

Effective Revenue Mobilization and Sustainable Development in Lagos State, Nigeria

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Abstract: *Governments at different levels have the responsibility of mobilizing revenue in order to meet the needs of the citizenry in terms of providing public goods and services, as well as ensuring the well being of their citizenry. Most states in Nigeria have had serious issues regarding residents' level of tax compliance leading to their undue dependence on statutory allocations from the federation account. However, Lagos state is reported to be the only state in Nigeria, capable of surviving without statutory allocation from the federal government. The paper examined the methodologies and strategies adopted by Lagos State government in achieving high level of revenue mobilization, in efforts to achieve sustainable development in Lagos state Nigeria. The study a descriptive research relied entirely on qualitative data. Primary data included statistical records and video documentary prepared by the Lagos Internal Revenue Service. Secondary data included books, scholarly peer-viewed articles, official government publications and newspapers. Data collected were content analyzed. The findings revealed that effective revenue mobilization in Lagos state was as a result of several factors such as; nature of leadership, patriotic nature of the political elite, high density population of the state, commercial nature of the state and willingness of the informal sector to comply with tax laws. We concluded that there is effective revenue mobilization in Lagos state and high level of compliance by both formal and informal sectors, this has positively impacted efforts at achieving sustainable development. Our recommendation is that there should be continuity in policy implementation and aggressive prosecution of tax defaulters as deterrent to others.*

Keywords: *Revenue Mobilization, Statutory allocation, Sustainable Development.*

I. Introduction

There is plethora of literature on Fiscal Federalism in Nigeria particularly, with reference to revenue allocations and generation among the federal government and the component units, (the states and the local governments) (Maduabum, 2008; 608 – 630; Mbanefoh and Egwaikhide, 1998: 213 – 230; Olowononi, 1998: 247 – 259; and Obi, 1998: 261 – 273).

The introduction of federalism and the attendant revenue allocation system in Nigeria has been aptly located with Richards Constitution of 1946 (Obi, 1998: 264). Adebayo (1988 cited in Obi 1998: 270), write that “although the constitution was not strictly federal, the creation of the regional level of government immediately raised the question of allocating revenue among the central government, the new regional centres and the old Native Administration.” This practise was retained even after the British relinquished power to Nigeria in October 1, 1960.

During the first republic, Nigeria had four regions namely; North, East and West, but later added Mid-West. Each region was known for its export oriented agricultural products. The North was known for its groundnut, cotton and hides and skin; the East for its palm oil and coal; the west for its cocoa and the Mid-West for its rubber and timber. The derivation principle was used then to allocate revenue. This was when the resources of each region were used and the balance posted to the Federal Government (Michael, 2013). However, since the early 1970's when oil became the major source of revenue in Nigeria, the other sectors of the economy which were their revenue sources became neglected.

It is the responsibility of government to provide for the needs of her citizens in the following areas – education, health, roads, sports, security, power, housing, technology, etc.; and also maintain other operations of governments the world over. The various services that the government is expected to provide for the citizenry, demand that the government mobilize sufficient resources to fund them. Globally, governments generate revenue internally through levying of various taxes on individuals and corporate bodies within their territory.

Lagos state is one of the few states in Nigeria that has reputation of generating a larger percentage of its revenue internally, unlike most of the thirty six states that rely primarily on the statutory allocation from the federal pool. The Lagos State Internal Revenue Service (LIRS) is the major agency that collects taxes (especially personal income tax) on behalf of the state government. This paper therefore examined taxes as

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veritable tool of revenue generation in Lagos State. The agencies or institutions for collection, the factors that influenced revenue mobilization and the challenges faced in the appropriate agencies in the process of mobilization of revenue in the State. We also investigated the relationship between revenue mobilization and sustainable development in Lagos state. The paper is divided into nine sub-sections, namely; introduction, conceptual clarifications, theoretical framework, methodology, revenue generation and mobilization in Lagos State, Factors that influenced revenue mobilization in Lagos State, Efforts at sustainable development in Lagos State, Conclusion and recommendation.

Conceptual Clarification

The key concepts of analysis need be conceptualized to achieve deeper understanding of the salient issues raised in this paper.

Revenue Mobilization

Drummond, Daal, Srivastava and Oliveira (2012) write that given the limited resources available for implementation of the vast infrastructure needed in most sub-Saharan African countries, mobilizing more revenue is a priority for sub-Saharan African (SSA) countries. These countries have enormous development agendas that they have to implement, and weak revenue mobilization is the root cause of fiscal imbalances that several of the countries in the region experience.

