. The study adopted econometrics analytical method centered on Dynamic Ordinary Least Square technique (DOLS). The Kwiatkowski-Philips-Schmidts-Shin (KPSS) unit root test was applied to test for the stationarity of the time series data. The study adopts ex-post facto research design. Secondary data were extracted from Nigeria Bureau of Statistics annual report and Rivers state internal revenue office of 2010 to 2022. The empirical results from DOLS revealed tax revenue, revenue of ministries, department and agencies as well as federal allocation have a positive effect on infrastructural development in Rivers state. Meanwhile, inflation rate was observed to exhibited negative influence on infrastructure. The study concluded that internally generated revenue has a significant effect on infrastructural development of Rivers state. The study recommended that government of Rivers state should expand the tax base of the state in order to enhance tax revenue that is capable of generating more revenue with minima burden on citizen, Judicious use of federal allocation by the state Government should be given utmost priority in order to improve the infrastructural development of the state, Rivers state government should block all loopholes in the tax system and administrations that favour tax evasion and non-remittance of collected amount by employing technology in tax collection process. Also, Revenue base of the MDAs should be enhanced properly and cost of governance should be reduced to save more money for infrastructure.
Keywords: Infrastructure, Development, IGR, Rivers state, Inflation.

INTRODUCTION

Rivers state is one of the leading states in revenue generation in Nigeria. Create in 1965 on the buildup of civil war in 1970, located at the Niger delta, blessed with numerous natural resources such as Crude Oil and Natural Gas, Large Water Bodies, Vegetation, Silica Sand, Kaolin etc. with population of 5.2million as of the 2006 census and projected population of 7.5million in 2022 (NBS, 2022).

Internally generated revenue (IGR) is a major source of funding for federal, state and local government operations, which help in broadening and widening the overall non-oil revenue structure of the state (Oti and Odey 2017). The motive is to provide basic infrastructure capable of improving the welfare of the citizen and enabling environment for business operation. It is the responsibility of various tiers of government in Nigerian to provide infrastructure. But due to the paucity of fund, this inherent obligation has turn to a mirage. Nigeria as an oil producing nation has relied mostly on revenue from oil and gas and constantly neglected other sources of revenue. The key enforcer of social contract between the

government and its citizen is the level of revenue generated internally to execute it primary objectives of internal defence and infrastructural development. IGR is crucial for budgeting and effective fiscal instrument that guide the advancement of any economy (Olayinka & Irewole, 2019). Economic development and sustainability of states depend on the ability of such states to generate revenue internally to supplement the revenue allocation from federation account (Asimiyu and Kizito 2014). Rivers State is not left out, apart from being among the states that receives huge federal allocation and 13% derivative for oil producing states; she still indulged in improving her internally generated revenue to attend the several infrastructural needs.

According to NBS (2022) the internally generated revenue (IGR) for Rivers state is about N172.82billion in the year 2022. The IGR had two major revenue sources namely: Tax revenue and revenue from Ministries, Department and Agencies (MDAs'). As at 2022, the tax revenue of Rivers state is about N153.56billion and the MDAs revenue is about N19.26billion. In 2021, the state generated a total sum of N170.11billion; this grew about 1.57% compared to N172.82billion in 2022. Revenue generated are classified appropriately and aggregated into MDAs that is, revenues generated administratively by state MDAs while providing various services. Direct Assessment, this relates to a form of personal income tax used to assess tax for self-employed individuals and businesses especially informal businesses by state authorities. Pay as you earn (PAYE), Road Taxes and other taxes which include levies on market trader, land registration, development levies on individuals, pool betting/lottery/gaming fees, stamp duties etc. among all, PAYE was the most contributing revenue source recorded about 65.4% share to the total IGR in the state, while LGA revenue was the least in the year 2022 with 1.43% share of total revenue (NBS, 2022).

The undermining problem is the inability of Rivers state to generate adequate revenue to provide meaningful infrastructure and embark on developmental projects that would improve the living standard of her citizenry as well as meet its recurrent expenditure. Thus, the State government cannot embark on infrastructural development, execute and possibly carryout the maintenance and services of these projects and other responsibilities without sufficient revenue generation, this has necessitated and enhanced internal revenue generation efforts in the state.

In the mean time the state is still faced with numerous infrastructural challenges, there are inadequate and deteriorating infrastructure, poor health and educational facilities in the state despite the billion's of Naira generated internally and received from federation account. Based on the aforementioned, this study is intended to empirically look at the effect of internally generated revenue on infrastructural development in Rivers state.

