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Tax Revenue and Fiscal Sustainability in Ikot Ekpene Local Government Area of Akwa Ibom State: An Empirical Analysis

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Abstract

This research examined tax revenue and fiscal sustainability in Ikot Ekpene Local Government Area, Akwa Ibom State. The objective of the study was to interrogate how tax revenue affect fiscal sustainability in Ikot Ekpene Local Government Area of Akwa Ibom State. The study was explained with the Fiscal Federation Theory. The survey research study was utilised to gather data for the study to this end, the researcher administered 400 copies of a structured questionnaire to the research participants, out of which 313 were successfully retrieved. The findings of this study revealed that tax revenue, as presently generated and administered in Ikot Ekpene LGA, does not significantly explain variations in fiscal sustainability Based on these findings, it was recommended amongst others that Local Government should modernise tax administration and broaden the tax base. Ikot Ekpene Local Government should develop an up-to-date database of taxable individuals, enterprises and economic activities within its jurisdiction. Tax assessment and collection should increasingly utilise digital technologies to reduce manual handling, revenue leakages and opportunities for diversion.

Keywords: Fiscal, Levy, Revenue, Sustainability, Tax

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INTRODUCTION

Local governments play a critical role in the socioeconomic development of nations, particularly in developing countries such as Nigeria. As the closest tier of government to the people, they are responsible for delivering essential services such as primary healthcare, basic education, sanitation, and infrastructure development at the grassroots level. However, the capacity of local governments to effectively provide these services is largely dependent on their financial sustainability and revenue generation capabilities. Despite their importance, many local governments in Nigeria, including the Ikot Ekpene Local Government Area of Akwa Ibom State, face significant challenges in generating sufficient revenue to meet their obligations.

Recent studies have emphasized the importance of improving revenue generation and financial sustainability at the local government level. For instance, Okafor (2021) highlighted the need for local governments to diversify their revenue sources and adopt modern revenue collection technologies to enhance efficiency. Similarly, Adeyemi & Alabi (2023) argued that strengthening local government autonomy and improving accountability mechanisms are critical for achieving financial sustainability

However, the financial sustainability of local governments in Nigeria, including Ikot Ekpene Local Government Area of Akwa Ibom State, has been a persistent challenge. Despite their constitutional mandates to generate internal revenue, many local governments in Nigeria remain heavily dependent on statutory allocations from the federal government, which are often insufficient and unreliable due to fluctuations in national revenue, particularly from oil exports (Olowu & Ayo, 2020).

The overwhelming nature of the problem is reflected in the increasing gap between revenue generation and expenditure responsibilities at the local government level. Local governments are expected to provide essential services such as environmental sanitation, rural roads, primary healthcare, markets, and community development projects, yet available financial resources remain grossly inadequate. In many cases, projects are abandoned due to insufficient funds, while workers salaries and pensions are delayed because internally generated revenue cannot support recurrent expenditure obligations. This has contributed to declining public confidence in local government administration and weakened grassroots governance. Furthermore, excessive dependence on statutory allocations has reduced the incentive for many local governments to explore innovative and sustainable revenue sources within their jurisdictions.

The severity of the revenue problem has also been aggravated by institutional and structural weaknesses in Nigerias local government system. Revenue collection mechanisms in many local governments remain largely manual and poorly coordinated, creating opportunities for diversion of funds and tax evasion. In addition, political interference in revenue administration often undermines transparency and accountability. Scholars have observed that many local governments lack reliable databases of taxable individuals and businesses, making effective revenue assessment and collection difficult. Poor public perception of taxation, especially where citizens do not see visible developmental benefits from taxes paid, has further reduced compliance levels. As a result, local governments continue to operate under severe financial stress that threatens long-term fiscal sustainability.

Several attempts have been made by governments and scholars to address the challenge of internally generated revenue in Nigeria. Previous approaches have focused on tax reforms, modernization of revenue collection systems, introduction of electronic payment platforms, staff training, and expansion of taxable revenue sources. Some studies recommended diversification of local revenue sources through commercial activities, signage and advertisement taxes, market expansion, and improved monitoring mechanisms. Other scholars emphasized the need for greater accountability, transparency, and institutional reforms in local government financial administration. For instance, Adekoya, Olayinka & Lawal (2023) suggested the

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adoption of signage and advertisement revenue as alternative strategies for improving local government revenue performance, while Odoemene (2020) emphasized efficient utilization of generated revenue as a means of promoting grassroots development.

Despite these interventions and recommendations, the problem of low internally generated revenue persists in many local governments, including Ikot Ekpene Local Government Area. Existing reforms have not sufficiently addressed the structural and administrative constraints affecting revenue generation at the grassroots level. Consequently, fiscal sustainability remains elusive as many local governments still struggle to finance development programmes independently. This continuing situation creates the need for further empirical investigation into the relationship between internally generated revenue and fiscal sustainability in Ikot Ekpene Local Government Area. Such a study becomes necessary to provide evidence-based insights into the extent to which internal revenue generation can support sustainable local governance, improve financial stability, and enhance developmental capacity within the local government system.

Objective Of The Study

- To examine the effect of tax revenue on fiscal sustainability in Ikot Ekpene Local Government Area between 2015 and 2024.

Research Question

The research question that guided the study was:

- What effect did tax revenue have on fiscal sustainability in Ikot Ekpene Local Government Area between 2015 and 2024?

