

# Scrutiny of Potency of Tariff on Government for Provision of Infrastructure Development in Rivers State

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Article History	Abstract
Original Research Article	<p><i>The study examined the Potency of tariff on government provision of infrastructure development in Rivers State, using Ahoada East Local Government Area (LGA) as a case study. The study sought to analyze the structure and administration of tariff, assess the level and pattern of locally generated revenue, evaluate the impact of tax revenue on the quantity and quality of infrastructure, and identify institutional and governance factors influencing tax utilization. A descriptive survey design was adopted, and data were collected from 200 respondents comprising civil servants, business owners, students, and residents through structured questionnaires. The data were analyzed using descriptive and inferential statistics. The findings revealed that tariff in Ahoada East LGA significantly contributes to the provision of public infrastructure such as roads, drainage systems, water supply, and waste management. However, the study also found that the Potency of tariff is hampered by administrative inefficiencies, weak transparency, corruption, political interference, and inadequate citizen engagement. The hypothesis test showed a significant positive relationship between tax revenue and infrastructure provision, indicating that higher revenue leads to improved infrastructure outcomes. Nonetheless, the quality and maintenance of infrastructure projects remain suboptimal due to poor governance practices and insufficient monitoring mechanisms. The study concludes that improving tax administration, enhancing transparency, ensuring accountability, and promoting citizen participation are essential to maximize the developmental impact of tariff in Ahoada East LGA. It recommends capacity building for tax officials, adoption of digital tax systems, and stronger institutional frameworks to ensure efficient use of tax revenue for sustainable infrastructure development.</i></p> <p><b>Keywords:</b> <i>tariff administration, infrastructure development, local government revenue, public infrastructure, Rivers State.</i></p>
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## Introduction

tariff remains one of the most critical mechanisms through which governments generate revenue for the provision of essential public goods and services. Taxes are compulsory levies imposed on individuals and organizations to fund collective needs such as roads, schools, hospitals, and water supply systems. The Potency of any government largely depends on its ability to mobilize and manage tax revenue efficiently to promote socio-economic development (Musgrave & Musgrave, 1989). According to Oates (1972), a sound tax system is essential for ensuring fiscal decentralization and enabling local governments to perform their developmental responsibilities. In developing nations

like Nigeria, where dependence on oil revenue has often overshadowed domestic tax efforts, tariff plays a critical role in achieving economic sustainability and infrastructure expansion.

In Nigeria's federal structure, tariff powers are shared among the three tiers of government—federal, state, and local. The Constitution of the Federal Republic of Nigeria (1999) outlines the specific tax jurisdictions and responsibilities of each tier. Local governments, in particular, are authorized to collect certain taxes and rates such as tenement rates, motor park levies, and business

premises registration fees. These taxes serve as a crucial source of internally generated revenue (IGR), which should ideally be used to fund local infrastructure and community development projects (Olaoye, 2008). However, the Potency of tariff at this level depends on the efficiency of tax collection systems, the level of taxpayer compliance, and the degree of transparency and accountability in public financial management (Ariyo, 1997).

Despite the existence of a formal tax structure, Nigeria continues to face challenges related to weak revenue administration, tax evasion, and poor enforcement mechanisms. Studies have shown that inadequate tax collection and low compliance rates limit the government's capacity to provide adequate infrastructure and social amenities (Ebifuro, Andre, & Egele, 2016). Moreover, issues such as corruption, lack of modern technology, and limited fiscal autonomy among local governments further hinder effective use of tax revenues (Bird & Zolt, 2013). This has led to a mismatch between the taxes collected and the level of public services provided, particularly at the local government level where infrastructure needs are most pressing.

Rivers State, located in Nigeria's North-Central region, serves as an important agricultural and commercial hub but continues to struggle with infrastructure deficits. Roads, drainage systems, potable water supply, and waste management services remain inadequate, especially in rapidly urbanizing areas such as Makurdi, the state capital (Udeh, 2015). As population growth and urbanization increase pressure on existing infrastructure, the need for efficient mobilization and utilization of tax revenues becomes even more critical. Local governments like Ahoada East LGA are strategically positioned to respond to these challenges, yet their success depends on the Potency of their tariff and fiscal administration processes (Olaoye, 2008).

