

## Economic Implications of Tax Revenue and Non-Tax Revenue on Government Finances in Sokoto State, Nigeria

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**ABSTRACT:** This study investigates the economic implications of tax revenue and non-tax revenue on government finances in Sokoto State, Nigeria. The study examines the stability and volatility of tax revenue and non-tax revenue and assesses their relationship to overall revenue generation in the state. Using a quantitative research design anchored on descriptive statistics, the study analyzes data from the Nigeria Governors' Forum Public Finance Database. The findings reveal that tax revenue and non-tax revenue have significant economic implications on government finances in Sokoto State, contributing 12.83% and 5.25% to the total revenue, respectively. The study also finds that there is stability and volatility with tax revenue and non-tax revenue, with moderate variability in tax revenue and a slight upward trend in non-tax revenue from 2019 to 2021, as well as that, a weak positive relationship exists between tax revenue and non-tax revenue, indicating that changes in tax revenue do not strongly influence changes in non-tax revenue. Accordingly, the study recommends that the Sokoto State government should explore alternative revenue streams, improve tax collection efficiency, stabilize non-tax revenue,

and conduct regular reviews to assess the effectiveness of revenue generation and allocation strategies.

**Keywords:** *Non-tax Revenue, Revenue Generation, Sokoto State, Tax Revenue.*

## **INTRODUCTION**

The importance of revenue generation in achieving economic growth and development cannot be overstated. Governments at various levels deploy diverse measures to generate funds needed to provide certain infrastructural and basic social amenities that meet the demands of their citizenry. The quality of available infrastructure in identified economies and the presence of law and order sometimes depict government's commitment to economic development. In Nigeria, government's finances are largely driven by oil revenue, which accounts for over 90% of the nation's total revenue. However, the volatility of oil prices and the uncertainty of oil revenue have significant implications for government finances, public expenditure, and economic development. The need for a stable and sustainable source of revenue has become increasingly important.

### **Background of the Study**

Tax revenue and non-tax revenue are potential sources of revenue that can reduce the country's dependence on oil revenue. Tax revenue is a significant source of income for governments, providing a stable and predictable source of revenue. Non-tax revenue, on the other hand, includes revenue generated from sources such as fees, licenses, and rents. Despite the importance of tax revenue and non-tax revenue, there is still room to research on their economic implications (such as, stability, and volatility), particularly at the state level of government. Sokoto State, like many other states in Nigeria, faces significant challenges in generating revenue to fund its public expenditures. The state's reliance on federal allocations despite the uncertainty surrounding oil revenue has created the need for Sokoto state to improve its alternative sources of revenue, in this case, the state's internally generated revenue (IGR).

This study investigated the economic implications of tax revenue and non-tax revenue on government finances in Sokoto State, being the main components of the states IGR. The study also examined their stability and volatility, and assessed their relationship to overall revenue generation in the state. The study provides valuable insights and knowledge, offering a comprehensive understanding of the subject matter, and employed a quantitative research design anchored specifically on an explanatory approach. The data – sourced from the Nigeria Governors' Forum Public Finance Database – was analyzed by way of descriptive statistics.

With a specific focus on Sokoto State, Nigeria, the study contributes to the existing literature by examining the combined impact of tax revenue and non-tax revenue on economic growth, with a specific focus on Sokoto State, Nigeria. The findings of the study provided valuable insights for policymakers and stakeholders seeking to optimize revenue generation and allocation in Sokoto State.

### **Statement of the Research Problem**

The Nigerian government's finances are largely reliant on revenue, which accounts for over 90% of the nation's total revenue (Agugom, 2023). This poses a significant challenge to the nation's fiscal operations, especially as there is decline in the demand for Nigeria's oil products as well as decline in Nigeria's crude exploration over the years. This has, indeed, underscored the need for diversification of the country's revenue base (Ilori & Akinwunmi, 2020; Dickson & Rolle, 2014; Omesì & Nzor, 2015). Quite similarly, the volatility of international oil prices with its heightened uncertainty of oil revenue have significant implications for government finances. The need for a stable and sustainable source of revenue has become increasingly important. Tax revenue and non-tax revenue are potential sources of revenue that can reduce the country's dependence on oil revenue.