LITERATURE REVIEW

Tax Revenue

Tax revenue refers to the funds collected by governments from compulsory contributions imposed on individuals and businesses, which are used to finance public services and infrastructure projects (Organisation for Economic Co-operation and Development-OECD, 2023). This definition highlights tax revenue as a critical component of government financing, emphasizing its role in supporting public goods and services. The emphasis on "compulsory contributions" underscores the non-voluntary nature of taxes, reflecting their foundational role in public finance. Tax revenue encompasses all financial resources collected by a government from levies imposed on income, property, goods, and services, which are essential for maintaining government operations and funding public expenditures (International Monetary Fund, 2022). This definition provides a comprehensive view of tax revenue, including various types of taxes. It emphasizes the importance of these resources in sustaining government functions and covering public expenditures, reflecting the multifaceted nature of tax systems. Tax revenue is the total amount of money collected by governments through various forms of taxation, including income taxes, corporate taxes, and consumption taxes, which is crucial for ensuring fiscal sustainability and public sector efficiency (United Nations, 2023). This definition focuses on the different types of taxes and their importance for fiscal sustainability and public sector efficiency. It reflects the broad scope of tax revenue and its impact on maintaining a government's financial health and operational effectiveness.

Types Of Taxes

The Constitution of the Federal Republic of Nigeria provided for the type of taxes that could be collected by the State governments as different from those to be collected by the federal government and the local government areas in Nigeria.

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a) Pay As You Earn

The Pay As You Earn (PAYE) system was originally developed in 1944 by Sir Paul Chambers in the United Kingdom. The tax authorities of many countries employ the Pay As You Earn (PAYE) system, where deductions are made from payrolls by the employer and subsequently remitted to the tax authorities on behalf of government with regular paychecks as they are earned (Hayes, 2023). Pay As You Earn (PAYE) is a form of tax automatically deducted by an employer of labour from the staffs salaries and wages. PAYE is also known as Personal Income Tax (PIT), which in line with the provisions of Section 81 of the Personal Income Tax Act (PITA). Every income that is received by an individual, whether self employed or salaried staff is chargeable under PITA. The amount to be deducted as PAYE is determined by employers in some countries but subject to government review. PAYE as deducted from each staff salary/wage by the employer must be remitted to the government periodically as provided by the law (Osun IRS, 2018). PAYE is designed to ensure that the aggregate amount of monthly deductions during a year is equal to the annual amount payable using the rates specified in Section 81 of the Personal Income Tax Act 1993 and the Operation of the Pay As You Earn (PAYE) Scheme Regulations (Adinoge, David, Aderibigbe and Njoku, 2022). The Personal Income Tax Amendment Act of 2011 scrapped the old relief systems and increased relief for all taxable person(s). The amendment combined all reliefs into the Consolidated Relief Allowance (CRA), which combines all previous reliefs (Housing, Meal, Utility, Transport, Leave allowances, etc) into a single relief of N200,000 subject to a minimum tax of 1% of gross income (whichever is higher) plus 20% of the gross income. In addition to the Consolidated Reliefs and Allowances (CRA), the following items are tax exempt and tax is calculated after amounts paid in respect of these items are deducted;

i. National Housing Fund Contributions
ii. National Health Insurance Scheme
iii. Life Assurance Premiums

b) Pension Deductions

At the end of the year, organizations must file updated returns on all salaries and wages paid to staff within the preceding tax year. Inability to file taxes is a criminal offence in Nigeria and any employer who defaults in making proper tax deduction or accurately account for deducted tax must pay the total amount of taxes due upon conviction. The employer will pay 10% annual interest in addition to the taxes for every year the taxes were not filed or not correctly filed.

c) Withholding Tax

Withholding tax is also known as tax retention, tax deduction at source or a *Prélèvement à la source*. It is an income tax paid to the government by the payer of the income rather than by the recipient of the income. The tax is thus withheld or deducted from the income due to the recipient. In most jurisdictions like in Nigeria, tax withholding applies to contract income, interest or dividends (Adinoge, David, Aderibigbe and Njoku, 2022).

d) Direct Assessment Tax

Direct Assessment Tax is the income tax which the government impose on individuals that on self-employed jobs/operations. These individuals that run their small businesses with the state are those chargeable and are assessed for based on the direct assessment baseline, policy or laws. The direct assessment tax regime is a system of tax administration whereby the tax payer is granted the right, by law, to compute his own tax liability, pays the tax due and produces evidence of tax paid

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at the time of filing his tax return at the tax office, on due date. On the other hand, the tax authority has the responsibilities of enablement to and checks on the taxpayers to ensure compliance with tax administration process (Appah & Ogbonna, 2014).

e) **Administrative Fees**

Administrative fees include fees for compulsory licenses, fines and other administrative fees that are sales of services. Other administrative fees include fees such as drivers licenses, passports, court fees, radio licenses, and television licenses. Radio and television licenses are collected when public authorities provide general broadcasting services in the State. Before these fees will be considered as a sale of a service, the state government must exercise some regulatory functions in that regards.

Fiscal Sustainability

Saibu (2018) observed that fiscal sustainability has drawn so much attention, especially in developing countries, in terms of debt profiles and their impact on their growth trajectories. Discussions on fiscal sustainability have featured prominently among policy makers and mainstream economists in developing countries. This increased attention on fiscal sustainability is attributed to the fact that most developing countries often experience significant upswings and downswings in their revenue generation and thus leading to significant fiscal constraints in their development plans.