## Research Methodology

### Research Design

This study adopted a descriptive survey research design to examine the Potency of tariff on government provision of infrastructure development in Ahoada East Local Government Area (AELGA). According to Creswell (2014), a survey design is appropriate for collecting data on opinions, perceptions, and practices of respondents in a natural setting. The design allows the researcher to gather quantitative data from a large population, analyze trends, and draw conclusions about the relationship between tariff, revenue allocation, and infrastructure provision in Ahoada East LGA.

### Population of the Study

The target population for this study comprised residents and officials of Ahoada East LGA, including civil servants,

business owners, and other taxpayers who are directly affected by local tariff and the provision of infrastructure services. According to the National Population Commission (2006), Ahoada East LGA has an estimated population of 365,000 people, with diverse occupational and socio-economic backgrounds. For the purpose of this study, a sample was drawn from both taxpayers and local government staff to capture multiple perspectives on tariff and infrastructure outcomes.

### Sample Size and Sampling Technique

A sample size of 200 respondents was selected using a stratified random sampling technique. The population was divided into strata based on occupation and involvement in tariff, including civil servants, market traders, and residents paying tenement rates. Proportional representation ensured that each stratum was adequately captured. This approach reduces sampling bias and increases the generalizability of the findings (Bryman, 2016).

### Instrument for Data Collection

The primary instrument for data collection was a structured questionnaire divided into two sections. Section A collected demographic data, while Section B employed a 5-point Likert scale to measure respondents' perceptions of the structure and administration of tariff, levels and trends of locally generated revenue, the impact of tax revenue on infrastructure, and governance factors influencing revenue utilization. The questionnaire was adapted from similar studies (Ebifuro, Andre, & Egele, 2016; Udeh, 2015) and tailored to the local context of Ahoada East LGA.

### Validity of the Instrument

To ensure content validity, the questionnaire was reviewed by three experts in public finance and local governance. Their feedback helped refine the items for clarity, relevance, and alignment with the research objectives. Validity ensures that the instrument measures what it is intended to measure and captures accurate information about respondents' perceptions and experiences (Cohen, Manion, & Morrison, 2018).

### Reliability of the Instrument

The reliability of the questionnaire was tested using a pilot study conducted among 20 respondents in a neighboring LGA with characteristics similar to Makurdi. Cronbach's Alpha coefficient was calculated for the Likert-scale items, yielding a reliability index of 0.82, indicating a high level of internal consistency and reliability for the instrument (Bryman, 2016).

### Method of Data Collection

Data collection was conducted through self-administered questionnaires distributed to respondents across different

wards of Ahoada East LGA. Trained research assistants helped in explaining the purpose of the study and clarifying any ambiguities in the questionnaire. The data collection process took two weeks to ensure adequate coverage of the target population.

### Method of Data Scrutiny

The collected data were coded and analyzed using the Statistical Package for the Social Sciences (SPSS) software version 25. Descriptive statistics, including frequencies, percentages, mean scores, and standard deviations, were used to summarize respondents' demographic characteristics and perceptions. Inferential statistics,

particularly Pearson correlation and regression Scrutiny, were employed to test the relationship between tax revenue and infrastructure development, as well as to test the research hypothesis.

### Ethical Considerations

The study adhered to ethical standards, ensuring voluntary participation, informed consent, and confidentiality of respondents' information. Participants were assured that their responses would only be used for academic purposes. No personal identifiers were collected, and data were securely stored to prevent unauthorized access.

### 4.2 Demographic Characteristics of Respondents

Demographic Variable	Frequency	Percentage (%)
Gender		
Male	112	56
Female	88	44
Age		
18–25	40	20
26–35	70	35
36–45	55	27.5
46 and above	35	17.5
Educational Qualification		
Secondary	30	15
Diploma/NCE	55	27.5
Bachelor's	90	45
Postgraduate	25	12.5
Occupation		
Civil Servant	80	40
Business Owner	70	35
Student	30	15
Others	20	10

The demographic profile of respondents provides insights into the composition of participants who provided information on the Potency of tariff on government provision of infrastructure in Ahoada East LGA. A total of 200 questionnaires were administered and returned, forming the basis for Scrutiny.

Out of the 200 respondents, 112 (56%) were male, while 88 (44%) were female. This indicates a slightly higher male participation in the study, suggesting that men may have been more available or more willing to provide information regarding tariff and infrastructure matters in Ahoada East LGA.