Despite the works conducted on the tax and non-tax revenue, there is still room to research on their economic implications, stability, and volatility, particularly at the state level in Nigeria. Sokoto State, like many other states in Nigeria, faces significant challenges in generating revenue to fund its public expenditures. The state's reliance on oil revenue and the uncertainty of federal allocations have created

a need for alternative sources of revenue. Therefore, this study investigated the economic implications of tax revenue and non-tax revenue on government finances in Sokoto State, examined their stability and volatility, and assessed their relationship to overall revenue generation in the state.

### **The Study Objectives, Questions, and Hypotheses**

Analyzing the effect of tax revenue and non-tax revenue in Sokoto State as a broad objective, the study had to specifically: determine the economic implication of tax revenue and non-tax revenue on government finances in Sokoto state; examine the Stability and Volatility of tax and non-tax revenue in Sokoto state; and assess the relationship between tax revenue and non-tax revenue to the overall revenue generation in Sokoto State. Emanating from the foregoing objectives, the following questions were the focus of the study's investigation.

- i. What is the economic implication of tax revenue and non-tax revenue on government finances in Sokoto state?
- ii. What is the stability and volatility of tax revenue and non-tax revenue in Sokoto state?
- iii. What is the relation between tax revenue and non-tax to the overall revenue generation in Sokoto State?

In connection to the research questions, hypotheses  $H_{01}$ ,  $H_{02}$ , and  $H_{03}$  were propounded for testing in order to find results:  $H_{01}$  - there are no economic implications of tax revenue and non-tax revenue on government finances in Sokoto state;  $H_{02}$  - there is no stability and volatility with tax revenue and non-tax revenue in Sokoto state; and  $H_{03}$  - there is no relationship between tax revenue and non-tax revenue to the overall revenue generation in Sokoto state. Armed with these, the study attempted to bridge some gaps the gap between theoretical frameworks and practical applications in the area of tax and non-tax revenue. The research offers valuable understanding of the subject matter focusing on the two major components of Sokoto State's internally generated revenue – the tax revenue and non-tax revenue within a five-year period (from 2018 to 2022), being the only years the research data

was readily available, whilst also providing a sufficient timeframe to test the hypotheses emanating from the research questions.

## **Methodology**

The study adopted a quantitative research design, specifically a descriptive and explanatory research design, to analyze tax and non-tax revenue data, relying on secondary data from the Nigeria Governors' Forum Public Finance Database. Descriptive statistics as the method of data analyses was used to: understand the calculated mean and standard deviation of tax revenue and non-tax revenue; analyze the trends and patterns of tax revenue and non-tax revenue over time; and calculate the correlation coefficient between tax revenue and non-tax revenue. Hence, no model specification was required in view of the research's nature in design and analyses.

## **LITERATURE REVIEW**

### **Conceptual Framework**

State Internally Generated Revenue (IGR) which is a combination of a tax and non tax revenue generated within the state is a vital component for the financial sustainability and economic development of Nigerian state governments. It provides a means for states to reduce dependency on federal allocations and enhance their fiscal autonomy. However, Nigerian states face several challenges in generating enough IGR (Situmorang et. al., 2023; Onakoya et. al., 2016), because the complexity of the tax systems make difficult revenue collection efforts (Berahim et. al., 2019). Despite these challenges, IGR has a significant positive impact on economic growth and development in Nigerian states. Studies have shown a strong correlation between IGR and economic growth, as evidenced by increased GDP in states like Lagos and Rivers (Onakoya et. al., 2016). Thus, to improve IGR, Sokoto state will require revising how they generate tax and non-tax revenue (Situmorang et al., 2023). This could help the state enhance their fiscal autonomy and contribute to national economic growth.