Several scholars have carried out studies on revenue mobilization in developing countries, especially Sub-Saharan African countries (SSA). These scholars have looked at the importance of institutional factors like quality of institutions and governance in addition to traditional measures, in determining the ability of these countries to raise revenue. These factors are believed to have some form of effect on tax revenue through their contribution to the level of tax evasion, improper tax exemptions, and weak tax administration (Tanzi and Davoodi, 1997). This is a factor in the Nigerian case where some political godfathers and some elite may pull strings to ensure that some exemptions are given to companies that they have interests in. This is also a reason why some of the companies usually have some of these heavyweights on their board of directors.

Bird, Martinez-Vasquez, and Torgler (2004) find empirical evidence that factors such as corruption, rule of law, and entry regulations play key roles. Where some officials of the revenue collecting agencies may connive with the tax payers in order to collect less than what is supposed to be paid by the individual or company in return for "settlement". Bird (2004) writes that any successful tax reform targeted at overcoming these challenges must be supported by a strong political will to reform, which will include making the institutions strong enough not to be maligned by some political and economic heavy weights in the society. Furthermore, Bird, Martinez-Vazquez, and Torgler (2004) write that to be able to achieve effective revenue mobilization through adequate tax collection, there is need for a political leadership that is able to ensure adherence to rule of law and effective control of corruption within its territory.

Sustainable Development

Sustainable development has been defined as the ability to meet the needs of the present without compromising the ability of future generations to meet their own needs (OECD, nd). The World Commission on Environment and Development, as it was formally called, sought to draw the world's attention to "the accelerating deterioration of the human environment and natural resources and the consequences of that deterioration for economic and social development." In establishing the commission, the UN General Assembly explicitly called attention to two important ideas: The well-being of the environment, of economies and of people is inextricably linked. Sustainable development involves co-operation on a global scale (Strange & Bailey 2008: 24).

Sustainable development is about achieving wholesome and integrated development with cross-border or global perspective. It is the ability of a society to develop in a way that benefits the different sectors, cutting across borders and futuristic in terms of targeting different generations. The implication is that decisions of present governments should take into consideration potential impact on society, the environment and the economy, while keeping in mind that: present actions will have impact elsewhere as well as the future (Strange & Bayley 2008: 24).

There is a long term perspective to sustainable development, as it rests on maintaining long-term economic, social and environmental capital. Though most governments over the years have tended to focus on attainment of economic growth and development, sustainable development brings attention to the ecological and human dimensions which are also key to growth and development. (OECD, nd: 7). Efforts by governments over the years to encourage private sector development as drivers of the economy have tended to lead to focusing on profit margins, which has tended to lead to a situation where some companies are given the leverage to engage in activities that have incurred social or environmental damages to the society in the long run. Given that the

economic resources are needed to take care of the environment, sustainable development seeks to provide the balance that the society needs (Strange & Bayley 2008: 24).

At the core of sustainable development is the need to consider three pillars together: society, the economy and the environment. No matter the context, the basic idea remains the same – people, habitats and economic systems are inter-related. We may be able to ignore that interdependence for a few years or decades, but history has shown that before long we are reminded of it by some type of alarm or crisis. (Strange & Bailey 2008: 27)

Theoretical Framework of Analysis

This paper adopts financial management as its theoretical construct. Financial resource appears to be one of the most important resources available to every level of government or organization (Maduabum, 2008; Basu, 2004). This is as a result of the fact that whatever form of endeavor that is to be undertaken, either in the public or private sector, will surely need funds for its success.

The financial management or administration is derived from the perception of the concept of finance as that which entails a combination of strategies and tactics used by management for the acquisition, allocation and utilization of funds for the purpose of pursuing the objectives of an entity. Financial management as used by Maduabum (2008) is the process involved in ensuring that financial resources are obtained and used both profitably and effectively in the accomplishment of the objectives of the organization.

Basu (2004) writes that financial administration is the management of finances of a state or the public authority endowed with taxing and spending powers. Financial administration seeks to raise, spend and account for the funds needed for public expenditure. Basu (2004) posits that since revenue is derived from the citizens, it is morally incumbent upon governments to spend this money efficiently and economically. If this is not done, it engenders alienation of the people from the government which will ultimately endanger the existence of the government in question.

Basu (2014) writes that the second factor that makes financial management or administration important is the unprecedented increase of governmental expenditure in modern times. She contended that for effective financial administration to take place, sound principles, tools and techniques of financial administration should be evolved and employed by all government. This involves the activities of four agents; the executive which needs and spends the funds; the legislature which grants the funds and appropriates them to particular ministries and departments; the Finance Ministry which controls the expenditure, and Audit which sits in judgment over the way in which the funds have been spent.

