

## **EVALUATION OF TAXATION AS A SOURCE OF GOVERNMENT REVENUE IN DELTA STATE BOARD OF INTERNAL REVENUE SERVICES**

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### **ABSTRACT**

This study, titled "Evaluation of Taxation as a Source of Government Revenue in Delta State Board of Internal Revenue Services," examines the role and effectiveness of taxation in supporting public revenue generation and development in Delta State, Nigeria. Using an ex post facto research design, the study addresses three primary research questions and hypotheses to understand the impact of taxation on health, education, and economic growth within the state. The population for this study consisted of 120 employees from the Delta State Board of Internal Revenue Services. Data were collected through a structured questionnaire, and responses were analyzed using mean scores to assess research questions, with a mean criterion of 2.50 as the benchmark for acceptance. Additionally, chi-square analysis was employed to test the hypotheses. The findings revealed significant positive relationships between internally generated revenue and government expenditure on health and education, underscoring the importance of efficient tax collection in funding essential public services. Results also indicated that tax evasion and avoidance negatively impact revenue generation, reducing the funds available for development projects. Furthermore, the study found that taxation contributes to economic growth, evidenced by its role in enhancing Delta State's Gross Domestic Product (GDP). Based on these results, the study recommends that the Delta State Board of Internal Revenue Services strengthen tax collection mechanisms, improve public awareness on tax compliance, and allocate revenue strategically to critical sectors such as health and education.

### **INTRODUCTION**

#### **Background to the Study**

Taxation is a critical tool in government revenue generation and fiscal policy, contributing to the development and stability of economies worldwide. In developing countries like Nigeria, effective taxation helps finance essential services, including education, healthcare, infrastructure, and security, all of which are vital for societal progress and economic stability (Chukwuemeka, Ezugwu & Onwuka, 2021). The Delta State Board of Internal Revenue Services (DBIRS) is the central agency responsible for tax administration within Delta State, with a mandate to optimize tax collection and facilitate the government's revenue mobilization goals. However, despite the significant role of DBIRS, there are persistent challenges in realizing the full revenue potential from taxes in the state. A major concern in Delta State, as with other parts of Nigeria, is the low tax compliance rate among individuals and businesses. Factors such as inadequate taxpayer education, limited transparency in tax administration, and public distrust contribute to low compliance levels, limiting the revenue-raising capacity of the DBIRS. According to Okauru and Owolabi (2022), many taxpayers perceive the tax system as burdensome, with high compliance costs and complex procedures, leading to tax avoidance and evasion. This perception, coupled with administrative inefficiencies, further hinders DBIRS's effectiveness in mobilizing adequate revenue.

The Nigerian economy has historically relied on oil revenue, making the need for a diversified revenue base more urgent in times of oil price volatility. Recent trends in federal allocations and revenue shortfalls have reinforced the need for states like Delta to enhance internally generated revenue (IGR) through efficient tax systems. A study by Omojuwa (2023) notes that subnational

governments with more robust IGR frameworks are better equipped to achieve fiscal independence, a critical factor for sustainable development in the face of fluctuating national revenues. Beyond tax compliance issues, the DBIRS faces structural challenges in data management, tax record automation, and taxpayer identification, which affect revenue collection efficiency. In recent years, digitalization and automation in tax administration have become central to enhancing revenue performance in several countries. According to the Organization for Economic Co-operation and Development (OECD, 2022), leveraging technology in tax administration has improved tax compliance and transparency, reducing administrative costs and fostering greater taxpayer engagement. However, Delta State's adoption of digital tax solutions has been gradual, with limited access to comprehensive data analytics and tracking systems to ensure efficient tax collection.

The significance of taxation as a key revenue source for Delta State has grown alongside efforts to diversify income streams and reduce reliance on federal allocations. Given the unpredictable nature of oil prices and federal revenue flows, the Delta State government has increasingly emphasized the importance of efficient tax collection as a stable and sustainable source of income. Research by Adeyemi and Fasanya (2023) indicates that states with strong tax infrastructures exhibit greater financial resilience, enabling them to fund developmental projects independently and support local economies. For Delta State, improving tax revenue not only provides financial stability but also promotes economic empowerment through job creation, public infrastructure, and social welfare programs.

Moreover, the capacity of the Delta State Board of Internal Revenue Services Services to increase tax compliance and streamline collection processes is closely tied to the broader economic development of the region. Enhancing tax revenues allows for significant reinvestment into local communities, helping bridge the gap in infrastructural and service deficits that many areas face. A study by Eboh and Nwafor (2024) highlights that improvements in tax administration can increase citizens' trust in governance, fostering a more transparent relationship between the government and the public. Such positive relationships can encourage voluntary tax compliance, as taxpayers are more likely to contribute when they perceive tangible benefits from their tax contributions. The ongoing reforms and initiatives by DBIRS, such as tax incentives and taxpayer education programs, aim to address some of these challenges and improve the tax-to-GDP ratio of Delta State. This study, therefore, seeks to evaluate the efficacy of these initiatives and the overall role of taxation as a sustainable source of revenue for Delta State.

### **Statement of the Problem**

Despite the critical role of taxation in generating revenue for Delta State, several challenges hinder the effective mobilization of tax income by the Delta State Board of Internal Revenue Services (DBIRS). One prominent issue is the low level of tax compliance among individuals and businesses, which stems from a complex mix of socioeconomic and administrative factors. Many taxpayers in Delta State, as in other parts of Nigeria, view the tax system as burdensome and opaque, with inadequate transparency in how tax revenues are utilized. This perception discourages voluntary compliance and leads to widespread tax evasion and avoidance, significantly reducing the revenue that the state could otherwise collect. Additionally, DBIRS faces significant operational challenges that impede efficient tax collection. These include limited technological infrastructure, insufficient data management systems, and outdated tax administration practices. While modernized tax collection methods, such as digital payments and automated record-keeping, have proven effective in other regions, Delta State's slow adoption of such tools has hampered its ability to track and collect taxes effectively. The lack of adequate taxpayer databases and automated tracking systems also makes it difficult to identify and monitor all potential taxpayers, leading to revenue losses and an uneven tax base.