Tax revenue refers to the income generated by the government through taxation. According to Chang, et. al. (2020), and Worlu and Emeka (2012), tax revenue is a compulsory fee levied by the government on incomes, activities, products, and properties. Similarly, Saheed et. al. (2022), and Abata (2014) see tax as a mandatory charge intentionally imposed by governments on citizens to generate income that supports government activities. Experts and prior extant studies have maintained that taxation is an essential means through which governments generate the needed revenue to meet their financial demands and execute other functions (Vinod & Jissy, 2020; Azubike, 2009). Thus, a tax is basically a compulsory financial charge or some other type of levy imposed on a taxpayer (an individual or legal entity) by a governmental organization in order to collectively fund government spending, public expenditures, or as a way to regulate and reduce negative externalities (Zotikov, 2023). Tax revenue is composed of direct and indirect taxes. While the direct taxes are imposed on incomes and property, the indirect taxes are imposed on commodities and can be transferred to consumers (Hakim et. al., 2022; Etale & Bingilar, 2016; Abata, 2014; Worlu & Nkoro, 2012; Appah & Oyandonghan, 2011). Examples of direct taxes include personal income tax, corporate income tax, and capital gains tax. Indirect taxes include sales tax, excise duty, customs duty, and Value Added Tax (VAT).

For government income that is not generated through taxation, and referred to as non-tax revenue, Mourre and Reut (2017) simply define it as ‘government revenue that does not come from tax receipts’. Non-tax revenue includes income from government assets, fees, fines, penalties, grants, and gifts (Ojong, Ogar, and Arikpo, 2016). Examples of non-tax revenue include fees, fines, and penalties, surplus from public enterprises, special assessment of betterment levy, grants, and gifts (Situmorang & Al-Afgani, 2023; Dahal, 2021; Berahim, et. al., 2019).

### **Theoretical Framework**

This study is anchored on the Benefits Received Theory of Taxation (BRTT), Economic Growth Theory, and Socio-Political Theory. These theories provide a framework for understanding the relationship between taxation, economic growth, and development, as well as the role of taxation in achieving socio-political

objectives. The BRTT was initiated by Knut Wicksell and popularized by Erik Lindahl (Cooper, 1994; Trotman-Dickenson, 1996). It suggests that an exchange relationship exists between the government and taxpayers, where the government provides public goods and services, and taxpayers make contributions through taxation in proportion to the benefits received (Trotman-Dickenson, 1996; Bhartia, 2009; Ihenyen and Mieseigha, 2014). The BRTT is relevant to this study because it provides a framework for understanding the relationship between taxation and economic development. The theory assumes that tax revenue should be ploughed back into the economy to provide basic infrastructures and social amenities for sustainable economic development.

The Economic Growth Theory provides a framework for understanding the factors that influence economic growth. Classical economists such as Adam Smith and David Ricardo analyzed economic growth theory applying general economic principles, recognizing the interdependence of production, exchange, distribution, and accumulation (Seater & Yenokyan, 2019). The Economic Growth Theory is relevant to this study because it provides a framework for understanding the relationship between taxation, economic growth, and development. The theory recognizes that the accumulation and productive investment of a part of the social product is the main driving force behind economic growth.

The Socio-Political Theory provides a framework for understanding the role of taxation in achieving socio-political objectives. Bhartia (2009) posits that social and political objectives should be the major factors in selecting non-tax revenue. The theory advocates that a non-tax system should not be designed to serve interest, but should be used to cure the ills of the society as a whole. The Socio-Political Theory is relevant to this study because it provides a framework for understanding the role of taxation in achieving socio-political objectives. The theory recognizes that taxation can be used as an instrument of economic policy to achieve socio-political objectives, such as reducing poverty and inequality.

## **Empirical Framework**

The relationship between taxation and economic development has been a subject of intense debate among scholars and policymakers. As governments seek to mobilize

domestic resources to finance development projects and provide public goods and services, the role of taxation in promoting economic growth and development has become increasingly important. Empirical studies have investigated the relationship between taxation and economic development, as well as the impact of tax revenue on economic growth, and the role of non-tax revenue in economic growth. This empirical literature reviews existing studies on the subject.