In the context of this paper, we see financial administration as necessary for the Lagos State government to achieve effective mobilization of revenue through collection of adequate tax, as well as efficient management of the resources so mobilized, to ensure the achievement of sustainable development in the state. This is vitally important given the very bad reputation that Nigeria has in terms of being regarded as one of the most corrupt countries in the world by Transparency international. Given the undue influence which political godfathers have in the administration of the states, in which state resources are put at the disposal of the godfather instead of used to further the development of the state. Having access to large volume of internally generated revenue would not tantamount to sustainable development except the right financial management policies and strategies are adopted to ensure that such revenue are channeled to the providing the required critical infrastructure with due consideration of the social, economic and environmental needs of the society. It is essential that agencies and bodies charged with the responsibility of mobilizing revenue and managing same are strong enough to withstand pressures and be able to deliver according to the expectations of the residents of the state. Physical developments must be environment friendly, in this era of climate change and global warming.

II. Methodology

The study adopted descriptive survey design. It relied entirely on qualitative data. Primary and secondary data were used. Primary data comprised video documentaries prepared by the Lagos Inland Revenue Service, while secondary data included textbooks, scholarly peer-reviewed journal articles, newspaper articles, statistical data and other official publications of the Lagos Inland Revenue Service. Data were content analyzed and presented thematically.

Revenue Generation/Mobilization in Lagos State, Nigeria

The globally recognized means of funding government operations is through the levying of taxes. However, several options are open to governments as government expenditures continue to increase from year to year and the need for government to intervene in some sectors where the private sector cannot effectively manage such as provision of public goods continue to arise. The non-tax sources of revenue for government include, fees, levies, charges, properties and investment income, domestic and foreign borrowing including

loans from the multinational institutions and foreign grants (Rotimi, Udu, & Abdul-Azeez, 2013). Adeyeye (2004) writes that are liability on account of tax payer as contribution in some quantum measure to the fund available for use by the government in providing necessary infrastructure for her citizens. Such infrastructure would include but not limited to good roads, affordable housing, energy, sustainable energy supply, well equipped and functional hospitals, and public schools and higher institutions.

Most states in Nigeria are known depend predominantly on statutory allocations from the federation account, which has negatively affected their funding of government operations in the face of dwindling statutory allocations, unlike all other states in Nigeria, Lagos State realizes more internally generated revenue (IGR) than it receives from the statutory allocations on a monthly basis. As at 2014 the Lagos state raises an average of twenty billion naira (N20 billion) monthly through IGR.

The uniqueness of Lagos revenue mobilization is that 90% of the taxes were generated from the informal sector, mostly market traders, artisans, commercial drivers and other taxable individuals in the state. LIRS developed a partnership with the various market associations, such that the associations facilitate the payment of taxes by their members. Incidentally, these category of tax payers in Lagos fall under the unorganized private sector that do not pay income tax in most of the states of Nigeria.

Lagos State Inland Revenue Service has engaged in massive tax education and enlightenment programme aimed at creating sufficient awareness among residents on the need to pay tax. Several accomplished professionals, movies stars and socialites were used at various times to carry out promotional adverts on tax payment on radio and television. A unique department in the LIRS called Tax Education and Enlightenment Team (TEET) has the responsibility of going to meet members of the informal sector at their various markets and workshops to enlighten them on the need for them to pay and how they can pay their taxes. TEET has informal tax offices in all the major markets in Lagos, as at 2014, there were forty informal tax offices across Lagos state.

Other methods of tax education and enlightenment adopted by the TEET include;

- Distribution of flyers, with messages such as “Good roads, Regular Water Supply, Well Equipped Schools and Hospitals – Your taxes make them real”. “Do you have your free tax card?” “Get your Free Tax Card”, “Excellence comes out of sacrifice”. “We all want Lagos state to be one of the best cities in the world to live in. It can be. But we must make our own contribution towards making this dream come true by paying our taxes”.
- Erection of billboards at strategic locations with messages from prominent residents encouraging fellow Lagos residents to pay their taxes.
- Grassroots enlightenment programmes.
- The LIRS also makes use of jingles on radio to enlist interest of the citizens in paying taxes.

