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Contribution of Internally Generated Revenue to Public Infrastructural Development in Kogi State, Nigeria

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Abstract

In this project, we delve into the pivotal role of Internally Generated Revenue (IGR) in fostering the development of public infrastructure within Kogi State. Our study is driven by several objectives: firstly, to ascertain the extent of IGR's contribution to public infrastructure development in Kogi State; secondly, to identify and address the challenges impeding the effective collection of IGR in the state; thirdly, to explore the correlation between revenue from earnings and sales and the advancement of public infrastructure in Kogi State; and finally, to propose actionable strategies for enhancing revenue generation in the state. Our research methodology encompasses both analytical and descriptive approaches, incorporating historical analysis and survey methods to gather comprehensive data. Through rigorous analysis, we have uncovered that internally generated revenue indeed plays a crucial role in bolstering the development of public infrastructure in Kogi State. Furthermore, our findings reveal that there are no significant barriers hindering the effective collection of internally generated revenue within the state. Additionally, we have established a clear relationship between revenue derived from earnings and sales and the progress of public infrastructure in Kogi State. Drawing from our research insights, we put forth several recommendations for policymakers and stakeholders. Firstly, it is imperative for the government to ensure that internally generated revenue significantly contributes to the enhancement of public infrastructure in Kogi State. Moreover, the establishment of dedicated bodies to monitor and address challenges in revenue collection is essential for sustained progress. Strengthening the nexus between revenue from earnings and public infrastructure development is crucial for long-term growth and prosperity. Additionally, we call upon the Federal Government to enact policies aimed at bolstering revenue generation initiatives within Kogi State. In conclusion, our study underscores the critical importance of internally generated revenue in driving the development of public infrastructure in Kogi State. By implementing our recommendations, policymakers can chart a path towards sustainable growth and prosperity for the state and its citizens.

Keywords: *Internally Generated Revenue, Infrastructural Development*, *Kogi State*

Introduction

Given the finite nature of resources to meet diverse human needs, taxation emerges as a pivotal tool in revenue mobilization (Fakile, 2021). Consequently, it becomes imperative for governments, as stewards of public interests, to generate revenue to not only provide essential social services but also to spearhead the developmental agenda of the nation. Indeed, whether a nation is affluent or impoverished, its survival hinges upon its ability to generate revenue to address the urgent demands of governance. Thus, the role of revenue in any country is indispensable for its public infrastructure development. This sentiment resonates with Allan McGhee's (2021) assertion that "the primary requirement of contemporary governance is revenue, the very essence of its sustenance.

The escalating demands of modern governance underscore the critical importance of effective revenue collection. It serves as the cornerstone upon which every government is erected or the lifeblood from which every government draws the essential funds to fuel infrastructural development. Specifically, the major ways of raising internal revenue by the state 2overnment are through taxation, levies, fines and fees. The taxes are deducted at source from the salaries of civil servants or collected from all business activities within the state. In the words of Wada cited in the Kogi State Budget (2021) "the demanding need by the state government to source more revenue internally in addition to the statutory allocation from the federation account has become increasingly expedient. This is due to the ever-growing need of the citizenry in terms of essential services delivery in addition to the geometric Increasing in the critical projects to be executed at the state level.' The internally generated revenue (IGR) has taken the second position in sources of revenue when Nigerian put heavy reliance on oil. Many states and local governments oil prices and the revenue allocation formula which affect the federal government account. This slow down the speed of government's contribution to the infrastructural development at the state level. Therefore, most state governments cannot come to terms with a clear-cut developmental plan that will arrest the poverty level in their domains.? This is why the Federal Inland Revenue tells States that More Revenue Allocation, Not Solution to Your Problems (Ebelo, 2013). Thus, Bayelsa State government took a radical step in the process of stimulating internally generated revenue to boost rapid infrastructural growth and arrest societal degradation (Douglas, 2020).

All the same, it is the researcher's opinion that if all states of the federation are able to generate internal revenue maximally from their local sources, not only would the federal government be richer as local resources will be effectively utilized but also, the high fiscal dependence of the state on the federal government would be marginally reduced.

Literature Review

The Concept of Revenue

Revenue generation in Nigeria state governments is principally derived from TAX. Tax is a compulsory levy imposed by government on individuals and companies for the various legitimate function of the state (Olaoye, 2021). Tax is a necessary ingredient for civilization. The history of man has shown that man has to pay tax in one form or the other that is either in cash or in kind, initially to his chieftain and later on a form of organized government (Ojo, 2021). No system or rules can be effective whether foreign or nature unless it enjoys some measures of financial independence State governments in Nigeria have developed over a number of years.