Numerous studies have investigated the relationship between taxation and economic development within and outside the Nigerian economy. Lee and Gordon (2004) conducted a cross-country analysis to examine the correlation between tax structure and economic growth, utilizing data from 1970 to 1997. Their findings revealed a negative significant relationship between company tax rates and economic growth rates. Additionally, the study found that an increase in corporate tax rates leads to a decrease in future economic growth rates. Adereti, Sanni, and Adesina (2011) explored the relationship between Value Added Tax (VAT) and economic growth in Nigeria, employing time-series data from 1994 to 2008. The study revealed a positive relationship between VAT revenue and Gross Domestic Product (GDP). Adegbe and Fakile (2011) investigated the statistical correlation between Company Income Tax (CIT) and economic development in Nigeria from 1981 to 2007. The study found that CIT has a significant impact on economic development, proxied by GDP. However, tax evasion and tax avoidance were identified as major factors contributing to the decline in CIT revenue.

Other studies, such as Worlu and Nkoro (2012), and Okwara and Amori (2017), have also examined the relationship between tax revenue and economic development in Nigeria. These studies have consistently shown that tax revenue has a positive impact on economic growth, although the relationship may be influenced by various factors, including foreign direct investment and infrastructural development. Similarly, Onakoya and Afintinni (2016) used the Engle-Granger VECM cointegration technique to examine the relationship between tax revenue and economic growth in Nigeria from 1980 to 2013. The study revealed a long-term relationship between taxation and economic growth, with a significant positive relationship between taxes on oil profits, business income, and GDP.

Tax revenue is a primary source of income for governments, while non-tax revenue serves as a supplementary source of income. Non-tax revenue includes income generated from government services, such as electricity and telecommunications, as well as interest earned on loans and funds advanced to local governments. Tax and non-tax revenue play a crucial role in supporting economic growth, particularly at the state and local government levels. For instance, revenue generated from tax and non-tax sources can be used to build marketplaces and stalls, which can be rented out to raise additional revenue for providing essential services, such as maintaining law and order. Non-tax revenue plays a significant role in promoting economic growth in Sokoto State. Studies have consistently shown that non-tax revenue, particularly non-oil taxes such as custom and excise duties, capital gain tax, and company income tax, has a positive impact on economic growth in Nigeria (Otekunrin et al., 2023; Oladejo, 2024; Adegbe et al., 2020). This suggests that non-tax revenue can serve as a vital source of financing for government expenditure and public investment in Sokoto State, which in turn can stimulate economic growth. Hence, the importance of non-tax revenue in Sokoto State's economic growth is further underscored by its potential to contribute significantly to state government revenue.

The investigation on tax revenue and non-tax revenue, therefore, is essential for bridging the gap between theoretical frameworks and practical applications. Contributing to the existing literature by examining the: economic implication of tax revenue and non-tax revenue on government finances in Sokoto state; Stability and Volatility of tax and non-tax revenue in Sokoto state; and the relationship between tax revenue and non-tax revenue to the overall revenue generation in Sokoto State, this study has provided a bridge for gaps addressed by the study hypotheses. The empirical studies reviewed have examined the relationship between tax revenue and economic growth, as well as the impact of non-tax revenue on economic development. However, these studies have not investigated the combined impact of tax and non-tax revenue on economic growth, particularly in the context of Sokoto State. Furthermore, most of the existing studies have focused on the federal level, with limited attention paid to the state and local government levels. This study aims to fill this research gap by examining the economic implication of tax revenue and non-tax revenue on government finances in Sokoto State, as well as the stability and

volatility of these revenue streams. In addition, this study seeks to assess the relationship between tax revenue and non-tax revenue to the overall revenue generation in Sokoto State, which too has not been adequately explored in the existing literature.

