Efficient Land Titling and Registration as a Source of Government Revenue in Oyo State, Nigeria

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Abstract
The study examined the impacts of land titling and registration on Oyo State internally generated revenue. The study assessed the income profile of Oyo State Government, the land titling and registration revenue impacts on the income accruable to the state government over the period of five years, between 2017 and 2022. Officers of the relevant ministries were sampled for interview. Secondary data were derived from the relevant files, records, magazines, books, journals; publications and the use of Internet. Pearson's Product Moment Correlation, Multiple Regression and Chi-square analyses were used to test the formulated hypotheses, at $p \leq 0.05$. Results from the correlation analyses revealed that all the variables (IGR and DR and LT) were positively correlated (0.93 and 0.95, respectively). Findings also showed that the variables LT and DR were jointly having a positive correlation with IGR taken as a whole the two regressors explained about 91% variation in the mean value of IGR and; the F-statistic showed that they are jointly significant as determinants of changes in IGR. The study recommends an improved strategy through the use of Homeowner and C of O Redefined Approach, the use of GIS and LIS in land titling and registration, reduction in the costs of land titling and registration.

Keywords: Land transaction; Derived revenue; Internally generated revenue; Revenue allocation

1.1 Background and Statement of the Problem

The importance of revenue generation as well as distribution towards maintaining the

existing socio-political economic structure in an economy cannot be over emphasized (Olofin et al., 2008). Before discovery of oil in the early 1970s the major source of Nigeria revenue was from agricultural product; each region was known for export oriented agricultural product. The Northern region was known for its groundnut, cotton, hides and skin, the Eastern region was known for palm produce and coal, the Western region was known for its cocoa and mid-west for its robber and timber (Oseni, 2013).

However, since the discovery of oil in Nigeria the focus has been on revenue sharing rather than revenue generation (Akuruju, 2015). Like most Federal Systems, Nigeria has a revenue distribution system in which the Federal Government shares revenue with the State and Local Governments. Different formulas at different times have been adopted. Similarly, at different times ad-hoc commissions have been set-up to determine the allocation formula and criteria. For instance, the Phillipson Commission (1946), the Hicks-Phillipson Commission (1951) the chicks commission (1968) the raisman Commission (1958), the Binns Commission (1964), the Dina Interim Commission (1968). The Aboyade Commission (1977), the Okigbo Commission (1980) among other (Lukpata, 2013).

One striking feature of the recommendation of the various revenue allocation formula adopted from the 1970s is a phenomenon tagged the "Concentration Process" in Nigeria's Fiscal Federalism (Mbanefor and Egwakihide, 1998). This refers to situation whereby there is a gradual reduction in state Government Account. For instance in 2018 the sharing formula stipulates that the Federal Government is to be given 52%, the state 26% and Local Government 20% (Oseni, 2013) and presently 52.68%, 26.72%, 20.60% for Federal, State and Local Government respectively, Guardian (2022).

The discovery of oil encouraged over reliance on oil revenue to the neglect of the traditional sources. Consequently, the non-oil revenue sources are no longer of major concern to the Federal and state Government. Oil has dominated Nigeria's revenue structure, and its share in total federally collected revenue. It rose from 26.3% in 1970 to 81.8% in 1979 and 72.6% to 76.3% in 1989 respectively (Odusola, 2006) and many state have more than 85% of their revenue generated from Federal Allocation Account Committee FAAC (Oseni, 2013). For instance, Oyo State IGR to federal allocation in 2014 is 16.31b to 57.42b in 2015, 15.66b to 42.99b in 2016, 18.88b to 33.54b in 2017, 22.45b to 44.47b in 2018, 24.64b to 59.29b in 2019, 26.75b to 55.8b 2020, 17.77 to 24.82, in 2021, 52.16b to 79.4b (Bugit, 2022).

National Budget are prepared having oil bench price as the principal budget limiting factor that is, the budget depends on unstable oil revenue which is caused by volatile global oil

price (Nigeria Governor's Forum, 2015). The recent crash in global crude oil price has resulted in fiscal deficit in the three tiers of governments; as a consequence, government revenue to all tiers of government has significantly reduced. This situation poses significant challenges to the government in maintaining their budget as a significant reduction hampers the ability of the state government to deliver basic public services such as construction of accessible roads, construction of bridges building public Schools, Health care centres, among others.

