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THE EFFECT OF TAXES, FEES, LICENSES, FINES, AND SALES ON BUDGET PERFORMANCE IN ANAMBRA STATE FROM 2013 TO 2023

Nonso P. Okafor[1*] and Charles U. Onugu (Ph.D.)[2]

[1&2]Nnamdi Azikiwe University Business School, Awka.

[*]Corresponding Author's Email: np.okafor@pg.unizik.edu.ng

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ABSTRACT: *This study examines the challenges in Anambra State's budget performance from 2013 to 2023, focusing on the significant yet varied effects of taxes, fees, licenses, fines, and sales on revenue collection and budget implementation. The secondary sources of data include Anambra State Government Budgets, Anambra State Government reports of the Accountant General with Financial Statements and Anambra State Government Budget Performance Reports. Using linear regression, the study demonstrated that taxes (β = 0.816, t-value = 7.13), fine (β = -0.094, t-value = 4.11), and sales (β = -0.249, t-value = 8.01) collectively had a significant impact on budget performance. Again, the immediate effect of licenses on budget performance has a coefficient of -0.179 with a significant t-value of -2.47 (**) at a 5% probability level. Also, the lagged value (L1) of licenses has a small positive coefficient of 0.028 with an insignificant t-value of 1.46. Furthermore, the lagged value (L1) has a positive and significant coefficient of 0.202 with a t-value of 2.02 significant at a 5% level of probability. It is recommended that the Anambra State Government strengthen its revenue collection mechanisms by focusing on improving the efficiency and transparency of taxes, fines, sales, and licenses. This can be achieved through the further adoption of electronic systems like e-AiRS, which have proven effective in boosting tax collection.*

KEYWORDS: Taxes, Fees, Licenses, Budget performance, Anambra State.

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INTRODUCTION

Budget performance is a most basic component of public fiscal management, which measures the degree to which the actual revenues and expenditures of a government adhere to its planned fiscal outlay. Good budget performance is a reflection of sound fiscal management, effective use of resources, and effective provision of public goods and services. Sub-par performance is undermining the quality of governance, causing development stagnation, and quite often precipitates suspicion by people (Premchand, 2000). Inefficient institutions, leakages of revenues, and failing monitoring systems in much of the developing world such as Nigeria in the past had negatively impacted effective implementation of the budget (Ekpo & Ndebbio, 2001).

The role played by taxation as the major source of government revenue and improved budget performance has drawn the attention of government to how it is being administered. Taxes, fees, licenses, fines, and sales collectively serve as critical components of internally generated revenue (IGR) and play a vital role in shaping budget performance at sub-national levels. These revenue sources directly influence a government's capacity to plan and implement budgets by ensuring a steady flow of funds for public service delivery and development projects (Olaoye & Olugbamiye, 2019). Taxes, particularly, are a consistent source of income that supports fiscal sustainability, while fees and licenses generate income from regulatory activities and service provision. Similarly, fines and sales contribute supplementary revenues that help bridge budget deficits and maintain financial stability (Afuberoh & Okoye, 2014). The efficiency in collecting these revenues determines the extent to which governments can meet budgetary goals, execute public projects, and promote economic development (Akintoye & Tashie, 2013). Therefore, an effective system for managing these components is essential for improving overall budget performance.

In Anambra State, the relationship among taxes, fees, licenses, fines, and sales plays a crucial role in shaping the state's budget performance, as they form the backbone of internally generated revenue (IGR). Technology-based tax systems have greatly improved fiscal performance. For instance, the implementation of the electronic Anambra Internal Revenue Service (e-AIRS) helped immensely in enhancing IGR, with enhanced monthly collections to ₦2 billion from the previous ₦1.5 billion, representing a 33.4% increase in revenue inflow (Gazette Nigeria, 2023). Such growth indicates the success of enhanced tax administration in enhancing government revenue. However, the Anambra State Internal Revenue Service (AiRS) was marred by tax evasion and institutional corruption that undermined the effective collection of revenues. This was worsened by the use of manual systems that resulted in inefficiencies, poor documentation, and huge diversion of public funds. Moreover, the expense of having many tax collection officers tended to prejudice the net revenue for budget implementation, thus compromising total budget performance (Okoye & Amobi, 2023). To tackle the persistent issues of tax evasion and corruption, the Anambra State Government introduced several reforms aimed at improving revenue collection. The government implemented the Anambra State Social Service Identification Number (ANSSID), which linked tax compliance to access to public services, thereby increasing taxpayer registration. Additionally, electronic tax systems were introduced, streamlining the tax filing and payment processes, reducing errors, and minimizing corruption opportunities. The state also strengthened enforcement measures, including regular audits and penalties for non-compliance, while launching public awareness campaigns to educate citizens on their tax responsibilities (AiRS, 2021). Despite all these measures put in place, leakages in revenue and continued illegal tax collection still have to

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undermine fiscal performance, causing the state to forfeit nearly 50% of potential revenue (NewsWireNGR, 2023). Therefore, the effectiveness of taxes, fees, licenses, fines, and sales in enhancing budget performance depends a great deal on the ability of the state to enforce compliance, stem leakages, and fully adopt digital tax solutions.