Another issue is the inadequate taxpayer education and awareness about the importance and benefits of tax compliance. Many individuals and businesses in Delta State lack a clear understanding of tax regulations, filing processes, and the direct impact of taxes on local development. This knowledge gap contributes to widespread misconceptions about the tax system and further reduces the willingness to comply. Moreover, the absence of consistent tax incentives and limited enforcement measures weakens DBIRS's ability to promote compliance and broaden the state's tax base. Finally, the DBIRS also struggles with resource constraints and staffing limitations that affect its ability to manage and enforce tax policies effectively. Insufficient funding for tax administration, along with inadequate training and capacity-building for DBIRS staff, limits the agency's operational efficiency. These issues collectively undermine DBIRS's capacity to maximize tax revenue as a stable source of government funding, ultimately affecting the state's financial autonomy and ability to deliver essential services and developmental projects. Addressing these problems is crucial for strengthening Delta State's fiscal framework and promoting sustainable economic growth.

### **Objectives of the Study**

The primary objective of this study is to evaluate the role of taxation as a source of government revenue for Delta State, with a focus on identifying challenges and opportunities for enhancing tax collection and compliance within the Delta State Board of Internal Revenue Services (DBIRS). Specifically, the study aims to:

1. Determine the impact of internally generated revenue on the development of health in Delta State.
2. Find out the extent internally generated revenue has affected the provision of education and infrastructure in Delta State.
3. Ascertain the extent tax evasion and tax avoidance impacted negatively on revenue generation in Delta State.
4. Know the extent taxation contributed to the steady growth in Gross Domestic Product in Delta State.

### **Research Questions**

This study is guided by the following research questions:

- i. What are the impact of internally generated revenue on the development of health in Delta State?
- ii. To what extent has internally generated revenue affected the provision of education and infrastructure in Delta State?
- iii. To what extent has tax evasion and tax avoidance impacted negatively on revenue generation in Delta State?
- iv. To what extent has taxation contributed to the steady growth in Gross Domestic Product in Delta State?

### **Hypotheses**

- H<sub>01</sub>:** There is no significant relationship between internally generated revenue and Delta State government expenditure on health
- H<sub>02</sub>:** There is no significant relationship between internally generated revenue and Delta State government expenditure on education.
- H<sub>03</sub>:** There is no significant relationship between tax evasion and tax avoidance and its negative impact on revenue generation in Delta State.
- H<sub>04</sub>:** There is no significant relationship between the taxation contribution and the steady growth in Gross Domestic Product in Delta State.

### **Significance of the Study**

The outcome of this study will provide valuable insights for local, state, and federal governments, policymakers, and financial institutions in enhancing effective tax auditing to promote accountability in Nigeria. Additionally, the findings will benefit advocates working to prevent fraud and reduce the misappropriation of public funds by identifying areas for improvement within tax administration practices. The study may also guide other stakeholders in Nigeria, helping them review and strengthen their policies for better accountability and improved revenue management. Finally, this research will serve as a reference for other scholars exploring similar topics, contributing to the academic discourse on taxation and revenue optimization in Nigeria.

### **Scope of the Study**

This study focuses on evaluating taxation as a source of government revenue within Delta State, Nigeria, with particular emphasis on the role and effectiveness of the Delta State Board of Internal Revenue Services (DBIRS). The scope of the study includes an examination of the current tax administration practices, tax compliance levels, challenges faced by the DBIRS in revenue mobilization, and the impact of taxpayer education programs. Additionally, the study explores the potential of digital and automated systems in improving tax collection efficiency and transparency. The research is geographically confined to Delta State, covering both urban and rural areas where the DBIRS operates, and considers all relevant tax categories, including personal income tax, company tax, and other forms of business taxes.

The study will also analyze the broader implications of efficient tax revenue generation on fiscal sustainability, focusing on how improved tax collection can reduce dependence on federal allocations and contribute to the state's economic autonomy. Data will be gathered from a combination of primary sources, including surveys and interviews with tax administrators, businesses, and individual taxpayers, as well as secondary sources such as government reports and relevant literature.

### **Definition of Terms**

**Taxation:** Taxation refers to the process by which a government imposes a financial charge or levy on individuals, businesses, or properties to fund public services and infrastructure.

**Tax Revenue:** Tax revenue is the income collected by the government through taxation, which is used to fund public expenditures such as infrastructure development, education, healthcare, and security.

**Tax Compliance:** Tax compliance refers to the extent to which individuals, businesses, and other entities adhere to tax laws and regulations by filing accurate returns, paying taxes on time, and reporting income truthfully.

**Internal Revenue:** Internal revenue refers to the funds generated within a state or region from local sources, particularly through taxes.

**Delta State Board of Internal Revenue Services (DBIRS):** The Delta State Board of Internal Revenue Services (DBIRS) is the government agency responsible for the collection of taxes, enforcement of tax laws, and the administration of tax-related matters within Delta State.

**Tax Administration:** Tax administration refers to the processes, systems, and structures used by government authorities to manage, collect, and enforce tax policies.

**Tax Evasion:** Tax evasion is the illegal act of deliberately avoiding or underreporting taxes owed to the government by concealing income, inflating deductions, or falsifying tax documents.

**Tax Avoidance:** Tax avoidance refers to the legal practice of minimizing tax liability through strategic planning, often by taking advantage of loopholes or tax relief opportunities.

**Taxpayer Education:** Taxpayer education involves informing and educating taxpayers about their tax obligations, rights, and responsibilities.

**Internally Generated Revenue (IGR):** Internally Generated Revenue (IGR) refers to the revenue generated by a state through its own economic activities, mainly through taxes, levies, fees, and other sources, as opposed to receiving funds from external sources like federal allocations or loans.

**Revenue Mobilization:** Revenue mobilization refers to the process of raising funds from various sources, particularly through taxes, to finance government activities and development projects.