This happens because the statutory allocation which depends mostly on revenue from oil has been the major source of income for most state in Nigeria for many years while internally generated revenue by the states have been significantly low (Edogboanya & Jacifaru, 2013; Bugit, 2020).

Nigeria fiscal operation over the years has resulted in varying degree of deficit financing which has had tremendous implications on the economy (Sanni, 2007). For instance, Deficit financing remains high at N117.2 billion, N47.4 billion and N810 billion in 2007, 2008 and 2009 respectively (CBN, 2010). This situation is caused by Nigeria's dependence on oil revenue to the neglect of internally generated revenue for instance total oil revenue generated between 2000-2009 amounted to N34.2 Trillion while non-oil revenue was N7.3 Trillion representing 82.36% and 17.64% respectively (CBN Statistical Bulletin, 2009). This is a clear indication that our revenue generation potentials are solely dependent on oil revenue. The implication of this is that the dynamics of the economy depends on the price of oil which for the most part has been volatile (Enoma & Mustapha, 2011).

The adverse consequence of over dependence on oil heightened the need and call to diversify Nigeria economy from oil towards other sources. This need underscores the eagerness on part of the state and local government and even the Federal Government to look for new sources of revenue or to become aggressive in the mode of collecting revenue from existing sources. (Aimurie, 2012) with the current fall in oil prices, there are challenges with resource mobilization among Nigerian states particularly Oyo State. These challenges are likely to deepen if nothing is done about the state of internally Generated Revenue (IGR). The current Nigeria situation is similar to the realities of an earlier fiscal crisis in 1978/79 which led to a broad range of socio-economic difficulties in the country. Similarly, as the price of crude oil in the global market plunges, moving from about $115 in June 2014 to less than $60 in September 2015 government across the three tiers of government are experiencing fiscal crunch. For instance, Oyo State is in deficit financing, civil servants and pensioners salaries and wages are not paid for several months, many

civil servants are laid off and the basic public services such as health care and qualitative education are not provided to the citizen. There is high rate of unemployment, while social infrastructure has become obsolete because they are not maintained.

Currently, 78% of the state rely solely on the federal allocation for 80% of revenue and 40% are presently insolvent with high risk of defaults and working to reschedule debts (Nigeria governors forum 2015). For instance Oyo State 6yrs debt profile (2016-2021) is 134,036, 157.636,123.556, 122.226,126.36 and 177.786 respectively (Bugit, 2022). The state total debt at Dec 2021 ranked the 11th most indebted state in the Federation (Bugit, 2021).

Clearly, the current fiscal situation of government in the country in general and Oyo State in particular is unsustainable and anti-growth.

All tiers of government in Nigeria relied on oil proceeds as sources of revenue for developmental project and even to meet up their recurrent expenditure. However this is not promising to sustain the country. There are researchers for instance (Akuruju, 2015 and Oseni, 2013) that have concluded that diversification of revenue sources for economic development is very important if Nigeria must rank among equals in the improvement of the lives of her citizens. Oil and Gas sector will fail the country sooner than later especially in the modern age of rapid technological advancement Discovery of oil is already threatening the world market of Brent crude. More environment friendly alternative to crude oil (Such as Solar and Wind Sources of energy) is under way.

The earth is already witnessing fourth industrial revolutions with the invention of robots and cars that use solar as energy sources. For example most of the countries that import crude oil have set dates for non-usage of vehicles powered by fossil fuel (Nigerian Tribune, 2017). All these point to the fact that dependence on monthly statutory allocation to fund projects at sub-national levels will be proved a great mistake in no distant time. There is a convincing evidence from around the world that land titling and registration has led to access to formal credit higher value and high investments (Feder and Nishio, 1988, 1999; Lopez, 1996; Salas et al., 1970; Higgins et al., 2018; Bizoza, 2021; Holland et al., 2022).

Convincing empirical evidence on various types of economic and social benefits of land registration have been compiled from different corners of the world. However, despite the mounting volume of empirical evidence on land titling and registration, the agenda for further research in this topic remains lengthy. While an increasing body of literatures is emerging on economic and social aspects of land registration systems, empirically, there has been very little rigorous documentation and analysis on land titling and registration as

a veritable source of government revenue particularly in the developing countries. Secondly, there is a dearth of evidence to support the assertion that land titling and registration invigorate the land market and thereby increase land transaction. This is the gap in knowledge this project work stands to bridge.

