

THE NIGERIAN TAX SYSTEM AND NATIONAL DEVELOPMENT IN FOCUS

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Abstract

This paper takes a look at the current efforts by the Federal Government of Nigeria to improving the country's tax(firms) system aimed at repositioning it for greater influence seeks to explain the goodness of the nation's tax system, having any relative impact in regulating the economy/Also, what the government can do to ensure effective tax policy and administration in Nigeria as regards to income redistribution, Furthermore, the study is aimed at portraying taxation as a tool for economic regulation and control rather than a mere revenue mobilization and collection mechanism as regarding international standard for economic repositioning especially for developing economies. This was done with the use of statistical instrumentality of data collection (primary and secondary sources which involves questionnaire and published materials) and analysis. Hence, the method used is the chi-square (χ^2) statistical method after carefully collecting data through the use of questionnaire (primary source for data collection) to test the stated hypothesis. At the end of the research work, It is observed that the existing tax system in Nigeria can guarantee welfare development which can be achieved through an effective tax policy and administration. Recommendations for the success include adequate findings of tax authorities, Simplification of the system, a review of certain areas of the tax laws and the likes were being proffered.

Introduction

For as long as a country exists and is being run by a government elected or imposed, they had to come up with ways to financing its activities and much more a specified way or pattern of expenditure. To achieve this, the governments have to come up with a national policy framework for directing, thus known as "Fiscal Policy". This is a national policy guideline for the government which includes taxation - a means to revenue for the government and expenditure - a specified pattern of expenditure for revenue accruing to government from taxation. But without an ideal tax system, it will be impossible to embark on revenue mobilization and collection, much more spending.

Tax as it is wee referred to is a compulsory levy imposed on individuals and business forms and paid to the government by citizens, hence, benefits for payment do not necessarily correspond (in magnitude) to the amount of Tax paid (Ojo 1982:171). Taxation has been known to be the most important source of government revenue such that it uses the revenue accruing from Taxes to build dams, roads, to operate schools and hospitals and countless other purposes. Throughout history, people have debated the amount and kinds of taxes that the government should impose as well as how it should distribute the burden of those taxes across society. Hence, it is used to achieve social and economic objectives, furthermore, maintaining the stability of a country's economy as some economists would consider. Failure to achieve this arising from unpopular taxes have caused public protects riots and even revolutions. The practice of taxation is being carried out by government of different nations and in Nigeria to meet its responsibilities to the citizens and the nation as a whole.

In Nigeria, the government is made up of three tiers and this arrangement reflects on the tax policy of the tax policy of the counting. The constitution of the federal Republic of Nigeria 1999, part 1, and second schedule states that the Federal Government shall have exclusive legislative powers over such tax matters as: taxation of incomes and excise duties, export duties, mines and minerals and stamp duties. In the concurrent legislative list (part 2, second schedule), the Federal Government (through the National Assembly) has power to impose tax or duty on capital gains, incomes or profits of persons other than companies and exercise its power on document or transactions by way of stamp duties. Thus, the National Assembly may provide that the collection of ant such tax or duty or the administration of the law imposing it shall be carried out by the Government of a state or other authority of a state. If an act of the National Assembly provides for the collection of tax or duty on capital gains, incomes or profit or the administration

of any law by an authority of a state, it shall regulate the liability of persons to such tax or duty in such manner as to ensure that such tax or duty is not levied on the same person by more than one state.

The concurrent list concurrent list also provides that a state (through a House of Assembly) may make provisions for the collection of any tax fee or rate or for the administration of the law providing for such collection by a local government council. If such law is made, the fee or rate shall be in such manner as to ensure that such tax, fee or rate is not levied on the same person in respect of the same liability by more than one local government council. The fourth schedule (section 7) of the same constitution stipulates that a local government council shall collect rates, radio and television licenses as well as access privately owned houses or tenements for the purpose of levying such rates as may be prescribed by .the state House of Assembly and registration of all deaths, births and Marriages, etc. (Duru and Tandu, 2005).