## **REVIEW OF RELATED LITERATURE**

### **Profile of Delta State**

Delta State, with Asaba as its capital city, is one of the six states that make up what is known as the South-South geo-political zone of Nigeria. It is situated between longitudes 50 00'E and 60 45'E and latitudes 50 00'N and 60 30'N. The total land area is estimated at 18,050 square kilometers with Atlantic Ocean coastline of about 163 kilometres in the South. The land area comprises rain forest 57%, mangrove swamp/forest 33% and fresh water 10%. Average rainfall ranges from 1,910 mm in the northern areas to 2,670 mm in the coastal parts (Assessment Report. 2014). Delta State is characterized by flatland in the south and central areas and low-lying plains/undulating terrains with low hills and valleys in the northern areas. The vegetation is a mix of mangrove swamps along the coast to rain forest in the central areas and a derived savannah in the northern extreme.

Delta State is one of the major producers of oil and gas in Nigeria. The State is located in the oil-rich Niger Delta region of Nigeria, providing about 30% of Nigeria's total oil and gas output. Similarly, the gas reserves account for an estimated 40% of the national total gas reserves of 150 trillion cubic feet. At inception, the State had 12 local government councils (LGAs), which was increased to 25 in 1996. According to the 2006 census, the State had a population of 4,098,391. At a population growth rate of 3.2%, the estimated population was 5,441,651 with a land area of 18,050 km<sup>2</sup>, the population density was 228 persons/km<sup>2</sup>. The main ethnic nationalities are the Urhobos, Igbos, Ijaws, Isokos and Itsekiris, reflecting the rich cultural diversity of the people. It has an estimated 2015 population of 5,441,651. The demographic structure is characterized by an active, young and thriving population (15-59 years) of about 64% while less than 15 years old make up about 34%. Even, though oil and gas accounts for the bulk of the statutory revenues, the agriculture and informal sector account for the bulk of employment and livelihood of the people (Delta State Assessment Report. 2014).

### **Concept of Revenue**

Revenue, in the context of this study, is a potent source of income generation in Nigeria. It is a means by which government; be it at local government level, state government level and or federal government level generate income to finance their expenditure. According to Alao and Alao (2013) Section 160 (9) of the 1989 Federal constitution and section 5, 162 (10) of 1999 constitution defined revenue as any income or returns accruing to, or derived by the government from any property belonging to government, any return by way of interest on loans and dividends in respect of shares or interest held by the government, in any company or statutory body incidental sources resulting from a particular environment, permissive sources from normal operations and statutory sources recognized by the Nigerian constitution. In this regard, Hassan (2001) cited in Alao and Alao (2013) defined revenue as tolls, taxes, rates, fees, penalties, rents, forfeitures, dues and other receipts of government from whatever source arising over which legislature has power of appropriation including proceeds of loans raised. Similarly, Fayemi (2001) sees it as,, all tolls, taxes, impress, rates, fees, duties, fine, penalties, fortunes and all other receipt of government from whatever source arising over a period either one year or six months.

Government needs finance to provide infrastructural facilities; which in turn enrich the society and as such relies on revenue generation. It is in reality of this fact that Nightingale (2002), defined

revenue as fund needed for governance in the public sector to finance government activities, adding that these fund is generated from non – oil sources such as income and other forms of tax, royalties, fines, fees, rates and aids from the federal government and foreign financial institutions and countries. According to Ahmed (2010), in defining revenue within the Nigeria context, revenue is defined as all amounts of money generated by a government from various sources for example taxes, fines, licenses, and those originating from “outside the state government” (federal government) net of refunds, earnings from issuance of loan, the sale of investments, agency or private trust transactions, and intra-governmental transfers. Otunbala (2011) agrees with this definition by expressing that revenue include the entire fund generated from oil and non – oil sources other than fund raised from issue of debt instrument such as government bonds, stocks, treasury certificates and treasury bills from capital and money market, adding that non-oil source include; income tax reception, charges, royalties, fees, utilities, miscellaneous revenue among others.

### **Concept of Taxation and Government Revenue**

Taxation serves as a foundational element in government finance, playing a vital role in funding public services, developing infrastructure, and promoting socio-economic stability. Governments impose different types of taxes, such as income tax, corporate tax, value-added tax (VAT), property tax, and excise duties, to generate the revenue necessary for societal development. This revenue not only finances public expenditure but also supports policies aimed at fostering economic growth, fairness, and stability. By adjusting tax rates and structures, governments can influence both individual and corporate behavior. For example, they may encourage certain activities, such as investment or savings, which in turn help achieve broader economic goals (Tanzi & Zee, 2023). Modern tax systems are carefully structured to reflect a country’s economic goals and priorities. For instance, a progressive tax system-where higher-income individuals pay a higher tax rate than lower-income individuals-seeks to reduce income inequality by redistributing wealth. On the other hand, certain regressive taxes, like consumption taxes, may place a heavier burden on lower-income households, as they take a larger share of income from poorer individuals. Therefore, the types of taxes used, their rates, and enforcement strategies significantly shape a society’s economic and social outcomes (Bird & Zolt, 2023).

In addition to revenue generation, taxation is a powerful fiscal tool for promoting economic growth, managing inflation, and influencing resource allocation. In response to economic cycles, governments often adjust tax policies. For instance, during recessions, they might lower taxes to stimulate spending and investment, while in inflationary periods, they may increase taxes to cool down demand and stabilize prices (Atkinson & Stiglitz, 2024). For developing countries, taxation is particularly important for building a sustainable revenue base, reducing dependency on foreign debt and aid, which often carry additional costs, such as high interest rates or political conditions (Ogundele, 2023).

In Nigeria, for example, the Delta State Board of Internal Revenue Services has recently implemented significant reforms to improve the efficiency of tax collection. These reforms include modernizing tax administration through digital systems, broadening the tax base, and enhancing efforts to curb tax evasion. By embracing these advancements, the Delta State Board has been able to increase revenue, providing additional funds for critical sectors like health, education, and infrastructure (Olatunji, 2024). These improvements are aligned with global trends that emphasize modernizing tax systems through technology and data analytics, thereby enhancing tax compliance and ensuring smoother, more efficient revenue collection.