Globally, fiscal sustainability connotes the capacity of governments to maintain their existing fiscal policies over the long term, and it is closely related to the idea of fiscal risks. The extent to which the sustainability of public finances influences intergenerational equity is rooted in principles that are applicable at all times and to all governments, irrespective of their current levels of debt (Uremadu, Chinweoke & Duru-Uremadu, 2020). The notion of fiscal sustainability indicates the governments ability to smoothly finance its budget without excessive long-term public debt accumulation. The government should be able to repay its debt at a certain point in the future (Onofrei, Toader, Vatamanu & Opera, 2021).

Fiscal sustainability is a macroeconomic principle that relates to the financial stability of a government. It is realized when the current fiscal commitments of the public sector do not compromise future obligations of the government. Fiscal sustainability is deemed achievable if an economy can meet its debt repayments without making drastic shifts in the balance between revenue and expenditures (Udeh, 2021). An unsustainable fiscal approach can endanger macroeconomic stability, disrupt the balance of payments, and impair the government's capacity to deliver essential goods and services. Fiscal sustainability pertains to a government's capability to uphold its existing spending, tax, and policy frameworks over the long term without risking insolvency or failing to meet its liabilities. It focuses on the financial standing of the government and its capacity to fulfill its financial commitments over time. Assessments of fiscal sustainability typically employ metrics like the debt-to-GDP ratio, the debt-to-revenue ratio, and the primary balance (Maulid, Bawono & Sudibyo, 2022). Achieving fiscal sustainability is more attainable when the primary balance positively adjusts in response to variations in government debt.

Challenges To Local Government Revenue Generation In Nigeria

Despite the various sources of revenue generation available to local governments in Nigeria, scholars have contended that they still suffer from poor state of fund. It is an indisputable and incontrovertible fact that the internal revenue generation of most local governments in Nigeria is far below what it should be. Several reasons have been adduced to explain why internal revenue generation is unsatisfactory. Some of the factors that have contributed to these are as follows:

i. **Absence of reasonable tenement worthy of valuation and rating:** It has been argued that in the

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rural local government areas, there is absence of reasonable tenements worthy of valuation and rating. For instance, most rural markets and motor parks are not developed as they do not yield revenue. As a result, most of the internal revenue sources assigned to local governments are either undeveloped or absent in most rural local government areas as a result of the neglect of the rural areas.

ii. **Poor/inelastic and difficult method of revenue collection:** The current revenue collection procedures of the local governments in Nigeria are characteristically poor, inelastic and summarily difficult. Sometimes, the expenditure to be incurred in collecting revenue from a particular revenue source would even far exceed the expected proceeds from that revenue source.

iii. **Corruption among revenue officials:** High incidence of corruption, fraud and embezzlement among the local government revenue collection officials have become the order of the day. Some revenue officials collect revenue for which they issue fake receipts to the payers and the fund so collected are not paid to the council's treasury. Thus, huge sums of revenue are collect revenues without issuing receipts, leading to loss of revenue by local government to some corrupt and fraudulent rate collectors, licensing officials, collectors of fees and fines, market masters and valuation officers who sometimes collude with property owners so that their tenements are under-assessed or completely escape valuation and rating.

iv. **Lack of professional training:** Most of the revenue officials like market managers, valuation officers and a host of others lack professional training or that the department is not staffed with well qualified and experienced financial managers, accountants, auditors and property valuation officers who would apply skills and initiatives to develop plants and strategies which would enable them harness and exploit fully and effectively the internal revenues sources.

v. **Excessive bureaucratic control:** The reason for the low extractive capacity of local government is excessive bureaucratic control. In most cases, the State's Ministry that is directly related to local government delays the issuance of receipts, birth certificates and other revenue documents which are necessary for revenue collection.

vi. **Inability of local government to enforce bye-laws:** Another reason that has been adduced to the poor revenue generation in local government in Nigeria is its inability to enforce to the letter its bye-laws. In the words of Okoli (2004), the problem of poor revenue generation of Nigerian local governments hinges on the local government's inability to enforce byelaws which could enhance their revenue collection.

vii. **Inadequate public enlightenment:** Local governments in Nigeria lose a lot of revenue as a result of inadequate public enlightenment on the need for them to pay rates, fees and other contributions and that money collected is applied judiciously for the provision of amenities for them. The gap in communication is one of the major factors often cited as being responsible for the poor revenue collection in local government by the report of the committee on the fiscal and financial performance of local government in the federation.

viii. **Inability to keep proper financial records:** Local governments have been known to exhibit their inability to keep proper and adequate accounting records. In particular, many Chairmen and Councilors have little or no knowledge of the accounting systems in the local governments system. To them, that should be left to the experts who are in short supply in local governments.

ix. **Low ceiling revenue source:** The problems of internal generation in the Nigerian local government system are also compounded by the fact the state governments have acquired the more lucrative, elastic and collectable revenue sources (e.g. water rates, motor vehicle license fees, form biding plans), leaving local government with taxation with low ceiling revenues, which are administratively and politically difficult to exploit in an environment where the vast majority of the

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people are poor, self-employed and dispersed in rural areas.

x. **Poor data on tenement rates:** Inadequacy and inaccuracy of data were reported as the major setbacks in the collection of tenement rate; a source which is particularly lucrative in the urban areas. Similarly, rates and fees neither expanded with the growth of the economy nor with the rate of inflation. For example, some of the rates fixed in 1974 were still in force unrevised in the council.

