The Impact of Revenue Consultants on States' Internally Generated Revenue; Evidence from Oyo State in South West, Nigeria

Adu Oluwaseyi Esther, Dr. O. A. Lawanson

University of Ibadan, Nigeria

DOI: https://dx.doi.org/10.47772/IJRISS.2025.905000464

Received: 16 May 2025; Accepted: 20 May 2025; Published: 23 June 2025

ABSTRACT

Revenue generation in Nigeria has been one of the topical issues in recent times, especially with the drastic and phenomenal shift from agriculture to crude oil exportation. The occasional decrease in the price of crude oil and various predictions of the running out of oil wells in Nigeria shortly have rekindled the government's interest in agricultural and other non-oil sources to the country and its constituent states.

The emphasis has always been on boosting internally generated revenues to reduce reliance on oil and other statutory allocations to states and the third tier of government.

This study investigated "The impact of Revenue Consultants on States Internally Generated Revenue (IGR); Evidence from Oyo State, Nigeria". The study has been carried out to justify or otherwise, the employment of Revenue consultants by state governments in Nigeria. The study also investigated whether the engagement of revenue consultants has increased the IGR in Oyo State, it also evaluated the effects of tax evasion and activities of corrupt tax officials on revenue generation of Oyo State and also developed strategies for eradicating tax evasion and checkmate uncivil behavior of some tax officials in Oyo State. The study adopted both survey techniques, using a questionnaire (designed for senior and strategic officers of four special ministries of government, i.e. Board of Internal Revenue, Ministry of Finance, Auditor and Accountant General, in one hand and purposive sampling technique was employed to distribute the questionnaires, which were later collected, collated and analyzed using simple descriptive statistical technique of tables, frequency count and percentages.

Oyo state government engaged the services of revenue consultants in the year 2012, therefore, an independent sample T-test was used to analyze the monthly internally generated revenue for five years, 2010 to 2014; where monthly IGR for the years 2010 and 2011 represented the years when revenue consultants were not engaged by Oyo state government, while the year 2012-2014 represented the period's revenue consultants were engaged. Upon the collation, the independent sample T-test was used as an analytical tool for the variables. The year 2010 and 2011 (i.e. 24 months) were treated as a separate group, while the year 2012-2014 (i.e. 36 months) were treated as another group.

The T-test revealed that at 95% confidence level, there is a significant difference between the mean of the two periods observed. This implies that the revenue of Oyo state during the period of the engagement of revenue consultants as compared to the period before the engagement of revenue consultants has significantly improved.

Furthermore, the study revealed that tax evasion has a significant impact on the state's Internally Generated Revenue (IGR).

Keywords: Internally Generated Revenue (IGR), Revenue consultants, Tax Evasion, Tax net, Federation Account, Statutory allocation, Civil servants, Tax Policy, Tax Administration.

INTRODUCTION

Nigeria is richly endowed with oil, gas, and other mineral resources; however, the country's over-reliance on oil revenue for economic development has had adverse implications for the overall economy. This is because revenue generated from the oil sector is not exclusively enough to sustain the economy. According to Ariyo (1997), Nigeria's over-dependence on oil revenue to the total neglect of other revenue sources was encouraged by the oil boom of 1973/74. This is unsustainable due to the fluctuation in the oil market which has in most cases plunged the nation into deficit budgets.

The term revenue has been defined by various authors in different ways. In all, Revenue is the fund required by the government to finance its activities. It refers to the total income accruing to a state from various sources within a specified period.

Olusola (2011) identified two types of revenue that accrues to state governments: internally generated revenue and revenue allocated from the Federation Account.

The internally generated revenue is those revenues that are derived within the state from various sources such as taxes (pay as you earn, direct assessment, capital gain taxes, etc.), and motor vehicle licenses, among others. While the statutory allocation from the Federation Account, Value Added Tax constitutes the external source. A good number of states in the federation get the bulk of their revenue in the form of statutory allocation from the federation account to finance their expenditure programs.