Literature Review

The study anchored its theoretical framework from Benefit theory. In 1919, Erik Lindahl came up with the idea that people and institutions should consider the benefits of their actions. According to the theory, residents would give a greater portion of their income in form of taxes if they have the perception that they will reap significant benefits from the state actions. The idea further suggests that it is the responsibility of the government to offer the greatest service (Benefit) to the people in order to encourage them to continue contributing to the economy through payment of taxes. The theory is pertinent to this study as it assess the benefits of internally generated revenue in River's state infrastructural development.

Studies carried out by different researchers discovered that internally generated revenue has unswerving effects on infrastructural development. Odoemene (2020) examined the effects of internally generated revenue on infrastructural development of Local government Areas in Nigeria. The study adopted survey research design and dwelled on the use of both primary and secondary data generated from mailed questionnaire and official documents such as periodicals, annual reports, journals and newspapers as well as data base of the National Bureau of Statistics (NBS) and the Central Bank of Nigeria. The result indicated that IGR of local governments is grossly inadequate and the enhancement of revenue sources and the efficient utilization of these revenues would promote infrastructural development in the local communities. Based on the findings, it was recommended that the Nigerian

government (at all levels) and the people should pay more attention to the enhancement of local government revenue generation sources so as to drive development at the community level.

Similarly, Okon and Uwem (2023) "assessed the relationship between internally generated revenue and infrastructural development, in the form of capital expenditure in Akwa Ibom State, for the period 2007-2020. The objective was to ascertain the contribution of internally generated revenue to infrastructural development on health, education, and sanitation. The ex post facto research design was adopted, where secondary data were obtained from the office of the Accountant General of Akwa Ibom State. The data were analyzed using simple regression analyses to test the hypotheses. It was found that internally generated revenue (IGR) has a positive relationship with infrastructural development in the State, showing a positive and significant relationship with development in education, and an insignificant but positive relationship with health and sanitation. Consequently, it was concluded that a balanced approach to internally generated revenue (IGR) appropriation to the infrastructural development in all the areas was absent. It was therefore recommended that internally generated revenue (IGR) allocations should be redirected to infrastructural development on health and sanitation since health and sanitation are directly linked to the life of every citizen of the state. This will bring about a balanced approach to the appropriation of revenue on capital expenditure which can motivate citizens to pay their taxes regularly and avoid tax evasion".

In the same vein, Sokoh (2023) conducted a study in Delta state to examine the effect of internally generated revenue (IGR) on Infrastructural development of the state. The Ordinary Least Squares method was used to analyze the data; the data used covered the period from 2008 to 2018. The data was sourced from a combination of published materials and data from Delta State Ministry of Finance. The findings indicate that the internally generated revenue has an insignificant impact on government expenditure on health. This indicates that the fund generated internally within the state has not improved the spending on the health infrastructure. On the contrary, expenditure on education infrastructure has a significant positive impact on education infrastructure. This result indicates that the internally generated revenue from Delta State is responsible for the improved infrastructure in the educational sub- sector of Delta state.

Also, Olayinka & Irewole (2019) examined the effect of internally generated revenue on infrastructural development in Lagos state of Nigeria using the trend analysis, descriptive statistics and various econometric methods of analyses. Data was sourced from State and Local Government Programme (SLGP) Consultants' Report 320 and Lagos state ministry of Planning and Budgeting website. The result showed that there is a significant positive relationship between internally generated revenue and infrastructural development in Lagos state. Furthermore, Ajiteru et al (2018) investigated the link between Osun State's tax revenue and infrastructure development in Osun state. The study administered 102 questionnaires using a purposive sampling to pick the study respondents. Descriptive statistics were used to analyze the data generated. The study revealed that state tax revenue has a positive and significant effect on infrastructural development in Osun state. And recommend that government should use income generated from tax effectively and efficiently.

In addition, Adekoya, et al (2023) examined the probable impact of state IGR on Total State Revenue (TSR) & Financial Viability (FV) of Lagos State, Nigeria. The study adopts ex-post facto research design. Secondary data were extracted from Nigeria Bureau of Statistics annual report of 2011 to 2021. Data were analyzed with descriptive and inferential statistics at 5% level of significance. The study revealed that state IGR positively impact TSR & FV. The study concluded that IGR have significant influence on TSR & FV and that IGR contribute maximally to TSR & FV. Moreover, Pay As You Earn tax has the highest contribution (63.9%) to state IGR while direct assessment and road tax have the least contribution of 3.9% and 2.1%, respectively. The study recommends that State government should ensure better revenue management and good governance to boost tax morale and tax compliance. Government should also put more policies on revenue generation, training of revenue officers, and funding of revenue agencies. Similarly, new revenue base should be identified and pursued within the ambit of the law to drive TSR & FV.