EMPIRICAL REVIEW

Ajadi, Kayode, Lawan, Olaniyi & Damilola (2020) researched Internally Generated Revenue and local government sustainability in Nigeria. The objective of the study was to examine the impacts of internally generated revenue on the Nigerian local government sustainability using Ilorin west local government area, Kwara state as a case study. To achieve the above objective, the paper adopted both the primary and secondary data. The primary data were sourced with questionnaires from the entire 68 staff in the revenue section of Ilorin west local government area, while the data were analyzed using Chi square Test of independence. The study found a strong positive relationship between internally generated revenue and local government sustainability with ($X2= 62.629$, $p<0.05$). The study concluded that internally generated revenue is a prerequisite for local government sustainability in Nigeria. It is therefore recommended that all areas of local government internally generated revenue be expanded as the major funding from the monthly federal allocation cannot guarantee the expected local government sustainability.

Onuigbo (2021) studied the prospects and challenges of internally generated revenue in Nigeria. Revenue generation is the nucleus and the path to modern development. Thus, this study assessed the challenges of internally generated revenue in Nigeria and various ways of enhancing internal revenue generation in the states. The methodology adopted for this study is the technique of content analysis and data sourced from published documents used for data analysis. The result from the analysis showed that the various methods of generating internal revenue, which include taxes, borrowing and sell of bonds by the governments are not adequate. The implication of these findings shows that revenue administration agencies need to be reformed and enhanced for effective revenue generation.

Dariye, Ambrose & Jim-Suleiman (2024) studied the effect of tax revenue and statutory allocation on fiscal sustainability of states in Nigeria from the PAYE tax revenue perspective. The objective off the study was to examine the effect of PAYE tax revenue on the fiscal sustainability of states in Nigeria. The methodology included secondary sources of data from the Public Finance Database of the Nigeria Governors Forum (NGF), annual fiscal reports published by the Central Bank of Nigeria (CBN), Joint Tax revenue generation through taxation and allocations received from the federation account. The statistical tool of analysis was the panel regression technique. Findings revealed that PAYE has a positive significance effect on the financial sustainability of states. In conclusion, personal income tax was a reliable and consistent source of revenue for state governments. The federal transfers that were derived from the national revenue pool often constitute a substantial portion of state budgets, especially in states with limited internally generated revenue. The study recommended that Pay-As-You-Earn (PAYE) management and collection strategy be encouraged and modified to enhance the governments sources of revenue.

Ukpe & Essien (2024) examined internally generated revenue and it implications for sustainable development in Akwa Ibom State, Nigeria. The objective of the study was to investigate the effects of internally generated revenue on Health sector, Education sector and infrastructural development in Akwa Ibom State. This is because the State as the second tier of government needs revenue to provide basic social amenities to the people. Thus, the study specifically sought to ascertain the extent to which IGR has

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contributed to the provision in health and educational sector and also infrastructure such as road. An ex-post facto research design was adopted and the data used were obtained from secondary sources. The data were analyzed with simple percentage statistics with tables and graphs. It was found that IGR contributed significantly and positively to the provision of water, electricity and roads. However, these contributions were skewed more to roads than electricity and water. It was concluded that IGR has made positive, but uneven contribution to the development in the Health and Education sectors in the State as infrastructure was found to receive more boost from IGR than other development indicators. Consequently, a balanced approach to IGR appropriation for infrastructure and the two sectors in the study was recommended. It is through this that the people will fully benefit from their contributed revenue that forms the bulk of internally generated revenue for the government.

Ajiteru, Sulaiman & Abalaka (2025) studied internally generated revenue's effect on local government performance and economic development in Rivers State, Nigeria. The objective of the study was to look into how internally generated revenue affects local governments' performance in the state of Rivers. The money that the federal, state, and municipal governments make within their own borders is referred to as internally generated revenue, or IGR. IGR for state governments has also been defined as the money received within the state from a variety of sources, including motor vehicle licenses, taxes (pay as you earn, direct assessment, capital gain taxes, etc.), and other sources. To direct the investigation, two research questions and two hypotheses were developed. For the study, the ex-Post Facto Research Design, also known as the Causal Comparative Design, was used. For the study, the Ogba/Egbema/Ndoni Local Government Council was specifically chosen. Data from the Council's 2006-2013 financial statements, obtained from the office of the Auditor General for Local Government, was used for statistical analysis the government. The hypotheses were tested using the t-statistics analysis. One of the study's primary conclusions was that tax income had a slight but favorable impact on road upkeep and building. The study came to the conclusion that both tax and non-tax revenue are essential components in enhancing the performance of local government councils in Rivers State, notwithstanding the negligible impact of tax money on road building and maintenance.

THEORETICAL FRAMEWORK

The theoretical framework upon which this study was anchored was the Fiscal Federation Theory.