Owing to this arrangements and provisions by the constitution of the Federal Republic of Nigeria on tax administration in the country, it is expected that the government at all levels should be able to administer an effective tax system to ensure easy mobilization and collection of fund for running its activities and maintaining a good social welfare package for the citizens, but, according to Otumba Olusola Ademola (2005) a chartered accountant and tax consultant, "the Nigeria tax system is ineffective and prone to abuse", noting that many people and Institutions evade tax in Nigeria accusing them (expatriates) particularly of "deliberately under-disclosing their income in order to pay little or no tax", therefore called for an overhaul of the tax system and its equipment with modern information technology as that tax administration would be more transparent, a position shared by Ifueko Omoigui, executive chairman, federal Inland revenue Service (FIRS). If this is effectively handled, then will it guarantee a better welfare development front for Nigeria.

It is against this background that this research is being carried out as an appraisal of the Nigeria tax system as a criterion for welfare development in Nigeria.

Problem:

In Nigeria just like any other developing nation, welfare development could be attained through the instrumentality of an effective fiscal system, but an economy plagued with fiscal crisis, such is a minage. Before the oil boom years taxation as a fiscal policy instrument was an important source of government revenue but most importantly is the tax policy instrumentality as a for economic regulations and control. But during the period of the oil boom in the 1970s, the Nigeria government abandoned the system of taxation shifting priorities to oil related policies thereby overheating the economy's fiscal landscape.

The resultant effect of this left the economy plagued with the problem of a high rate of public sector led inflation as a result of government taking over virtually all sectors of the economy, hence, giving rise to unsustainable growth. Also, there is the problem of distortions and implicit taxes associated with non-market base pricing or allocation of public goods and services. Another problem arising from the fiscal crisis in the country is the issue of "crawling" growth in the real sector and leakage through tax evasion.

As a result of the issue of a tax base being so narrow, hence, there is the problem of the government not being able to tax certain income of individuals. This is seen as a case of only a few persons (incomes) being taxed, that is high allowances and exemptions. As a result of this, the more such exemptions there are, the higher the tax rates required on the remaining tax base to raise any given total of tax revenue. Therefore, the absence of an efficient specification arose from an efficient tax policy formation and administration which could enhance income and wealth redistribution. Therefore, there is the need to appraise the Nigerian tax system to enhance welfare development in the country (Ariyo.1996).

Tax Policy In Nigeria

The Federal Republic of Nigeria is made up of three tiers of government and this arrangement reflects on the tax policy of Nigeria

The constitution of the federal Republic of Nigeria 1991, part 1, second schedule states that the federal Government shall have exclusive legislative powers over such tax matters as: taxation of incomes, profit and capital gains, value added tax, customs and excise duties, export duties, mines and minerals and stamp duties. In the concurrent legislative list (part 11, second schedule) the Federal Government (through the National Assembly) has power to impose any tax or duty on capital gains income or profits of persons other than companies and exercise its power on documents or transactions by way of stamp duties. Thus, the National Assembly may provide that the collection of any such tax or duty or the administration of the law imposing it shall be carried out by the Government of a state or other authority of a state. If an act of the National Assembly provides for the collection of tax or duty on capital gains, income or profit or the administration of any law by an authority of a state, it shall regulate the liability of persons to such tax or duty in such

manner as to ensure that such tax or duty is not levied on the same person by more than one state. The concurrent list also provides that a state (through a House of Assembly) may make provision for the collection of any tax fee or rate or for the administration of the law providing for such law as made, the fee or rate shall be in such manner as to ensure that tax fee or rate is not levied on the same person in respect of the same liability by more than one local Government council. The fourth schedule (section 7) of the same constitution stipulates that a local government council shall collect rates, radio and television licences as well as assess privately owned houses or tenements for the purpose of levying such rates as may be prescribed by the births, deaths and marriages, etc. But the yield value resulting from the local government tax composition is negligible (Anthony, 2005).

The exercise of the powers of the Board, the duties to examine accounts raise tax assessment and enforce the collection of CIT, PPT and CGT on companies and non-residents persons are delegated to the Federal Department of Internal Revenue (FDIR). Also, is the tax on Nigeria's Foreign Service and persons outside Nigeria who desire income or profits from Nigeria. To carry out its functions, the department is divided into divisions, branches and units manned by various categories of staff (Omoruduwa, 1988).

