



An Analysis of the Relationship between Revenues and Recurrent Expenditure of North-eastern States in Nigeria

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Abstract

The study analyzed the relationship between revenues and recurrent expenditure of North-eastern states in Nigeria with the specific objectives to determine the relationship between internally and externally generated revenue on recurrent expenditure of North-eastern states. The data was extracted from secondary source from the annual reports and account of the North-eastern states region of Nigeria and expost factor research design was employed for the study. The study hypothesized two research hypotheses while pooled ordinary least square regression is used in analyzing the data collected from the annual report and accounts of the sampled North-eastern states in Nigeria from 2009-2020. Recurrent expenditure was employed the dependent variable while internally generated revenue and externally generated revenue were considered as the independent variables of the study as proxies for revenues. The study found that both internally generated and externally generated revenues have significant positive effect on recurrent expenditure of North-eastern states in the Nigerian region. In view of the study findings, the study recommend among others that state governments in the North Eastern region of Nigeria should increase the size of their IGR so as to accommodate their total expenditure through diversification of revenue sources to explore other sources like the non-mineral sector as an option as this will help in bridging the gap between revenue and expenditure.

Keywords: Internally Generated Revenue (IGR), Externally Generated Revenue (EGR) and Recurrent Expenditure (RE).

JEL Classification: B26, H71

Contribution to/Originality Knowledge

The paper contributes to existing literature on public finance, taxation, revenue and expenditure in a developing economy.

1.0 Introduction

Government at all levels is responsible for paving ways and improving the living standard of its citizens. It therefore needs the power to raise and spend public money toward developmental projects and services. This necessitates federal, state and local governments to generate meaningful revenue. Revenue generation is a top priority considering the growing disparity between government revenue and its expenditure (Mbah & Onuora 2018). The national, state and local ever-increasing quest, among citizens and indigenes, for infrastructure and social amenities makes government expenditure consistently exceeding its



revenue. This makes governance exceedingly challenging (Alani, 2020). To overcome this challenge, government needs revenue mobilization through different sources to tackle projects, programs and implement fiscal policies that improve living standard of citizens and indigenes.

Governments at all levels must address social justice, poverty alleviation, improvements in human health, education and other services. All these and many more require adequate funding. Therefore, governments must raise funds from the sources of revenue available to them. The major sources of revenue available to, particularly, state governments in Nigeria include Externally Generated Revenue (EGR) which is made up of statutory allocations from federal government, loans, grants (Local & International) and the Internally Generated Revenue (IGR). IGR includes property tax, personal income tax, capital gains tax, fines and fees, licenses, land registration and survey fees, rents on government properties and interest repayments/dividends (Ibrahim & Ozioma 2019).

In view of this, Ibeogu and Ulo (2015) observed that, there is a fluctuation in government revenue as a result of the oil crisis which began in July 2014 and this resulted to the inability of government to positively respond to legitimate fiscal issues as evidenced in 2018 and 2019 where some state governments were not able to pay workers' salaries and had to depend on bail-out funds from Federal Government to settle recurrent expenditure. In the most recent period, there was resistance by some state governments to implement the new minimum wage increase due to shortage of revenue. This cannot be unconnected to the ever-increasing quest from citizens for infrastructure and social amenities and this made government expenditure to consistently exceed government revenue and thereby making governance a very challenging issue (Alani, 2020). For government to overcome this challenge, revenue must be mobilized through different sources and be utilized in programs and fiscal policies that will impact positively on the lives of citizens.

Thus, it has become very necessary for government to give revenue generation an utmost priority so as to meet up with ever increasing demand of the populace and it is on this basis that a study of this nature is carried out to analyses the effect of the relationship between revenue generation and recurrent expenditure of North eastern states in Nigeria. Thus, the following research hypotheses are formulated in line with the objectives of the study.

1. What is the effect of IGR on recurrent expenditure of North-eastern states in Nigeria?
2. How does EGR affect recurrent expenditure of North-eastern states in Nigeria?

Furthermore, the following research hypotheses are formulated in their null form to guide the study:

- H₀₁: IGR have no significant effect on recurrent expenditure of states in the North Eastern Region of Nigeria.
- H₀₂: EGR have no significant effect on recurrent expenditure of states in the North Eastern Region of Nigeria.

2.0 Literature Review

2.1 Conceptual Review

The conceptual review looked at issues associated with the study. It covered both the concepts of internally generated revenue, externally generated revenue as well as, recurrent expenditure as used in this study.