In the same light, Mbah and Onuora (2018) investigated the effect of internally generated revenue on infrastructural development of South East States of Nigeria. The study adopted ex-post facto research design. The study employed descriptive statistics, correlation, and linear multiple regression for data analysis. The study revealed a significant positive relationship between IGR and the cost of infrastructure in the South East States.

More to that, Onwuka and Christian (2019) carried out a research to investigate the effect generating income has on infrastructural development in Nigeria. The study used both primary and secondary source of data which spanned from 1981 to 2018 adopting the OLS regression analysis. Findings revealed that income generated has a significant influence on infrastructural development of Nigeria and recommend that government more stream of income should be diversified and introduced.

Equally, Omodero, et al (2018) examined the impact of IGR on economic development in Nigeria, The study also used ex-post facto research design, and the study covered a period from 1981 to 2016. The data were analyzed using the multiple regression and t-test. The study revealed that total IGR, state government IGR and local government IGR have significant and positive impact on Real Gross Domestic Product (RGDP), while Federal Government Independent Revenue (FGIR) showed negative and significant influence on RGDP. Dang and Dashes (2017) analysed the contribution of states' IGR to economic growth of Nigeria using panel data for the period from 2011 to 2016 across the 36 states of the federation. Descriptive statistics and Panel Fully Modified Least Square (FMOLS) technique are used in analyzing the data. The study carries out a Kao Residual Cointegration Test and shows a significant Cointegration between the variables. The studies show that States' IGR has insignificant impact economic growth in Nigeria.

In the other hand, Inyiama et al (2017) explored the important of tax revenue resources to infrastructural development in Nigeria. The study utilized ex-post facto research design and secondary data for the analysis. The study covered thirty year period (1990-2020), Data were analysed using the multiple linear regression technique. The result revealed that tax revenue which includes Company Income Tax (CIT), Value Added Tax (VAT), and Petroleum Profit Taxes (PPT) have positive and insignificant effect on infrastructural development in Nigeria.

Overtaken and Yahaya (2017) analysed the relationship between IGR and infrastructural development of public universities in Ondo State, Nigeria. The study employed primary data. A total of 50 management staff was used. The study revealed negative and significant relationship between IGR and amount spent on infrastructural in public universities in Ondo State.

Ironkwe and Ndah (2016) evaluated the impact of IGR on performance of local government in Rivers State, Nigeria. The study used ex-post facto research design, Ogba/Egbema/Ndoni Local Government Council were purposefully selected for the study. Statistical analysis was performed on secondary data from 2006 to 2013. This statistical analytical tool is t-statistics. The study finds that tax revenue displayed a positive but insignificant influence on road construction and maintenance in the studied area.

Samuel and Gabriel (2016) studied the effect of electronic internally generated revenue on infrastructure development of Ebonyi state from 2011 to 2014, Ex-post facto research design was used in the study. The study uses secondary data which was analysed using regression and Pearson correlation method. The result shows that the relationships between all the independent variables (electronic IGR and statutory allocation) were very low on the dependent variable. Also, Nnanseh and Akpan (2013) investigated the effects of internally generated revenue on infrastructural development in Akwa Ibom State in Nigeria. The study made use of ex-post facto research design and secondary sources of data spanning from 2000-2012 which were obtained from Akwa Ibom State Government Annual Budget Appropriation and the State Board of Inland Revenue (SBIR) Annual Report and Statement of Accounts. The regression result revealed that IGR contributed positively and significantly to the provision of water, electricity and roads but the road construction was most favoured. Adesoji and Chike (2013) shown that there is a positive relationship between internally generated revenue and infrastructural development. The study also revealed the 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 show that revenue administration agencies need to be reviewed to generate more revenue in the country.

METHODOLOGY

The study used the Dynamic Ordinary Least Square (DOLS) method to analysis the work. The DOLS is a statistical technique which uses sample data to estimate the true population relationship between parameters. The choice of the DOLS techniques according to Gujarati et al (2012) is based on the fact that the sample size is small. That is less than 30. The Kwiatkowski-Philips-Schmidts-Shin (KPSS) unit root test was applied to test for the stationarity of the time series data. Dynamic ordinary least square (DOLS) is the most suitable technique used on time series data that contain mixture of I(0) and I(1) level of stationary which would have caused spurious regression if OLS was used since the time series data has a small sample size.

