Revenue Generation in Benue State: *Contemporary Issues*

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Abstract

Government of Benue State generates revenue to finance its activities. The paper examines revenue generation in Benue State noting the short comings of the revenue generation in the state. Examining tax administration in Benue State, the paper notes that there is room for improvement. The paper then suggests ways of reformation of the revenue policy of the state having in mind some policy goals. The paper cautions that in as much as revenue is critical to the development of the state, there is need to be cautious so as not to stifle the economy through excessive taxation. The paper then suggests that instead of relying on tax laws alone, the tax authorities can liaise with stakeholders to come out with a tax policy that would not deter business in the state.

Introduction

Revenue is defined as income received from all activities engaged in by the receiving entity. In governmental terms, revenue is the entire amount received by the Government from sources within and outside the Government entity (National Tax Policy 2012).According to Ahmed (2010),revenue is defined as all amounts of money received by a government from external sources for example those originating from "outside the government" net of refunds and other correcting transactions, proceeds from issuance of debt, the sale of investments, agency or private trust transactions, and intra-governmental transfers.The constitution of the Federal Republic of Nigeria1999 CAP. C23 L.F.N. 2004 defines revenue as any income or return accruing to or derived by the Government of the Federation from any source and includes - any receipt, however described, arising from the operation of any law; any return, however described, arising from or in respect of any property held by the Government of the Federation; and any return byway of interest on loans and dividends in respect of shares or interest held by the Government of the Federation in any company or statutory body.

In Benue State, Government revenue includes share from Federation Account, proceeds from taxes, penalties, interests, fines, charges and other earnings received from Government investments (bonds,dividends etc.), and the like. Revenue therefore encompasses the entire gamut of Government income, which is realized and available for expenditure by Government within a particular fiscal year or period. Thus in line with Asher (2001), Soyode and Kajola (2006)'s

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assertions that options are available to governments for raising fund for bidding resources away from the other sectors ofthe economy and from other claimants to undertake their activities.revenue may be said to be funds from allsources available to government to finance their activities.

The revenue structure of Benue State has not been as productive as desired (see Table I). Too often the growth in revenue has failed to catch up with government spending pressures, a situation that has occasioned huge imbalances between the demand and supply of public budgetary resources. Due to the substantial need for public services in Benue, and the limited allocation from the federal government, the state has to rely partly on revenue generated within the state to increase the budget to a size where the Government is able to provide afairly adequate level of service to Benue citizens.

Table I: Budgetary and Expenditure profile of Benue State (2011-2015)

Yea r	Amount Budgeted	Amount Spent	Percent Spent of Amount
201	71,350,730,760	70,780,101,870	99.2
201	112,782,520,743	63,951,202,403.29	57
201	136,451,292,746	71,971,619,727	52.7
201	108,604,821,903	67,147,963,888	61.8
201	135,395,916,602	96,691,287,781.25	71.4

Source: Benue State Approved Budgets 2011-2016

This, however, does not close the resource gap. Table I shows that on the average 68.4 per cent of the budgets have been spent from 2011-2015. In a bid to close the resource gap, the government may resort to one or more of the following approaches: opt for discretionary tax measures (DTMs); monetize the debt; sell the debt to the public; or raise international borrowing. The government could also fall back on its reserves on the assumption that the problem is short term.

The first option tends to raise the tax burden and is usually politically unpopular. Borrowing from the Central Bank fuels inflationary tendencies, whereas borrowing from the public, especially through high yielding treasury bills, exerts an upward pressure on other interest rates hence impeding private sector borrowing. Bearing in mind debt servicing problems and the stiff conditionalities imposed on foreign loans by donors, the fourth option is considered expensive. It is, therefore, clear that chronic deficits stifle economic growth and impinge on other macroeconomic aggregates (Broadway et al., 1994).