Consequently, Oyo State has taken various measures ranging from extensive tax policy reform to administrative measures. For instance, in 1999 the military administrator of Oyo State made tenement rate Edit which made provision for the levying and collection of rate on residential and commercial properties in Oyo State to boost internally generated revenue. However, with the introduction of democratic system of government in Nigeria, tenement rate collection particularly on residential properties has become difficult because the government will want to be loyal to the electorates because of their re-election.

Other efforts put in place by Oyo State government include elimination of revenue leakages, creation and improvement of tax database, new coding system for PAYE, electronic TIN registration kits deployed in tax offices, generation of projected revenue from different sources, Establishment of autonomy for state internal revenue service improvement on compliance and strong commitment to enforcement including sealing delinquent business, expanding base for capital gain tax and stamp duties through land registration issuance of new regulations and guidelines for conduct of lottery, pools betting, casino and gambling activities, identification of revenue that was not being collected or enforced among other (Governor's Forum 2015) and recently on 12th July 2012 Oyo State Government introduced land use tax law (Incorporating Property Tax, ground rent and tenement tax) to boost internally generated revenue (IGR). The activities of this land use charge have only covered 11 Local Government of Ibadan Land out of 33 Local Government in the State.

However, land titling is the process of providing enforceable legal and secure rights to the possession and use of a given portion of land.

Similarly, land and/ or title registration is the process of providing reliable documentary evidence of the title granted and titling guarantees ownership of right over a piece of land ensures security of tenure and facilitates subsequent transactions on the land. Effective land titling and registration are expected to revitalize land market in Nigeria, increase investment opportunities, encourage mortgage lending, empower the citizens, reduce poverty, assure security of lives and property, reduce transaction time for property right transfer and lastly it provides a veritable source of revenue for the government. Therefore, based on the foregoing background, the study is considering the impact of land titling and

registration on government revenue in Oyo State, Nigeria.

Aim and Objectives of the Study

The aim of this study is to examine the impact of land titling and registration on Oyo State Internally Generated Revenue (IGR). The specific objectives are to:

i. Examine the number of Land Transaction (LT) registered between 2017-2022

ii. Examine the Derived Revenue (DR) from registered title between 2017-2022

iii. Examine the income profile of Oyo State Government for IGR between 2017-2022

The Study Area

The Study Area covers Ibadan Region, Oyo state. This area covers a land area of approximately 8669.418 km^2 which constitute 22.18% of Oyo State total land area of 39, 077.69 km^2. Ibadan region is bounded in the North by Afijio Local Government, in the East by Osun and Ogun State in the south by Ogun State and in the West by Ibarapa East Local Government and Ogun State. (See the map of Ibadan Region in Figure 1.1) The entire Oyo state is homogenous and comprises of the Oyos, the Ibadans, and the Ibarapas all belonging to Yoruba family and speaking the same Yoruba language, the economy of Oyo State is based chiefly on agriculture and handicrafts. Industries in Ibadan, the second largest city in Nigeria includes cannery, brewery and publishing industry among others.

