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STATE GOVERNMENT' REVENUE STREAMS AND THE ACTUALISATION OF ECONOMIC RECOVERY IN NIGERIA (1990 – 2023)

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ABSTRACT

This paper investigated the relationship between State Governments' revenue streams and the economic recovery in Nigerian during the period1990 -2023. Economic recovery involves the revitalization of a national economy following a period of downturn or recession. The study employed ex-post facto research design, the area of study is Nigeria, secondary data was used and obtained from statistical bulletin for various years. Other relevant data was used. Data were analyzed with descriptive and inferential statistics at 5% level of significance. The findings of the study showed that. States Governments' allocation from the federation account has a significant positive effect on nominal gross domestic product in Nigeria (p-value = 0.0116). State governments' Internally generated revenue has insignificant positive effect on nominal gross domestic product in Nigeria (p-value = 0.0782). State governments' share of the Value added tax has insignificant positive effect on nominal gross domestic product in Nigeria (p-value = 0.0903). The study recommended that State governments should improve strategies to increase internally generated revenue through more effective collection of taxes, fees, and other levied sources. Expanding the tax net and minimizing evasion can boost this important revenue stream to support further economic growth.

Key words: *Internally Generated Revenue (IGR), Gross Domestic Product, Revenue, Value Added Tax,*

1. INTRODUCTION

The fiscal environment of states in Nigeria has undergone significant transformations over the past decades. As economic dynamics evolve, state governments are continually exploring avenues to enhance revenue generation, ensuring sustainable development and effective service delivery (Okeke, 2023). The government of any nation is tasked with immense responsibilities, which are heavily influenced by the government's revenue obtained from various sources. Government revenue is the entire amount of money that a government receives to fund its ongoing operations and capital projects. The economic growth of any nation depends on government's ability to generate adequate revenue in order to effectively

provide various infrastructural facilities to satisfy the needs of the populace and take its position in the global sphere. (Major & Fente 2022)

For the State government, there are different sources of revenue which includes but not limited to allocations from federal government, internally generated revenue and value added taxes. The primary means through which States in Nigeria develop their social contract and infrastructure is through internally generated revenue (IGR). It enables the government to act responsibly and to make the choices necessary to meet the fundamental demands of the populace. It is crucial for budgeting and a potent fiscal instrument for guiding and energizing the economy. Therefore, when the State government generates more revenue domestically, more projects get funded, more money is in circulation, more jobs are available, more business opportunities arise, and the quality of life improves (Okon, 2023).The economic prosperity of any region hinges on its capability to generate internal revenue, a pivotal source for financing developmental projects and sustaining public services. In Nigeria, the efficacy of internally generated revenue (IGR) as a catalyst for economic growth confronts multifaceted challenges requiring meticulous examination. (Evans, 2023). According to the National Bureau of Statistics (2023), the Internally Generated Revenue (IGR) Report for the 36 States and the FCT for 2022. This IGR report contains the following key findings; The 2022 IGR had two (2) major revenue sources namely; (i) Taxes (ii) Ministries, Departments and Agencies (MDAs) revenue. Taxes sub-category recorded in this period are PAYE, Direct Assessment, Road Taxes, Stamp duties, Capital gain tax, Withholding taxes, Other taxes and LGAs revenue.

In recent times, the discourse on Internally Generated Revenue (IGR) in Nigeria, has gained increased relevance against the backdrop of evolving economic, fiscal, and governance challenges. Traditionally reliant on oil revenue, several State in Nigeria faces a pressing need to reassess its fiscal strategies in the face of global oil price volatility and economic uncertainties. The historical dependence on oil revenue has left the state vulnerable to fluctuations in the global oil market, necessitating urgent efforts to diversify revenue sources. Subnational governments, face challenges grappling with limited monetary policy leverage and constrained access to financial instruments, underscoring the imperative (Appah, 2022). Internally Generated Revenue (IGR) has been a focus of attention in public financial management because of its key role to Total State Revenue and Financial Viability (TSR&FV). Constant neglect of IGR in states due to over reliance on federal allocation has led to shortage of TSR&FV for funding and governance. (Augustine, 2023). Revenue

generation by each tier of government is also decentralized in line with the Federal constitution and Joint Tax Board (JTB). Prior to crude oil discovery in 1970s, taxation and agricultural produces were the main sources of revenue to government but today, crude oil is major, contributing at least 80% revenue to the federation account. But in recent times, crude oil revenue unsustainable due to volatility of crude oil prices in the global market, impact of COVID-19 pandemic, economic regression, and political crisis.