Historically, the development of direct taxation in state government in Nigeria can be traced to the period before the British pre-colonial period. Under this period, community taxes were levied on communities (Rabiu, 2021) recently the revenue that accrues to state government is derived from two broad sources, viz: the external sources and the internal sources. The state government in Nigeria was established for the purpose of rendering services and supplying amenities to the people in rural and urban area according to document establishing the state government reforms 1976. Federal government cannot perform all the activities of the rural areas by themselves, but this can only be done by the people elected in that, does not prevent or stop the federal government from implementing their roles by providing all the social amenities such as construction of roads, provision of pipe borne water, hospitals, good education for the youth, stadium, electricity and museum etc. All these social amenities are made available from the revenue generated from the people.

Kogi State Internally Generated Revenue and its Contribution to Public Infrastructure

Kogi State is located in North-central Nigeria and was subject to the same tax law applicable to Northern Nigeria. The State was created on the 27lh August 1991, by the military administration of former president Ibrahim Badamasi Babangida. The state was calved out of old Kwara and Benue state. Kogi is referred to as the confluence state'. At inception, taxes and fees were collected through the Ministry of finance and Economic Planning and the various local governments. However, law No. 3 of 1992 was enacted establishing Kogi State Board of Internal Revenue with the following functions:

1. Assessment, collection and account for all taxes in the state and may do all such things as deemed necessary or expedient for the assessment or collection of such taxes.
2. Supervising the collection of all revenues due to the state with other ministries or departments.
3. Review of obsolete rates collectable by the Board,
4. Liaise on tax and revenue matters with the Federal and other state governments through the Federal Joint Tax Board.

Within the period under review; 2005-2012, the state government was able to put in place some public infrastructures using both the monthly and statutory allocation from the federation account and internal revenue generated by the Kogi State Board of Internal Revenue.

Some of the public infrastructures during this period includes: construction of about 1,500 blocks of 4 classrooms and provision of about 7, 160 dual desks for primary schools, payment of WNAEC and NECO registration fees or indigenes of Kogi State, accreditation of all academic courses in the Kogi State University, establishment of the Kogi State College of Education - Technical, as well as scholarship awards to Kogi State students in various institutions of higher learning.

Additionally, the government funded the link of electricity in the eastern senatorial district with Geregu-Ajaokuta national grid, provision of electricity to about 600 villages, as well as public street light installation in all the local government area headquarters, and provision of about 600 boreholes in communities across the state. Also provided were 14 new cottage hospitals, upgrading of the Lokoja General Hospital to a specialist hospital and payment of HATTIS salary structure to health workers.

Other achievements include: procurement and sales of fertilizer, provision of three farm tractors to each local government area, establishment of a fertilizer factory, construction of about 300 feeder roads and bridges, purchase of Kogi Travelers buses for public transportation, completion of Lokoja Olympic size stadium, construction of Lokoja International Modern Other developmental public infrastructures put in place includes:

i. construction of legislative quarters for the 25 State House of Assembly
ii. members at Lokoja, building of high courts in all the 21 local government
iii. headquarters, periodic grant of constituency development fund to state
iv. legislators, construction of 500 unit of housing estate at Lokoja for civil servants, counterpart funding for free distribution of new luxurious motorcars and housing to traditional rulers across the state, monthly youth empowerment scheme, free donation of laptop computers to grassroots journalists, sponsorship of pilgrimages to Jerusalem and Mecca, construction of 20 housing units in each local government area for state workers, donation of combat ammunitions, vehicles and special fund to the Police and Civil Market and provision of credit and soft loan facilities for private business.

Defence Corp et cetera. It is to be understood that, the contribution of internally generated revenue in Kogi State to the development of the above-mentioned public infrastructure is very low. Hence the state government relied mostly on the statutory allocation from the federation account which is always short in supply.

In the words of Idris cited in the Kogi State Budget (2021) the desire of any government is to maximize its revenue from tax imposed on tax payers for enough financial resources to meet up with the ever-increasing responsibilities.' Revenue shortfalls shrink the available budgetary resources, encourage monetary borrowing in the domestic market and could encourage monetary expansion; failure to achieve revenue target normally leads to the initiation of a reform initiative (Wawern, 2020).