The current battle cry is that we should all comply and pay our lawful taxes. The National Tax Policy states, in part, “tax payers shall be required to discharge their roles, by ensuring strict compliance with tax laws at all times”. Over the years this has been the demand of the state of its citizens and around this has developed what we may call the science of taxation in which certain definitions, objectives and function criteria and the demands of the formalism of tax design are the basis of fiscal policy.

A rational tax system attempts to define exaction it imposes on the citizens. Taxation isbasically the process of collecting taxes within a particular location. In this regard tax has been defined as “a monetary charge imposed by the Government on persons, entities, transactions or properties to yield revenue”. In other words, tax is “the enforced proportional contributions from persons and property, levied by the State by virtue of its sovereignty for the support of Government and for all public need”. Taxes are therefore, a “pecuniary burden laid upon individuals or property to support government expenditure”. A tax “is not a voluntary payment or donation, but an enforced and compulsory contribution, exacted pursuant to legislative authority” and is “any contribution imposed by Government”, under any name. The Nigerian Constitution Section 24
(f) says that “it shall be the duty of every citizen to: - declare his income honestly to appropriate and lawful agencies and pay his tax promptly”.

Taxation is, therefore a means by which the government of Benue Stateraises revenue to finance her expenditure by imposing charges on citizens and corporate entities. .
The objectives of taxation can then be summed up as in Nightingale (2002) and Lyme and Oats (2010):

- Raising revenue to finance government expenditure.
- Redistribution of wealth and income to promote the welfare and equality of the citizens.
- Regulation of the economy thereby creating enabling environment for business to thrive.

A rational tax system must have the objective and functions of raising revenue to meet government expenditure, redistribution of wealth and the management of the economy.

The system must have the inters or the “ carouse of taxation” of equity, that those in equal circumstances should pay an equal amount of tax, neutrality to avoid dictations of the market, certainty of the clear scope of the tax and administrative efficiency to control the cost of tax collection. The growth in tax revenue must approximate the growth in expenditure for economic stability to hold. On its part, the tax structure must be stable and flexible. Stability of a tax structure allows revenue to be predicted with certainty. Revenue instability can complicate fiscal management especially if expenditures are inflexible downwards, and the options open to policy makers are limited.

Revenue Administration in Benue State

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 organ and or agency in charge of tax policy implementation in Benue State is referred to as the administrative organ or agency. Efficiency and effectiveness should be the watch word in designing a tax administration structure that will give the desired result (McPherson 2004).

Put differently, tax administration in Benue State is the responsibility of the tax authority as established by the relevant tax law. Citing Section 100 of the personal income tax Decree, 1993 and amended by Decree No 18-Finance (Miscellaneous Taxation Provisions) Decree 1998, we note "Tax authority "to mean Board of internal revenue. Together with the Joint tax board (JTB) and Joint state revenue committee, whichadminister taxes in Benue State.

However, as noted by Naiyeju (2011), states, including Benue state have continued to demonstrate total lack of interest in improving their lots towards improved revenue generation by preferring to use consultants to administer taxes, rather than modernising their tax systems for enhanced revenue yield, and less dependency on allocation from the Federation Account. The preference for tax consultants in the collection of revenues negates the ongoing reforms in the country's revenue generationsystem. Table II indicates that between 2011 and 2015, tax revenue in Benue State averaged 49 per cent of the proposed tax revenue.

It is pertinent to note that the internal revenue generation and collection in Benue state are far below what it should be. According to (Atakpa et al, 2012) poor communication network, lack of commitment on the part of some revenue collectors some of whom are down-right dishonest, and defective revenue collecting machinery are responsible for poor revenue collection. There is therefore need to fine tune the revenue collection and administration in the state.