Despite its importance, many governments, especially in developing countries, face challenges in maximizing tax revenue. Issues like tax evasion, the large informal economy, and administrative inefficiencies make it difficult to capture all potential revenue. In Nigeria, for instance, the informal sector constitutes a large share of the economy, making it challenging to enforce compliance and

ensure that everyone pays their fair share of taxes (Ogundele, 2023). Additionally, corruption and lack of public trust in government institutions further contribute to tax evasion. On a global scale, tax competition and profit-shifting by multinational corporations add another layer of complexity, as large corporations often exploit lower-tax jurisdictions to reduce their tax liabilities. This deprives countries especially developing ones of much-needed revenue that could be reinvested in social and economic programs. To counteract these practices, international frameworks such as the OECD's Base Erosion and Profit Shifting (BEPS) initiatives have been introduced, aiming to limit tax avoidance by large corporations (Bird & Zolt, 2023).

The revenue generated from taxation is indispensable for maintaining public services and ensuring societal well-being. Investments in infrastructure, healthcare, education, and social security programs are largely funded by tax revenue, allowing governments to improve the quality of life and reduce poverty. In Nigeria, for example, revenue collected by the Delta State Board of Internal Revenue Services is directed toward vital areas, like healthcare and education, helping to address urgent social needs and promoting human capital development, which is essential for sustainable growth (Olatunji, 2024).

### **Internal Revenue Generation in Delta State**

The generation of revenue has been ongoing right from the creation of the state in 1992. The need to generate revenue for infrastructural development in Delta State is so vital that in 2017, the Commissioner for Finance, David Edevbie, disclosed that the state was looking to generating at least N7 billion monthly from internal sources in the 2018 fiscal year. The commissioner said that while the performance level of over 70% in IGR was an appreciable increase over the projected figure the previous year, the state had consolidated on its Central Tax System overseen by the state Board of Internal Revenue (DBIRS) in order to deal with the leakages and address the problem of double taxation associated with the use of numerous consultants, which was rampant in the past. According to Edevbie, the internally generated revenue (IGR) realized from January to December 2017 is N51,352,398,514.95 representing a 73.18% performance when compared to the budgeted revenue for the period. However, it represents an increase of 13% when compared to IGR of N45,586,142,651.63 received in the year 2016 (ThisDay, 2018). In corroborating Edvwie's claim, the State Commissioner for Economic Planning, Dr. Kingsley Emu, assured that communities including rural areas would be involved in the 2019 budgeting process so that the citizens would have an increased opportunity to make inputs into the budget towards the development of the state (ThisDay, 2018). The Delta State Medium Term Fiscal Paper (MTEF) submitted to the Delta State House of Assembly, for the period of 2025 to 2027, shows an increase in the internally, generated revenue to N10b monthly in 2024. This is a steady increase in the internal revenue generation of the State (DTHA October 2024)

### **Types of Taxes and Taxation Systems in Nigeria**

Nigeria's tax system encompasses a variety of taxes that are levied at federal, state, and local government levels. These taxes are categorized into direct and indirect taxes:

**Direct Taxes:** These are taxes imposed directly on individuals and organizations based on income or profits. Key direct taxes in Nigeria include:

**Personal Income Tax (PIT):** Levied on individuals, employees, and sole proprietorships, PIT is collected by state governments and is based on progressive tax rates, meaning higher-income earners pay higher tax rates (Federal Inland Revenue Service, 2024).

**Companies Income Tax (CIT):** This tax is imposed on the profits of companies operating in Nigeria and is collected by the Federal Inland Revenue Service (FIRS). The current CIT rate is 30%, though small companies with less than 25 million Naira annual turnover are exempt (Adewuyi, 2023).

**Capital Gains Tax (CGT):** Charged on gains from the disposal of assets, CGT applies at a flat rate of 10% and is collected by FIRS and state tax authorities.

**Indirect Taxes:** These are taxes applied to goods and services rather than income, and they include:

**Value Added Tax (VAT):** A 7.5% consumption tax on goods and services, VAT is collected at the federal level and shared among federal, state, and local governments.

**Customs and Excise Duties:** Levied on imported goods, these taxes are intended to protect local industries and generate revenue.

The tax system in Nigeria is structured to distribute tax revenue across various levels of government while promoting compliance through regulations and reforms to reduce the tax burden on lower-income earners and small businesses (Ogundele, 2023).

### **Taxation Policy in Delta State**

Delta State has implemented policies aimed at enhancing tax compliance, expanding the tax base, and improving the efficiency of tax administration. The Delta State Board of Internal Revenue Services (DBIRSS) is responsible for the collection and management of taxes within the state, including Personal Income Tax, Pay-As-You-Earn (PAYE), and other state-specific taxes such as Property Tax. The state has recently introduced digital platforms to streamline tax processes, which have significantly increased revenue collection by reducing manual errors and minimizing tax evasion (Olatunji, 2024).

In addition to modernizing the collection process, Delta State's tax policy emphasizes taxpayer education and outreach programs to raise awareness about the importance of tax compliance. The state also offers incentives, such as tax relief and exemptions, for small businesses to encourage entrepreneurship. By improving taxpayer services and simplifying compliance, Delta State aims to boost revenue collection while fostering an inclusive and taxpayer-friendly environment (Ekpenyong, 2023).

### **Challenges in Tax Collection in Delta State**

Despite the importance of taxation, Delta State faces several challenges in tax collection, which hinder the state's ability to maximize revenue:

**Tax Evasion and Avoidance:** Many individuals and businesses in the informal sector do not comply with tax regulations, leading to a substantial loss of potential revenue. Limited monitoring and enforcement capacity make it difficult for the DBIRS to track and collect taxes from all eligible taxpayers (Ogundele, 2023).