Fiscal Federalism Theory

Fiscal Federalism Theory provides a framework for understanding the financial relations between different levels of government, particularly in federal systems where sub-national governments, such as states or provinces, have constitutionally assigned responsibilities for revenue generation, expenditure, and service delivery (Oates, 1999; Odinakachi, Okafor & Ezeani, 2021). The theory emphasizes that granting sub-national governments the autonomy to mobilize and manage their own resources enhances efficiency, accountability, and responsiveness to local needs. The core premise of Fiscal Federalism Theory is that decentralized fiscal authority allows sub-national governments to tailor public services and investments to the unique preferences and economic conditions of their constituents. Adegbite & Olayiwola (2018) observed that when states are empowered to generate and allocate their own revenue, they are more likely to prioritize projects that reflect local developmental priorities, thereby improving service delivery and promoting economic growth.

Internally generated revenue (IGR) is central to the practical application of Fiscal Federalism Theory. Odinakachi *et al*. (2021) emphasized that states with robust IGR systems can achieve fiscal autonomy, reduce reliance on statutory allocations from the federal government, and strengthen their capacity for debt management. By collecting taxes, levies, licenses, and rental income, sub-national governments gain

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control over their financial resources and enhance their ability to respond to local fiscal challenges. The theory also posits that fiscal decentralization encourages accountability and transparency in public finance. Alonge & Afolalu (2021) noted that when citizens contribute directly to revenue through taxes or fees, governments are incentivized to utilize resources efficiently, thereby fostering trust, compliance, and civic engagement. In this way, Fiscal Federalism Theory links revenue generation to fiscal sustainability.

Fiscal Federalism Theory further explains the importance of a diversified revenue base for sub-national governments. Nwankwo & Nweke (2018) highlighted that states relying solely on federal allocations are vulnerable to revenue fluctuations and economic shocks, whereas states that cultivate multiple internally generated revenue streams such as direct taxes, levies, licenses, and rental income can sustain expenditure commitments and service debt obligations more effectively. In the Nigerian context, particularly in South-South states, Fiscal Federalism Theory is relevant because these states face challenges in aligning revenue generation with expenditure needs. Ojo (2020) observed that weak tax administration, poor enforcement mechanisms, and structural inefficiencies have limited the ability of states to optimize IGR, resulting in overreliance on federal transfers and increased borrowing. Fiscal Federalism Theory underscores the need for strengthened local revenue systems to enhance fiscal autonomy and resilience.

Empirical studies have applied Fiscal Federalism Theory to explain variations in revenue performance and debt management among sub-national governments. Eze & Ukwueni (2023) demonstrated that states with stronger IGR mobilization capabilities were able to maintain lower debt service ratios, improve fiscal stability, and fund development projects without excessive borrowing. This reinforces the theoretical premise that fiscal decentralization and local revenue control are crucial for sustainable public finance. The theory also informs policy interventions aimed at strengthening state revenue systems. Adegbite & Olayiwola (2018) argued that capacity building, adoption of technology, and legal reforms are essential for enabling states to effectively collect and manage internally generated revenue.

Application of the theory to the study

The theory of Fiscal Federalism was adopted for this study because it offered a better analytical suitability to the study. The theory emphasized the need for the governments at every level in a federation, to harness its internal resources on incremental bases and mobilize people towards accomplishing the goals of economic development. The theory presupposes that there can be no fiscal sustainability without financial and material resources, necessitating the continuous need for government to fine-tune its revenue generation strategies. In Nigeria, local governments depend mainly on the statutory revenue allocation which is an external source of income and which does not sustain the developmental appetite of the local communities. So the need to generate revenue internally has become a compelling one, and that is only realizable where there is a radical avoidance of rent-seeking individuals who use their public positions to pursue private goals (Buchanan in Odoemene, 2020).

METHODOLOGY

Research Design

The survey research design was employed to conduct this study. Survey research entails that information is elicited from the study respondents through various research instruments such as the questionnaire, Focus Group Discussions (FGDs), Key Informant Interview (KII), personal observation, as well as informal or unstructured discussions. Ndiyo (2005: 168) maintains that surveys measure what a person knows (knowledge or information), what a person thinks (attitudes) and what a person likes and dislikes (values and preferences). Survey design as a process therefore elicits these information from a target population through the use of observations, questionnaires or interviews and subjecting the data that are obtained to

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statistical analysis for the purpose of drawing conclusions. Thus the main aim of survey is to measure knowledge, attitude and value (Ndiyo, 2005). However, for this study, the closed-ended questionnaire was employed as the instrument to generate data.

Area of the study

Ikot Ekpene, also known as The Raffia City or "IK" in short form is a historic town in the south-southern state of Akwa Ibom, Nigeria. It is the political and cultural capital of the Annang ethnic group in Nigeria (Nair, 1972). The town is located on the A342 highway that parallels the coast, between Calabar to the southeast and Aba to the west, with the state capital, Uyo, on this road just to the east. Umuahia is the next major town to the north. The population of the Ikot Ekpene Local government area was estimated to be 180,500 in 2022.

Kannan Nair, the noted historian described the town as a cultural and political capital of the Annangs and the Ibibios. The Ibibios live to the east and most of the Annangs live to the south of the town. Ikot Ekpene is known as a regional centre of commerce, with notable exports of palm products, especially palm oil, kernels, raffia products including raffia fibers and its wine, and ground crops of yams, cassava, taro, and corn. The population is made up primarily of the Annang people with a small number of Igbo traders and Hausa Suya vendors. Significant exports also include basket weaving, sculpture, and, most notably, raffia cane furniture (hence the colloquial name of the town).