Table II: Benue State revenue generation through tax 2011-2015

Year	Proposed	Actual	% of proposed
2011	7,421,022,841	3,125,334,603	42.1
201	10,268,441,467	5,387,218,249	52.5
201	10,774,436,341	2,416,008,615	22.4
201	3,736,500,000	3,277,260,975.30	86.4
201	6,900,000,000	2,885,171,293	41.8

According to Kiabel and Nwokah (2009), within the last decade, theissue of domestic resource mobilization has attracted considerable attention in many developing countries due todebt difficulties coupled with domestic and external financial imbalances. An understanding of this relationshipis critical in the formulation of a sound or excellent fiscal policy to prevent or reduce unsustainable fiscal deficit(Eita and Mbazima, 2008). It is also highly consequential in evaluating government's role in the distribution ofresources

(Chang, 2009). Revenue generated through tax is a major source of government revenue all over theworld. A critical challenge of tax administration in the 21st century is how to advance the frontiers of professionalism, accountability and awareness of the general public on the imperatives and benefits of taxationin our personal and business lives which include: promoting economic activity; facilitating savings and investment; and generating strategic competitive advantage (Kiabel and Nwokah, 2009). Governments use tax proceeds to render their traditional functions, such as the provision of public goods, maintenance of law andorder, defense against external aggression, regulation of trade and business to ensure social and economic maintenance (Azubike, 2009).

Table III shows that the revenues in Benue State are derived from statutory allocations from the Federation Account and from internal sources. The State's internally generated revenue (IGR) which constituted about 3% of the total revenue in 2015, are derived mainly from income taxes, fines and charges, licensing fees rent/interest incomes as well as miscellaneous levies.

Table III: Benue State revenue profile

Ye		IGR	ry tions	VAT	Grants &	Total
20	3109040770	41827927684			18892504824	7245112291
20	5387156569	36970499294			12914674158	6326370979
20	11146650000	59750000000			54704650000	1364512900
20	6468988050	44219037344			106150056	6714796388
20	2885171293	27525945116			575383281757	9669128778

Source 1: Approved Estimates for 2011-2016, 2: Ministry of Finance, Makurdi

Nigeria and Fiscal Federalism

Nigeria practices a Federal system of government and by implication its tax policy can simply be referred to as that of a fiscal federalism. The tax revenue generating power is shared between the three tiers of government – Federal, State and Local government respectively. The tax jurisdiction of the various tiers of government is spelt out in the constitution but sometimes with some overlap. Matters of difference are referred to the Joint Tax Board or the Board of Appeal commissioners. The Federating states normally get periodic allocation from the central government in addition to the revenue internally generated through the State Board of internal revenue for the administration of the state.

The whole process makes for the administrative convenience, quick decisions and implementation, independence and people friendly since they can easily get to the grass root. However, this is not without some setbacks as it brings about uneven economic development of the country. The inequitable distribution of nature in terms of natural resources makes some States very backward in the scheme of things since their only hope is on the insufficient periodic allocation from the Federal government.

Development can only come if the “little” resource from the Federal government receives a boost through internally generated revenue from the state and is eventually invested in education, health, electricity, water and other areas that will be of benefit to the life of the people. Other revenue sources should be explored as Benue state is endowed with potentials in Agriculture. Relying, completely on allocation from the Federal government in this economic jet age will rather impoverish the people and the country at large. State government needs to create the enabling environment for the people to be gainfully employed.

There is therefore need for the diversification of revenue sources for economic development. This is very important if Benue State must rank among equals in the improvement of the lives of her citizens. To build and maintain the culture of sustainable development, there is urgent need for a review and restructure of the state’s tax policy and administrative system. Why government takes step to address the perennial annual budget deficits and tax gap, the citizens should wake up to their civic responsibilities in terms of tax compliance. However, government should note that it is not possible to tax a nation into prosperity. High tax rates will not only increase evasion but will equally discourage investment. In order to encourage voluntary compliance, tax policy formulation should be made after due consultation with all the stakeholders. Measures for assessing customer’s satisfaction, employee’s satisfaction and business oriented results should be put in place. This however does not mean that the objective of taxation should be undermined. Satisfactory services to the taxpayers could encourage voluntary compliance. Tax refund where necessary should be encouraged for the benefit of those who comply voluntarily. There is the need for management and organisational approach that emphasises services, support and information for the honest tax payers.