The reason for the low internal revenue yield in Kogi State is due to corruption on the part of some tax experts and lawyers who collaborate with some business entrepreneurs to evade or reduce the official tax rate thereby defrauding the government. On the other hand, some entrepreneurs are tax evaders who put up flimsy excuses and avoid paying their compulsory taxes to the government. This is why Togler (2021), admitted that Low tax compliance is a matter of serious concern in many developing countries. This is because it limits the capacity of government to raise revenue for developmental purpose.' To alleviate these malpractices, Kogi State government has employed the services of tax consultants who are now working in partnership with the state revenue board in order to generate the actual internal revenue accruing to the government. taxpayers choose how much income to report on their tax return by solving a standard expected utility-maximization problem that trade off the tax savings from under-reporting true income against the risk of audit and penalties for detected non- compliance. In this framework, both the threat of penalty and audit makes people pay their taxes (Festus, 2021). In agreement with the proffered solution above, Sandro (2021), concluded in their advocacy that 'Adequate provision of social amenities like roads, water supply, hospitals, provision of electricity infrastructures to the grassroots in the state will motivate tax payers' compliance. A country where citizens do not hold government accountable for expenditure will lead to indiscipline, corruption and waste, the arrogance of power, misplaced priorities and gross inefficiency."

Purpose of Revenue Collection in the Public Sector

The issue-of revenue and-taxation is-important- for the-existence-and survival of any nation. In fact, the umbrella of taxation covers over a wide span of human activity with its life-saving shade because it is the bedrock to the economic development of any nation. The Oxford Dictionary of English (2021), views tax as 'a compulsory contribution to the support of government levied on persons, property, income, commodities, and transactions at a fixed rate mostly proportionate to the amount on which the contribution is levied.' Also, the Chambers on the other hand, Macmillan School Dictionary (2021) defines taxation as the system that a government uses for collecting money in the form of taxes. Also, in the words of Al Zakari cited in Festus (2021) taxation is a compulsory payment or transfer of resources from private to public sector levied on the basis of the determined criterion and with reference to specific benefits received in order to accomplish some of nation's economic and social objectives." Therefore, taxation is primarily aimed at generating revenue for government in order to cater for its expenditure.

The public authority imposes tax on its citizens for the following reasons:

Revenue generation is the primary purpose of taxation in order to raise money to finance government projects and policies such as public infrastructures like hospitals, roads, electricity, water, security, education, industries et cetera. Above all, government uses revenue generated from taxation to finance the daily administration of its official functions.

Secondly, it ensures that the balance of payments of the country is in healthy position. In other words, it is a mechanism for the stabilization of the economy within a given country. Hence,

it is a strong weapon for fighting depression, inflation and deflation in the economy of any nation. Taxation is used in the process of economic regulation within a country. For instance, since the 1940s, government have used changes in the level of taxation as an important tool to influence activity in the economy holistically.
Taxation is used by the government to protect new industries within the country. Thus, taxation policy provides a veritable impetus for influencing consumers' demand; a yardstick for providing incentives for production, investment and savings. This models consumption pattern because it encourages and discourages the consumption of certain goods within the economy. Therefore, it is a lubricant for the promotion of government's overall economic and social objectives.

Finally, government employ taxation in the process of equitable distribution of income and wealth. This is done through re-distribution of such generated income from area of surplus to area of scarcity to allocate resources in a socially desirable manner. The principle is based on the ability to pay which means that taxes should be imposed at rates that are proportional to the taxpayer's incomes and payment ability. Therefore, rich people are expected to pay higher taxes to reduce the wide gap between the rich and the poor.

Sources of Revenue in Kogi State

Like other states, there are two main sources of revenue to Kogi State government:
1. Statutory Allocation (External Sources)
2. Non-statutory Allocation (Internal Sources)

Statutory Allocation or External Sources of Revenue

This source of revenue for the Kogi State government encompasses:
(A) Federal Government Grants
(B) Loans
(C) Voluntary Contributions, which include non-statutory generation or internal sources from organizations, corporate entities, charity foundations, and appeal funds from the public. These contributions are made in special cases of urgent needs, such as the 2012 relief fund for the flood disaster in Kogi State. An example is the donation made by the Dangote Group of companies, which included money, food, housing materials, and other relief items provided to the Kogi State government.