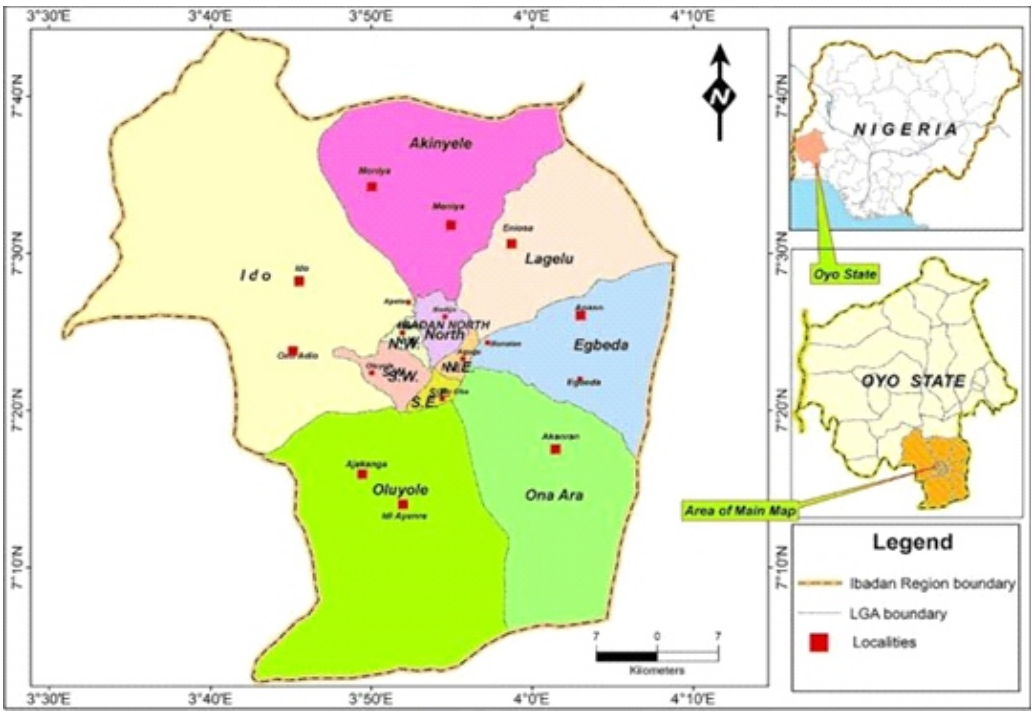

Figure 1.1: Map of the Study Area
Source: https://www.reseachgate.net/figure/Map-of-Ibadan-showing- major-communities_fig1_338568390

The study also covers the period between 2017-2022. This period covers part of the period of Nigeria economic recession which was brought about by the global falls in oil price and the global ravage of COVID 19 pandemic. The study covers land titling and registration as a veritable source of revenue for Oyo State Government in particular and forms alternative sources to oil revenue dependency of the Nigeria State Government in general.

Materials and Methods

Research Design

In order to achieve the research objectives and to answer the research questions a case study research design was applied. A case study research design is also suitable for a research whose object is to evaluate impact or effectiveness of a programme or policy (Mukarage, 2016). As the study aims to assess the impact of land title registration project embarked upon by Oyo State government, a case study approach is found to be appropriate.

1.4.2 Types and Source of data

Both the primary and secondary data was used for this study.

1.4.2.2 Primary Data

In-depth Interview guide were used to elicit relevant quantitative data from government officials.

1.4.2.2 Secondary Data

Numbers of land title registered and derived revenue from title land were sourced from the Land Registry's Files and Records and Oyo State Board of Internal Revenue, respectively (Tables 1.1 and 1.2). Information about Oyo State IGR was sourced from the Budgit, 2022 via Google (Table 1.3).

Table 1: Land Transaction (LT) between 2017-2022

Year	C of O	Assignment	Mortgage	Total
2017/2018	143	63	80	286
2018-2019	123	33	92	250
2019-2020	77	37	40	154
2020-2021	1324	337	987	2646
2021-2022	4,327	2012	2313	8652
Total	**5994**	**2482**	**3512**	**11990**

Source: Lands Registry Oyo State 2022

Table 2: Derived Revenue (DR) from Land Titling and Registration between 2017-2022

Year	Derived Revenue
2017/2018	42,000,000
2018/2019	37,500,000
2019/2020	23,100,000
2020/2021	791,932,305
2021/2022	1,607000,000
Total	**2,501,532,305**

Source: Progress report on Homeowner ministry of land Housing an d urban Development, 2021.

Table 3: Oyo State Internally Generated Revenue (IGR) between 2017 -2022

Year	Revenue
2017	22.45b
2018	24.64b
2019	26.75b
2020	38.04b
2021	52.16b
2022	NA
Total	**164.04b**

Source: Budgit 2022

1.5 Techniques of Data Collection and Analysis

The following data analyses techniques were utilized in this study. They included descriptive, Pearson's Product Moment Correlation, Multiple Regression and Chi-square analyses. The data collected was from the main survey. This was subjected to data cleansing and data cleaning in order to identify the missing value, sample characteristics and meet the assumptions of normality. Descriptive analysis was utilized to summarize the profile of the participants. Pearson's Product Moment Correlation, Multiple Regression and Chi-square was equally employed to test the research hypotheses. Equally, the variables were subjected to validity test. The validity of the instrument in this study was measured via Bartlett's Test of Sphericity (Muhammad, 2009).