This among other issues calls for the autonomy of tax administration which the system had long been yearning for. Tax administration requires highly trained personnel to match up with the sophistication of tax evasion with the use of modern technology. The autonomy if granted will enable tax administration to hire the appropriate qualified personnel, fire the redundant ones, reduce internal layers of management with its attendant bureaucracy and official red tape, buy the appropriate equipment required for the job, reduce political interference which had encouraged frequent changes in policy and many more.

It is pertinent to note that in Benue State, the tax revenue (Table IV) indicates that the state has a very weak tax base. The larger portion of the State’s tax revenues are derived from P.A.Y.E. This is a clear indication that there is urgent need to broaden the revenue base for the State. Thus the need for reform.

Table IV: Benue State tax revenue profile

Year	PAYE	Direct Assessment	Capital Gains	Others	Total
201	2837031719	286943384	1112000	40000	3125127103
20	4938828813	443846756	4474200	6800	5387156569
20	2146663226	265126989	4150400	68000	2416008615
20	3823471117	268409157	5346500		4098498874
20	2671635339	213046454	445500	-	2885171293

Source 1: Approved estimates, 2: Ministry of Finance, Makurdi

Need to Reform the Benue State Government Revenue Policy

Revenue policy, in its simplest form, represents the set of decisions made regarding the raising ofrevenues to fund the operations of government, and is reflected in the taxes, fees and user chargesimposed within a particular jurisdiction. Benue State government lacks a formal, comprehensivestatement of revenue policy; the tax and revenue actions are made, instead, based on the National Tax Policy.Ideally, revenue policy will reflect a state's fundamental values, such as the desire toensure that the living standards of elderly and/or low-income citizens are not adverselyaffected by rising tax bills. Reforms are often proposed as a means of defusing afiscal or political crisis. For example, at the present time an economic slowdown is forcing manygovernments to review and revise their existing revenue structures in order to generatesufficient funds to meet growing expenditure demands. Another typical example of reform iswhere the government responds to growing complaints about rising tax bills byattempting to diversify the jurisdiction's revenue base. Revenue policies are also reformed because one feature of the tax and revenue system has fallen out of line. For example, the need for and pursuit of revenue adequacy maycreate inequities in the tax burden that must be addressed at some point in time.

Reform of the Benue State Board of internal revenue remains a central part of the reforms that will enablethe state to achieve definite improvement in revenue generation. An independent, professional board devoid of political interference will most likely perform better in terms of defining mission and following same. Provisions for operational efficiency of the Board continue to matter for performance. The state must make efforts to diversify and increase internally generated revenue. Measures to be taken could range from extensive tax policy reforms to administrative measures like improved remittances and recording. The following policy goals are suggested:

Policy Goals

While opportunities for comprehensive reform of a government's revenue policy and revenue structure are rare, evaluation of individual revenue sources is quite common. Prior toconducting an evaluation of the local revenue structure, it is important to review what aregenerally considered to be the appropriate goals of revenue policy. The goals discussed below arenot listed in order of importance nor are they mutually exclusive: conflicts and trade-offs betweenthem will be inevitable.

a) **Political Acceptability.** Taxpayers expect fairness in the distribution of the tax burden and anunderstanding of how the burden is allocated. To increase taxpayer understanding of the tax andrevenue system, complexity should be kept to a minimum and the assumptions underlying therevenue policy made explicit.

Politically acceptable revenue policies will to a certain extent reflect local tradition and politicalattitudes. Prior to altering existing revenue policy, a review of the political environment must beconducted. An important component of this review is an examination of existing revenue capacityand revenue effort, including comparisons with other jurisdictions if such data are available.Revenue capacity gauges the ability of a government to raise revenues and is measured in termsof per capita personal income. Revenue effort is a measure of the actual amount of revenue raisedby a government, and is often measured in terms of revenue per capita. Evaluating local revenuecapacity and effort can reveal citizens' attitudes and preferences towards taxation and the level oftaxation that they are willing to bear.