Population of the Study

Residents of Ikot Ekpene Local Government Area's ten wards, which include the staff of Ikot Ekpene Local Government Council, constituted the study population. The 2026 estimated population of Ikot Ekpene Local Government Area which stood at 191,857 was adopted as the population of study.

Sample Size and Sampling Technique

The purposive (expert) sampling technique was adopted for this study. The purposive (expert) sampling technique is always utilised when the researcher is interested in target respondents that are of interest to the study at hand, given their fore knowledge and ability to render information that would aid the researcher in drawing useful unbiased conclusions. The method allowed the researcher the free hand to randomize amongst the available population with the needed experience and knowledge on the research subject. At the ward level, a simple random sampling procedure was employed to choose the respondents for this study. To come by the sample size for this study, the Taro Yamane formula for arriving at sample size was applied to the population of the study.

$$n = \frac{N}{1+N(e)^2}$$

Where:

n = Sample size to be determined

N = Finite population

1 = Constant

e = Level of significance taken to be 0.05.

$$n = \frac{191,857}{1+191,857(0.05)^2}$$

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$$n = \frac{191,857}{191,858\ (0.0025)}$$

$$n = \frac{191,857}{479.65}$$

$$n = \frac{191,857}{479.65}$$

$n = 399.99$

$n = 400$

Sources of Data

The plan for data collection by the researcher was two-fold. This implies that both primary and secondary sources of data collection were utilised for gathering data for this study. To this end, the primary data were elicited from the administered survey questionnaire; while secondary were obtained from textbooks, government documents, magazines, journals, unpublished research works as well as other documentary and internet sources.

Method of Data Collection

The researcher employed the questionnaire to get information from the respondents. The questionnaire was modeled to follow the four point Likert scale with options of Strongly Agree (SA); Agree (AG); Disagree (D); and Strongly Disagree (SD).

Method of Data Analysis

The data that was generated in this study was analysed with frequency counts, tabular presentations, and simple linear regression. While frequency counts was used to analyse all data collected in the field, simple linear regression analysis was used to test the null hypotheses at a 0.5 level of significance. To this end, the Statistical Package for Social Science, version 25.0, was employed for the purpose of analysis. The accepted or rejection criterion of this type of regression is based on the decision rule that states that the researcher should reject the null hypothesis if t calculated is greater than (>) t critical. This decision rule further states that if the p value is greater than (>) 0.05, then there is no significant contribution, but when the p value is less than (<) 0.05, there is a significant contribution of the independent variable (tax revenue) to the dependent variable (fiscal sustainability).

Data Presentation and Analysis

This section of the research was dedicated to the presentation, analysis as well as the discussion of findings based on the information obtained from both documentary evidence and the data from the field generated from the questionnaire. The administration of questionnaire for this study was carried out with the help of research assistants that were trained for the task by the researcher on how to approach the interviewees for their consent to be part of the research. After the administration of questionnaire to 400 participants, 78.25% retrieval rate was recorded having retrieved 313 copies of questionnaire from the research participants. The analysis for this study was based on these 313 copies of questionnaire. These included

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descriptive analysis of the demographics of the respondents and the frequency statistics of the four points likert scale questions as well as the simple linear regression analysis. The statistical tool that was used for the analysis of all the data was the Statistical Package for Social Sciences (SPSS- Version 25.0).

Table 1:Analysis of Demographic Data of Respondents

Characteristics	Frequency (N=313)	Percentage (%)
Gender		
Male	188	60
Female	125	40
Total	313	100
Age (Years)		
18-25	63	20.1
26-35	109	34.8
36-45	92	29.4
46- yrs & Above	49	15.7
Total	313	100
Educational Level		
SSCE/OND	97	31.0
HND/B.Sc	111	35.5
PG	73	23.3
Others	32	10.2
Total	313	100

Source: Field Survey (2026).

Interpretation of demographic data of respondents table

The results of the analysis of the demographic characteristic of the 313 research participants showed that 125 (40.0%) were female and 188 (60.0%) male. The data above also showed that 63 respondents representing 20.1% of the respondents were between ages 18 and 25; 109 respondents representing 34.8% were between ages 26 and 35; 92 respondents representing 29.4% were between ages 36 and 45 years; while 49 respondents representing 15.7% were 46 years of age and above. Accordingly, the data collected showed that 97 respondents representing 31.0% had either SSCE/OND as their highest educational qualification; 111 respondents representing 35.5% had Higher National Diploma Certificate or Bachelor degree as their highest educational qualification; 73 respondents representing 23.3% had postgraduate certificates as their highest educational qualification; while 32 respondents representing 10.2% had other forms of educational qualification as their highest level of education.