REVIEW OF EMPIRICAL LITERATURE

Alade (2025) investigated the influence of tax revenue from direct, indirect, and corporate taxes, as well as non-tax revenue from fees, fines, and grants, on budget implementation in Nigeria between 2012 and 2022. Using descriptive statistics, correlation analysis, and Generalized Least Squares (GLS) estimation techniques, the study found that tax revenue from indirect taxes, corporate taxes, and non-tax revenue from fees and fines positively impacted budget implementation. However, it unexpectedly revealed that direct tax revenue had a negative effect when considered in conjunction with non-tax revenue.

Tivde (2024) investigated the effect of e-taxation on revenue generation in Nigeria using an ex-post facto research design. Data were obtained from Federal Inland Revenue Service (FIRS) quarterly reports across 40 quarters—covering both the pre- and post-e-taxation periods from Q2 2010 to Q1 2021. The study applied the independent sample t-test to compare the means of revenue before and after the implementation of electronic tax platforms. Descriptive statistics were also used to reinforce the analysis. The findings revealed a statistically significant increase in total tax revenue following the adoption of e-taxation, indicating the system's positive impact on tax compliance and efficiency. The study concluded that e-taxation substantially improved Nigeria's revenue generation capacity.

Akadakpo and Imonitie (2024) explored the effect of electronic taxation on government tax revenue in Nigeria by applying hypothesis testing and regression analysis. Their study examined how variables such as public awareness, taxpayer behavior, technological progress, and demographic characteristics influenced the effectiveness of the e-taxation system. The findings revealed that although awareness levels influenced distinctions between business and individual taxpayers, awareness alone had a weak impact on the effectiveness of e-taxation. However, positive behavioral responses—such as compliance and timely filing—had a significant effect on boosting government revenue. Technological innovations, including blockchain and digital currencies, were found to strongly enhance the efficiency of e-tax platforms. Furthermore, demographic variables such as age, education, and income played a crucial role in the adoption of e-taxation systems.

Nwala et al. (2024) analyzed the effect of tax revenue on Nigeria's fiscal performance between 2013 and 2023. The data were tested for stationarity using the Fully Modified Ordinary Least Squares. The results showed that income tax and firms' customs and excise duties did not significantly influence fiscal performance, but VAT significantly influenced fiscal performance in Nigeria. The research indicated that the government of Nigeria, via the Federal Inland Revenue Service, impose selective tax relief to promote compliance and spur economic activity. It also indicated consideration of VAT rate and structure to make them more favorable to economic growth.

Duyile et al. (2024) explored the causal relationship between budget implementation and taxation in Nigeria from 2000 to 2022 with the aim of verifying the congruence of tax revenues

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and fiscal policy outcomes. The study evaluated the Granger causality between budget implementation, company income tax (CIT), value-added tax (VAT), and capital expenditure as a proxy for budget implementation. The evidence was that CIT and budget implementation had no Granger causality between them. Despite this, there was a clear Granger causality between capital expenditure and VAT revenue, i.e., VAT revenue actually drives the implementation of the budget in Nigeria. This goes to make the point that VAT is substantially responsible for financing government capital expenditure.

Mchwampaka and Bingireki (2024) found that the use of electronic fiscal device management systems significantly improved revenue collection efficiency and effectiveness in Ilala Municipal Council, based on data from 387 respondents analyzed through both quantitative and qualitative methods. Hakorimana and Twesige (2024) evaluated the effect of electronic tax systems on tax collection in Rwanda's Musanze Distric. Based on a correlational study design and sample size of 100 taxpayers, the research concluded that the systems enhanced tax collection by enhancing convenience, efficiency, and accuracy. Use of electronic systems lowered compliance costs, enhanced taxpayer compliance, and raised government revenue. Correlation analysis revealed a very high positive correlation between use of such systems and better tax collection performance, and it indicated that their higher usage would further boost tax revenue.