## **DATA PRESENTATION, ANALYSES, AND CONCLUSION**

Having employed descriptive statistics to analyze the data collected from the Public Finance Database of the Nigeria Governors' Forum, covering the period (from 2018 to 2022), the study data and analyses are structured and presented to address the three objectives of the study. Firstly, the mean and standard deviation of tax revenue and non-tax revenue are calculated to describe their economic implications on government finances. Secondly, the trends and patterns of tax revenue and non-tax revenue over time are analyzed to assess their stability and volatility. Lastly, the correlation coefficient between tax revenue and non-tax revenue is calculated to examine their relationship to overall revenue generation. The findings hereafter, have indeed, provided valuable insights into the economic implications of tax revenue and non-tax revenue on government finances in Sokoto State. The results inform policymakers and stakeholders in Sokoto State on the need for optimal strategies for revenue generation and allocation.

### **Data Presentation**

Going by the study objectives, the three analyses that shall be conducted using the study data are as follows. For objective one, the mean and standard deviation of tax revenue and non-tax revenue are calculated to describe their economic implications on government finances (total revenue). In the case of objective two, the trends and patterns of tax revenue and non-tax revenue over time are analyzed to assess their stability and volatility. Lastly, the correlation coefficient between tax revenue and non-tax revenue is calculated to examine their relationship to overall revenue generation. For these analyses, below is table 4.1 consisting of tax revenue, non-tax revenue, and total revenue in Sokoto State during the years 2018 to 2022.

**Table 4.1:** Components of Sokoto State IGR as Percentage (%) of the States Total Revenue

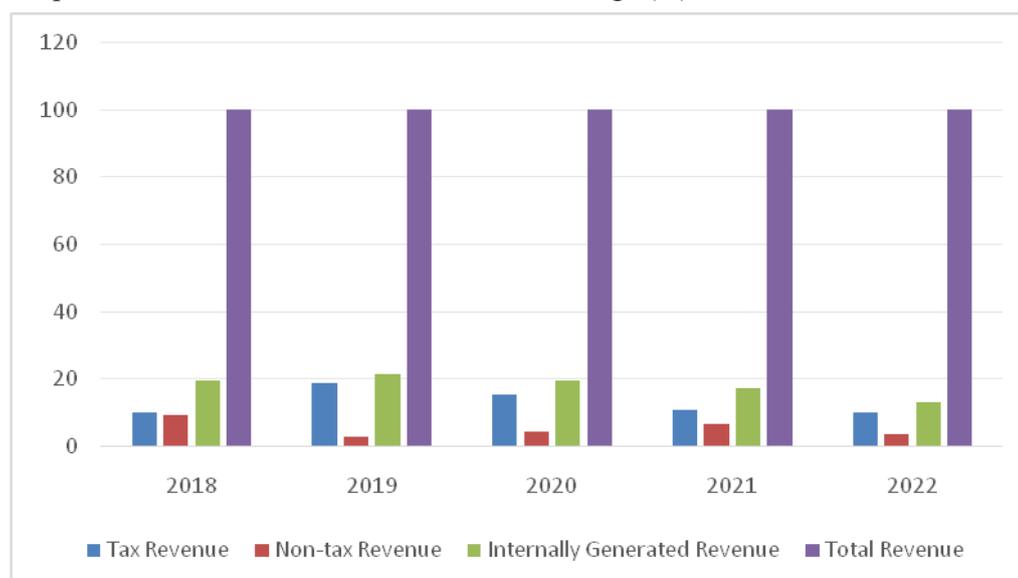
Year	Tax Revenue	Non-tax Revenue	Internally Generated Revenue	Total Revenue
2018	9.99	9.31	19.30	100.00
2019	18.56	2.81	21.37	100.00
2020	15.07	4.26	19.33	100.00
2021	10.79	6.45	17.24	100.00
2022	9.74	3.40	13.14	100.00

**Source:** Authors' tabulation based on Public Finance Database of the Nigeria Governors' Forum.

<https://www.publicfinance.ngf.org.ng/nigeria-state-budget/sokoto-state-public-finance-database/sokoto-state-data-table/>

The tax revenue and non-tax revenue combined make up the internally generated revenue, and the figures for tax revenue, non-tax revenue, and internally generated revenue in every year, are all percentages of the total revenue of that same year. This is a peculiarity of the available data for the study, and perhaps actual naira figures could still reveal latent issues. Nonetheless, graph 4.1 provides a clear view of how the combination of Sokoto States tax revenue and non-tax revenue (that is, IGR) continued to decline from the years 2019 to 2022.