2.1.1 The Concept of Internally Generated Revenue (IGR)

Internally Generated Revenue (IGR) is that type of revenue which government generate within the areas of their jurisdiction (Ibrahim & Ozioma 2019). According to Olumide and Adeola (2015) and Morufu and Babatope (2018) the sources of IGR available to state governments even though the sources are not uniform among states, include: direct taxes, licenses, fees and fines, earnings and sales, rent on government properties, interest earned, and miscellaneous income. Similarly, Ofoegbu and Alonge (2016) viewed IGR as that type of revenue which states derive from various sources such as taxes, licenses, fees, fines, among others. Internally Generated Revenue is fund or financial prowess gotten from or accumulated from various means within a nation, state or country that is used for further maintenance or development of the state, Michael (2018) described Internally Generated Revenue as revenue generated by state within the Nigerian federation, independent of their share of revenue from the federation account. Amin (2018) viewed IGR as revenues accruing to the State within their area of jurisdiction.

2.1.2 The Concept of Externally Generated Revenue (EGR)

This type of revenue referred to as the externally generated revenue (EGR) is revenue that is generated outside the jurisdiction of a state. Aregbeyen and Kolawale (2016) described EGR as the major source of revenue at any level of government. The EGR is made up of the following components:

- a. **Federal Allocation:** It is an allocation from the federation account where each of the 36 states is entitled to this allocation on an agreed percentage.
- b. **Value Added Tax (VAT):** This is a consumption tax placed on a product at the prevailing rate on a supplier that is taxable individual who are expected to add the amount to invoice for collection from customer for onward remittance to the authorities on a monthly basis (Eita & Mbazima 2018).
- c. **Other Capital Receipts:** These are funds that state governments use to collect from foreign governments, international organizations, federal government, local government, corporate organizations or individual in the form of re-imbursements, contributions to joint projects, grants, donations and the like of them.



2.1.3 The Concept of Recurrent Expenditure (RE)

This is the type of expenditure that happens repeatedly on a daily, weekly or even on a monthly basis. The amount involved is charged to some operating account e.g., profit and loss account or income and expenditure account. The operating account includes the payment of pension and salaries, and administrative overhead such as maintenance of official vehicles, office expenses (Gukat & Ogboru, 2017). Other scholars such as Oyediran, Ibrahim, Lukman and Michael (2016) and Mohammed, Ahmed and Salihu (2015) defined recurrent expenditure in different ways, but the common features of their definition were that recurrent expenditure is composed of administration cost, social sector cost, economic sector cost, regional planning cost, their studies further emphasized that, recurrent expenditure refers to expenditure outlays necessary for the day to day running of government where the benefits tend to be limited to the year in which the expenditure is incurred.

Oyediran, *et al* (2016) further defined recurrent expenditure as government expenses, expensed as administrative cost; these include salaries and wages, interest on loans, assets maintenance cost, rent and rates, and expenditures on consumables (office stationery, drugs, bandages for health service and so on). In other words, they are items that are used up in the process of providing goods or services, consumed and only last a limited period of time usually one year. Furthermore, Ejoh, Okpa and Ogon (2016) asserted that recurrent expenditure poses the qualities of determining income and planning, authorizing future expenditures, providing the basis for controlling income and expenditure, setting a standard for evaluating performance, motivating managers and employees and coordinating the activities of multipurpose organizations

2.3 Empirical Review on

Mohammed *et al* (2015) studied expenditure and internally generated revenue relationship, an analysis of local governments in Adamawa state. Panel data was extracted from the local governments audited financial statements for a period of ten years (2003-2012). Pooled regression was used for data analysis. Findings from the study revealed 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 influence the IGR of Adamawa state.

Similarly, Ejoh *et al.* (2016) Investigated Government Expenditure and its Implications on Nigerian Economy. The study used secondary data sourced from CBN statistical bulletin and other relevant publications using the desk survey method. The data collected were analyzed using the ordinary least square multiple regression technique findings from the analysis revealed that recurrent and capital expenditure had a significant effect on the growth and development of Nigerian economy.

Again, Arogundade and Olaoye (2016) investigated the effect of state revenue and expenditure on government budget performance in southwest Nigeria. The researchers specifically analyzed the effect of actual, as well as, budgeted revenue and expenditure on

government budget performance of the southwest states. The data was sourced from annual budget of six south-western states from 2000 to 2014. The study employed pooled OLS panel analysis, fixed effect panel analysis, random effect panel analysis. The result of the study revealed that actual revenue, have positive effect on government budget performance in south-western states of Nigeria.