The Federation Account is a financial account maintained by the Federal Republic of Nigeria into which all revenues collected by the Federal Government are deposited, except proceeds from the personal income tax of personnel in the Armed Forces of the Federation, the Nigeria Police Force, the Ministry or Department responsible for Foreign Affairs, and residents of the Federal Capital Territory, Abuja.

The Revenue Mobilization Allocation and Fiscal Commission (RMAFC) charged with the responsibility of allocating revenue to the three tiers of government was established to monitor the accruals to and disbursement of revenue from the Federal Account and review, from time to time, the revenue allocation formulae to ensure conformity with changing realities. Presently, the sharing formula stipulates that the federal government is to be given 52%, the states shall go with 26% while the local governments are given 20%. This excludes the 13% derivation that the oil-producing states have to share.

It is crystal clear that the literature on revenue consultancy both locally and globally is relatively too few, given that the area is a relatively new area of research in Nigeria. Performance contracting which is the most recommended means of reducing inefficiency in the public sector by the World Bank is yet to be widely accepted in Nigeria let alone adopted. More so, Oladele et al (2013) who researched “Revenue generation and engagement of Tax consultants in Lagos State” and Olusola (2011) who carried out research on “Boosting the Internally Generated Revenue in Ogun State were relevant work to this study, but the work is strictly based on the activities of Revenue Consultants and their effect on IGR of Lagos state and Ogun state respectively. Kiabel & Nwokah (2009) who conducted a study on “Boosting Internally Generated Revenue in Nigeria: the Engagement of Revenue Consultants Revisited” was the most relevant work to this study. No such research has been identified or documented in Oyo State.

Tax system in Nigeria

The tax system in Nigeria is made up of the tax policy, the tax laws, and the tax administration. All these components are expected to function collaboratively to achieve the nation's overarching economic objectives According to the Presidential Committee on National Tax Policy (2008), the central aim of the Nigerian tax system is to contribute to the well-being of all Nigerians directly through improved policy formulation and indirectly through appropriate utilization of tax revenue generated for the benefit of the people.

ISSN No. 2454-6186 | DOI: 10.47772/IJRISS | Volume IX Issue V May 2025

In generating revenue to achieve this goal, the tax system is expected to minimize the anomalies in the economy. Other expectations of the Nigerian tax system according to the Presidential Committee on National Tax Policy (2008) include;

1. Encourage economic growth and development.
2. Generate stable revenue or resources needed by the government to accomplish loadable projects and or investments for the benefit of the people.
3. Provide economic stabilization.
4. To pursue fairness and distributive equity.
5. Correction of market failure and imperfection.

The national tax policy is formulated to meet these expectations by adhering to the principles of taxation that form the foundation of an effective tax system.

Tax Policy

According to the report of the Presidential Committee on National Tax Policy (2008), *"The National tax policy provides a set of rules, modus operandi and guidance to which all stakeholders in the tax system must subscribe"*. Tax policy formulation in Nigeria is the responsibility of the Federal Inland Revenue Service (FIRS), Customs, Nigerian National Petroleum Corporation (NNPC), and other agencies but under the guidance of the National Assembly i.e. the law-making body in Nigeria (Presidential Committee on National tax policy, 2008). Suffice it to say that if there must be any effective implementation of the Nigerian tax system or attainment of its goal, the national tax policy document remains essential.

According to the Presidential Committee on Tax Policy (2008), "Nigeria needs a tax policy which does not only describe the set of guiding rules and principles but also provides a stable point of reference for all the stakeholders in the country and upon which they can be held accountable".

James and Nobes (2008) criticized tax policy for its failure to meet the efficiency and equity criteria by which it is typically evaluated. They further noted that tax policy is constantly subjected to pressures and changes, which often do not ensure outcomes aligned with its overall objectives (James and Nobes, 2008).

