

EFFECTS OF ELECTRONIC INTERNALLY GENERATED REVENUE ON INFRASTRUCTURAL DEVELOPMENT OF EBONYI STATE (2011 – 2014)

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ABSTRACT

This study evaluated the effects of electronic internally generated revenue (e-IGR) on infrastructural development of Ebonyi State. The main objective of the study is to determine the degree of manual and electronic internally generated revenue's impact on infrastructure using capital expenditure as proxy. The dwindling revenue from oil and continued need for public utilities caused the need to empirically determine this relationship. To achieve the main objective of this study, three hypotheses were formulated. Ex-post facto research design was used in this work which involved the use of existing data. Data components of manual and electronic revenue and capital expenditure (infrastructure) of Ebonyi State government between 2011 and 2014 was collected and analyzed using regression and Pearson correlation method with the help of SPSS version 17.0. Results show that the extent of relationship between each independent variable (IGR and e-IGR) were very low on the dependent variable which is Infrastructure development using capital expenditure, but cannot ignore the rate at which their degree changed, signifying an increase in associations. In general, it was discovered that there exist no significant degree of relationship of variables studied. This implies that capital expenditure on infrastructure did not largely depend on electronic internally generated revenue in Ebonyi State within the years studied, rather on monthly statutory allocations which is largely from oil revenue. The study therefore recommends that the electronic approach to internally generated revenue be reviewed as a matter of urgency because of the dwindling oil revenue to the State. The executive arm of the state should also take implementation of state revenue laws more seriously.

KEYWORDS: e-IGR, Manual and Electronic Internally Generated Revenue's Impact on Infrastructure Using Capital Expenditure as Proxy