**Graph 4.1:** Trends in Sokoto State IGR as Percentage (%) of the States Total Revenue



**Source:** Author's Analysis using Microsoft Excel's Insert Tab Chart Option.

## Data Analyses

To calculate, and: understand the mean and standard deviation of tax revenue and non-tax revenue; analyze the trends and patterns of tax revenue and non-tax revenue over time; and calculate the correlation coefficient between tax revenue and non-tax revenue, the results of the descriptive statistics in table 4.2 below was used.

**Table 4.2:** Descriptive Statistics Results

<b>Statistics</b>	<b>Tax Revenue</b>	<b>Non-Tax Revenue</b>	<b>IGR</b>	<b>Total Revenue</b>
Mean	12.83%	5.25%	18.08%	100.00%
Standard Deviation	4.03%	2.13%		
Highest Value (Year)	18.56% (2019)	9.31% (2018)	21.37% (2019)	
Lowest Value (Year)	9.74% (2022)	2.81% (2019)	13.14% (2022)	
Coefficient (r)	0.24 (between Tax Revenue and Non-Tax Revenue)			

**Source:** Author's Analysis using Microsoft Excel's Analysis ToolPak (ATP).

## Test of Hypotheses

Three hypotheses were tested:  $H_{01}$ , which examined the economic implications of tax revenue and non-tax revenue;  $H_{02}$ , which assessed the stability and volatility of tax revenue and non-tax revenue; and  $H_{03}$ , which investigated the relationship between tax revenue and non-tax revenue.

The first hypothesis ( $H_{01}$ ) posits that there are no economic implications of tax revenue and non-tax revenue on government finances in Sokoto state. To describe the economic implications of tax revenue and non-tax revenue on government finances, the mean and standard deviation of each were calculated. For Tax Revenue, the Mean is 12.83% and the Standard Deviation 4.03%. In the case of Non-tax Revenue, the Mean is 5.25%, while the Standard Deviation is 2.13%. These indicate that, on average, tax revenue contributes approximately 12.83% to the total revenue of

Sokoto state, while non-tax revenue contributes approximately 5.25% to the total revenue, on average. In general, the IGR accounts for an average of 18.08% of Sokoto state government's finances. Supporting this indications, the standard deviation figures of 4.03% and 2.13%, suggest moderate variability in tax revenue over the years and a relatively low variability in non-tax revenue, respectively. Therefore, based on the analysis, hypothesis  $H_{01}$  is rejected, indicating that tax revenue and non-tax revenue have significant economic implications on government finances in Sokoto state.

In the case of the second hypothesis ( $H_{02}$ ), which speculates that there is no stability and volatility with tax revenue and non-tax revenue in Sokoto state, the trends and patterns of the data set over time were examined. For Tax Revenue, the highest value was 18.56% in 2019 while the lowest was 9.74% in 2022, revealing no clear upward or downward trend. However, for Non-tax Revenue, the highest value was 9.31% in 2018 while the lowest was 2.81% in 2019, revealing a slight upward trend from 2019 to 2021. With the moderate variability shown by the tax revenue, and the slight upward trend from 2019 to 2021 revealed by the non-tax revenue, there is a relatively low overall variability. Therefore, the analysis suggests that there is indeed stability and volatility with tax revenue and non-tax revenue in Sokoto state, leading to the rejection of hypothesis  $H_{02}$ .

The third hypothesis ( $H_{03}$ ) suggests that there is no relationship between tax revenue and non-tax revenue to the overall revenue generation in Sokoto state. To examine the relationship between tax revenue and non-tax revenue, the correlation coefficient was calculated and the result ( $r = 0.24$ ), indicates a weak positive relationship between tax revenue and non-tax revenue. This suggests that changes in tax revenue very hardly do influence changes in non-tax revenue.