Enerson et al. (2022) explored the impact of electronic tax management systems on tax revenue collection efficiency in selected states in South-West Nigeria. The study highlighted significant challenges in tax revenue generation, including difficulties in maintaining accurate taxpayer records, dealing with multiple taxes, and navigating the complexity of tax compliance and collection. A total of 2670 questionnaires were distributed across three states, yielding 2199 responses, which resulted in an 82.4% response rate. The data were analyzed using both descriptive and inferential statistics, including multiple regression analysis. The results indicated that electronic tax administration systems, online payment methods, mobile payment solutions, and electronic billing devices positively influenced tax compliance.

Similarly, Adegbie et al. (2022) investigated the role of electronic tax management systems in improving the efficiency of tax revenue collection. Using a survey research design and total enumeration sampling method, data were collected through structured questionnaires. The analysis involved both descriptive and inferential techniques, particularly multiple regression analysis. The findings revealed that elements of the e-tax system, such as perceived ease of use, online payment platforms, mobile tax payment systems, and electronic billing machines, significantly improved the ease with which taxpayers filed their returns. The study concluded that electronic tax management systems played a crucial role in enhancing the efficiency of tax revenue collection.

Okoye and Adesanya (2021) explored the effect of electronic taxation on internally generated revenue in Lagos State, Nigeria, using data from 40 tax stations and analyzed via linear regression and ANOVA techniques. The study assessed components of e-taxation including electronic tax payment, e-filing, and the issuance of electronic tax clearance certificates. Findings revealed that while electronic tax payment and tax clearance certificates significantly influenced revenue generation, electronic tax filing did not produce a statistically significant effect. Nonetheless, the combined effect of all e-taxation components was found to be positive and substantial. The study concluded that the e-taxation system provided convenience, reduced errors in tax returns, and improved compliance levels.

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Solanke et al. (2021) investigated the effect of tax penalties on government revenue in Nigeria. The study addressed a gap in previous research by exploring how tax penalties could potentially increase government revenue, a topic that had not been thoroughly examined. Using a multiple regression model, the study found a positive and significant relationship between tax penalties and government revenue in Nigeria.

Olaoye and Olugbamiye (2019) examined the influence of internally generated revenue (IGR) on budget implementation in Ekiti State, Nigeria. The study analyzed various IGR components, including taxes, fines, licenses, earnings, and interest, using time series data from the state's annual budgets between 2007 and 2016. Employing techniques such as trend analysis, descriptive statistics, correlation analysis, ordinary least squares regression, and Granger causality tests, the study concluded that while IGR components showed an increasing trend, their effect on budget implementation was not statistically significant. It found no causal relationship between IGR components and budget execution, suggesting that the growth in IGR did not meaningfully influence the state's budget performance.

Igbekoyi and Agbaje (2017) evaluated the implications of adopting the Treasury Single Account (TSA) on public sector accountability and transparency. The study utilized both descriptive and inferential statistics to analyze data from 570 ministries, departments, and agencies (MDAs) in the public service, selecting a sample of 10 MDAs involved in revenue generation using purposive sampling. The findings revealed that the implementation of TSA had a significant positive impact on reducing financial leakages, improving transparency, and curbing financial misappropriation in the public sector.

METHODOLOGY

Research Design

This study adopted an ex post facto research design to examine the impact of the effect of taxes, fees, licenses, fines, and sales on budget performance in Anambra State from 2013 to 2023. The choice of this design was deemed appropriate because it enables researchers to establish the temporal sequence of the variables based on logical reasoning, allowing for a clear assessment of the relationship between the effect of taxes, fees, licenses, fines, and sales on budget performance in Anambra state

Area of the Study

This study focuses on Anambra State, located in the southeastern region of Nigeria. The name "Anambra" is derived from a combination of the northern riverine clan "Anam" and the term "branch." Colonial travelers from the current Anambra area referred to their origin as the "Anam branch," which, when merged with "Ọmambala," the Igbo name for the Anambra River, resulted in the name Anambra.

Anambra State borders Delta State to the west, Imo State and Rivers State to the south, Enugu State to the east, and Kogi State to the north. The majority of the population is Igbo (98%), with a small percentage of Igala people (2%) residing primarily in the northwestern part of the state. Anambra is Nigeria's second-most densely populated state, after Lagos, comprising 21 local government areas and approximately 178 towns.

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The capital city is Awka, while Onitsha, a historic port city from pre-colonial times, has grown into the largest urban area in the state. Nnewi, an industrial city, is home to INNOSON MOTORS, Nigeria's indigenous vehicle manufacturer. The state's motto is "Light of the Nation," formerly known as the "Home for All."

Population of the Study

The population of the study comprised of technology-driven internally generated taxes' implementation during period 2013 to 2023. However, the budgets under consideration are for 11 years.