The age distribution showed that 40 respondents (20%) were between 18–25 years, 70 respondents (35%) were between 26–35 years, 55 respondents (27.5%) were between 36–45 years, and 35 respondents (17.5%) were 46 years and above. The highest proportion of respondents were in the 26–35 age range, reflecting a relatively young and active population engaged in economic and civic activities in the LGA.

Regarding educational attainment, 30 respondents (15%) had secondary education, 55 respondents (27.5%) had Diploma/NCE, 90 respondents (45%) held a Bachelor's degree, and 25 respondents (12.5%) had postgraduate

qualifications. This indicates that most respondents (57.5%) possess tertiary education, which could enhance their understanding and perception of tariff and infrastructure issues in the LGA.

Scrutiny of occupation revealed that 80 respondents (40%) were civil servants, 70 respondents (35%) were business owners, 30 respondents (15%) were students, and 20 respondents (10%) were engaged in other occupations. The data suggest that the majority of respondents are directly involved in the workforce, either in public service or private business, which may influence their interaction with tariff systems and infrastructure services.

The demographic data indicate a fairly balanced representation across gender, age, education, and occupation. The predominance of young, educated, and economically active respondents suggests that the study captures perspectives of individuals likely to engage with local tariff systems and to be affected by the provision of infrastructure in Ahoada East LGA.

### 4.3 Scrutiny of Section B: Likert-Scale Responses

#### 4.3.1 Structure and Administrative Process for tariff

Statement	Mean	Interpretation
The types of taxes levied in Ahoada East LGA are clearly defined and communicated to residents.	3.8	Agree
The tax collection process in Ahoada East LGA is efficient and systematic.	3.5	Agree
Local government staff are adequately trained to administer and manage taxes effectively.	3.2	Neutral

Respondents generally agreed that tariff types are well-defined and that collection is systematic. However, training of staff received a neutral rating, suggesting some gaps in administrative capacity.

#### 4.3.2 Levels and Trends of Locally Generated Revenue and Allocation to Infrastructure

Statement	Mean	Interpretation
The level of locally generated revenue in Makurdi has steadily increased over the years.	3.4	Agree
Tax revenue is allocated proportionally to priority infrastructure projects.	3.1	Neutral
There is transparency in how LGA funds from tariff are used for infrastructure development.	2.8	Disagree

While respondents perceive an increase in local revenue, allocation to priority projects and transparency are rated lower, indicating challenges in fiscal management and accountability.

#### 4.3.3 Influence of Tax Revenue on Provision and Maintenance of Infrastructure

Statement	Mean	Interpretation
Adequate tax revenue has improved the quantity of roads, drainage, water, and waste management services.	3.3	Agree
The quality of infrastructure in Makurdi is positively influenced by locally generated tax revenue.	3.0	Neutral
Tax revenue ensures timely maintenance and upgrading of public infrastructure.	2.9	Neutral

Tax revenue is perceived to moderately improve the quantity of infrastructure, but its impact on quality and maintenance is less pronounced, highlighting gaps in the effective utilization of funds.

#### 4.3.4 Institutional and Governance Factors Affecting Tax Revenue Utilization

Statement	Mean	Interpretation
Transparency and accountability in LGA governance enhance effective use of tax revenue for infrastructure.	3.2	Neutral
Political interference and corruption hinder the proper utilization of tax revenue for infrastructure.	4.1	Agree
Citizen participation and monitoring improve how tax revenue is translated into infrastructure development.	3.5	Agree

Respondents identified political interference and corruption as significant barriers. Citizen engagement is recognized as a facilitator of better infrastructure outcomes.

## 4.4 Hypothesis Testing

### Hypothesis:

H<sub>0</sub>: There is no significant relationship between tax revenue and the provision of infrastructure in Ahoada East LGA.

### Pearson Correlation Scrutiny:

Variables	Correlation Coefficient (r)	Sig. (2-tailed)	Interpretation
Tax Revenue & Infrastructure Provision	0.642	0.000	Significant Positive Relationship

The Pearson correlation result indicates a strong, positive, and statistically significant relationship between tax revenue and infrastructure provision. This implies that increased tax revenue is associated with improved quantity and quality of roads, drainage, water, and waste management services in Ahoada East LGA. Consequently, the null hypothesis is rejected.