In another study, Gukat and Ogboru (2017) examined the effect of government expenditure on economic growth in Nigeria for the period 1981 to 2016. The researchers specifically used recurrent and capital expenditure to test the effect of variables on economic. The researcher employed ordinary least square technique with the help of error correction specifications to analyze the data. The results for model 1 indicated that the coefficients of social and economic services were negative. However, the results for the model 2 indicated that coefficients of administration and social services were negative and insignificant while economic services showed a positive but insignificant effect. The findings of the researcher have clearly indicated that government expenditure had not translated into meaningful economic growth.

More so, Mbah and Onuora (2018) examined the effect on internally generated revenue on infrastructural development of South East States of Nigeria. Ex-post factor research design was used and data was 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 a positive and significant effect of the independent variable (Internally Generated Revenue) and the dependent variable (cost of infrastructure in the South Eastern States).

Similarly, Alade, Olaoye and Ojo (2019) investigated the revenue profile and government expenditure in Nigeria from 1987 to 2017. The researchers objectively analyzed the movement of oil revenue, non-oil revenue, capital expenditure, and recurrent expenditures; and equally the study considered the effect of revenue on expenditure pattern in Nigeria using four single models in which capital expenditure and recurrent expenditure were made a full function of oil revenue and non-oil revenue. Correlation matrix and simple regression were used by the researchers to analyze the data generated from CBN statistical Bulletin (2017). The findings revealed that both oil revenue and non-oil revenue exerted a significant effect on capital and recurrent expenditure in Nigeria. In addition, Olayinka and Phebe (2019) assessed the effect of internally generated revenue on infrastructural development in Lagos state. Data was sourced from State and Local Government Programme (SLGP) Consultants' Report and Lagos state ministry of Planning and Budgeting website. The data was analyzed using simple linear regression techniques. The result showed that there is a significant positive effect between internally generated revenue on infrastructural development.

In their study, Abiodun and Emmanuel (2020) evaluated the effects of oil revenue on government expenditure in Nigeria for the sample period of 1980 – 2018. Ordinary Least Square technique was used to examine the relationship among the variables. Findings from the model revealed that there was a direct and significant effect of oil revenue, non-oil revenue, exchange rate and on government expenditure. However, external debt exhibited a



positive and insignificant effect on government expenditure in the long run. There was a direct and strong relationship between the independent variables and government expenditure in the short run.

In addition, Craig, Adetola and Maminu (2020) examined the effect of tax revenue on capital expenditure in Nigeria. Secondary data were collected from audited financial statements of Federal Inland Revenue Service, CBN statistical bulletin and National Bureau of Statistics from 1989-2018. Data collected were analyzed using linear regression method to explain the association between variables of tax revenue, (independent variable), capital expenditure (dependent variable). The study concludes that revenue generated from tax has no effect on capital expenditure allocation.

2.4.1 Theory of Taxation as a Source of Government Revenue

Economists have put forward many theories or principles of taxation at different times to guide the state as to how justice or equity in taxation can be achieved. The main theories or principles in brief, are:

2.4.1 Benefit Theory

This theory was initially invented by knutwicksell (1896) and Erik Lindahl (1919). According to this theory, the state should levy taxes on individuals according to the benefit conferred on them. The more benefits a person derives from the activities of the state, the more he should pay to the government. The major criticism of the theory is that, if state maintains a certain connection between the benefits conferred and the benefits derived. It will be against the basic principle of the tax. A tax, as we know, is compulsory contribution made to the public authorities to meet the expenses of the government and the provisions of general benefit. There is no direct quid pro quo in the case of a tax.

Similarly, most of the expenditure incurred by the state is for the general benefit of its citizens, it is not possible to estimate the benefit enjoyed by a particular individual every year. And also, if the principle is put to practice, then the poor will have to pay the heaviest taxes, because they benefit more from the services of the state. If we get more from the poor by way of taxes, it is against the principle of justice.