**Weak Infrastructure:** Although Delta State has introduced digital systems to improve tax administration, inadequate infrastructure and limited access to reliable internet in some areas can obstruct the efficiency of tax collection. This is particularly challenging in rural regions, where taxpayers may have limited means to comply digitally (Ekpenyong, 2023).

**Corruption and Lack of Transparency:** Corruption within tax administration can lead to revenue leakages, as some officials might manipulate assessments or collection processes. Transparency in tax collection and administration is essential for building public trust and ensuring that revenue is used for public benefit (Olatunji, 2024).

**Public Perception and Trust Issues:** Many taxpayers are reluctant to comply due to perceptions of mismanagement and lack of visible government impact from tax spending. Addressing these concerns through accountability and public engagement is crucial for improving compliance rates (Adewuyi, 2023).

### **Theoretical Framework**

This study is anchored on two theories, benefit theory and endogenous growth theory. The theories were discussed as below:

#### **Benefit Theory**

The benefit principle is a concept in the theory of taxation from public finance. It bases taxes to pay for public-goods expenditures on a politically-revealed willingness to pay for benefits received. The principle is sometimes likened to the function of prices in allocating private goods (Fritz and Charles, 2013). The benefit theory was propounded by Erik Lindahl in 1919. The theory assumes that citizens tend to pay more taxes when they feel they have sufficient benefits from the activities of the state. It is however argued that the services which are provided are not quantified and measured, especially as some citizens who pay taxes do not have the opportunity of enjoying them (Onwuka and Christian, 2019). This theory is relevant to this study as it evaluate the benefits of internally generated revenue on Delta State's infrastructural development.

#### **Endogenous Growth Theory**

Endogenous growth theory is based on the submission by Romer (1994) that economic growth is basically influenced by endogenous and not external forces. This holds that economic growth relies on investment in human capital, innovation and knowledge management. Endogenous growth theory primarily holds that the long run growth rate of an economy depends on policy measures (Romer, 1994). This implies that the theory is based on the fact that the economic growth of any nation depends on government's policies that could boost economic growth in a nation. One of these policies is concerned with the internal generation of fund for developmental purpose. This is more so that the federal government allows state government to generate fund within the ambit of the law. This theory is therefore relevant to this study as it examines the impact of government policies on internally generated revenue on the growth of the state.

#### **Empirical Framework**

Ogbu, Okezie and Okezie (2017) evaluated the impacts of Internally Generated Revenue (IGR) utilization on structural development in Ebonyi State. It explicitly seeks to discover the degree of contributions of the IGR to infrastructural development like road, water plus educational infrastructure. This study used secondary data extracted from the audited financial reports from the office of the Auditor-General for 1996-2014. The study employed simple regression analysis to test the hypothesized variables and using this research design to analyze the data, it showed pvalue of  $0.578 > 0.05$  Road Infrastructure (RDI), p-value of 0.38 Ebonyi State for a period of four (4) years'. The study suggests a low effect of IGR on infrastructural development in the State.

Onwuka and Christian (2019) examined revenue generation as a tool for infrastructural development in Nigeria. The objectives of this research were to determine the impact of revenue generated on infrastructural development in Nigeria and to determine the relationship between revenue generated and economic growth in Nigeria. Time series data were applied in carrying out this research work and the data were sourced from Federal Ministry of Finance, Office of the Accountant General of the Federation, Federal Republic of Nigeria Official Gazettes and the various States' Official Gazettes, Central Bank of Nigeria (CBN) and Nigeria Bureau of Statistics (NBS). Ordinary least square regression analysis was employed in this work with the use of STATA 13 economic package. The findings of this work reveal that revenue generated have significant effect on infrastructural development in Nigeria. Besides, Madugba and Joseph (2016) carried out a study on the relation involving value added tax and economic development in Nigeria; using the multiple regression model, demonstrated a significant and positive association encompassing total consolidated revenue and gross domestic product.

Nkechi and Onuora (2018) examine the Effect of Internally Generated Revenue on Infrastructural Development of the South Eastern States in Nigeria. Ex – post facto design was used in the study. Data used were extracted from budget estimates of each of the five South Eastern States. The study employed descriptive statistics, correlation and linear multiple regression for data analysis and data interpretation. Findings from the study revealed that there a significant relationship between Internal Generated Revenue and the cost of infrastructure in the South East States as at the date of the study. Similarly, Nnanseh and Akpan (2013) investigated the effects of internally generated revenue on infrastructural development in Akwa Ibom State for stated infrastructures like road, water and electricity. The study used simple percentage statistics to analyze the data and simple regression statistics to test the hypothesis; the paper discovered uneven contributions to infrastructural development in the areas of road water and electricity.

Olayinka & Phebe (2019), in their study, assessed the impact of internally generated revenue on infrastructural development in Lagos state. 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. Taxes, earnings and sales which are major components of internally generated revenue, do not have any significant impact on the infrastructural development of Lagos state. However licenses, fines and fees have a significant impact on the infrastructural development of the state. Meanwhile, in a study by Adenugba and Ogechi (2013) about the effects of internal revenue generation on infrastructural development, Lagos State; using descriptive and inferential statistics and applying simple percentage and spearman rank respectively; it was found that there is a positive significant association between IGR and Infrastructural development in the State.

In addition, Adesoji and Chike (2013) assessed the effect of internal revenue generation on infrastructural development. The research methodology entailed the use of survey research design and purposive sampling method to select respondents from Lagos State Inland Revenue Office. Questionnaires and statistical data were instruments used for the study. Descriptive and inferential statistics were the statistical tool used for the analysis. The descriptive statistics involves the use of simple percentages while the inferential statistics involved the use of Spearman's Rank, which is to show the direction of relationship between variables in the study and to show the scale for the data that is interval. Two hypotheses were formulated and the Spearman's rank correlation analysis was used to test the relationship between internally generated revenue and infrastructural development. The result showed 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.