Unfortunately, most policy changes in Nigeria are implemented without sufficient consideration of taxpayers, administrative arrangements, costs, and existing tax structures. This has in no small measure hindered the effective implementation and goal congruence of the nation's tax system.

Bird and Oldman 1990 stated that *"the best approach to reforming taxes is one that takes into account taxation theory, empirical evidence, and political and administrative realities and blends them with a good dose of local knowledge and a sound appraisal of the current macroeconomics and international situation to produce a feasible set of proposals sufficiently attractive to be implemented and sufficiently robust to withstand changing times, with reason and still produces beneficial results"*.

Tax Laws

Tax laws refer to the body of rules and regulations governing tax revenue and the various types of taxes in Nigeria. They are made by the legislative arm of the government. These laws are frequently amended, and it is clear that such frequent changes indicate inconsistencies that ultimately impede the achievement of the established goals.

The major tax laws in Nigeria can be analyzed as follows:

❖ **PITA (Personal Income Tax Act)**

ISSN No. 2454-6186 | DOI: 10.47772/IJRISS | Volume IX Issue V May 2025

- **Latest Update:** PITA Cap P8 LFN 2004 (as amended)
- **Most recent major amendment:** Finance Act 2023

❖ **CITA (Companies Income Tax Act)**

- **Latest Update:** CITA Cap C21 LFN 2004 (originally Cap 60 LFN 1990)
- **Most recent major amendment:** Finance Act 2023

❖ **PPTA (Petroleum Profits Tax Act)**

- **Latest Update:** Petroleum Profits Tax Act, Cap P13 LFN 2004
- **Note:** The Petroleum Industry Act (PIA) 2021 This act now largely governs the oil and gas sector, superseding PPTA in many areas.

❖ **VAT (Value Added Tax Act)**

- **Latest Update:** VAT Act Cap V1 LFN 2004 (originally Act No. 102 of 1993)
- **Most recent major amendment:** Finance Act 2023

❖ **CGT (Capital Gains Tax Act)**

- **Latest Update:** CGT Act Cap C1 LFN 2004 (originally Cap 42 LFN 1990)
- **Most recent major amendment:** Finance Act 2023

❖ **Stamp Duties Act**

- **Latest Update:** Stamp Duties Act Cap S8 LFN 2004 (originally Cap 411 LFN 1990)
- **Most recent major amendment:** Finance Act 2019 and 2020

❖ **EDTD (Education Tax Decree)**

- **Now known as:** the Tertiary Education Trust Fund (TETFund) Act
- **Latest Law:** TETFund Act No. 16 of 2011 (as amended by Finance Acts)
- **Replaces:** EDTD No. 7 of 1993

❖ **WHT (Withholding Tax)**

- **Legal basis:** Derived from PITA and CITA provisions
- **Latest applicable law:** Finance Act 2023

Tax Administration

It is one thing to make policies, rules, and regulations in an attempt to attain a desired goal or objective and it is another thing to implement these policies, rules, and regulations. The organs and or agencies in charge of tax policy implementation in Nigeria are referred to as the administrative organ or agency in this research work. Efficiency and effectiveness should be the guiding principles in designing a tax administration structure that delivers the desired results. Put differently, tax administration in Nigeria is the responsibility of the various tax

ISSN No. 2454-6186 | DOI: 10.47772/IJRISS | Volume IX Issue V May 2025

authorities as established by the relevant tax laws. Kiabel and Nwokah (2009) defined the term "tax authority" to mean "Federal Board of Inland Revenue, the State Board of Internal Revenue, and the local government revenue committee. Together with the Joint Tax Board (JTB) and Joint State Revenue Committee, the Nigerian tax authority administers taxes in Nigeria.