State revenue can be categorized into two: Externally (Statutory allocation and Value Added Tax (VAT)), and Internally Generated Revenues (IGR). (Adekoya, 2020). Budgi T. (2022). reported that many states in Nigeria rely heavily on externally generated revenue for survival and Financial Viability (FV). This source contributes at least 75% of total revenues of many states and makes them over dependent on statutory allocation for survival. However, daily increase in cost of governance, discovery of crude oil in more countries with likelihood of reduction in crude oil revenue, external sources has become unsustainable. Therefore, there is need to formulate policies and strategies to boost state IGR and enhance Total State Revenues (TSR) and FV. Angahar and Abur (2022) put it clear that the non-oil revenue sector pulls and distributes a lot of resources for the continuous functioning of the economy. Nigeria is said to be blessed with abundant human and natural resources, but the government's priority since independence has been crude oil discovery and exportation, at the expense of other economic activities that may provide much-needed foreign exchange revenues. The constant drop in oil income has resulted in a reduction in money available for distribution to state governments. As a result, the requirement to generate money internally has become critical. This need encourages the state government to seek new sources of revenue or to become more aggressive and imaginative in collecting money from existing ones.

The current strategies employed for internal revenue mobilisation may prove insufficient or ineffective in harnessing the complete economic potential of the region. This raise pressing concerns regarding the adequacy and efficiency of existing revenue-generation mechanisms. akin to numerous Nigerian states, historically leans heavily on oil revenue, rendering it susceptible to the capricious nature of global oil prices (Odukwu, 2022). The resultant economic volatility impedes sustainable growth and necessitates a reevaluation of the state's revenue diversification strategies. Institutional frameworks play a crucial role in determining the effectiveness of revenue collection and management. Deficiencies in governance, transparency, and accountability within revenue-generating agencies pose a threat to the state's capacity to optimise its revenue potential, demanding urgent remedial action. A

substantial portion of economic activities in Nigerian States may reside in the informal sector, eluding formal taxation. This not only diminishes the revenue base but also presents challenges in monitoring and regulating economic activities, demanding a nuanced approach to formalising and taxing informal enterprises. Widespread tax evasion and non-compliance by individuals and businesses impede the collection of rightful revenue amounts. A strategic overhaul is imperative to address these issues and enhance the overall effectiveness of revenue collection mechanisms. (Evans, 2023).

There is a need for revenue generation for infrastructural development such as construction of roads, bridges, buildings of hospitals, schools, provision of telecommunication network, electricity, and water, among others (Okon, 2023). The main problems of economic recovery in Nigerian states are inadequate internally generated revenue, overdependence on statutory allocation, corruption and embezzlement of public funds. These may be the basic reasons economic recovery is at a snail pace in most Nigerian states. It is a challenge needing solutions; hence, the objective of this study is to determine the relationship between state Governments' revenue stream and the economic recovery in Nigerian States. Economic recovery involves the revitalization of a national or global economy following a period of downturn or recession. Positive growth indicators like rising GDP, dropping rates of unemployment, and recovered investor and consumer confidence are typically what define it. A small number of policies can lead to an economic rebound, but there are dangers and difficulties in striking a balance between external threats such as inflation and geopolitical tensions and economic growth.