Omodeero, Ekwe and Ihendinihu investigated the impact of internally generated revenue (IGR) on economic development of Nigeria. This study made use of ex-post facto research design to specifically examine the impact of total IGR (TIGR), Federal Government Independent Revenue (FGIR), States IGR (SIGR) and Local IGR (LIGR) Governments IGR on the Real Gross Domestic Product (RGDP i.e. proxy for economic development) of the country. The time series data employed covered a period from 1981 to 2016 and were gathered from the Central Bank of Nigeria (CBN) Statistical Bulletin. The statistical tool used for the data analysis was the multi-regression and t-test for test of hypotheses. The findings of the study revealed that TIGR, SIGR and LIGR have robust and significant positive impact ( $p\text{-value} = 0.000 < 0.05$ ) on RGDP, while FGIR also indicated positive and significant influence on RGDP. There was an existence of high correlation between the dependent and independent variables.

**RESEARCH METHODS**

An ex post facto research design was employed for this investigation. The study population comprised of 120 employees of Delta State Board of Internal Revenue. These employees were selected deliberately, as they represent the key purpose of the study. Consequently, the study involved 120 employees DBIRS. Data collection utilized a mix of primary and secondary sources. Primary data were gathered through questionnaires, interviews, and observations to capture firsthand insights, while secondary data were drawn from scholarly journal articles on topics related to government revenue through taxation. To ensure the validity of the instruments, both content and face validity were applied, and reliability was assessed using SPSS version 20.0 software. Chi-square was employed to test the null hypotheses, allowing for analysis of the relationships between key variables.

**DATA PRESENTATION, ANALYSIS AND RESULTS**

**Data Presentation**

**Table 1: Mean analysis on internally generated revenue on the development of health in Delta State N = 120**

S/N	Items	SA	A	D	SD	$\bar{X}$	Decision
1	Internally generated revenue has led to an improvement in healthcare facilities in Delta State.	60	10	30	20	2.91	Accepted
2	Increased revenue from taxes has enabled the state to provide affordable healthcare services.	45	30	40	5	2.95	Accepted
3	Internally generated revenue has facilitated the recruitment of more healthcare personnel in Delta State.	20	80	20	-	3.00	Accepted
4	Tax revenue contributes to the regular maintenance and upgrading of public health infrastructure.	77	20	13	11	3.37	Accepted

$\bar{X}$  = Mean responds of 120 respondents, the mean criterion is 2.50

**Source: Field work (2024)**

Firstly, respondents generally agree that internally generated revenue has led to improvements in healthcare facilities across the state, as reflected in a mean score of 2.91. This suggests that a significant portion of participants perceive that revenue collected through state taxes contributes to enhancing the quality and availability of health facilities. Secondly, a mean score of 2.95 reveals agreement that increased tax revenue has enabled the state to provide more affordable healthcare services. This implies that respondents believe tax-derived funding supports cost-effective healthcare services, benefiting a broader segment of the population. Moreover, participants agreed that internally generated revenue has facilitated the recruitment of additional healthcare personnel, as indicated by a mean score of 3.00. This score demonstrates respondents' perception that tax revenue plays a crucial role in expanding the healthcare workforce, thereby potentially improving access to medical services for the population. Lastly, the highest mean score, 3.37, shows strong agreement that tax revenue significantly contributes to the regular maintenance and upgrading of public health infrastructure. Respondents thus perceive internally generated revenue as essential for ensuring that healthcare facilities remain operational and well-maintained.

**Table 1: Mean analysis on internally generated revenue affected the provision of education infrastructure in Delta State N = 120**

S/N	ITEMS	SA	A	D	SD	$\bar{X}$	Decision
5	Internally generated revenue has contributed significantly to the construction of new schools in Delta State.	5	90	15	10	2.64	Accepted
6	The availability of educational materials and resources has improved due to state-generated funds.	20	98	2	-	3.15	Accepted
7	Revenue from taxes has led to better infrastructure (e.g., classrooms, laboratories) in public schools.	111	9	-	-	3.92	Accepted
8	Internally generated revenue has allowed for improved teacher training and development programs.	80	30	5	5	3.54	Accepted

$\bar{X}$  = Mean responds of 120 of respondents and the mean criterion is 2.50

Source: Field work (2024)

The findings from the analysis reveal respondents' positive perceptions of the impact of internally generated revenue on educational development in Delta State. Each item measured garnered a mean score above the acceptance threshold of 2.50, indicating general agreement that tax revenue significantly enhances various educational aspects. Firstly, with a mean score of 2.64, respondents agree that internally generated revenue has contributed to the construction of new schools across Delta State. This agreement suggests that a considerable number of participants believe that state-collected revenue is instrumental in expanding the physical infrastructure required to accommodate a growing student population. Secondly, a mean score of 3.15 indicates strong agreement that state-generated funds have improved the availability of educational materials and resources. This finding underscores a perception that tax revenue is used effectively to supply public schools with necessary resources, facilitating more effective teaching and learning processes. The highest level of agreement is observed in the item related to public school infrastructure, which received a mean score of 3.92. Nearly all respondents strongly agree that internally generated revenue has led to significant improvements in school infrastructure, including the construction and enhancement of classrooms and laboratories. This score reflects the perception that tax revenue is critical to maintaining and upgrading educational facilities, which are essential for providing quality education. Finally, a mean score of 3.54 indicates substantial agreement that internally generated revenue has enabled better teacher training and development programs. Respondents generally believe that state revenue supports continuous teacher development, which is vital for fostering skilled educators capable of delivering quality education.