Sources of Revenue Generation in Lagos

The sources of revenue generation in Lagos state, Nigeria are many. However, the major source as stated by the Lagos State Internal Revenue Service (LIRS) Executive Chairman, Mr Tunde Fowler is tax (Punch, 2014). This tax is in different categories and types. They are as follows:

A. Taxes:

- i. Personal Income tax – This applies to residents of the state
- ii. Withholding tax – This applies to individuals only
- iii. Capital gains tax – This applies to individuals only
- iv. Stamp duties – This applies to instruments executed by individuals only.
- v. Road tax – It applies to vehicle licences
- vi. Taxes on pool bets, lottery and casino wins
- vii. Business Premises and registration fees
- viii. Development levy – This applies to taxable individuals only
- ix. Market taxes and levies where state finance is involved (markets built by state government)
- x. Fees for right of occupancy on urban Land owned by the State government
- xi. Miscellaneous revenue – This is tax levied on government property, income from investment etc.

The other sources of relevance made use of by Lagos State are as follows:

- A. Fines, fees and rates: These are from school fees, water rates etc.
- B. Licenses: Revenue from issuance of licenses of various types (Motor vehicles, tricycles) shops etc.
- C. Earnings from sales: This is from sale of government vehicles, houses, etc.
- D. Rent from government property: This applies to rent of houses, land, etc.
- E. Interest payment and repayment of loan: This applies to state government employees and government companies on loans granted to them by the state government.

- F. Re-imburements: These are refunds for services rendered to the federal and local governments, public corporation by the state government.
- G. Statutory allocation from the federation account: This is money from the federal pool that is shared by the Federal Government and the component units. Also attached is a document retrieved from the internet showing tax type, rates, legal instruments and remark.

Institutions for Collection

Beyond the Lagos Inland revenue Services which collects the personal income tax and other taxes on behalf of the state, in order to ensure effective revenue mobilization, the Lagos state government makes use other relevant agencies which provide services that create direct interface with the residents of the State. Other Departments or agencies that are engaged in revenue mobilization in the state include; Lagos State Signage and Advertisement Agency, Lagos State Waste Management Authority (LAWMA), and the Lagos State Transport Management Authority (LASTMA) to collect fines from offenders especially traffic offenders (Fashola, 2013).

Factors that Influenced Revenue Mobilization in Lagos State

A combination of factors helped the Lagos state government in the mobilization of revenue to finance the developmental projects and render services to its citizens/residents. These factors according to the *New York Times* (2014), include the following:

1. Leadership: Since the commencement of fourth republic, Lagos state decided has been privileged to have political leadership that is committed to the development of the state. The various political leaders that have ruled the state have shown evidence of pragmatism and competence. This has also manifested in the cooperation that the revenue mobilization agencies have received in the form political will from the political leadership. Fowler (2014) affirmed that the LIRS has enjoyed tremendous support from the political leadership especially the government of Babatunde Raji Fashola. This is line with earlier scholarly propositions of Bird (2004) as well as Bird, Martinez-Vazquez, and Torgler (2004) on the need for strong political will from the political leadership to ensure collection of adequate tax.
2. The political elites from the state decided to close ranks discarding ethno-centrism and religion. Lagos is a multi-ethnic and multi-religious city. There has been no incidents of inter ethnic or religious crisis in the state, as the political elite have chosen to work in collaboration with any government in power to ensure that the government attain sustainable development. The cohesion achieved by the political elite in the state has impacted positively on the state's administration.
3. The states geography. The state by it location and attributes has a highly urbanized citizenry. The implication is, is that the large percentage of highly enlightened residents in the state require a higher level of performance by those who have the responsibility of administering the state, than what is obtainable in other states in the country. As such, the government has to respond in such a way as to meet the expectations of the residents of the state.
4. The ability of the government to respond the residents of the state through execution of projects especially critical infrastructure has elicited a high level of voluntary compliance in tax payment by the residents. Because there is proper utilization of the tax money it serves as impetus for sustained payment of the taxes by the tax payers (Fowler 2014). The ability of the LIRS with the cooperation of political leadership in the state to prosecute tax offenders has reduced the incidence of tax evasion in the state.
5. The commercial nature of the state is also an added advantage (Vanguard, 2013). Lagos remains the commercial capital of Nigeria as most of the industrial activities that take place in Nigeria are within the Lagos area. It serves as the central hub of all categories of businesses in Nigeria this provides the leverage for it to be able to generate high volume of taxes internally.
6. The state is densely populated with a projected population of about 21 million people. The implication is that the state has a large number of individuals above the age of 18 and engaged in various economic activities that are qualified to pay personal income tax. This makes it possible for the state to generate high revenues.
7. The creation of informal tax offices in each of the major markets in Lagos State, by LIRS, has led to collaboration with the various traders' associations in the markets such that the associations facilitate the payment of personal income tax by their members.