The general objective of this stiudy is to investigate the effect of State government' revenue streams and the actualisation of economic recovery in Nigeria. Specifically, the study intends to:

1. determine the effect of State governments' allocation from federation account on economy recovery efforts in Nigeria.
2. determine the effect of State governments' internally generated revenue on economy recovery efforts in Nigeria.
3. determine the effect of State governments' share of value added tax on economy recovery efforts in Nigeria.

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The following hypotheses were formulated for testing:

H_{o1} State governments' allocation from federation account does not have significant effect on economy recovery efforts in Nigeria.

H_{o2} State governments' internally generated revenue has no significant effect on economy recovery efforts in Nigeria.

H_{o3} State governments' share of value added tax does not significantly affect the economy recovery efforts in Nigeria.

2.1 LITERATURE REVIEW

2.1.1 Internally Generated Revenue

Internally Generated Revenue (IGR) IGR is the revenue generated by each tiers of government within their area of jurisdiction. The term "Internally Generated Revenue" (IGR) typically refers to the money that States and Local Governments (LGs) receive from sources other than the federal government. income from Ministries, Departments, and Agencies, sales and earnings. These funds are indispensable for meeting a spectrum of public needs, ranging from the provision of essential goods and services, such as defense, law enforcement, construction of infrastructure like roads, bridges, schools, markets, and hospitals. Various revenue streams, including taxes, haulages, fines, fees, royalties, and assistance from both internal and external sources such as state, federal, and foreign governments and agencies, contribute to the overall revenue generation. Therefore, the ability of state Governments to formulate and execute a capital expenditure framework, coupled with comprehensive measures for maintenance, is contingent upon a robust system of revenue generation that adequately supports these endeavors (John-Akamelu, Ezejiofor, & Ndum,, 2022).

Omodero, Ekwe and Ihendinihu defined IGR as fund needed by tier of government to finance its programme and activities on yearly basis. IGR serves as critical means of social contract, social engineering, and a tool of economic development. It aids reliable budgeting and boost the state economy for growth and development. IGR helps the government to be more responsive and responsible to the needs of the citizens, keeps society together, and ensure conducive atmosphere for business to grow. State IGR are classified into various sources for administrative conveniences. These are:

5 Ministries, Departments and Agencies (MDAs) Revenues: These are IGR administratively generated by State MDAs in the course of providing various services to citizens in the State.

6 Direct assessment: Direct Assessment is the personal income tax assessable on self-employed individuals. It also relates to various direct assessment on informal businesses by the state government determine by the size or volume of activities.

7 Pay As You Earn (PAYE): Is the personal income tax deducted directly from employee wages and salaries in the formal sector by employer and remit to tax authorities. All employers of labour in Nigeria are saddle with the responsibilities to deduct PAYE taxes from their employees' earnings.

8 Road taxes: These are daily levies paid by commercial transporters who operates within the states. It also involves yearly vehicle licenses fees paid by vehicles owner within the state.

9 Other taxes: These are various taxes, levies and fees on market traders, development levies on individuals, land registration and other land related fees, stamp duties on individuals, and pool betting or lottery or gaming fees. (Augustine, 2023)

Internally Generated Revenue is a crucial element for the sustenance and growth of various states, requiring strategic planning, diversification, and efficient management to ensure financial independence and resilience ((Igwegbe & Eneh, 2024).

2.1.2 Federal allocation

Omesi (2022) defined revenue allocation to include allocation of tax powers and the revenue sharing arrangements not only among the three levels of governments but among the state governments as well. it is the redistribution of fiscal capacity between the various levels of government or the disposition of fiscal responsibilities between tiers of government. Revenue allocation is intended to achieve two major objectives: efficiency and equity. Revenue is distributed to Nigeria's federation components to satisfy their varied constitutionally mandated expenditures, which is meant to stimulate economic growth. Revenue is allocated in accordance with the terms and procedures outlined in the law. This terms and manner is known as revenue allocation formula. In other words, it is the basis of sharing revenue. Currently, revenue allocation in Nigeria is done by the Federation Accounts Allocation Committee (FAAC) in conjunction with the Revenue Allocation, Mobilisation and Fiscal Commission (RAMFC).

