

This article as it is now cannot be published because it will give false and misleading results and hence conclusions that are not true. I submit as follows:

1. The author misunderstood the concept of IGR and took it to mean the entire revenue receipts of Benue State including statutory federal allocation, VAT, Capital receipts, borrowed sources and the IGR proper.
2. that the highest IGR in Benue State was N12billion in 2012. Thus he has regressed his explanatory variables on higher figures.
3. The data set for 10 years is not enough and not up to date as it stopped at 2012 while data for 2012 and 2013 are readily available.

You may wish to look at this table and make comparisons:

YEAR	IGR (N)	STATUTORY ALLOCATION, VAT, CAPITAL RECEIPTS & OTHERS (N)	TOTAL REVENUE (N)	Percentage of IGR (%)	Percentage of external sources (%)
1999	851,828,517.89	3,680,407,223.24	4,532,235,741.13		
2000	1,306,048,772.12	10,554,670,138.30	11,860,718,910.42	11.01	88.99
2001	1,118,764,012.71	14,706,462,341.50	15,825,226,354.21	7.07	92.93
2002	1,186,765,977.11	7,550,898,853.57	8,737,664,830.68	13.58	86.42
2003	1,214,409,145.06	13,390,225,654.16	14,604,634,799.22	8.32	91.68
2004	1,727,787,695.87	23,087,560,015.25	24,815,347,711.12	6.96	93.04
2005	2,462,955,974.28	29,479,185,719.45	31,942,141,693.73	7.71	92.93
2006	2,085,598,893.35	31,773,625,988.16	33,859,224,881.51	6.16	93.84
2007	2,340,888,969.72	25,400,410,363.01	27,741,299,332.73	8.44	91.56
2008	3,655,490,850.66	42,478,232,371.00	46,133,723,221.66	7.92	92.08
2009	3,466,601,130.00	35,591,025,591.00	39,057,626,721.00	8.88	91.12
2010	6,877,690,630.00	45,753,040,034.94	52,630,730,664.94	13.07	86.93
2011	5,455,058,740.00	65,325,045,141.00	70,780,103,881.00	7.71	92.29
2012	8,436,560,608.98	57,721,016,972.00	66,157,577,580.98	12.75	87.25
2013	8,463,890,224.00	63,987,234,706.00	72,451,124,930.00	11.68	88.82
2014	4,752,908,643.00	59,705,575,283.32	64,458,483,926.32		
TOTAL					
MEAN					

SOURCE: Benue State Approved Budget Estimates for Various Years