Challenges to the Revenue Mobilization in Lagos State

Lagos state from the available literature is perceived as the state with the highest internally generated revenue in Nigeria. This is evidenced from the various sources available to it in its drive especially from different types of taxes, fees, levies etc. However, it was discovered in the course of this work that Lagos state government faced some challenges. These challenges include, but not limited to:

1. **Tax evasion:** This created a big problem to the government that they had to resort to prosecution of offenders in the law court to ensure compliance. Buttressing this point, Fashola (2013), during the 6th Lagos State Taxation Stakeholders Forum in Lagos, said that all tax evaders would have to meet them at the Law Court to ensure compliance. The reason he gave for this was that the population was growing quicker than the available resources so they needed money to execute a lot of projects. Accordingly, over 238 court cases were filed against companies and individuals by Lagos state government for defaulting in paying of taxes in the state as confirmed by the State's Attorney General and Commissioner for Justice, Mr. Ade Ipaye (*Punch*, 2013)
2. **Unscrupulous attitude of tax collectors and tax administrators:** There have been incidents of agents colluding with some companies and tax payers to defraud the state by allowing such companies and individuals to pay less than what they should ordinarily be assessed to pay. Before the adoption of the mechanism of tax payers paying directly into stipulated accounts of the state, there were cases of tax officers collecting taxes from the tax payers, and not remitting the exact amount collected (Enahoro and Jayeola, 2012).
3. **Under assessment of some categories of tax payers:** It was noted that the bulk of tax is paid by only the employers of labour and people in paid employment either by government or the private sector in the state are those who pay adequate tax according to the law. Politicians, the rich, the professionals and the privileged individuals most often than not, are under assessed and as such they pay far less than what ordinarily they are supposed to pay.

Sustainable development in Lagos State

Documentary review by the researchers showed that the Lagos State government has made meaning in-roads towards sustainable development in the state with massive investments in critical sectors such as Education, roads construction and rehabilitation, reclamation of 5 million square meters of land for ECO Atlantic City project (a very ambitious project for a third world country), energy, agriculture, transportation and environment.

- (a) **Energy:** The government provided a 10 Megavolt power plant for the state. The Fashola administration also built another 10.4 MV power plant at Alausa to improve the quality of life for the residents of Lagos state. This plant also generates revenue for the state as consumers pay for services enjoyed.
- (b) **Agriculture:** The state government provided a Cassava Flour Plant and a 50,000 automated 5 units broiler houses and a 64 tons per day feed mill; and also 200 units of houses for farmers.
- (c) **Environment:** The Lagos state government in her effort to keep the city clean, engaged the services of some street sweepers under Lagos State Waste Management Authority (LAWMA). Oshodi which used to be a slum with its attendant high crime rate has now been transformed. Corroborating this, the New York Times (2014), commented that even though Lagos remains a slum-ridden and largely improvised metropolis, due to an exploding population of 21 million people, that it has seen steady improvement in its governance for a decade. Continuing, the article said that the government had enhanced public transportation (the Bus Rapid Transit system, BRT), water transport, cleaned up streets, upgraded the business environment and bettered the lives of its inhabitants. Hamza (2012) also corroborated the above facts.

III. Conclusion

This paper affirms that a great extent there is effective revenue mobilization in Lagos state which has led to steady improvement in the development and provision of services, infrastructure and other amenities to the residents of the state. However, there is still room for improvement, as the state is still not maximizing its potentials in terms of tax collection. Using the various market associations to collect taxes means that the LIRS does not know the actual number of traders who should pay taxes in each market since they depend on the figures provided by the traders association. The implication is that there are tendencies for the state to be short changed by some of the market associations.

There is still evidence of tax evasion, as shown by the large volume of cases instituted against culprits. This limits the volume of resources available to the state in efforts at achieving sustainable development. The loopholes discovered in the mobilization of revenue should be closed and institutional framework strengthened.

IV. Recommendations

Based on the study, the following are recommended:

1. A conscious and sustained effort should be made to enhance the effectiveness of revenue collectors by the Lagos State Government. Efforts should be made to improve the process of assessing, the politicians, socialites, contractors, who are usually under assessed. Assessment of members of the informal sector

(traders associations) should go beyond the minimum amount of N2, 500 per annum to ascertaining their actual worth and taxing them appropriately.

2. Institutions charged with the responsibility for collecting revenue should be strengthened through law enacted by the Lagos State House of Assembly to ensure that political godfathers do not use their powers to either avoid paying adequate taxes or getting their associates and allies to be under-assessed for tax payment.
3. The state need to compile a comprehensive database of all the residents of the state. This will help reduce tax evasion.

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