The model is specified in natural log forms for easy interpretation. This is because of involvement of high –value variables and not all the variable are measured in same unit.

1.6 Results and Discussion of Findings

1.6.1 Results

Table 1.4 presents descriptive statistics for three variables: LN of Internally Generated Revenue (IGR), LN of Derived Revenue (DR), and LN of Land Transaction (LT). For Internally Generated Revenue (IGR), it has an average value of 24.16274 indicating that on average, the internally generated revenue was quite high. The median value is 24.00980, indicating that half of the observations fall below this value and half fall above. The highest value of IGR was 24.67758, which was significantly higher than the mean and median values while lowest value of IGR was 23.83678, which was relatively close to the mean and median values. The standard deviation of IGR was 0.349872, indicating that the values were tightly clustered around the mean. Also, the skewness of IGR was 0.607983, indicating a slight right skew, suggesting that there were smaller values of IGR than larger values. The kurtosis of IGR is 1.808604, indicating a relatively high peak in the distribution. Also, the Jarque-Bera statistic for IGR was 0.603749, which is low, indicating that the distribution is close to normal and the *p*-value associated with the Jarque-Bera test was 0.739431, indicating that there was no strong evidence to reject normality.

Furthermore, the Derived Revenue (DR) outcomes indicated that the average value of DR was 18.72720 which mean that the derived revenue was significantly lower than the internally generated revenue. The median of DR value was 17.55318, indicating that half of the observations fall below this value and half fall above. The highest of DR value was 21.19763, which was significantly higher than the mean and median values while the lowest of DR value was 16.95534, which was relatively close to the mean and median

values. The standard deviation of DR was 1.961220, indicating that the values were more spread out than the values of IGR. The skewness of DR was 0.416490, indicating a slight right skew. This suggests that there were smaller values of DR than larger values. The kurtosis of DR was 1.297045, indicating a moderately high peak in the distribution. The Jarque-Bera statistic for DR is 0.748731, which was low, indicating that the distribution was close to normal while the *p*-value associated with the Jarque-Bera test was 0.687725, indicating that there was no strong evidence to reject normality.

Lastly, Land Transaction (LT) average value was 6.632302, indicating that land transactions were significantly lower in value than the other two variables. The median LT value was 5.655992, indicating that half of the observations fall below this value and half fall above. The highest LT value was 9.065546, which was significantly higher than the mean and median values. The lowest LT value was 5.036953, which was relatively close to the mean and median values. The standard deviation of LT was 1.747399, indicating that the values were more spread out than the values of Log IGR. The sleekness of LT is 0.523569, which indicated a slightly right-skewed distribution. The kurtosis of LT was 1.555214, which indicated a slightly more peaked distribution than normal. The Jarque-Bera statistic for LT was 0.663313, which was low, indicating that the distribution was close to normal while the probability associated with the Jarque-Bera statistic for LT was 0.717734, which was higher than the significance level, indicating that we cannot reject the null hypothesis that the distribution was normal.

Table 4: Descriptive Statistics Output

Variable	LN(IGR)	LN(DR)	LN(LT)
Mean	24.16274	18.72720	6.632302
Median	24.00980	17.55318	5.655992
Maximum	24.67758	21.19763	9.065546
Minimum	23.83678	16.95534	5.036953
Std. Dev.	0.349872	1.961220	1.747399
Skewness	0.607983	0.416490	0.523569
Kurtosis	1.808604	1.297045	1.555214
Jarque-Bera	0.603749	0.748731	0.663313
Probability	0.739431	0.687725	0.717734
*** $p<0.01$, ** $p<0.05$, * $p<0.1$			

Source: Authors' Analysis, 2022

Note that IGR is Internally Generated Revenue, DR is Derived Revenue and LT is Land Transaction

Table 1.5 shows the correlation coefficients between pairs of variables. The correlation coefficient measures the strength and direction of the linear relationship between two variables. A correlation coefficient of 1 indicates a perfect positive linear relationship, a correlation coefficient of 0 indicates no linear relationship, and a correlation coefficient of -1 indicates a perfect negative linear relationship. In this case, all the variables are positively correlated with each other. Specifically, the correlation coefficient between IGR and DR was 0.939736, the correlation coefficient between IGR and LT was 0.950713, and the correlation coefficient between DR and LT is 0.993303. These high correlation coefficients suggest that there was a strong positive linear relationship between the variables. The correlation analysis suggests that there was a strong positive relationship between the variables IGR, DR, and LT.