Table 2:Analysis of Survey Questions on tax revenue

S/N	ITEMS	SA	A	D	SD	Total
1	Effective collection of tax revenue has improved the financial stability of Ikot Ekpene Local Government Area.	111	127	42	33	313
2	Tax revenue has enhanced the ability of the Local Government to finance developmental projects.	71	79	81	82	313

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3	Regular payment of taxes by residents contributes significantly to fiscal sustainability in Ikot Ekpene Local Government Area.	84	83	75	71	313
4	Inefficiencies in tax collection negatively affect the fiscal sustainability of the Local Government.	99	72	73	69	313
5	Increased tax revenue has reduced the Local Governments dependence on external allocations.	66	70	89	88	313

Source: Field Survey (2026)

Interpretation of responses on tax revenue

Table 2 presents the frequency and percentage distribution of responses on tax revenue. For item 1, 111 respondents (35.46%) strongly agreed and 127 (40.58%) agreed that effective collection of tax revenue has improved the financial stability of Ikot Ekpene Local Government Area. Thus, 238 respondents (76.04%) expressed agreement, compared with 75 respondents (23.96%) who disagreed or strongly disagreed. This indicates that a substantial majority perceived the tax revenue component as useful for improving fiscal sustainability. For item 2, 71 respondents (22.68%) strongly agreed and 79 (25.24%) agreed that tax revenue has enhanced the ability of the Local Government to finance developmental projects. In contrast, 81 respondents (25.88%) disagreed and 82 (26.20%) strongly disagreed. Therefore, 47.92% agreed, while 52.08% disagreed. This shows that respondents were slightly more negative than positive regarding the Local Government to finance developmental projects.

For item 3, 84 respondents (26.84%) strongly agreed and 83 (26.52%) agreed that regular payment of taxes by residents contributes significantly to fiscal sustainability in Ikot Ekpene Local Government Area. Conversely, 75 respondents (23.96%) disagreed and 71 (22.68%) strongly disagreed. On the whole, 53.36% expressed agreement, while 46.64% expressed disagreement, indicating a moderate positive perception. For item 4, 99 respondents (31.63%) strongly agreed and 72 (23.00%) agreed that inefficiencies in tax collection negatively affect the fiscal sustainability of the Local Government. Conversely, 73 respondents (23.32%) disagreed and 69 (22.04%) strongly disagreed. Thus, 54.63% agreed, while 45.36% disagreed, suggesting a modestly favourable assessment. For item 5, only 136 respondents (43.45%) agreed that increased tax revenue has reduced the Local Governments dependence on external allocations, while 177 respondents (56.55%) disagreed. This suggests that although the tax revenue was perceived as useful for fiscal sustainability, respondents had reservations about its capacity to translate tax revenue collection into sustainable fiscal opportunities.

Table 3:Analysis of Survey Questions on Fiscal Sustainability

S/N	ITEMS	SA	A	D	SD	Total
6	Ikot Ekpene Local Government generates sufficient revenue to meet its recurrent and capital expenditures.	44	62	131	76	313
7	The Local Government can sustain the provision of basic public services through its internally generated revenue.	71	82	81	79	313
8	The Local Government has experienced improved financial stability in recent years.	66	88	82	77	313

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9	Internally generated revenue has reduced the Local Government's dependence on statutory allocations from the Federation Account.	76	79	81	77	313
10	The current level of internally generated revenue is adequate to ensure long-term fiscal sustainability in Ikot Ekpene Local Government Area.	57	67	97	92	313

Source: Field Survey (2026)

Interpretation of responses on Fiscal Sustainability

For item 16, only 106 respondents (33.87%) agreed that Ikot Ekpene Local Government generates sufficient revenue to meet its recurrent and capital expenditures, whereas 207 (66.13%) disagreed. This indicates a predominantly negative perception of IGR generated in Ikot Ekpene LGA to take care of the recurrent and capital expenditures. For item 17, 160 respondents (51.12%) disagreed that The Local Government can sustain the provision of basic public services through its internally generated revenue, while 153 (48.88%) agreed. For item 18, 154 respondents (49.20%) agreed that the Local Government has experienced improved financial stability in recent years, while 159 (50.80%) disagreed. This indicates a marginally negative perception.

For item 19, 155 respondents (49.52%) agreed that internally generated revenue has reduced the Local Government's dependence on statutory allocations from the Federation Account, whereas 158 (50.48%) disagreed. Again, the responses are almost equally divided. For item 20, only 124 respondents (39.62%) agreed that the current level of internally generated revenue is adequate to ensure long-term fiscal sustainability in Ikot Ekpene Local Government Area, while 189 (60.38%) disagreed. This suggests that the internally generated revenue generated in the LGA had limited perceived impact on long-term fiscal sustainability.

Testing of Hypotheses

H_o:Tax revenue had no significant effect on fiscal sustainability in Ikot Ekpene Local Government Area between 2015 and 2024.

Table 4: **Regression analysis for the relationship between tax revenue (TR) and fiscal sustainability (FS) in Akwa Ibom State**

Groups	N	β	R Square	F	B	df	t calculated	t critical	P value	Decision
TR						1				
	313	0.089	.008	2.456	0.039	311	1.567	1.96	.118	H_O: not rejected
FS						312				

β = regression coefficient

Source: Author's field survey compilation (2026)

Interpretation of regression result:

The result indicates that there is no statistically significant relationship between tax revenue (TR) and fiscal sustainability (FS) in Ikot Ekpene LGA. Although the regression coefficient is positive, suggesting

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that more tax revenue may be associated with a slight increase in fiscal sustainability, the effect is too weak to be considered statistically significant.

Accordingly, the regression coefficient (B = 0.039) indicates that a one-unit increase in tax revenue is associated with an estimated 0.039-unit increase in fiscal sustainability. However, this positive effect is not statistically significant. The standardised regression coefficient (β = 0.089) further indicates that the effect of tax revenue on fiscal sustainability is very weak. The regression analysis produced β = 0.089, t = 1.567, and p = 0.118. Since the probability value of 0.118 is greater than 0.05, the relationship between tax revenue and fiscal sustainability is not statistically significant at the 5% level.