Non-Statutory Generation or Internal Sources

These internal revenues are generated by the government of Kogi State within the state itself. They encompass revenue streams originating from various sources, such as:
1. Tax Revenue Sources
2. Non-Tax Revenue

Tax - Revenue Sources

These are the various sources of revenue generated for Kogi State through direct taxes. The typical list of tax revenue sources in Kogi State includes:
(a) Direct assessment
(b) Pay As You Earn (PAYE)
(c) Entertainment tax
(d) Driver's license fees
(e) Motor license fees
(f) Capital Gains Tax
(g) Pools Betting and Gambling tax

(h) Sales Tax
(i) Purchase Tax
(j) Stamp Duties and Penalties
(k) Casino Tax and License Fees
(l) Road Taxes
(m) Withholding Tax
These sources contribute to the revenue collected by the state government and are crucial for funding various public services and developmental projects within the state.

Non- Tax Revenue
Non-tax revenue refers to internally generated income for Kogi State that does not stem from direct taxation. This revenue is derived from various sources, such as state-owned enterprises, including:
(a) State-owned hotels
(b) Government housing estates
(c) Government farms
(d) Hospitals
(e) Government water boards, among others.
Overall, the responsibility for collecting these revenues from the public lies with the Kogi State Board of Internal Revenue. They are tasked with ensuring efficient collection processes to bolster the state's financial resources and support its development initiatives.

Justification for Tax Payment in the Public Sector
Another significant role of revenue generation in national and state development lies in its utilization for constructing robust economic models. These models serve as powerful tools for addressing standard questions of public finance in a rigorous manner. They enable policymakers to determine the administrative requirements and costs associated with tax collection, as well as the necessity for specialized training or central government assistance. Moreover, revenue generation empowers federal, state, and local governments to establish goals for economic development by mobilizing the nation's resources to their fullest potential. This includes creating an optimal tax structure and striking a balance between equity gains and efficiency losses within the market economy. Through strategic revenue allocation and planning, governments can effectively navigate the complexities of economic development and foster sustainable growth and prosperity.

The Role of Revenue in Economic and Public Infrastructural Development
Economic development, as described by Agyeman (2021), is a transformative process wherein a society or government enhances its productive and distributive capacities, transitioning from a low level to a high level of development. This involves enabling a country to realize its full potential through the upward movement of the entire social system, achieving various aspects of modernization along the way.

In the pursuit of economic development, the role of revenue generation is indispensable for several reasons. Firstly, both the federal and state governments rely on revenue accounting and reporting to provide crucial information to administration and political officeholders. This information is essential for effective planning and review of revenue requirements, as well as the overall economic plan. As such, economic plans must align with revenue targets and consider the level of taxation that a state or country can afford, while also aiming for the minimum level necessary to achieve developmental objectives.

Hence, the vital information derived from government-generated revenue plays a crucial role in planning the state's budget or developmental roadmap. This process facilitates the envisioned trajectory of economic growth. Moreover, it enables government administrators to assess revenue requirements and anticipate the expected yield from the prevailing revenue system. This information aids in determining whether the estimated revenue aligns with the projected rate of infrastructural growth. It also highlights any additional revenue needed to maintain both internal and external balances. As emphasized by James (2021), revenue assumptions form an integral component of any state or nation's development plan and must, therefore, be clearly articulated and consistent.

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Infrastructural Development

Another crucial role of revenue generation in economic development is its function as a primary source of income for the government. This revenue is essential for funding the provision of vital public infrastructure, including hospitals, roads, water systems, schools, electricity, public transport networks, markets, motor parks, and other essential facilities. Additionally, revenue plays a pivotal role in diversifying the economy from a primarily agrarian or primitive state to a more industrialized society. Industrialization efforts, such as mechanized farming and other industrial investments, are facilitated through the utilization of revenue. These endeavors aim to enhance the production of industrial goods and services while creating employment opportunities for citizens. Furthermore, governments can provide financial grants and loans to firms as incentives to stimulate increased production, thereby fostering further economic growth and development.

Similarly, revenue generation plays an indispensable role in the economic development of any state by serving as an economic regulator. Taxes are strategically imposed to incentivize domestic production of specific goods and services. As Norwak (2020) aptly noted, imposing high import taxes on imported goods discourages their importation, thereby safeguarding domestic industries and fostering economic development. Moreover, revenue imposition serves to address balance of payments deficits by reducing imports and consequently promoting export growth.