b) **Revenue Adequacy and Stability.** The revenue structure should provide the government withsufficient revenues to finance desired public services. Creating an equilibrium between thegrowth of revenues and the activities that governments finance will be difficult to achieve, but isa worthwhile objective. Ideally, revenue yields, while responsive to income and population shifts,will be dependable and predictable. Economic recessions and changes in federation accountdistributions can have a negative impact on revenue growth. At the present time, due to theeffects of economic recession, revenue adequacy is a major concern of governments at all levels.

c) **Revenue Diversification.** An optimal revenue structure includes a balance among the majortaxes of property and income; minimizes the use of nuisance taxes; and relies on usercharges where feasible. Taxes should be as broadly based as possible to allow for lower tax ratesand improve economic efficiency. Diversity in the revenue structure is desirable for political andsocial reasons.

A diversified property tax base with a balance between the different classes of property isdesirable because it will be less vulnerable to economic shifts. To achieve this aim, link ages between tax policy and planning/zoning policy should be forged. In the short term, a balancebetween the various classes of property will be hard to achieve; in the long term, particularly ingrowing communities, such balance is a good possibility.

d) **Equity.** The distribution of the tax burden and the benefits of public services should be equitable.Horizontal equity requires that the treatment of persons in similar economic circumstances beequal. Vertical equity requires fairness in the distribution of liabilities among persons in differentcircumstances.

e) **Economic Neutrality.** The tax and revenue system should maintain economic neutrality,promoting growth and the efficient allocation of the economy's resources. The goal here is tominimize unintentional interference with private economic decisions in the process of raisingneeded revenues.

f) **Administrative Feasibility.** The complexity and cost of collection of revenues must beconsidered prior to adoption of a particular tax or revenue source. Compliance should be madesimple, certain and inexpensive for the taxpayer, and administration easy and economical for thetax collector.

g) **Self-Sufficiency.** To the extent possible it is important not to be over reliant on federal allocations so that reductions or cutoffs do not interfere with the provision of vital services or distortbudget decisions.

h) **Political Feasibility.** The use of particular taxes or revenues by thefederal government may precludetheir use at the state level because the federal government may wish to reserve the tax or revenue base for its usealone. State governments should consider this when evaluating revenue alternatives, and pursuethose alternatives which are politically feasible. Legislative advocacy may be required in somecases.

i) **Political Accountability.** Increases in local taxes or other revenues should be the product ofdeliberate legislative action and not inherent structural features of the tax and revenue system thatresult in automatic rate hikes. A good example is the real property tax and property assessmentsthat have increased from the previous year, resulting in higher property tax bills unless the taxrate is lowered. Some governments deal with this phenomenon by adopting a truth-intaxationlaw that sets a constant property tax yield and prohibits increases in property tax leviesunless public hearings are held.

j) **Accounting for Tax Exemptions, Abatements and Relief Programs.** By tracking andaccounting for the value of taxes and other revenues foregone by a government for thepurposes of providing incentives to businesses or for tax relief for low-income property owners, agovernment can more easily compare its costs with the benefits obtained. A word of caution: itcan be difficult to measure the benefits associated with tax abatements and other relief programs,and governments should be careful not to exaggerate their size.

k) **Exporting the Tax Burden.** Tax exportability can be defined as the ability to levy taxes or otherrevenues in such a way that the burden is borne by taxpayers outside of the jurisdiction of the state government. Exporting the tax burden is a desirable goal because it lessens the burden on the state's residents. Retail sales and hotel/motel accommodations taxes are generallythe most exportable.Taxes can also be exported to the federal government when stategovernments take advantage ofthe deductibility of local property and income taxes from the federal income tax. When searchingfor revenue alternatives, deductibility (or the tack of it) should be a consideration.

l) **Ordinance Consolidation.** To ensure greater control over a government's revenue policy, locallaws regarding taxes, fees, and user charges should be consolidated. This will enable the legislative body to review them on a regular basis--easily and comprehensively--and reduce thechance that "old" rates will remain in effect due to administrative neglect.

m) **Other Valid Goals.** A government revenue policy may reflect other goals of thecommunity, such as the preservation of historic properties or provision of property tax relief tohomeowners. These goals may conflict with other policy goals, such as the need for revenueadequacy and stability or the desire to maintain economic neutrality.