Failure of Tax Administration in Nigeria

The failure of Tax administration in Nigeria, particularly in Oyo State manifested itself in various forms;

High rate of Tax Evasion:

A greater part of personal income tax yield is from employees whose income taxes are deducted at source, from their salaries and wages. Due to inadequate monitoring machinery, the self-employed and professionals in Private practices hardly pay taxes. These categories of taxpayers seem to be the worst culprits in terms of tax evasion – which is a criminal offense.

Several unmodified amendments:

The rules and regulations governing personal income tax in Nigeria have undergone several amendments over time. Due to these frequent amendments, the certainty of tax rates and accessibility to legislative instruments became extremely difficult and confusing, even to the tax administrators themselves. The tax rates, reliefs, allowances, and allowable expenses became unclear to the taxpayers. This is one of the reasons why voluntary compliance is very low among Nigerian taxpayers.

Poor Accounting and Record-Keeping of state Internal Revenue officials:

This represents another area of weakness in tax administration in Nigeria. Many board officials are resistant to technology and reluctant to adopt automation and innovations for maintaining internal records of assessments and revenue collections.

Corruption on the part of some Tax officials:

Tax officials cannot be excused for their high level of corruption, as a significant portion of revenue collections intended for the government's funds is misappropriated for personal gain. This has contributed to being a source of discouragement to taxpayers. Nigerians always complain that much of the taxes collected were mismanaged or pocketed by corrupt tax officials.

It is the aggregation of these failures that led to the employment of tax consultants by the Oyo State Government.

Internally Generated Revenue of Oyo State

According to the data set on the Internally Generated Revenue (IGR) profiles for Nigeria's 36 states between 2010 and 2012 released by the National Bureau of Statistics, Oyo State ranked the 5th highest revenue-generating state in 2012, coming behind Lagos, Rivers, Delta, Edo. Despite ranking 5th, the data revealed that with an estimated population of 6.5 million for Oyo state, the IGR per capita stood at N722.71k in 2012. It is a fact that the largest proportion of Oyo State's Internally Generated Revenue (IGR) is derived from Personal Income Tax (Adekanola, 2007). There are about 52 revenue-generating Ministries/Agencies, with some having the potential to generate more revenue for the state.

Oyo State Civil Service

Oyo state has the 2nd highest Civil Servant population in South West Nigeria with a total civil servant of Thirty-Eight Thousand, One Hundred Eighty-Five Staff in its service (Ajimobi, 2012). This figure corroborated the number of civil servants in Oyo state which was given to be about Thirty-Eight Thousand by the commissioner for Finance, Mr. Zacchaeus Adelabu in the year 2012; But according to the Nominal List of

ISSN No. 2454-6186 | DOI: 10.47772/IJRISS | Volume IX Issue V May 2025

Oyo state civil servants per Ministries obtained from the Head of Office, a total number of 31,745 staff was recorded, excluding staff of State Universal Basic Education Board (SUBEB), and the newly employed 5,000 teachers (The Sun Newspaper 12th August 2014). It should be noted that SUBEB manages teachers in charge of all government Primary Schools in the State.

The recruitment process into the Civil Service of Oyo State is widely regarded as being plagued by irregularities and is often influenced more by personal connections than by candidates' qualifications.

The Engagement of Revenue Consultancy and the Impact

In December 2011, Integrated Consultancy & Management Accounting (ICMA) Services was engaged by the Oyo state government as the global revenue consultant of the state and their main operations kick-started in January 2012.

ICMA Services also being the global revenue consultant in Akwa Ibom had a record of growing IGR of Akwa Ibom state from its usual N400 million monthly collections in 2008 to an average of N1.8 billion as of 2014. Also, Delta state was generating an average of N600 million in 2007 when the firm took over the revenue consultancy for the state; ICMA Service was eventually able to increase the revenue to above N5.5billion every month which made Delta state ranked the 5th highest IGR generating state in Nigeria in 2014. The firm also serves as the revenue consultant to Ogun State and successfully increased revenue collection from a monthly average of ₦700 million in 2011 to approximately ₦1.8 billion in 2014 (Akinlade, 2013). In 2012, ICMA services also moved the monthly IGR collection of Oyo state from N700m to N1.3 billion by 2014.