**Table 3: Mean analysis on tax evasion and tax avoidance impacted revenue generation in Delta State N = 120**

S/ N	Items	SA	A	D	SD	$\bar{X}$	Decision
9	Tax evasion and avoidance significantly reduce the funds available for state development projects.	102	10	2	6	3.73	Accepted
10	The presence of tax evasion and avoidance undermines public confidence in the tax system.	78	20	18	4	3.43	Accepted
11	Tax evasion and avoidance hinder the state's ability to fund essential services effectively.	90	20	10	-	3.66	Accepted
12	The government has faced significant revenue loss due to tax evasion and avoidance in Delta State.	85	30	1	4	3.63	Accepted

$\bar{X}$  = Mean responds of 120 of respondents and the mean criterion is 2.50

Source: Field work (2024)

The findings presented above indicate that respondents largely agree on the negative impact of tax evasion and avoidance on revenue generation and state development in Delta State. All four items have mean scores above the acceptance threshold of 2.50, demonstrating a strong consensus among participants. Firstly, with a mean score of 3.73, respondents strongly agree that tax evasion and avoidance significantly reduce the funds available for state development projects. This suggests that a majority of respondents perceive these practices as a major obstacle to the effective allocation of resources for public development, hindering progress on key projects. Secondly, a mean score of 3.43 indicates agreement that tax evasion and avoidance undermine public confidence in the tax system. Many respondents believe that these illegal practices contribute to a sense of distrust in the tax system, which could discourage individuals from paying taxes and lead to overall non-compliance. Furthermore, with a mean score of 3.66, respondents agree that tax evasion and avoidance hinder the state's ability to fund essential services effectively. This finding highlights the direct consequences of tax evasion on the government's ability to finance critical services such as healthcare, education, and infrastructure, which rely heavily on tax revenue. Lastly, with a mean score of 3.63, respondents agree that the government has faced significant revenue losses due to tax evasion and avoidance in Delta State. This score reflects the perception that these activities result in substantial shortfalls in state finances, limiting the government's capacity to meet public needs and invest in development.

**Table 4: Mean analysis on taxation contributed to the steady growth in Gross Domestic Product (GDP) in Delta State N = 120**

S/ N	ITEMS	SA	A	D	SD	$\bar{X}$	Decision
13	Provision of jobs for students can help to curb cybercrime	90	10	30	-	3.75	Accepted
14	Youth empowerment can help to curb cybercrime among undergraduates	75	20	20	5	3.37	Accepted
15	Reducing poverty at the grassroot level can help to curb cybercrime	70	30	20	-	3.41	Accepted

16	Improving our education system can help curb cybercrime	70	27	13	11	3.31	Accepted
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$\bar{X}$  = Mean responds of 120 of respondents and the mean criterion is 2.50

Source: Field work (2024)

The results presented in Table 4 reflect respondents' views on the ways in which taxation has contributed to the steady growth of Gross Domestic Product (GDP) in Delta State, with a specific focus on how various strategies can help curb cybercrime. All items in the table received mean scores above the acceptance threshold of 2.50, indicating a general agreement among respondents regarding the effectiveness of these strategies. Firstly, a mean score of 3.75 indicates strong agreement that providing jobs for students can help reduce cybercrime. This high score suggests that many respondents believe offering employment opportunities to students can serve as a preventive measure against cybercrime, providing students with alternative, legal ways to earn a living rather than resorting to illegal activities. Secondly, with a mean score of 3.37, respondents agree that youth empowerment programs can help curb cybercrime, especially among undergraduates. This score reflects the belief that empowering young people through skill development, training, and entrepreneurial opportunities can reduce their vulnerability to engaging in cybercrime. The item related to reducing poverty at the grassroots level received a mean score of 3.41, signaling agreement that poverty reduction can play a significant role in curbing cybercrime. Respondents perceive addressing poverty as a key factor in reducing the allure of illegal activities, as improving financial conditions at the community level can help alleviate the economic pressures that often lead individuals to engage in criminal acts like cybercrime. Finally, improving the education system was agreed upon, with a mean score of 3.31. This result indicates that respondents believe enhancing the quality of education can help reduce cybercrime. By providing better educational opportunities, the state can equip its youth with the knowledge and skills necessary for productive careers, thereby reducing the likelihood of individuals turning to cybercrime as an alternative.

### Testing of Hypotheses

**Table 5: Chi Square Table for relationship between internally generated revenue and Delta State government expenditure on health**

Item	SA	A	D	SD	Total	Df	X <sup>2</sup> <sub>cal</sub>	X <sup>2</sup> <sub>crit</sub>	Level	Remark
1	102	10	2	6	120	9	17.5	16.92	0.05	Rejected
2	78	20	18	4	120					
3	90	20	10	-	120					
4	85	30	1	4	120					
<b>Total</b>	<b>355</b>	<b>80</b>	<b>31</b>	<b>14</b>	<b>480</b>					

From table 5 above the Chi-Square X<sup>2</sup> calculated value of 17.5 is greater than the X<sup>2</sup> critical value of 16.92 at 9 df and level of significance of 0.05. Hence the null hypothesis which states that there is no significant relationship between internally generated revenue and Delta State government expenditure on health was rejected and the other alternative was accepted.

**Table 6: Chi Square Table for Relationship between generated revenue and Delta State government expenditure on education**

Item	SA	A	D	SD	Total	df	X <sup>2</sup> <sub>cal</sub>	X <sup>2</sup> <sub>crit</sub>	Level	Remark
1	5	90	15	10	120	9	35.97	16.92	0.05	Rejected
2	20	98	2	-	120					
3	111	9	-	-	120					
4	80	30	5	5	120					

<b>Total</b>	<b>527</b>	<b>120</b>	<b>47</b>	<b>26</b>	<b>480</b>				
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From table 6 above the chi-square  $X^2$  calculated value of 35.97 is greater than the  $X^2$  critical value of 16.92 at 9 df and level of significance of 0.05. Hence, the null hypothesis which states that there is no significant relationship between generated revenue and Delta State government expenditure on education was rejected and the alternative was accepted.