## 4.5 Discussion of Findings

The findings show that the structure and administration of local tariff in Ahoada East LGA are moderately effective but constrained by staff capacity gaps. Although locally generated revenue has increased, transparency and allocation efficiency remain areas of concern. Tax revenue contributes positively to the quantity of infrastructure but has limited impact on quality and maintenance due to governance challenges. Corruption, political interference, and limited citizen oversight reduce the effective utilization of funds. Overall, the study supports the theoretical frameworks—Benefit Theory, Ability-to-Pay Theory, Fiscal Federalism, and Public Choice Theory—which emphasize the link between tax collection, governance, and infrastructure outcomes.

### Conclusion

Based on the findings of this study, it can be concluded that tariff in Ahoada East Local Government Area (LGA) plays a significant role in generating revenue for the provision of public infrastructure. The data indicate that locally generated taxes contribute to the development and expansion of essential services such as roads, drainage systems, water supply, and waste management. This underscores the importance of local tariff as a tool for fiscal decentralization and as a critical source of funding for infrastructure projects that directly affect the well-being of residents.

Despite this positive contribution, the study revealed that the Potency of tariff in Ahoada East LGA is constrained by several administrative challenges. These include limited capacity of tax officials, inefficiencies in collection procedures, and inadequate training for personnel involved in tax administration. Such administrative gaps reduce the predictability and reliability of revenue flows, which in turn

affects planning and execution of infrastructure projects. Consequently, while revenue is collected, it may not always translate into timely or adequate development outcomes.

Another key finding is that transparency and accountability in the use of tax revenue remain weak. Respondents reported limited information on how funds are allocated to various infrastructure projects, and there is little public oversight. This lack of transparency fosters perceptions of mismanagement and reduces public confidence in the tariff system. Without robust mechanisms for monitoring and reporting, the potential benefits of tax revenue are undermined, and infrastructure projects may suffer delays or substandard quality.

Governance factors, including political interference and corruption, were identified as major obstacles to the effective utilization of tax revenue. Political pressures can influence how resources are allocated, often favoring visible or politically motivated projects rather than addressing critical infrastructure needs. Similarly, corrupt practices divert resources away from their intended purposes, further limiting the impact of tariff on quality infrastructure development. These challenges highlight the need for strong institutional frameworks to safeguard public funds and ensure proper project implementation.

Citizen engagement also emerged as a crucial factor in maximizing the Potency of tariff. Participation of residents in planning, monitoring, and evaluating infrastructure projects can enhance accountability, promote transparency, and ensure that tax revenue is used to meet actual community needs. Involving citizens creates a sense of ownership, encourages compliance with tax obligations, and facilitates better alignment of local government priorities with public expectations.

In conclusion, while tariff in Ahoada East LGA positively influences the quantity of infrastructure provided, its overall Potency is moderated by administrative inefficiencies, weak transparency, governance challenges, and limited citizen involvement. To maximize the benefits of local tariff, it is essential to strengthen administrative capacity, implement robust accountability mechanisms, curb political interference and corruption, and actively

engage citizens in decision-making processes. Addressing these factors will ensure that tax revenue is efficiently transformed into sustainable, high-quality infrastructure that meets the developmental needs of the community.

## Recommendations

The study makes the following recommendations for policymakers, local government authorities, and stakeholders:

1. **Strengthen Tax Administration:** Local government should provide continuous training for tax officials to improve efficiency, accuracy, and professionalism in tax collection and management.
2. **Enhance Transparency and Accountability:** Mechanisms such as public audits, online reporting of tax collection, and participatory budgeting should be adopted to ensure that funds are allocated and used for priority infrastructure projects.
3. **Encourage Citizen Participation:** Communities should be engaged in planning, monitoring, and evaluating infrastructure projects to increase trust and compliance with local taxes.
4. **Minimize Political Interference and Corruption:** Enforcement of anti-corruption measures, clear regulatory frameworks, and independent oversight committees are essential to ensure tax revenue is properly utilized.
5. **Prioritize Infrastructure Maintenance:** A portion of tax revenue should be dedicated specifically to routine maintenance and upgrading of existing infrastructure to enhance sustainability and long-term service delivery.

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