Sample size and Sampling Technique

All the eleven years' budgets that form our population is adopted as our sample.

Nature and Sources of Data

This study utilized secondary data sources for its analysis. These sources include the Anambra State Government Budgets, reports from the Accountant General, Financial Statements, and the Anambra State Government Budget Performance Reports covering an eleven-year period from 2013 to 2023.

Model Specification

The study adapted and modified the model used by Duyile et al. (2024). This is shown below:

$$CAP_t = \beta_0 + \beta_1 CIT_{it} + \beta_2 VAT_{it} + \mu_{it} \quad (1)$$

Where, CIT = company income tax, VAT = value-added tax, and CAP = capital expenditure as a proxy for budget implementation. Our study modified the model as follows:

In a functional form, we have BGPF = f (TAX, FEE, LICE, FIN, SAL) (2)

Expressing Equation 2 in econometric form, we have

$$BGPF_{it} = \alpha + \beta_1 TAX_{it} + \beta_2 FEE_{it} + \beta_3 LICE_{it} + \beta_4 FIN_{it} + \beta_5 SAL_{it} + \mu_{it} \quad (3)$$

Where:

$BGPF_{it}$ = Expenditure implementation in time period t; TAX_{it} = Taxes time period t; FEE_{it} = Fees in time period t; $LICE_{it}$ = Licenses in time period t; FIN_{it} = Fines in time period t; SAL_{it} = Sales in time period t; β_1- β_5 *are* the coefficients of the model variables and μ_{it} is the error term.

Method of Data Analysis

The study utilized linear regression analysis to analyze the relationship between the variables. Linear regression was chosen because it allows for the determination of cause-and-effect relationships. The results and discussions will be based on Adjusted R-Squared, F-Statistic, and the Durbin-Watson test for autocorrelation. The Coefficient of Determination (R^2) quantifies the proportion of variation in the dependent variable explained by the explanatory variables. R^2 values range from 0 to 1, with values closer to 1 indicating a better model fit.

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DATA PRESENTATION AND INTERPRETATION OF RSULTS

Data Analysis

Table 1: Taxes, fees, licenses, fines, and sales have no significant effect on budget performance over the time under study.

Parameter estimate	Coefficient	Std. Err.	t-value
Taxes	0.816	0.115	7.13***
Fees	-0.089	0.081	-1.10
License	-0.001	0.008	-0.16
Fine	-0.094	0.023	-4.11***
Sales	-0.249	0.031	-8.01***
Constant	3.854	0.484	7.96
F-statistics	66.71***		
R-square	0.985		
Adj. R-square	0.971		

Source: *researcher, 2024. Significant @ 1% (***)*

Table 1 presents the results of a regression analysis that tests the hypothesis that taxes, fees, licenses, fines, and sales have no significant effect on budget performance in Anambra State over the period from 2013 to 2023. The impact of the e-AiRS is reflected in the analysis. Diagnostically, the model's F-statistic of 66.71, significant at the 1% level, indicates that the overall model is highly significant. This means that, collectively, the variables (taxes, fees, licenses, fines, and sales) significantly explain the variations in budget performance. It could mean that at least one of the independent variables significantly affects budget performance in Anambra State. The R-square value of 0.985 suggests that 98.5% of the variance in budget performance is explained by the model, and the adjusted R-square value of 0.971 shows that this is a robust model with high explanatory power, even after adjusting for the number of predictors.

The coefficient of taxes (0.816) has a positive and highly significant effect on-budget performance, as indicated by the coefficient of 0.816. This suggests that a unit increase in taxes leads to a 0.816 increase in budget performance. The high t-value (7.13), significant at the 1% level (***), further confirms the strong impact of taxes on-budget performance. This result highlights the critical role of tax revenue in driving the state's budgetary outcomes, particularly after the introduction of e-AiRS.

Fine has a negative coefficient of -0.094, indicating a significant adverse effect on-budget performance. The t-value of -4.11, significant at the 1% level (***), shows that the impact of fines on-budget performance is statistically significant. This negative relationship may reflect inefficiencies or other challenges in the collection or administration of fines that hinder their contribution to budgetary success.

Lastly, sales revenue has a significant negative coefficient of -0.249, indicating that an increase in sales revenue is associated with a decrease in budget performance. The highly significant t-value of -8.01 (*** at the 1% level) confirms the strong negative impact of sales on-budget performance. This might suggest issues with the management or efficiency of sales revenue, or that increased focus on sales might detract from more productive revenue streams.