At the state level the functions and organizational structure of the state Department of internal Revenue (SDIR) are similar to that of the FDIR, though the type of taxes handle are not the same Usually, the SDIR is divided into the following sections, direct assessment, administration and accounts, collection, investigation and information, training and statistics, motor licencing, stamp duties, sales tax, capital gains tax and other revenue. The tax authority of the state level is the state taxes. The composition and functions are similar in the states where it exists. In some states, the states tax authority uses the local government secretaries operating through the domestic and village heads to obtain tax information, serve assessment notice and collect PIT from self-employed individuals. Sales tax, hotels and inns and wholesalers of affected commodities are designated under Collecting agent.

Thus, therefore at the Federal, state and Local government levels, "Federal Revenue Service (FIRS)", "state Inland Revenue Service (SIRS)", and "Local Government revenue Committee (LGRC)" respectively. Each has a Board which has its governing body. Each Board is responsible for;

- a. Ensuring the effectiveness and penalties, due to the service under the relevant laws.
- b. Making recommendation, where appropriate to the minister / commissioner on tax policy, tax reform, tax legislation, tax treaties and exemption as may be required from time to time.
- c. Ensuring that all amounts collected by the service are accounted for and paid into government coffers.
- d. Generally controlling the management of the service on matters of policy, subject to the provisions of the law setting up the service, and
- e. Appointing promoting and Disciplining (including dismissing) employees of the service.

Tax related Fiscal Policies In Nigeria

The government of the Federal Republic of Nigeria in its management of the economy adopts certain fiscal measures using the instruments of taxation, interest rate and Revenue Allocation Formula. The various fiscal policies have the effects of:

- altering the tempo of economic activities
- redistributing income amongst the various population groups
- achieving favourable balance of payments between Nigeria and her trading partners
- improving the living standards of the population
- restricting the import of certain goods \ commodities into the country.
- bringing about rapid economic growth in some preferred sectors of the economy
- altering the consumption pattern of the citizens
- Changing the volume of money in circulation
- altering the relative burden of tax on income vis -a -vis consumption

Some of these tax Related Fiscal Policies and the effects they may have on the economy are discussed below (Osita, 1999).

(A) Personal Income Tax

In relation to personal income tax, the government has a number of policies designed either to reduce the burdes of personal income tax in Nigeria or to encourage greater compliance on the part of the tax payer.

The various measures are considered below:

Earned income exempted from tax:

With effect from 1st January 1998, the amount of earned income exempted from income tax is N30,000 per annum. It follows then that individuals in employment earning less than N30,00 are exempted from tax. But that is as far as the provision of the law goes. For practical purposes, however and in line with the principle of universality of taxation, such individuals earning less than N 30,000 need not file tax returns with the relevant tax authority. They assessed and requires to pay tax which is equal to 0.5% of their total income.

QUESTION 6: Does Nigeria have a good tax system?

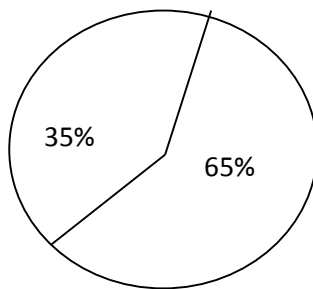
Table .6

Categories	Responses	Percentages (%)
Yes	21	35
No	39	65
Total	60	100

SOURCE: Field survey, 2008.

Note: that the remaining 6 respondents representing about 9.09% of the respondents are anonymous on this question

Using the pie chart to represent the information above:



This means that 65% supports that Nigeria does not have a good tax system while 35% of the respondent believe that the tax system is a good one.
Reasons,

QUESTION 7: How has the tax system affected the nation?

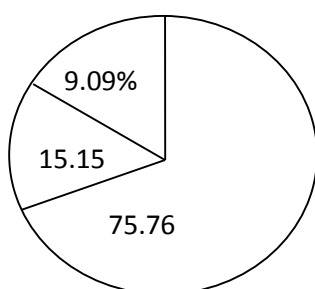
Table .7

Categories	Responses	Percentages (%)
Positively	10	15.15
Negatively	50	75.76
Not sure	6	9.09
Total	66	100

SOURCE: Field survey 2008

INTERPRETATION:

Using the pie chart to represent the information above



This means that, 75.76% believes that the tax system has effects on the nation negatively, while 15.15% are neither sure of the effects. The reason given are as thus; The tax system is badly managed, corruption, means of revenue to government and it being regressive in Nature in that the poor still pay higher than the rich.