Strategies Employed by Revenue Consultants to Improve the IGR

- Collaborate with financial institutions, including banks and investment firms, to identify High-Net-Worth Individuals (HNWIs) based on their financial activities.
- Cross-reference with national databases (Corporate Affairs Commission, property registries, Nigeria Interbank Settlement System, etc.).
- Leverage social media platforms, luxury goods vendors, and real estate records to track lifestyle patterns of potential HNIs.
- Engage wealth management firms and private banking institutions for relevant information.
- Rigorous routine visits to taxpayers
- Enforcement of defaulting taxpayers
- Collection of interest and penalty accrued to defaulters
- Invention of online payment system to reduce revenue leakages
- Effective compliance monitoring to reduce tax evasion
- Routine enumeration to discover new tax agents.

Research Instrument

The primary data source for this study is the monthly Internally Generated Revenue (IGR) figures for Oyo State during the two periods under review. Additionally, structured questionnaires were administered to key strategic stakeholders, including officials from the Internal Revenue Service, the Accountant General, the Auditor General’s office, the Ministry of Finance, and the revenue consultant.

ISSN No. 2454-6186 | DOI: 10.47772/IJRISS | Volume IX Issue V May 2025

METHOD OF ANALYSIS

This study adopted a multi-method approach, combining survey, qualitative, descriptive, and inferential statistical techniques. Analytical tools included percentages, frequency distributions, logical reasoning, and comparative analysis. The primary inferential statistical tool employed was the Independent Samples T-test.

Secondary data, comprising monthly IGR figures, were analyzed over two distinct periods:

- The first period (2010–2011) covered 24 months of records before the engagement of revenue consultants.
- The second period (2012–2014) covered 36 months of records after the engagement of revenue consultants.

This approach allowed for a comparative assessment of the impact of revenue consultants on IGR performance in Oyo State.

Data Presentation

Tabular Presentation of monthly revenue from year 2010-2014 Internally Generated revenue before the Engagement of Revenue Consultant

	2010			**2011**		
MONTH	**PAYE**	**OTHER TAXES**	**TOTAL**	**PAYE**	**OTHER TAXES**	**TOTAL**
	N'M	N'M	**N'M**	N'M	N'M	**N'M**
JANUARY	664	084	**748**	542	080	**622**
FEBRUARY	636	143	**779**	514	163	**677**
MARCH	679	162	**841**	578	106	**684**
APRIL	598	259	**857**	496	216	**712**
MAY	608	266	**874**	501	174	**675**
JUNE	695	246	**941**	584	208	**792**
JULY	668	197	**865**	545	177	**722**
AUGUST	606	280	**886**	598	217	**815**
SEPTEMBER	706	186	**892**	621	158	**779**
OCTOBER	546	350	**896**	614	159	**773**
NOVEMBER	678	309	**987**	578	208	**786**
DECEMBER	742	180	**922**	607	272	**879**
TOTAL	7,826	2,662	**10,488**	6,778	2,138	**8,916**

Internally Generated revenue after the Engagement of Revenue Consultant

	2012			**2013**			**2014**		
MONTH	**PAYE**	**OTHER TAXES**	**TOTAL**	**PAYE**	**OTHER TAXES**	**TOTAL**	**PAYE**	**OTHER TAXES**	**TOTAL**
	N'M	**N'M**	**N'M**	N'M	N'M	**N'M**	N'M	N'M	**N'M**
JANUARY	517	468	**985**	697	542	**1,239**	808	404	**1,212**