Furthermore, revenue generation serves as a vital tool for addressing economic challenges such as inflation and recession. During periods of inflation, governments can increase taxes to reduce disposable income and curb aggregate demand. Conversely, in times of economic recession, governments can lower taxes to boost disposable income and stimulate demand for goods and services. In essence, revenue generation is integral to national economic planning and budgeting processes, facilitating the execution of public infrastructure projects and regulating economic activities for sustainable development.

Contribution of Revenue Generation to Kogi State

While the tax structures in different developing states in Nigeria may vary significantly, the fundamental objectives of taxation in these states are essentially identical. However, the clarity regarding the contribution of the tax system and the interplay between these contributions is often lacking, as noted by Cutt (2020). This ambiguity not only complicates tax administration but also provides opportunities for tax evasion, which in turn impacts economic development negatively. The absence of clear articulation regarding the role and impact of tax contributions presents considerable challenges for tax administrators. Without a comprehensive understanding of how taxation influences economic development and societal welfare, policymakers struggle to formulate effective tax policies and strategies. Moreover, the lack of transparency surrounding tax contributions creates loopholes for individuals and entities to engage in tax evasion practices. This undermines the integrity of the tax system, reduces government revenue, and hampers efforts to fund essential public services and infrastructure projects vital for economic growth.

Therefore, it is crucial for policymakers and tax authorities to undertake a thorough assessment of the tax system's contributions and their relationships. By enhancing transparency and clarity in tax administration, governments can mitigate tax evasion and create an environment conducive to sustainable economic development. Cutt (2020) therefore, state that a brief discussion on the contribution of revenue to Kogi State as outline below would be a gainful exercise:

i. **Raising of Revenue:** The primary function of a tax system is to raise revenue necessary to fund government expenditure. This revenue is essential for financing various public goods and services, ranging from defense and law enforcement to sectors such as healthcare and education. While some goods and services are best provided by the government due to their public nature, others are considered essential for societal well-being and are therefore financed through tax revenue. In essence, taxation serves as a crucial tool for governments to collect the funds required to meet the diverse needs of society and ensure the provision of essential services.

ii. **Wealth Redistribution:** In contemporary society, there is significant emphasis placed on the objective of wealth redistribution, which manifests in two distinct forms. The first form advocates for taxation to be proportionate to one's ability to pay, encapsulated in the principle that "those with the greatest means should bear the heaviest burdens." This doctrine promotes fairness in taxation, aiming to alleviate economic inequality and foster social cohesion. Conversely, taxation is also recognized as a deflationary measure, particularly when aggregate demand is excessive. In such scenarios, governments have two primary options: either increase government spending while simultaneously raising taxes, or reduce taxes while maintaining stable government spending. These options serve as mechanisms to regulate aggregate demand, ensuring it aligns with the desired level for economic stability and growth.

iii. **Economic Growth and Development:** The central government holds the reins of overall control and management of the economy, with taxation playing a pivotal role in this endeavor. Beyond merely maintaining stable prices, governments are committed to fostering near-full employment of all available resources within the country, including human resources such as labor. Moreover, governments are steadfast in their efforts to stimulate satisfactory rates of economic growth. Economic growth and development initiatives are designed to enhance the quality of life for the populace by improving their economic and social circumstances. Through strategic policies and programs, governments aim to uplift the standards of living for the masses, thereby promoting widespread prosperity and well-being.

Taxation serves various purposes, impacting both individual behavior and broader economic objectives. As outlined by Soyode and Kajola (2020), the objectives of government utilizing taxation encompass:

(a) Revenue Generation: Modern tax systems aim primarily at generating revenue to finance the expanding public sector expenditure.
(b) Provision of "Merit Goods": Tax systems also promote social and economic welfare by facilitating the provision of merit goods such as health and education. While private participation is encouraged, essential services like these cannot be solely left to private hands, as they may become inaccessible to the general populace.
(c) Provision of Public Goods: Governments provide commonly consumed goods and services, known as public goods, which individuals cannot be individually charged for. Examples include internal and external security and infrastructure like street lights and roads.
(d) Discouraging Consumption of Demerit Goods: Taxes can deter the consumption of harmful goods like alcohol and cigarettes, aiming to mitigate societal costs such as health risks and pollution.
(e) Redistribution of Income and Wealth: Tax systems serve as a means of redistributing income and wealth to reduce poverty and promote social welfare. Additionally, taxation can be utilized for economic regulation to foster stability and growth, combat inflation, unemployment, and create a conducive business environment.
(f) Harmonization of Economic Objectives: Tax systems can align with broader economic objectives, such as the single market philosophy within regional blocs like ECOWAS or Africa, facilitating the free movement of goods, services, capital, and people across member states.
(g) Economic Price Stability: Taxation plays a crucial role in maintaining price stability within a nation. By reducing private expenditure, taxation helps to counteract inflationary pressures generated by excessive spending in both the public and private sectors.
In summary, taxation serves as a multifaceted tool for governments to address societal needs, promote economic stability, and achieve broader developmental objectives.