2.1.3 Value Added Tax

Value added tax (VAT) VAT is a tax levied on the value added to goods or services by the seller or supplier prior to sale or supply. The implementation of VAT was required by the

need to increase the government's revenue from non-oil sources following variations in oil revenue due to the oil glut in the global markets.VAT was implemented in the 1994 fiscal year with the adoption of VAT Decree No.102 of 1993, at a rate of 5%, and is handled by the Federal Inland Revenue Service. Currently, the VAT rate is 7.5%. Though VAT is a federation revenue payable into the federation account, it has a special distribution ratio from other federation revenue. Therefore, VAT is allocated thus: Federal Government = 15% States Governments = 50% Local Governments = 35% Economic Growth (FAAC, 2022)

2.1.4 Nominal Gross Domestic Product

The nominal gross domestic product (GDP) represents the total worth of all final goods and services at current market prices. In other words, it is the GDP estimated using current market prices. It considers inflation, price fluctuations, fluctuating interest rates, and the money supply when calculating GDP. To understand the state of a country's economy, an indicator is needed to analyze its economic wellness or overall economic health. One such measure is the Gross Domestic Product or GDP. It is the total value of a country's goods and services produced within that country during a specified time duration. Governments may be compared concerning their economic situation for a specified period with this measure.

2.2 Theoretical Review

The study anchored on ability to pay theory and benefit theory.

2.2.1 Ability to Pay Theory

Ability to pay theory rest on individual or firm capability to pay taxes, rates, levies or fees. The theory came from the principle of affordability to pay taxes. It is one of the influential theories in public finance, an extension of the canon of tax justice, fairness, and equity proposed by Adam Smith. It views tax payment based on taxpayer ability to pay measure by wealth, income or usage. The theory allows the rich to pay more tax to the government than the poor in the society. In the same vein. Also, (Augustine, 2023). postulated that ability to pay theory is perfect with honest mind. That means taxpayer must be honest, fair, and have willingness to pay however, government must also exhibit transparency, trustworthiness, and accountability on tax revenue.

2.2.2 Benefit theory

The theory was developed by Swedish economists John Gustaf K. Wiksell (1851-1926) and Erik Lindahl (1891-1960). However, the theory was popularized by Richard Musgrave in

1959 and Paul Samuelson in 2000. It originated from taxation aspect of public finance theory. The theory viewed taxpayer willingness to pay taxes on the principle of benefits received from the government. This brings about tax justice, fairness, and equity on taxes, levies, and rates according to Adam Smith. The theory emphasizes value exchange between the government and citizens (taxpayers). It can also be reported as voluntary exchange government role is to provide public goods for the citizens while the citizens in return pay tax, levy, fees or rates in proportion to the benefit received.

2.3 Empirical review

Various studies had been carried out on IGR with differs conclusion and recommendation like:

To assess the potential for independent revenue sources available to this tier of government, Fasoye (2020) looked at the factors that determine the Internally Generated Revenue (IGR) of State governments in Nigeria. The PAYE and road taxes were found to be the primary determinants of IGR for the States, as they appeared to be less affected by the prevalence of corrupt practices in Nigeria's public sector. This information was obtained using the Fully Modified Ordinary Least Square (FMOLS) technique. The study came to the conclusion that State governments in Nigeria have over the years fallen short of fully utilizing other internal revenue sources available to them.

Folayan, Dosumu and Amusa (2020), studied tax evasion and government revenue generation in selected states in South-west, Nigeria. The study revealed that tax evasion has negative effect on IGR and inevitable impact on government performance. In addition, Azende and Ganyam (2020), examined the effect of tax administration on tax revenue of states in African countries. The study revealed a significant mean difference in PAYE and road taxes, and insignificant mean difference in direct assessment and miscellaneous before and during the implementation of tax administrative reform. Furthermore, Ajike et al. (2020), studied IGR and its impact on transport infrastructural development in Lagos state. The study revealed that IGR enhances transport infrastructural development and state economic development. Besides, Salman et al. (2020), studied the effect of Taxpayers' Identification Number (TIN) on revenue generation in Lagos state, Nigeria. The study revealed that TIN has significant positive relationship with internally IGR and tax compliance. The study recommends grassroots tax education and issuance of TIN to grassroots potential taxpayers.