FEBRUARY	742	133	**875**	846	439	**1,285**	677	544	**1,221**
MARCH	988	210	**1,198**	665	557	**1,222**	578	667	**1,245**
APRIL	814	459	**1,273**	742	500	**1,242**	969	363	**1,332**
MAY	691	603	**1,294**	855	434	**1,289**	791	553	**1,344**
JUNE	795	532	**1,327**	611	763	**1,374**	844	551	**1,395**
JULY	607	637	**1,244**	842	444	**1,286**	669	687	**1,356**
AUGUST	650	619	**1,269**	875	391	**1,266**	883	525	**1,408**
SEPTEMBER	598	656	**1,254**	900	379	**1,279**	723	689	**1,412**
OCTOBER	589	699	**1,288**	740	524	**1,264**	903	532	**1,435**
NOVEMBER	858	437	**1,295**	753	451	**1,204**	791	654	**1,445**
DECEMBER	682	615	**1,297**	768	533	**1,301**	817	685	**1,502**
TOTAL	8,531	6,068	**14,599**	9,294	5,957	**15,251**	9,453	6,854	**16,307**

Source: Bureau of Statistics

T-Test

Variable	Status	No	Mean	STD	T-test Value	Sign. Value
Revenue	**Before the Engagement of Consultant**	**24**	**0.80850**	**0.095205**	**-17.432**	**0.0000**
	After the Engagement of Consultant	**36**	**1.28214**	**0.113935**		

The results of the Independent Samples T-test, as presented in the table above, reveal a T-test value of -17.432 with a significance level (p-value) of 0.0000 at a 95% confidence interval. Since the p-value is less than 0.05, this indicates a statistically significant difference in the revenue generated in Oyo State during the two periods under review. The mean value of the analysis when the services of consultants were not engaged is 0.80850 which is less than the mean value when the services of revenue consultant were engaged which is 1.28214, this indicates that more revenue were collected during the period when the services of revenue consultants were engaged.

Furthermore, the standard deviation of the analysis when the services of revenue consultant were engaged is 0.11393.5 which is also greater than the standard deviation of revenue collected when the services of revenue consultant were not engaged, this indicates that the differences in the revenue collected increases with large disparity.

FINDINGS

This study focuses on “The impact of Revenue Consultants on States Internally Generated Revenue; Evidence from Oyo State”. It investigated the rationale behind the state government’s decision to engage Revenue Consultants despite employing civil servants to handle duties related to internally generated revenue. This issue calls for attention, particularly given that the Oyo State Board of Internal Revenue Service has the highest number of staff among its counterparts in the Southwest region.

In this light, the study looked at the factors that determine the decision to employ the services of revenue consultants. Those factors are the consultant’s tax monitoring intelligence, result-orientation in revenue performance; corruption among civil servant tax officials, proper tax accounting and record keeping, business approach to revenue generation, quality of staff and experience, and inefficiency of members of staff of the internal revenue department, among others. For this study, primary and secondary data on how the engagement of revenue consultants has affected internal revenue generation in the state were collected. Based on this, four ministries were selected for the study: the Board of Internal Revenue, the Ministry of Finance, the Office of the Accountant General, and the Office of the Auditor General.

Furthermore, the study revealed that although revenue consultancy has contributed to improving the state's internally generated revenue, yet, civil servants continue to experience job insecurity. Notably, the primary cause of this insecurity among average civil servants is their inability to divert government funds.

This study reveals that;

1. It was found that a significant difference exists between periods when revenue consultants were engaged and when they were not. From the mean value, more revenue was recorded during the engagement of revenue consultants than when the revenue consultants were not engaged.

2. The study also revealed that tax evasion significantly affects the state's revenue generation, exhibiting a linear relationship. This means that as tax evasion increases, its detrimental effect on revenue generation correspondingly intensifies.

3. It was also discovered that the activities of corrupt tax officers have a significant impact on the state's revenue generation. The effect of corrupt tax officers is also discovered to be linear with revenue generation of the state, that is the more activities of corrupt officers the more likely the revenue generated will be affected.