Summary

The study delves into the Contribution of Internally Generated Revenue (IGR) to Public Infrastructural Development in Kogi State, yielding the following key findings:

i. The study indicates that while the contribution of internally generated revenue to Kogi State's revenue stream is deemed adequate, it falls significantly short when compared to states like Rivers. This disparity has resulted in the state government's heavy reliance on statutory allocations from the federation account, which proves insufficient to address the state's multifaceted challenges. Consequently, the state government faces limitations in providing essential public infrastructure necessary for fostering economic growth.

ii. Furthermore, the study highlights numerous challenges hindering the augmentation of internally generated revenue in Kogi State. These obstacles encompass financial corruption, inadequate staff training and motivation, as well as deficiencies in tax education and law enforcement by the tax authority.

These findings underscore the imperative for Kogi State to address these challenges effectively in order to bolster its internally generated revenue and thereby facilitate sustainable public infrastructural development.

Conclusion

Internally Generated Revenue (IGR) holds significant potential for bolstering the development of public infrastructure in Kogi State, drawing inspiration from the success witnessed in Lagos State as mentioned earlier in this study. IGR serves to augment the overall revenue of the state government, providing resources for both recurrent expenses, such as daily operational and administrative costs, as well as capital expenditure, primarily focused on the provision of essential public infrastructure.

The insufficiency of Internally Generated Revenue (IGR) within the state has led to the state government's heavy reliance on statutory allocations from the federation account. However, these allocations fall short of adequately addressing the myriad challenges faced by the state. Consequently, the state government finds itself constrained in delivering essential social benefits to its citizens, including timely payment of salaries and the development of critical public infrastructure.

A significant portion of the state's revenue is derived from the Federal Account, accounting for approximately 90% of the total revenue (Agama, 2008). This reliance on external revenue underscores the disparity between internal and external revenue sources within the state. The Kogi State Board of Internal Revenue faces numerous challenges that hinder its effectiveness. These include inadequate office equipment, under-trained staff, insufficient funding, issues of indiscipline and corruption, tax avoidance and evasion, and a lack of efficient communication networks. Addressing these challenges is essential to enhancing the state's revenue generation capabilities and reducing its dependence on external sources.

According to the Chartered Institute of Taxation of Nigeria (CITN) as cited by Agama (2008), administering taxes in the state presents significant challenges due to low literacy levels and a lack of a culture of record-keeping. Furthermore, there is a shortage of tax officials to cover the vast field, and those in service are often inadequately trained, poorly equipped, poorly compensated, and susceptible to corruption. Unfortunately, tax payments are often diverted into private pockets rather than being utilized for public utilities. However, the Kogi State government has recognized the importance of maximizing internal revenue and has made it a primary objective. To achieve this goal, the government has enlisted the services of tax consultants to collaborate with the Board of Internal Revenue. Efforts to address the challenges faced by the tax board include regular seminars and public engagement initiatives. Moreover, the government is actively combating financial corruption. With these interventions in place, there is optimism that internal revenue generation will experience a positive trajectory, based on the current indicators.

Recommendations

This research is centered on internal revenue generation and its pivotal role in advancing the development of public infrastructure in Kogi State. Recognizing that the federal government alone cannot shoulder the weighty responsibility of rapid development across the nation, it becomes imperative for state governments to actively participate in critical infrastructural projects. These include constructing access roads to connect rural communities with urban centers, thereby fostering commerce; establishing schools throughout the state to elevate literacy levels; implementing comprehensive rural electrification initiatives; undertaking water projects; providing adequate healthcare facilities; upgrading public institutions; and reviving the agricultural sector, among others.

1. The government must prioritize the contribution of internally generated revenue to the development of public infrastructure in Kogi State.
2. Establishing dedicated parastatals to oversee and address challenges in the effective collection of internally generated revenue is essential.
3. A tangible relationship should be established between revenue from earnings and sales, and the development of public infrastructure in Kogi State.
4. The Federal Government should enact policies aimed at enhancing revenue generation within Kogi State, ensuring sustained progress and prosperity.

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