Table 5: Correlation Coefficients

	LN(IGR)	LN(DR)	LN(LT)
LN(IGR)	1.000000		
LN(DR)	0.939736	1.000000	
LN(LT)	0.950713	0.993303	1.000000

Source: Authors' Analysis, 2022

Note that IGR is Internally Generated Revenue, DR is Derived Revenue and LT is Land Transaction

Regression result was used to test the first hypothesis that land transaction and derived revenue from titled land have no significant impact on government internally generated revenue.

Hypothesis One: Land transaction and derived revenue from titled land have no significant impact on government internally generated revenue

The hypothesis being tested is whether land transaction and derived revenue from titled land have a significant impact on government internally generated revenue. The regression results show that both variables, DR and LT have a significant impact on IGR. The coefficient for DR was 0.335712, which indicated that a 1% increase in DR leads to a 0.34% increase in IGR, holding all other variables constant. Similarly, the coefficient for LT was 1.259036, which indicated that a 1% increase in LT leads to a 1.26% increase in IGR, holding all other variables constant. The overall model has an adjusted R-squared of 0.81, indicating that about 81% of the variation in IGR was explained by the variation in DR and LT. The F-statistic was also significant at the 10% level, indicating that the overall model was a good fit for the data. Based on these results, we can reject the null hypothesis that land transaction and derived revenue from titled land have no significant impact on government internally generated revenue. Instead, we can conclude that there is evidence of a significant positive relationship between these variables and IGR.

The finding of this study is in line with Ahmed and Hassan, (2018); Eniola and Nwokolo, (2018) and Olawale and Akinbobola, (2019) that find that government revenue positively impacted by various sources of revenue, including taxes, land transaction, and other forms of government income.

Table 6: Regression Coefficients on the effect of Land Transaction and Derived Revenue from Titled Land on Government Internally Generated Revenue

Dependent Variable: LN(IGR)				
Variable	Coefficient	Std. Error	t-Statistic	Prob.
LN(DR)	0.335712	0.061605	2.183506	0.0013***
LN(LT)	1.259036	0.376791	2.687480	0.0028***
C	23.59842	3.816231	6.183699	0.0252**
R-squared	0.905448	Mean dependent var		24.16274
Adjusted R-squared	0.810895	S.D. dependent var		0.349872
S.E. of regression	0.152146	Akaike info criterion		-0.644243
Sum squared resid	0.046297	Schwarz criterion		-0.878580
Log likelihood	4.610607	Hannan-Quinn criter.		-1.273181
F-statistic	9.576136	Durbin-Watson stat		1.649548
Prob(F-statistic)	0.094552*			
*** p<0.01, ** p<0.05, * p<0.1				

Source: Authors' Analysis, 2022

Note that IGR is Internally Generated Revenue, DR is Derived Revenue and LT is Land Transaction

1.6.2: Discussion of Findings

The impact of Titled Land (LT) and derived revenue (DR) from titling on Oyo state IGR was determined in this study. The variables in the Study are positively correlated. Specifically the correlation co-efficient between IGR and DR was 0.939736 and the correlation between IGR and LT was 0.950713. This shows that when Land Transaction (LT) and Derived Revenue (DR) increase, Internally Generated Revenue increases as well.

The statistics in the tables revealed that all the variables were positively skewed implying that the distributions have long right tails which imply greater chance of extreme position outcomes. With a positive skewed income generation dataset, extremely bad scenarios were not as likely. Jacque-Bera statistics also indicated that the distribution was close to normal.

Also the regression result showed that IGR of Oyo State responds accordingly to the revenue (DR) and Transaction from titled lands (LT). The R-Square interprets that taken as a whole the two regressors explain about 91% variation in the mean value of IGR and F-stat showed that they were jointly significant as determinants of change in IGR.

1.7 Conclusion

This study has examined the newly introduced land registration system in Oyo state (Certificate of Occupancy redefined) as a means of providing veritable revenue to the government and to replace the conventional approach which registered only 3% of lands in Nigeria since it was introduced in 1883. This will inadvertently lead to an increase in property-based revenue to the government as alternative source to oil revenue dependency of the Nigeria State government.

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