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However, the negative and significant effects of fines and sales on budget performance suggest areas where revenue collection strategies may need to be reassessed or improved. The findings imply that while taxes are beneficial, other revenue sources such as fines and sales may require better management to enhance their contribution to the state's budget performance. Furthermore, the introduction of e-AiRS appears to have strengthened the impact of taxes on-budget performance, but the effectiveness of other revenue streams still poses challenges that need to be addressed for optimal budgetary outcomes.

DISCUSSION OF FINDINGS

The analysis shows that taxes have a strong positive and highly significant impact on budget performance. The coefficient of 0.816 suggests that for every unit increase in tax revenue, budget performance improves by 0.816 units. The t-value of 7.13, significant at the 1% level, underscores the critical role of tax revenue in driving the state's budgetary success. This finding aligns with the broader objective of e-AiRS to enhance tax collection efficiency, reduce leakages, and ensure more reliable revenue streams. The substantial impact of taxes on budget performance highlights the importance of robust tax policies and effective enforcement mechanisms, particularly in a post-e-AiRS environment where technological tools have been leveraged to optimize revenue collection. This result disagrees with the assertion of Olaoye, and Olugbamiye, (2019) who argued that taxes collected by the government has no significant effect on budget performance in their study.

Interestingly, the results indicate a significant negative impact of fines on-budget performance, with a coefficient of -0.094 and a t-value of -4.11, both significant at the 1% level. This negative relationship may reflect underlying inefficiencies or challenges in the administration and collection of fines. The process of collecting fines may be costly, inefficient, or prone to corruption, thus diminishing its potential contribution to budget performance. The adverse impact of fines suggests that, despite the technological advancements introduced by e-AiRS, there remain systemic issues that need to be addressed to make fine collection a more effective tool for revenue generation. This finding is consistent with Adegbie, Enerson, and Olaoye, (2022); Olaoye, and Olugbamiye, (2019) who found that revenue accrued to the government purse through fines does not have a significant effect on government budget performance. Equally, sales revenue also exhibits a significant negative impact on budget performance, with a coefficient of -0.249 and a highly significant t-value of -8.01. This finding implies that increased sales revenue is associated with a decline in budget performance. This could indicate problems related to the management or efficiency of revenue from sales, or it may suggest that the revenue generated from sales is insufficient to cover the associated costs, thereby negatively affecting overall budget outcomes. Alternatively, this result might indicate that the focus on generating revenue through sales detracts from other, more productive revenue streams, leading to suboptimal budgetary performance. This finding aligns with Adegbie, Enerson, and Olaoye, (2022); Olaoye, and Olugbamiye, (2019) that discovered that government sales do not have significant effect on government budget performance.

The positive and significant impact of taxes on budget performance underscores the importance of tax revenue as the cornerstone of the state's fiscal strategy. However, the negative impacts of fines and sales revenue highlight areas where revenue collection and management strategies need to be reassessed. The state may need to focus on improving the efficiency and

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effectiveness of these revenue streams to ensure they contribute positively to the budget. The negative coefficients for fines and sales suggest inefficiencies in these areas. For fines, the government may need to streamline the collection process, reduce administrative costs, and address potential issues of corruption. For sales revenue, the state may need to evaluate the cost-benefit ratio of generating revenue through sales, ensuring that the revenue collected is sufficient to cover costs and contribute positively to the budget. The introduction of e-AiRS appears to have significantly enhanced the impact of taxes on-budget performance, demonstrating the effectiveness of technology-driven initiatives in optimizing revenue collection. This corroborates the assertion by Igbekoyi and Agbaje (2017) who reported that a single treasury account (TSA) blocked leakages and increased government revenue. However, the findings also suggest that the benefits of e-AiRS have not been uniformly realized across all revenue streams. This indicates that while e-AiRS has improved tax collection, further refinement, and targeted interventions are necessary to enhance the performance of other revenue sources.

CONCLUSION AND RECOMMENDATIONS

In conclusion, the findings of this study underscore the critical role of taxes in enhancing budget performance in Anambra State, especially following the introduction of the e-AiRS. The positive and highly significant effect of taxes demonstrates that improved tax collection systems have a direct and favorable impact on the state's financial management. However, the study also highlights the challenges associated with fines and sales revenue, both of which showed negative effects on budget performance. This indicates that inefficiencies in the administration of these revenue sources may be limiting their contribution to the state's fiscal goals. To further improve budget performance, it is essential to refine the management and collection strategies for fines and sales revenue while continuing to strengthen the tax system.

To address the significant variability observed in revenue collections, particularly in licenses and fees, the state government should strengthen its policy and administrative frameworks. This could include standardizing procedures, reducing bureaucratic bottlenecks, and ensuring consistent enforcement of regulations.

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