4. This implies that Oyo State's revenue significantly improved during the period when revenue consultants were engaged compared to the period when their services were not utilized.

CONCLUSION

Following the empirical findings, it is evident that the engagement of revenue consultants has improved the internal revenue generation of Oyo state. This evidence was corroborated by the internally generated revenue summary of states (2010-2014) which the researcher obtained from the National Bureau of Statistics in Ibadan. The findings also clearly indicate that civil servants do not support the employment of revenue consultants in Oyo State. However, since the state's primary objective is to enhance internally generated revenue, and the engagement of revenue consultants has proven effective in achieving this goal, the state's interest must take precedence over individual interests driven solely by personal gain.

Revenue consultancy brings innovative ideas and oversees the business re-engineering processes necessary to significantly enhance the state's revenue. The improvement in the state's internally generated revenue is attributed to a reduction in leakages within the revenue collection system, combined with an expanded tax net that includes previously unregistered tax evaders.

RECOMMENDATIONS

1. Tax and revenue collecting officials should possess relevant academic qualifications preferably with a minimum of first degree.

2. Regular in-house training on the job should be organized periodically for the tax and revenue-collecting personnel.

3. Penalties, as stated in the law, should be imposed on individuals caught evading taxes in the state, and all income earners, including traders, should be obligated to pay their taxes on time.

4. Special task and revenue tribunal should be set up to prosecute person(s) involved in tax evasion.

5. Occasional international training abroad should be organized for tax and revenue collectors so that they have the opportunity to interact with their international colleagues.

Limitation To the Study

The study is limited by data constraints, as the relevant data on the IGR of Oyo state for 2009 could not be assessed despite all efforts. The plan was to collect the revenue data for 6 years (2009-2014); with the intention of comparing the last 3 years of revenue collection before the engagement of revenue consultants and 3 years of revenue collection after the engagement of revenue consultants. The collection of data may pose a major constraint to future research.

REFERENCES

1. Adekanola O.A (2007) Taxation as a means of Economic reutilization. Journal of the Institute of Chartered Accountants of Nigeria Vol 40 (4) pp 55-57.
2. Adelabu, 2012 “Oyo state has no capacity to implement new minimum wage Available online through www.oyostate.gov.com
3. Ariyo, A. (1997) Productivity of the Nigerian Tax System: 1970 – 1990. African Economic Research Consortium (AERC) Research Paper 67, Nairobi Kenya.
4. Kiabel. B. D. and Nwokah, N.G (2009) Boosting Revenue Generation by Governments in Nigeria: The tax consultant option revisited, European Journal of Social Sciences, Vol. 8 across board. International Journal of Arts and Commerce Vol. 1 No. 33
5. National Bureau of Statistics, (2016) “The Nigerian States and Internally Generated Revenue”. National Bureau of Statistics, 2013 The Nigerian States and Internally Generated Revenue as reported by Business Day Research on 9th December, Available Online
6. Oladele Rotimi, Uduma Samuel Aka & Aderemi A. Abdul-Azeez (2013), Revenue Generation and Engagement of Tax Consultants in Lagos State, Nigeria, European Journal of Business & Social Sciences Vol 1, No. 10, Pp25-35, January.
7. Olusola, O. O. (2011) Boosting internally generated revenue of local government. European Journal of Humanities and Social Sciences, 8 (1).
8. Presidential Committee on National tax policy, 2008 “Excerpts of the Handbook – Federal Inland revenue Service and Taxation Reforms in Democratic Nigeria Edited and published in 2008”
9. World Bank (2000) “East Asia: Recoverry and Beyond”. Washington, D.C.; The World Bank
10. World Bank report 2013 “Diasporas contribute more to Nigeria’s GDP than 34 of its 36 states “Available online through www.nigerianwatch.com/news.
11. James, s. and Nobles, C. (2008) The Economics of Taxation, 8th ed, Birmingham. Fiscal Publication.