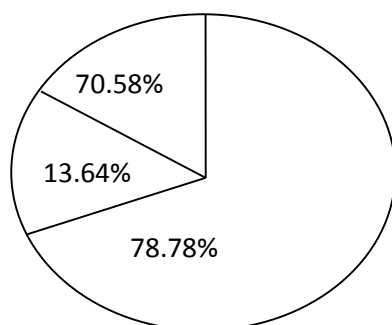
QUESTION 8: How has the tax system in Nigeria affected you? Table .8

Categories	Responses	Percentage (%)
Positively	9	13.64
Negatively	52	78.78
Not sure	5	7.58
Total	66	100

SOURCE: Field survey, 2008

INTERPRETATION:

Using the pie chart to represent the information above



This means that, 78.78% of the respondents says that the tax system has affected them in a negative way, 13.64% are positively affected while 67.58% are indifferent, reasons from the point of their income being taxed to high.

QUESTION 11: How has it affected businesses?

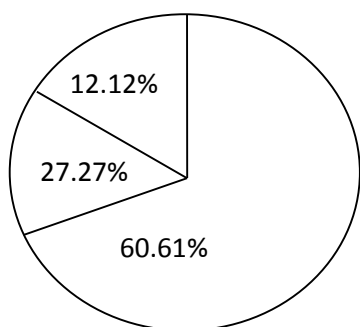
Table .9

Categories	Responses	Percentage (%)
Worse	8	12.12
Good	18	27.27
Not sure	40	60.61
Total	66	100

SOURCE: Field survey, 2008

INTERPRETATION:

Using the pie chart to represent the informations above



This means that business in Nigeria have not been relatively affected by the tax system given their normal business turn over. This also means that 60.61% of the respondents, given otherwise, their indifference, 27.27% supports the above statement while 12.12% say worse..

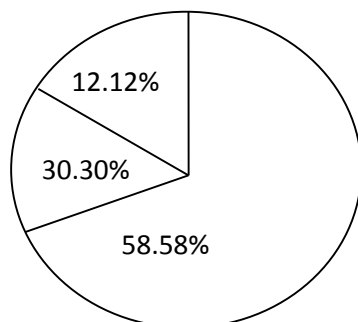
QUESTION 12: Has the government done well on taxation in Nigeria? Table .10

Categories	Responses	Percentages (%)
Yes	20	30.30
No	38	57.58
Not sure	8	12.12
Total	66	100

Source: field survey,

INTERPRETATION:

Using the pie chart to represent the information above



This means that 30.30% of the respondents believe that the federal government have not done so well in taxation in Nigeria, 57.58% says otherwise, while p. 12% are indifferent. Their reasons given thus on cases of corruption and unaccountability of their activities.

QUESTION 13: Are the tax authorities performing up to expectation?

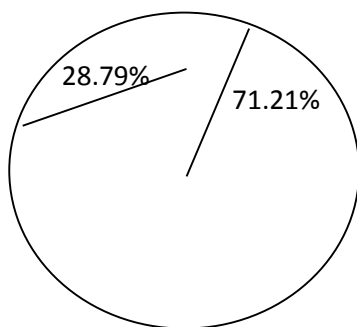
Table .11

Categories	Responses	Percentages (%)
Yes	19	28.79
No	47	71.21
Total	66	100

SOURCE: field Survey, 2008

INTERPRETATION;

Using the pie chart to represent the informations above



Being a direction question, 71.21% of the respondents says that the tax authorities are not performing up to their established responsibilities while 28.79% believes that their function has lived up to expectation. Their reasons are this as the case of lack of empowerment.

QUESTION 16: What should the Nigeria government do about the current taxation in Nigeria?