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Volume 5, Number 2, August 2024, pp. 1 – 15.
ISSN 2814 - 1113
https://journals.unizik.edu.ng/index.php/jocia/index

3. METHODOLOGY

The study employed ex-post facto research design, the area of study is Nigeria, secondary data was used and obtained from statistical bulletin for a period 1990 - 2023. Other relevant data were extracted from the websites of Central Bank of Nigeria (CBN), and Nigeria Bureau of Statistic (NBS) for various years. The researcher samples the entire study population of the study. Data generated for the study will be collated and analyzed using Panel Least Square Regression Model to be operated with E-Views 10. OLS diagnostics tests was used in the study for Bruesch Pagan and Cook Weisberg Hetroskedasticity Test (HT).

The model shows the functional and conceptual relationship between the dependent variable and the independent variables. The dependent variable is GDP while the independent variable is State Governments' Revenue Stream the (federal allocation, internally generated revenue, Value added tax). The study expects that State' Revenue Stream would enhance the economy; this mean that State Governments' Revenue Stream would facilitate the actualisaton of economic growth. Matinfard and Khavari (2019) in determining the effect of tax aggressiveness on liquidity management.

This is shown below as thus: $Y = f(X) + \mu$……eqn 1.

The above model could be re-constructed as thus;

Matinfard and Khavari (2019): $NGDP = \beta_0 + \beta_1 FA + \beta_2 IGR + \beta_3 VAT + \varepsilon$……eqn 2

The modified functional model employed for the study is shown below as thus:

NGDP= F(FA, IGR, VAT) ……eqn 3

The Econometric Form of the Regression Proposed for the study is shown below as thus:

$NGDP_{it} = \beta_0 + \beta_1 FA_{it} + \beta_2 IGR_{it} + \beta_3 VAT_{it} + \mu$……eqn 4

The above model could be re-constructed as thus;

$Y = \beta o + \beta 1X1 + \mu$……eqn 5

FA ít = β0 + β1NGDP ít + μít. ……eqn 6

IGR ít = β0 + β1NGDP ít + μít. ……eqn 7

VAT ít = β0 + β1 NGDP ít + μít. ……eqn 8

Where:

NGDP = Nominal Gross Domestic Product

FA= Federal Allocation

IGR = Internal Generated Revenue

VAT = Value Added Tax

μ = Stochastic Disturbance (Error Term)

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https://journals.unizik.edu.ng/index.php/jocia/index

$_t$ = Time Variant for the Study

β_0 = Intercept of Relationship in the Model Constant

β_1, β_2, β_3, β_4 = are the Coefficients of the Independent Variables

4. RESULT AND DISCUSSIONS

The study examined the state government revenue streams and the actualization of economy recovery in Nigeria (1990- 2023). The specific objective was to determine the effect of Federal allocation, internally generated revenue and value added tax on the economy recovery in Nigeria. The data collected for achieving this purpose is presented in Appendix I. The descriptive summary of the data is shown and explained below in Table 1, The Heteroskedasticity Test of the data is shown and explained below in Table 2 and the panel least square which is used to test the hypotheses is shown and explained below in Table 3.