Specifically, tax revenue explains only 0.8% of the variation in fiscal sustainability, while the regression model is not significant (F = 2.456, p = 0.118). The finding therefore suggests that the observed changes in fiscal sustainability cannot be adequately attributed to the tax revenue alone. Other factors outside the model may account for the greater proportion of variation in fiscal sustainability. Thus, at the 0.05 significance level, the study fails to reject the null hypothesis that tax revenue had no significant effect on fiscal sustainability in Ikot Ekpene Local Government Area between 2015 and 2024.

Discussion of Findings

The hypothesis stated that tax revenue has no significant effect on fiscal sustainability in Ikot Ekpene Local Government Area. The study found that tax revenue, as presently generated and administered in Ikot Ekpene LGA, does not significantly explain variations in fiscal sustainability. The coefficient nevertheless points to a positive direction, suggesting that an improvement in tax revenue could potentially strengthen fiscal sustainability, although the present evidence is insufficient to establish a statistically meaningful effect. Tax revenue accounted for only 0.8% of the observed variation in fiscal sustainability.

This finding is significant when interpreted against the descriptive evidence. Although 76.04% of respondents agreed that effective tax collection had improved the financial stability of the Local Government, only 47.92% believed that tax revenue had enhanced its ability to finance developmental projects. Similarly, only 43.45% agreed that increased tax revenue had reduced dependence on external allocations. This apparent contradiction suggests that tax revenue may be recognised as useful without being sufficiently large, predictable or effectively managed to produce measurable fiscal sustainability. In other words, the issue may not simply be whether taxes are collected, but whether the volume, consistency, administrative efficiency and utilisation of tax receipts are adequate to influence the broader fiscal position of the council.

The finding is consistent with the broader Nigerian local government finance literature. This study aligns with Ajadi *et al*. (2020) whose study on Internally Generated Revenue and local government sustainability in Nigeria found a strong positive relationship between internally generated revenue and local government sustainability with ($X2= 62.629$, $p<0.05$).

However, the present finding differs from Dariye, Ambrose & Jim-Suleiman (2024), whose Nigerian state-level study found a positive and significant effect of PAYE tax revenue on fiscal sustainability. Their study used panel data and examined state governments, whereas the present research focuses specifically on a local government and uses primary survey data. The difference may therefore be explained by differences in the scale of government, revenue bases, administrative capacity and the composition of tax revenue. State governments generally have access to more substantial and diversified tax instruments than local governments.

The result also needs to be viewed against the findings of Adanu (2024), who examined the relationship between tax effort, intergovernmental transfers and own-source revenue in Ghanaian local governments.

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His study found that public-service performance was important for increasing local own-source revenue. This is pertinent to Ikot Ekpene because taxpayers' willingness to comply with tax obligations is likely to be influenced by their perception of the services received in return. Thus, where tax collection does not visibly translate into roads, sanitation, markets, security, health facilities and other local public services, increased tax effort may not necessarily produce sustainable fiscal outcomes.

The finding further supports the concern raised by Ovenseri (2024) that corruption can undermine tax collection efficiency and reduce the resources available for public services and infrastructure. The study reported a strong negative relationship between corruption and tax collection efficiency and emphasised transparency and accountability as prerequisites for improving IGR. For Ikot Ekpene LGA, therefore, strengthening tax revenue alone may not be sufficient. Revenue administration, accountability, enforcement, taxpayer confidence and effective utilisation of collected revenue must operate together before tax revenue can become a significant driver of fiscal sustainability.

CONCLUSION AND RECOMMENDATIONS

This study examined to tax revenue and its impact on fiscal sustainability in Ikot Ekpene local government area of Akwa Ibom Sate from 2015 to 2024. The study was undertaken against the background of the financial challenges confronting local governments and the need to strengthen internally generated revenue as a means of reducing excessive dependence on statutory allocations. The findings provide evidence that, although Ikot Ekpene Local Government has several identifiable sources of internally generated revenue, the present level and performance of these sources have not translated into a statistically significant improvement in fiscal sustainability.

The findings indicate that tax revenue has a positive but statistically insignificant relationship with fiscal sustainability. This suggests that tax revenue has the potential to contribute to the financial position of the Local Government, but its present contribution is too weak to produce a measurable effect. The implication is that attention should be directed towards improving tax coverage, compliance, assessment, collection and accountability rather than simply imposing additional taxes. An effective tax system should generate predictable revenue while maintaining a reasonable relationship between taxpayers' obligations and the services provided by the Local Government.

On the basis of the above findings, the following recommendations have been made:

i. The Ikot Ekpene Local Government should develop an up-to-date database of taxable individuals, enterprises and economic activities within its jurisdiction. This implies that tax assessment and collection should increasingly utilise digital technologies to reduce manual handling, revenue leakages and opportunities for diversion.
ii. The Local Government should ensure that the collection arrangements for market and Motor park revenues and introduce mechanisms for direct payment; electronic receipts and daily reconciliation of collections are reviewed periodically. Such periodic independent audits help to identify leakages and ensure that the actual revenue generated corresponds with amounts recorded in official financial statements.
iii. The Local Government should reform business premises registration and licensing administration rather than merely increase licensing charges. This is because when registration and licensing procedures are followed though, it makes the process simplified, transparent and predictable, and helps to eliminate unnecessary duplication and overlapping charges.

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