Table .12 (A)

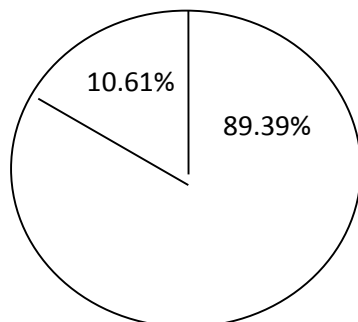
Categories	Responses	Percentages (%)
Remove Taxes Yes	7	10.61
No	59	89.39
Not sure	-	-
Total	66	100

SOURCE: Field Survey, 2008

Table .12(6)

Categories	Responses	Percentages (%)
Review Taxes Yes	59	89.39
No	7	10.61
Not sure	-	-
Total	66	100

SOURCE: Field Survey, 2008.



According to the information represented above, it states that 85.39% of the responses supports that taxes should be reviewed and not removed while 10.61% supports that taxes should be removed and not reviewed, the reasons are given thus; That the government must not forget its primary role of its income generation capability, so as to make it progressive and reviewing it covers some of the loop holes to its function.

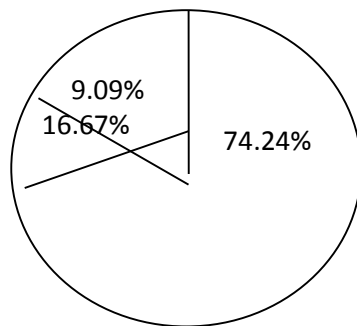
QUESTION 17: Do you think that Nigerians really pay tax?

Table .13

Categories	Responses	Percentages
Yes	49	74.24
No	11	16.67
Not sure	6	9.09
Total	66	100

SOURCE: Field Survey, 2008

Responding the information above in a pie chart



This means that 74.24% of the respondents believe that Nigerians really pay tax 16.67 % of them believe that they don't pay tax while 9.09% are indifferent of their accretion. And thus, that those in the civil service pay taxes more than because it is being deducted from their income.

HYPOTHESIS TESTING

The research work is based on two hypothetical statement, build from the research questions to further help in finding facts about the issue of the research.

Thus two hypothesis were built;

- (i) Ho The existing tax system does not have any significant contribution to welfare development in Nigeria.
Hi The existing tax system has a significant contribution to welfare development
- (ii) Ho Efficient tax policy and administration cannot guarantee welfare development in Nigeria.
Hi Efficient tax policy and administration can guarantee welfare development in Nigeria.

To further prove this hypothetical statements, questions 9, 10 and 14 will be used for testing the first hypothesis and questions 15 and 18 will be used for hypothesis two (2),

Hypothesis I:

Ho: The existing tax system does not have significant contribution to welfare development in Nigeria.

Hi: The existing tax system has a significant contribution to welfare development in Nigeria.

Que. 9: Is taxation in Nigeria very effective?

Que. 10: Has it affected your income level?

Que. 14: Do you think the existing tax system in the country can guarantee welfare development in Nigeria?

Table .1

Categories	Responses			Total
	Yes	No	Not sure	
Que. 9	7	59	0	66
Que. 10	54	12	0	66
Que. 14	15	40	11	66
Total	76	111	11	198

SOURCE: Field Survey, 2008

Thus
$$E_i = \frac{E_c \times E_i}{N}$$

$$E_i = \frac{66 \times 76}{198} = \frac{5016}{198} = 25.3$$

$$= \frac{66 \times 111}{198} = \frac{7326}{198} = 37.0$$

$$E_i - \frac{66 \times 11}{198} - \frac{726}{198} = 3.7$$

Note: The same figure for all other responses for the E_i frequencies

Computing that X^2 table using the figures above

Note that $x^2 - \sum (O_i - E_i)^2$

O_i	E_i	$O_i - E_i$	$(O_i - E_i)^2$	$\frac{\sum (O_i - E_i)^2}{E}$
7	25.3	-18.3	334.8	13.23
59	37.0	22	484.0	13.08
0	3.7	-3.7	13.0	3.67
54	25.3	28.7	823.0	32.55
12	37.0	-25	625	16.89
0	3.7	-3.7	13.6	3.67
15	25.7	-10.3	106.0	4.18
40	37.0	3	9	0.24
11	3.7	7.3	3.2	14.37
I				$EX^2 - 101.88$

SOURCE: Computed from field survey, 2008

$X^2 = 101.88$

Degree of freedom (df) = (C - 1) (R - 1)

= (3-1) (3-1) (df) = 4

From the X^2 critical value (from table), $X^2_{cal} - 101.88$

$X^2_{tab} = 9.48$ at 0.05 significant level.