Table 1 Descriptive statistics

	FA	IGR	VAT	NGDP
Mean	1019.053	480.0616	276.6574	57056.26
Median	994.9350	219.9550	127.4700	32525.55
Maximum	2631.210	2061.210	1365.080	210217.5
Minimum	16.38000	2.756000	0.000000	494.6000
Std. Dev.	859.9520	566.1918	345.3913	62899.38
Skewness	0.240961	1.320218	1.640397	1.009103
Kurtosis	1.671783	4.026083	5.221426	2.873454
Jarque-Bera	2.828246	11.36840	22.23932	5.792990
Probability	0.243139	0.003399	0.000015	0.055216
Sum	34647.79	16322.10	9406.350	1939913.
Sum Sq. Dev.	24404075	10578915	3936740.	1.31E+11
Observations	34	34	34	34

Table 1 presents the descriptive statistics for the variables - FA, IGR, VAT and NGDP. It shows the mean, median, maximum, minimum, standard deviation, skewness, kurtosis and observations for each variable. The standard deviation values indicate the extent of dispersion around the mean. Positive skewness is observed for IGR, VAT and NGDP while FA is symmetrical. Positive kurtosis suggests data is more concentrated around the mean than

JOURNAL OF CONTEMPORARY ISSUES IN ACCOUNTING
Volume 5, Number 2, August 2024, pp. 1 – 15.
ISSN 2814 - 1113
https://journals.unizik.edu.ng/index.php/jocia/index

normal distribution. Together these descriptive statistics provide an overview of the central tendency and dispersion of the variables in the model.

Table 2 Heteroskedasticity Test

Heteroskedasticity Test: Breusch-Pagan-Godfrey

F-statistic	3.294467	Prob. F(3,30)	0.0339
Obs*R-squared	8.425451	Prob. Chi-Square(3)	0.0380
Scaled explained SS	10.97966	Prob. Chi-Square(3)	0.0118

Table 2 reports the heteroskedasticity test results using the Breusch-Pagan-Godfrey method. The probability values of the F-statistic, Obs*R-squared and Scaled explained SS which are all less than 5% provides evidence of heteroskedasticity or non-constant variance in the residuals. This violates the assumption of homoskedasticity required for best linear unbiased estimation in ordinary least squares regression. The presence of heteroskedasticity may result in inefficient estimates if not properly corrected.

4.2 Test of Hypotheses

Table.3 Panel Least Square Regression Analysis

Dependent Variable: NGDP

Method: Least Squares

Date: 06/29/24 Time: 09:21

Sample: 1990 2023

Included observations: 34

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	853.3546	3335.378	0.255849	0.7998
FA	12.53423	4.659560	2.690004	0.0116
IGR	48.50708	26.59669	1.823802	0.0782
VAT	72.81018	41.59880	1.750295	0.0903

R-squared	0.966178	Mean dependent var	57056.26
Adjusted R-squared	0.962796	S.D. dependent var	62899.38
S.E. of regression	12132.27	Akaike info criterion	21.75526

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Volume 5, Number 2, August 2024, pp. 1 – 15.
ISSN 2814 - 1113
https://journals.unizik.edu.ng/index.php/jocia/index

Sum squared resid	4.42E+09	Schwarz criterion	21.93483
Log likelihood	-365.8394	Hannan-Quinn criter.	21.81650
F-statistic	285.6659	Durbin-Watson stat	0.531321
Prob(F-statistic)	0.000000		

Table 3 presents the results of the least squares regression analysis of NGDP on FA, IGR and VAT. FA is statistically significant in explaining variations in NGDP as evidenced by its probability value of 1.16% which is less than 5%. Every unit increase in FA leads to 12.53 units increase in NGDP on average, holding other factors constant. IGR's probability value of 7.82% is slightly more than the typical 5% significance level. However, it can still be considered statistically insignificant in influencing NGDP. A unit rise in IGR increases NGDP by 48.51 units on average, ceteris paribus. **b**VAT's probability value of 9.03% is also more than 5% but less than 10%, implying it is statistically insignificant in determining NGDP. The coefficient suggests that if VAT increases by one unit, NGDP expands by 72.81 units on average, other things remaining the same.

The high R-squared value of 0.966 indicates the model fits the data very well and independent variables collectively explain about 96.6% of the total variations in the dependent variable NGDP. The adjusted R-squared of 0.963 shows the significance of the model is not due to chance. However, the Durbin-Watson statistic of 0.531 points to presence of positive serial autocorrelation requiring remedial measures.