### **Summary and Discussion of the Findings**

The findings of this study reveal that tax revenue and non-tax revenue have significant economic implications on government finances in Sokoto State, rejecting hypothesis  $H_{01}$ . The analysis also indicates that there is indeed stability and volatility with tax revenue and non-tax revenue in Sokoto State, leading to the rejection of

hypothesis  $H_{02}$ . Furthermore, a weak positive relationship was found between tax revenue and non-tax revenue, suggesting that changes in tax revenue do not strongly influence changes in non-tax revenue, thereby rejecting hypothesis  $H_{03}$ . These findings have important implications for policymakers and stakeholders seeking to optimize revenue generation and allocation in Sokoto State. The key inferences from the study are that: tax revenue and non-tax revenue have significant economic implications on government finances in Sokoto State, contributing 12.83% and 5.25% to the total revenue, respectively; there is stability and volatility with tax revenue and non-tax revenue, with moderate variability in tax revenue and a slight upward trend in non-tax revenue from 2019 to 2021; and a weak positive relationship exists between tax revenue and non-tax revenue, indicating that changes in tax revenue do not strongly influence changes in non-tax revenue.

## **Conclusion**

This study has provided valuable insights into the economic implications of tax revenue and non-tax revenue on government finances in Sokoto State. The findings of the study indicate that tax revenue and non-tax revenue have significant economic implications on government finances, contributing 12.83% and 5.25% to the total revenue, respectively. The study also reveals that there is stability and volatility with tax revenue and non-tax revenue, with moderate variability in tax revenue and a slight upward trend in non-tax revenue from 2019 to 2021. Furthermore, a weak positive relationship exists between tax revenue and non-tax revenue, indicating that changes in tax revenue do not strongly influence changes in non-tax revenue. These findings have important implications for policymakers and stakeholders seeking to optimize revenue generation and allocation in Sokoto State.

Moreover, enhancing both tax and non-tax revenue streams can significantly bolster economic development initiatives within Sokoto State. Increased revenue will provide the necessary funding for crucial public services, including infrastructure development, education, and healthcare. These investments are vital for stimulating economic growth and improving the overall quality of life for residents. In addition, the lack of significance associated with the Consent variable opens avenues for

future research to investigate alternative factors that might more accurately capture the dynamics of total revenue generation.

The significance of statistical validation is also prominently underscored by this study's findings. Through the application of descriptive statistics, the research provides credible evidence regarding revenue generation in Sokoto State. The relevance of descriptive statistics provides the credibility of the results but also equips policymakers with the empirical evidence necessary for informed decision-making. By understanding the specific contributions of tax and non-tax revenue sources, targeted interventions can be developed to enhance revenue generation efforts effectively. Furthermore, the careful statistical analysis mitigates the risk of spurious correlations in economic data, ensuring that observed relationships accurately reflect underlying economic realities. This reliability is crucial for formulating effective policy strategies.

## **Recommendations**

Based on the study findings, the following recommendations and policy implications are put forth. The general recommendation is that the Sokoto State government should explore alternative revenue streams, such as investments or public-private partnerships, while the specific recommendations to Sokoto state government are that it should: improve tax collection efficiency by enhancing tax collection mechanisms to maximize revenue generation; stabilize non-tax revenue by implementing policies such as developing a consistent framework for collecting fees and licenses; and conduct regular reviews to assess the effectiveness of revenue generation and allocation strategies to ensure there is a proficient optimal linkage between resource generation and resource utilization.

To further optimize revenue generation and allocation, policymakers and stakeholders can consider the following strategies. First, develop a revenue strategy to create a roadmap to maximize revenue while keeping costs low, focusing on pricing strategies, customer success, and product development. Next, identify Sokoto states top revenue drivers by focusing on the most effective revenue-generating

strategies identified. Lastly, explore partnerships that push for optimal linkage between resource generation and resource utilization.

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