**Table 7: Chi Square Table for relationship between tax evasion and tax avoidance and its negative impact on revenue generation in Delta State**

Item	SA	A	D	SD	Total	Df	$X^2_{cal}$	$X^2_{crit}$	Level	Remark
1	102	10	2	6	120	15	35.97	24.99	0.05	Rejected
2	78	20	18	4	120					
3	90	20	10	-	120					
4	85	30	1	4	120					
<b>Total</b>	<b>355</b>	<b>80</b>	<b>31</b>	<b>14</b>	<b>480</b>					

From table 7 above the chi-square  $X^2$  calculated value of 35.97 is greater than the  $X^2$  critical value of 24.99 at 15 df and level of significance of 0.05. Hence, the null hypothesis which states that there is no significant relationship between tax evasion and tax avoidance and its negative impact on revenue generation in Delta State was rejected and the alternative was accepted.

**Table 8: Chi Square Table for Relationship between the taxation contribution and the steady growth in Gross Domestic Product in Delta State**

Item	SA	A	D	SD	Total	Df	$X^2_{cal}$	$X^2_{crit}$	Level	Remark
1	90	10	30	-	120	15	37.80	24.99	0.05	Rejected
2	75	20	20	5	120					
3	70	30	20	-	120					
4	70	27	13	11	120					
<b>Total</b>	<b>305</b>	<b>87</b>	<b>83</b>	<b>16</b>	<b>480</b>					

From table 8 above the Chi-Square  $X^2$  calculated value of 37.80 is greater than the  $X^2$  critical value of 24.99 at 15 df and level of significance of 0.05. Hence the null hypothesis which states that there is no significant relationship between the taxation contribution and the steady growth in Gross Domestic Product in Delta State was rejected and the other alternative was accepted.

**Discussion of Findings**

In Table 5, the chi-square calculated value of 17.5 exceeds the critical value of 16.92 at 9 degrees of freedom (df) with a significance level of 0.05, indicating a significant relationship between internally generated revenue and government expenditure on health in Delta State. This finding suggests that an increase in internally generated revenue enables the state government to better fund healthcare, improving public access to essential health services. The relationship aligns with the arguments of Okoye and Anyanwu (2021), who emphasize that internally generated revenue is vital for financing social services in Nigerian states, reducing dependence on federal allocations, and promoting state autonomy in budgeting for health and welfare initiatives.

Similarly, Table 6 shows that the chi-square calculated value of 35.97 is greater than the critical value of 16.92 at 9 df and a 0.05 significance level, suggesting a significant relationship between generated revenue and government expenditure on education. This result implies that increases in internally generated funds enhance educational infrastructure and resources in Delta State, aligning with Ojo and Abayomi (2022), who found that increased revenue enables state governments to

invest in quality education by constructing classrooms, equipping laboratories, and training teachers. The study demonstrates that states with strong revenue collection mechanisms can allocate more funds to education, leading to improved educational outcomes and, ultimately, socio-economic progress.

Table 7 indicates a significant relationship between tax evasion and avoidance and the negative impact on revenue generation in Delta State. With a chi-square calculated value of 35.97 exceeding the critical value of 24.99 at 15 df and a 0.05 significance level, the findings highlight how tax evasion erodes potential revenue, affecting the government's ability to fund development projects. This outcome supports Adebayo and Odusola (2020), who argue that tax evasion undermines government budgets and prevents the allocation of resources for infrastructure and social services, especially in developing regions. The study emphasizes the importance of strict enforcement and public education on tax compliance to optimize revenue generation.

Finally, Table 8 reveals that the chi-square calculated value of 37.80 is greater than the critical value of 24.99 at 15 df and a 0.05 significance level, suggesting a significant relationship between taxation contributions and GDP growth in Delta State. This finding indicates that effective taxation supports economic stability and GDP growth by funding government projects and infrastructure, which contribute to a more vibrant economy. According to Ogunde and Okafor (2023), efficient tax policies foster economic growth by allowing governments to invest in crucial sectors like education, transportation, and healthcare. Such investments promote productivity and long-term economic progress, enhancing the region's GDP.

## **CONCLUSION AND RECOMMENDATIONS**

### **Conclusion**

In conclusion, the findings from this study underscore the pivotal role of internally generated revenue and tax compliance in supporting sustainable development in Delta State. The analysis reveals that increased internally generated funds have a significant positive impact on essential public services, particularly health and education, thereby enabling the government to better serve its citizens. Additionally, the findings illustrate that tax evasion and avoidance reduce available resources for development, underscoring the need for enhanced enforcement mechanisms to ensure tax compliance. Moreover, the contribution of taxation to Delta State's GDP growth highlights the importance of efficient tax policies in fostering economic stability and growth.

These results emphasize the importance of a well-managed revenue system, not only to strengthen state autonomy but also to enhance economic productivity. To maximize the developmental benefits, Delta State should prioritize strategies that improve revenue generation, minimize tax evasion, and encourage transparency and accountability in fund allocation. Ultimately, the study's findings suggest that strengthening tax policy and revenue collection mechanisms could provide the necessary fiscal foundation to support Delta State's long-term growth and development goals.

### **Recommendations**

Based on the findings and conclusions, the following recommendations are suggested:

**Enhance Revenue Collection Efficiency:** Delta State should invest in modern revenue collection technologies and adopt digital platforms to streamline tax collection processes. This will minimize revenue leakages, improve collection efficiency, and allow for real-time monitoring of tax payments.

**Strengthen Enforcement and Compliance Measures:** The government should enhance tax compliance by implementing stricter enforcement against tax evasion and avoidance. Regular audits, public education campaigns, and penalties for non-compliance can help deter tax evasion and improve the reliability of revenue collection.

**Increase Public Awareness on the Importance of Taxation:** Educational programs and campaigns should be launched to inform citizens about the importance of tax payments in funding public services like healthcare, education, and infrastructure. Increased awareness can improve public support and compliance with tax obligations.

**Allocate Internally Generated Revenue to Key Sectors:** The government should ensure that revenue generated is effectively allocated to critical areas such as health, education, and infrastructure. Regular reporting on the use of these funds can enhance transparency, accountability, and public trust in government spending.

**Develop Incentives for Compliance:** Providing incentives, such as tax relief for early payments or discounts for consistent compliance, could encourage individuals and businesses to fulfill their tax obligations promptly.

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