In the process of examining alternative revenue options, the goals outlined in this section can beused as a means of assessing the feasibility and desirability of the various options as they mightbe applied in a local jurisdiction. Failure to fully consider these goals could lead to future fiscaland/or economic difficulty, particularly if decisions are made regarding revenue sources thataccount for a large proportion of the jurisdiction's revenue base.

Table II: Major Sources of Benue State Government Revenue

Profits tax	Profits tax is charged only on profits arising in or derived from Benue State from a trade, profession or business carried on in Benue State
Salaries tax	Salaries tax is charged on emoluments arising in or derived from Benue State
Property tax	Property tax is charged on the owner of land or buildings in Benue State
Stamp duty	Fixed and ad valorem duties are imposed on different classes ofdocuments relating to assignments of immovable property, leases,share transfers and contracts.
Betting duty	Betting duty is imposed on bets on authorized totalisators and theproceeds of Lottery.
Estate duty	Estate duty is imposed on estates
Hotel accommodation tax	Hotel accommodation tax is imposed on hotels and guest Houses.
Rates	Rates are levied on landed properties at a percentage of the assessedratable value which is the annual rent at which the property mightreasonably be expected to let.
Government rent	Government rent is payable for new land leases or upon extension of non-renewable land leases.
Other revenues	Other revenues arise from land transactions, taxes on the first registration of motor vehicles, fines, forfeitures and penalties, royalties and concessions, yields from properties and investments,reimbursements and contributions, user charges on government utilities, and fromfees and charges for the provision of a wide range of goods andservices. Interest on bank deposits and loans
Borrowing	Borrowing from Banks, Foreign countries and organizations, issuing of government bonds etc.
Grants	Grants from Corporations, foreign countries/organizations etc.

A WORD OF CAUTION

There is considerable crease about the imposition, administration and application of Nigerian taxation in the minds of most Nigerians and perhaps we in Benue

State need to move away from mere formalism and legalism. Instead of relying, solely on formal, rational knowledge, we need to pay more attention to intuition and instruct and recognize there are distinct limitsto rationality. In other words, can we not locally determine our needs and makecontributions to cater for these needs as in a domestic budget rather than comply with theapplication of a universal or fiscal policy imperative?

We must answer the question and determine whether our search for more taxes must result in economic strangulation of our businesses or individual existence simply on the basis of mere legalism or indeed there is need for a more humane approach in the light of the current economic situation. Perhaps we need to remind ourselves that the management of the economy is one of the objectives and functions of a rational tax system.

We need to be careful about our taxing method that we do not kill all the geese that laythe golden eggs. We need to avoid excessive tax demands without a correspondingconsideration of the economic realities. We should be careful not to bring taxation to an end by inability to pay or induce a situation of tax bankruptcy in our more vibrantindustries or individuals. There should be a new approach to taxation instead of relyingsolely on formal principles and legalism in taxation. We need to pay more attention tointuition, instinct and reality and recognize there are distinct limits to taxation and notbring to an end a social contract that has existed for thousands of years and perhaps sincethe beginning of society.

More so, the economy of Benue State is principally an underground economy, i.e., it is dominated by the informal sector. In as much as we must make sure that all hands should be on deck to work together to effectively tax this sector, we must not cripple this sector by over taxation. Collaboration amongst Government and with the leadership of vocational bodies, trade associations and community leaders will greatly assist this process. To encourage tax payers, judicious and transparent use of tax revenue, through visible projects, should be encouraged at the level of government. The culture of demanding accountability from the executive arm of government through media briefs and town hall meetings should be developed and sustained and would help build a culture of voluntary tax compliance.

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