The findings of the study are succinctly presented as follow:

1. federal Allocation has a significant positive effect on nominal gross domestic product in Nigeria (p-value = 0.0116).
2. Internally generated revenue has insignificant positive effect on nominal gross domestic product in Nigeria (p-value = 0.0782).
3. Value added tax has insignificant positive effect on nominal gross domestic product in Nigeria (p-value = 0.0903).

CONCLUSION AND RECOMMENDATIONS

Federal allocation has a significant positive impact on nominal gross domestic product in Nigeria, while internally generated revenue and value added tax have insignificant positive effects. This implies that increases in federal allocation leads to greater economic growth, as measured by GDP. However, rises in internally generated revenue and value added tax do not

have statistically strong impacts on growth, though the relationships are in the right direction. The high R-squared value indicates a good fit for the regression model, demonstrating that federal allocation, internally generated revenue and value added tax collectively explain most variations in GDP. While state governments rely largely on federal allocation, efforts to boost internally generated revenue and value added tax-collections could further support economic recovery and development, subject to addressing challenges around tax administration and compliance. Overall, the different revenue streams for state governments play an important role in actualising greater economic performance in Nigeria.

The study recommends the following:

1. State governments should improve strategies to increase internally generated revenue through more effective collection of taxes, fees, and other levied sources. Expanding the tax net and minimizing evasion can boost this important revenue stream to support further economic growth.
2. Efforts are needed to strengthen tax administration and compliance across states. Deficiencies in governance, transparency and accountability of revenue collecting agencies undermine their ability to optimise revenue potential. Reforming these institutions would help states collect more in taxes and fees.
3. Given the significance of federal allocation, state governments should engage actively in advocacy and representation at the national level regarding revenue allocation formulas and policies. This will help ensure adequate allocation of funds to states which they can use to stimulate economic recovery and development activities in their jurisdictions.

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Volume 5, Number 2, August 2024, pp. 1 – 15.
ISSN 2814 - 1113
https://journals.unizik.edu.ng/index.php/jocia/index

APPENDIX

Data Extract

	FA (N'billion)	IGR (N'billion)	VAT (N'billion)	NGDP (N'billion)
1990	16.38	2.756	0.00	494.6
1991	19.74	3.180	0.00	590.1
1992	24.50	5.240	0.00	906.0
1993	27.66	5.730	0.00	1257.2
1994	29.01	10.930	5.03	1768.8
1995	38.67	16.990	6.26	3100.2
1996	41.49	19.470	11.29	4086.1
1997	50.90	27.370	13.91	4418.7
1998	66.07	29.210	16.21	4805.2
1999	103.66	34.110	23.75	5482.4
2000	251.57	37.790	30.64	7062.8
2001	404.09	59.420	44.91	8234.5
2002	388.29	89.610	52.63	11501.5
2003	535.18	118.750	65.89	13557.0
2004	777.21	134.200	96.20	18124.1
2005	920.90	122.740	87.45	23121.9
2006	1016.08	125.230	110.57	30375.2
2007	1109.34	305.710	144.37	34675.9
2008	1709.19	441.220	198.07	39954.2
2009	973.79	461.220	229.32	43461.5
2010	1353.74	757.900	275.57	55469.4
2011	1786.30	509.300	318.00	63713.4
2012	1857.03	548.120	347.69	72599.6
2013	2104.60	657.020	389.53	81010.0
2014	2122.92	801.290	388.85	90137.0
2015	1482.60	755.750	381.27	95177.7
2016	1016.94	746.320	397.06	102575.5
2017	1462.28	765.020	473.77	114899.8
2018	2273.20	941.920	533.74	127736.8
2019	2156.22	870.770	564.45	144210.5
2020	1661.18	1337.790	699.37	152324.1
2021	1809.49	1621.430	964.11	173527.7
2022	2426.36	1897.380	1171.36	199336.0
2023	2631.21	2061.210	1365.08	210217.5