Model Specification

The functional forms of the model are stated thus:

INFD = f(IGR, FAC, INF) ……..….. (1)

Where, INFD is infrastructure development proxy capital expenditure and IGR is internal generated revenue. In equation (1) internal generated revenue (IGR) were disaggregated into various component of internal generated revenue thus: Tax revenue, ministries department and agency revenue Therefore the equation was re-estimated as follows

INFD = f(TAR, MDAR, FAC, INF) …….. (2)

Econometrically, the model in equation (2) can be re-organized as follows:

$INFD_t = \beta_0 + \beta_1 TAR_t + \beta_2 MDAR_t + \beta_3 FAC_t + \beta_4 INF_t + \varepsilon_t$……. (3)

Given the logarithm of equation (3), we have

$\log INFD_t = \beta_0 + \beta_l \log TARt + \beta_2 \log MDAR_t + \beta_3 \log FAC_t + \beta_4 INF_t + e_t$……. (4)

Where:

INFD = Infrastructure development proxy capital expenditure
TAR = Tax Revenue
MDAR = Ministries, Department and Agency Revenue
FAC = Federal Allocation
INF = Inflation
β_0 = Intercept
β_1, - β_4= parameter estimates
t= time series
e = stochastic error term
In = Logarithm

Similarly, equation (4) was transformed into Dynamic Ordinary Least Square (DOLS) model as thus:

$$InINFDt = Y_t\, Z' \sum_{i=-m}^{i=m} \beta 1 \Delta \mathrm{InTARt} + \sum_{i=-n}^{i=n} \beta 2 \Delta \mathrm{InMDARt} + \sum_{i=-r}^{i=r} \beta 3 \Delta \mathrm{InFACt} + \sum_{i=-q}^{i=q} \beta 4 \Delta \mathrm{INFt} + \varepsilon t \ldots\ldots (5)$$

From equation (5) Y_t represent a vector of all explanatory variables (TAR, MDAR, FAC, INF), Z' represent a subset of I(1) variable of Y; β_1, - β_4 consist of vectors of long run coefficients; εt denotes a well behaved error term; m,n,r and q are leads of first difference of explanatory variables; Δ is the first difference operator and –m, -n, -r and –q are the lag of the first difference of explanatory variables. The lead and lag of the explanatory variables are included to deal with the problems of endogeneity and autocorrelation as used by Craigwell and Wright (2012).

Apriority expectations are: β_1, >0, β_2 >0, β_3>0 and β_4'<0.

RESULTS AND DISCUSSION

Table 1: Descriptive Statistics

	INFD	TAR	MDAR	FAC	INF
Mean	68.25254	4.60	6.33	2.21	3.41
Median	69.93998	4.61	7.02	6.43	8.38
Maximum	78.32698	5.61	9.55	7.53	7.76
Minimum	49.99540	3.51	1.22	1.12	4.13
Std.Dev	20.34195	8.36	2.54	2.14	2.34
Skewness	0.48	0.35	0.03	2.56	0.72
Kurtosis	1.88	1.66	2.23	10.11	1.83
Jarque-Bera	1.28	0.87	0.32	2.54	1.98
Probability	(0.453)	(0.643)	(0.762)	(0.000)	(0.231)
Observation	13	13	13	13	13

Source: Author's computation, 2024

Table 1 above shows the descriptive statistics, the mean of the infrastructure development (INFD) is 68.25 and the standard deviation is 20.34 during the period under review. The mean of 68.25 is measured above average since it is inside the maximum of 78.33 and the minimum of 49.99. Whereas the value of standard deviation shows that there is no sufficient amount of variation around the mean. Furthermore, the tax revenue (TAR) has the mean of 4.60 with a standard deviation of 8.36 within the period of study which indicates that the mean of 4.60 is believed to be above average since it falls between the maximum value of 5.61 and minimum value of 3.51. The ministries, department and agency revenue (MDAR) has the mean of 6.33 with a standard deviation of 2.54 within the period of study which indicates that the mean of 6.33 is believed to be above average since it falls between the maximum value of 9.55 and minimum value of 1.22

In the same vein, the federal allocation received by the state has the mean of 2.21 and standard deviation of 2.14, this revealed that the mean is considered above average since within the maximum of 7.53 and minimum of 1.12. The standard deviation indicates that there is wide variation around the mean.