3.0 Methodology

Given the nature of the study which is based on historical data, secondary source of data was found more appropriate. The data for this study was collected from the annual reports and accounts of the six states in the North Eastern Region of Nigeria from 2009-2020. The study uses expost factor research design. The study uses census sampling technique to arrive at the sample size of the study and the sample size comprises of all the six (6) states in the North Eastern Region of Nigeria. Census sampling technique is a technique in which all the elements of the population are used as the working population (Samaila, 2014 cited in Ibrahim & Ozioma, 2019). Descriptive statistics and regression analysis was applied to the

data to test relationship between the variables of the study. The data analysis was achieved through STATA software.

Table 3.1: Population of the Study

S/NO	NAME of STATE	SYMBOL	SECTOR	DATE of CREATION
1.	Adamawa	AD	Public	1991
2.	Bauchi	BH	Public	1976
3.	Borno	BO	Public	1976
4.	Gombe	GM	Public	1996
5.	Taraba	TR	Public	1991
6.	Yobe	YB	Public	1991

Source: Researcher's Extraction (2023)

3.2 The Variables of the Study and their Measurement

This study used three set of variables: dependent, independent and control variables.

Table 3.2: Variables and their Measurement

Variables	Type	Symbol	Measurement	Source
Recurrent Expenditure	Dependent	RE	Log of Recurrent Expenditure	Mbah and Onuora (2018), Craig <i>et al</i> (2020)
Internally Generated Revenue	Independent	IGR	Log of IGR Collected	Mbah and Onuora (2018), Craig <i>et al</i> (2020)
Externally Generated Revenue	Independent	EGR	Log of EGR Collected	Mbah and Onuora (2018), Craig <i>et al</i> (2020)
Age	Control	AGE	No of years since creation	FAAC (Federation Account Allocation Committee 2020).
No of LGA	Control	LGA	No of LGAs in the State	FAAC (Federation Account Allocation Committee 2020).
Population of the States	Control	POP	No of People in the State	FAAC (Federation Account Allocation Committee 2020).

Source: Researcher's extraction from Literatures (2023)



3.3 Model Specification

The dependent variable of the study is recurrent expenditure, while the independent variable is the total internally generated revenue and the externally generated revenue. The linear model which is adapted from the work of Onyinyechi, Ekwe and Ihendinihu (2018) is presented below:

$$RE = f(IGR + EGR)$$

$$RE_{it} = \beta_0 + \beta_1 IGR_{it} + \beta_2 EGR_{it} + \beta_3 AGE_{it} + \beta_4 LGA_{it} + \beta_5 POP_{it} + \varepsilon \quad (1)$$

Where: β_0 = Constant

RE = Recurrent expenditure

EGR = Externally Generated Revenue

IGR = Internally Generated Revenue

AGE = Age of existence

LGA = Local Government Area

POP = Population of the State

β_1 to β_5 = Coefficient of the variables

it = state and time effect

ε = Error term

4.0 Data Analysis and Interpretation

4.1 Descriptive Statistics

The summary statistics for the variables of the study is presented on Table 4.1.

Table 4.1: Descriptive Statistics of the Variables

Variables	Obs.	Mean	Std. Dev.	Min	Max
RE (₦ Billion)	72	44.213.716.880.6			
IGR (₦ Billion)	72	4.92.21.312.3			
EGR (₦ Billion)	72	66.816.532.0107.6			
AGE (Yrs)	72	27.7	8.7	13	44
LGA (No.)	72	18.7	5.0	11	27
POP (Million)	72	3.2	0.9	2.3	4.7

Source: Stata Output 14.0.

From Table 4.1, recurrent expenditure of the states recorded a mean value of ₦44.2billion) with a minimum and maximum values of ₦16.8billion and ₦80.6billion respectively for all the states within the study period. This indicates a low variation in recurrent expenditure among the states as depicted by the value of standard deviation of ₦13.7billion which is lower than the mean value. More so, the average internally generated revenue for the states in North Eastern Region of Nigeria as ₦4.9billion, with minimum and maximum values of ₦1.3billion and approximately ₦12.3billion respectively with a standard deviation of 2.2 billion. This indicates a low variation in internally generated revenue among the states as depicted by the value of standard deviation ₦2.2billion which is lower than the mean value.

Again, the externally generated revenue recorded a mean value of ₦66.8billion. It also recorded a minimum value of ₦32.0billion and a maximum value of ₦107.6billion with a standard deviation of 16.5 billion for all the states within the study period. This indicates a high variation in externally generated revenue among the states as depicted by the value of standard deviation of ₦16.5billion which is lower than the mean value. In addition, the mean value of age (AGE) variable as approximately 28 years, with minimum and maximum values of 13 years and 44 years respectively. This indicates a low variation in age among the states as depicted by the value of standard deviation of 9 years which is lower than the mean value.