Decision Rule:

Given that the test is conducted at 5% (0.05) level of significance, if $X^2_{cal} > X^2_{tab}$. Reject H_0 . Accept H_1
 $X^2_{cal} < X^2_{tab}$, Accept H_0 , Reject H_1 .

We can deduce from the above statement that $X_{cal} > X_{tab}$, this means that we accept H_1 and thus reject the H_0 . This means that the existing tax system in the country can guarantee welfare development in Nigeria, and it has a significant contribution to it.

Hypothesis 2:

H_0 : Efficient tax policy and administration cannot guarantee welfare development in Nigeria.

H_1 : Efficient tax policy and administration can guarantee welfare development in Nigeria.

Que. 15: can effective tax policy and administration in Nigeria guarantee welfare development?

Que. 18: Taxation as a means for economic regulation and control is effective in Nigeria.

Table .2 (A)

Categories	Responses			Total
	Yes	No	Not Sure	
Que. 15	45	10	11	66
Que. 18	9	49	8	66
Total	54	59	19	132

SOURCE: Field Survey, 2008

Thus $E_i = \frac{E_r \times E_c}{N}$

$$E_i = \frac{66 \times 54}{132} = 27.0$$

$$E_i = \frac{66 \times 59}{132} = 29.5$$

$$E_i = \frac{66 \times 19}{132} = 9.5$$

Note that the same figure is derived for the other E_i frequencies.

Thus, computing the X^2 table for the second hypothesis using the above data.

Table .2 (B)

O _i	E _i	O _i -E _i	(O _i - E _i) ²	$\frac{(O_i - E_i)^2}{E_i}$
45	27.5	18	324	12
10	29.5	-29.5	380.25	12.88
11	9.5	1.5	2.25	0.23
9	27.0	-18	324	12
49	29.5	19.5	380.25	12.88
8	9.5	-1.5	2.25	0.23
£				EX² = 50.22

SOURCE: Computation from field survey, 2008, for X^2

$$X^2 = 50.22$$

Degree of freedom (df) = (c-1) (R-1)

$$= (3-1) (2-1) \\ = (2) (1) \\ (df) = 2$$

From the X^2 critical value (from table)

$$X^2 \text{ cal} = 50.22$$

$$X^2 \text{ tab} = 5.99$$

at 0.05 significant level

Decision Rule:

Given that the test is conducted at 0.05 significant level,

if $X^2 \text{ cal} > X^2 \text{ tab}$; Reject the H_0 , Accept H_1

If $X^2 \text{ cal} < X^2 \text{ tab}$ Accept H_0 , Reject H_1

We can deduce from the above that $X^2 \text{ cal} > X^2 \text{ tab}$; This supports the hypothesis that, efficient tax policy and administration can guarantee, welfare development in Nigeria.

The Findings:

The Federal inland Revenue Service (FIRS), " one major constraint in the tax system is funding, which is very critical and again lack of integration of the various regulating authorities" Hence, it has also been observed that the federal government, if efficiently and effectively administering the tax system would achieve its goal for welfare / economic growth.

Conclusion:

Conclusively, Taxation in an economy is a tool that any government would find convenient to manage the economy using it as a cushioning mechanism.

The instrumentality of taxation can be employed thereby reducing the burden on the income of the poor compared to their rich counterparts.

Recommendations:

i) **Adequate enlightenment of the tax and taxation system in Nigeria:**

It has been observed that a large percentage of Nigerians know that they pay tax but with a frown, this because they do not actually understand how it goes and what is used for. By doing this, ie choosing a tax base which is understood by anyone and the exact amount to be paid by the taxpayer,

ii) **Simplifying procedure and policies to ensure easier compliance with tax requirements.**

This means that the rigor of tax payment should be reduced and simplified.

This can be achieved through designated banks for tax collection which will also be convenient for tax payers.

lii) **Provision of a single code of tax laws and regulations:**

The proliferation of taxes which are imposed at different times and / or supplementary rates.

The government should introduce a single code of tax laws and regulations that contains all the required information's

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