The descriptive statistics also revealed that INFD, TAR, MDAR, FAC and INF were positively skewed, implying that the distribution of these series follows a long right tail feature. Therefore, their data frequency distribution is dominated by positive values

The kotursis which measures the distribution of the variable is adjusted normal if it has the value of 3, it is relatively normal, if higher than 3, it is Leptokurtic and if less than 3, it is platykurtic. Hence, INFD, TAR, MDAR and INF are platykurtic while FAC is Leptokurtic. Similarly, the individual normality test conducted using the Jarque-Bera statistic shows that all the variables are normally distributed.

Stationarity Test

The study employed Kwiatkowsski-Philips-Schmidts-Shin (KPSS) unit root test to test for the stationarity of the data. The results are displayed below. DOLS conditionality entails the endogenous variable to be integrated of order one i.e. I(1) and the exogenous variables should be mixture of I(0) and I(1). Table 2 denotes the output of KPSS unit root test for the variables. The result established that INFD (the dependent variable) is not stationary at level, but became stationary at first difference at 5% significant level. The result also revealed that the independent variables TAR and MDAR were stationary at level, while FAC and INF were stationary at first difference. The result is in agreement with the conditions required for the implementation of the DOLS method.

Table 2: Unit Root Test Result

KPSS Test at Level					**KPSS Test at 1st Difference**				
Variables	With Constant	Critical Value @ 5%	With Constant & Trend	Critical Value @5%	With Constant	Critical Value @ 5%	With Constant & Trend	Critical Value @5%	Decision
LogINFD	1.234	0.463000	0.323	0.146000	0.060**	0.46300	0.078**	0.146000	I(1)
LogMDAR	0.088**	0.46300	0.072	0.146000	-		-		I(0)
LogTAR	0.064**	0.46300	0.041**	0.146000	-		-		I(0)
LogFAC	0.991	0.46300	0.623	0.146000	0.045**	0.46300	0.051**	0.146000	I(1)
INF	0.632	0.46300	0.546	0.146000	0.012**	0.46300	0.022**	0.146000	I(1)

Note: ** denote significance at 5%. Null hypothesis: series is stationary
Source: Author's computations, 2024

DOLS Estimated Result

Table 3 below demonstrated the estimated DOLS result. Finding revealed that tax revenue (TAR), ministries department and agency revenue (MDAR) and federal allocation (FAC) have positive effect on infrastructural development of Rivers state. TAR and FAC were significant while, MDAR was insignificant. This shows that one percent increase in TAR, MDAR and FAC will trigger infrastructure development in Rivers state by 0.21%, 0.016% and 0.012% respectively. Inflation (INF) has negative effect on infrastructure development of Rivers state. This mean that one percent increase in inflation rate will lead to 0.022% decrease in Rivers state infrastructural development.

Similarly, the overall coefficient of determination (R^2) is 0.69. That is, the independent variables were able to explain 69% change in the dependent variable within the period under review.

Table 3: Study estimated result on dependent variable Log(INFD)

Variable	Coefficient	Std.Error	t-statistic	Prob.
C	6.386	1.466	4.342	0.0011
LogTAR	0.21	0.068	3.101	0.0433
LogMDAR	0.016	0.013	1.233	0.0125
LogFAC	0.012	0.003	-4.012	0.0220
INF	-0.022	0.021	-1.038	0.4433
$R^2 = 0.69$ Adj.$R^2 = 0.64$				

From the empirical result denoted in table 3, it was revealed that all the component of internally generated revenue (tax revenue and ministries, department and agencies revenue) in Rivers state have positive effect on infrastructural development of the state. The implication of this result is that internally generate revenue is a contributing variable in infrastructure development of the state. The result is in agreement with study conducted by Adekoya, et al (2023); Okon and Uwem (2023) and Sokoh (2023) whose work shows positive effect of internally generated revenue on infrastructure development.

CONCLUSION/ RECOMMENDATIONS

This study which aimed to evaluate the effect of Internal Generated Revenue on infrastructure development in River concludes that internally generated revenue and federal allocation have positive effect on infrastructure development of the state. Based on this the study made the following recommendations

1. The government of Rivers state should expand the tax base of the state in order to enhance tax revenue that is capable of generating more revenue with minima burden on citizen.
2. Judicious use of federal allocation by the state Government should be given utmost priority in order to improve the infrastructural development of the state.
3. Rivers state government should block all loopholes in the tax system and administrations that favour tax evasion and non-remittance of collected amount by employing technology in tax collection process.
4. Revenue base of the MDAs should be enhanced properly and cost of governance should be reduced to save more money for infrastructure.

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