Number of local government areas recorded a mean value of 19 with a minimum value of 11 and a maximum value of 27. This indicates a low variation in the number of local government areas as depicted by the standard deviation of 5 which is lower than the mean value. Population of the states recorded an average value of approximately three million people 3.2million with minimum and maximum values of approximately two million people and approximately five million people respectively. This indicates a low variation in the population of states as depicted by the standard deviation of approximately one million people which is lower than the mean value.

4.2 Effect of Internally and Externally Generated Revenues on Recurrent Expenditure

Table 4.3: Pooled OLS Regression Results



Variables	Coefficient	T-Value	P-Value
IGR	0.2056307	2.27	0.027
EGR	0.522958	3.15	0.002
AGE	0.007131	2.50	0.015
LGA	-0.0090431	-1.73	0.089
POP	0.0564857	2.46	0.017
R-sq:	0.5034		
F-statistic	13.38		
P-Value	0.0000		

Source: Stata output

From Table 4.3, the pooled OLS regression result shows the value of the R^2 as 0.5034 which is the multiple coefficient of determination that gives the proportion or percentage of the total variation in the dependent variable explained by the explanatory variables jointly. Hence, it signifies that approximately 50% of total variation in recurrent expenditure of the states in North Eastern Region of Nigeria is caused by internally and externally generated revenue, age of the states, number of local governments areas, as well as, population of the states. It further shows the F-statistics value of 13.38 with the corresponding P-value of 0.0000. The P-value of 0.0000 implies that the relationships among the variables were not due to mere chance and as such the model is fit for the study hence, the regression can be relied upon.

The pooled OLS regression results further showed that IGR has positive and significant relationship on recurrent expenditure at 5% level of significance (coeff. = 0.2056307, P-Value = 0.027), thus, based on this, the study rejects the null hypothesis one (1) which states that IGR has no significant relationship on recurrent expenditure of states in the North Eastern Region of Nigeria. This implies that IGR has positive and significant effect on recurrent expenditure. This finding is consistent with those of Olayinka and Phebe (2019), Alade, Olaoye and Ojo (2019) and Mbah and Onuora (2018); who also found that IGR has positive and significant relationship on recurrent expenditure. This finding is in support of both the theory of taxation and the benefit theory which maintain that states should impose taxes on individuals according to the benefit conferred on them.

Similarly, the pooled OLS regression results in Table 5, showed that EGR has positive and significant relationship on recurrent expenditure at 5% level of significance (coeff.=0.522958, p-Value=0.002), thus, based on this the study rejects the null hypothesis two (2) which states that EGR has no significant relationship on recurrent expenditure of states in the North Eastern Region of Nigeria. This implies that EGR has positive and significant relationship on recurrent expenditure. This finding is consistent with those of Abiodun and Emmanuel (2020), Craig *et al.* (2020) and Arogundade and Olaoye (2016) who found that EGR has positive and significant relationship on recurrent expenditure. Again, these findings support both the theory of taxation and the benefit theory which maintain that states should impose taxes on individuals according to the benefit conferred on them.

The pooled OLS regression results revealed that both internally and externally generated revenues have positive and significant effect on recurrent expenditure. It also shows that age of the states and population of the states have positive and significant effect on recurrent expenditure, while number of local governments has negative and insignificant effect on recurrent expenditure.

5.0 Conclusion

In line with the analyses, the study established that states in the North Eastern region of Nigeria are over dependent on the externally generated revenue to finance their recurrent expenditure. This is evident by the presence of a significant relationship between internally generated revenue, externally generated revenue and recurrent expenditure.

5.1 Recommendations

- i. North Eastern states should come up with a tax enforcement policy aimed at increasing IGR. Such policies should be in the form of review of tax laws to conform with current realities. Similarly, data bank containing information on each tax payer should be established where records of each tax payer will be captured. Moreover, States in the North Eastern region of Nigeria should prepare and maintain a realistic budget such that EGR will continue to be significant and relevant in financing recurrent expenditure.
- ii. States in the North Eastern region of Nigeria should come up with strategy, for instance vehicle owners must present evidence of payment for tenement rate before vehicle license renewal. Such strategy should be backed by strong and effective policies that will minimize revenue loss so that IGR will continue to have significant effect on recurrent expenditure.

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