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The Imperatives of Political Will for Revenue Diversification in Delta State Nigeria

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Walden University

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Walden University
2021

Abstract

The Imperatives of Political Will for Revenue Diversification in Delta State, Nigeria

by

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MA, Imo State University, Owerri, 2013

BS, Ambrose Alli University, Ekpoma, 2007

Dissertation Submitted in Partial Fulfillment

of the Requirements for the Degree of

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Public Policy & Administration

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Abstract

Proceeds from crude oil export account for about 90% of the revenue of the federal, state, and local governments in Nigeria. Given the vagaries of the international oil market, scholars have advocated the need for the government to look beyond oil for other revenue sources with little or no success to date. Despite the plethora of research on the phenomenon of political will, there is no research on how the construct affects revenue diversification at the subnational level. This study examined how central political will is in the design of expansionary revenue policies in Delta State, Nigeria. Developing an understanding of the enablers of political will for revenue enhancement policies in Delta State was also a goal. Sabatier and Jenkins-Smith's advocacy coalition framework formed the theoretical base for this qualitative study. Research questions focused on factors contributing to the absence of a political will and inability to expand sources of revenue and how policymakers can build the coalitions required to expand revenue in Delta State. The case study design and purposive sampling were used to select 15 research participants drawn from key actors within the policy subsystem for semi-structured, in-person interviews. Data derived from the interviews were coded and used to construct meaning. Cultural beliefs, weak institutional and personal capacities as well as conflict of interest amongst others, emerged as the root causes of the lack of political will which was found in this study as critical for mobilizing required resources to sustainably diversify revenue sources in Delta State. This study may lead to positive social change by informing practice and enriching the understanding of policymakers, scholars, and non-state actors on effective strategies for revenue diversification.

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Dedication

This study is dedicated to the Almighty God, for the privileges he gave me in life, among which is the successful completion of this capstone. I also dedicate the study to my wife, Beatrice, my children –Goodness, Mercy, and Divine for their love, support and understanding throughout the period of my study.

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I also acknowledge the comforting role of my wife and children who through their encouragement inspired me to complete this dissertation journey. My mother, Mrs. Victoria Ojoko is also worthy of appreciation for her role in raising me and my siblings up through a dint of hard work in a very challenging environment and difficult circumstances. Her creative potentials, sacrifice, and focus makes her a role model to me. I know that my late father, Chief Paul Amalienya Ojoko, looking down from the heavenly places, is smiling that not even his passing could stop our collective determination to conquer our world.

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Chapter 1: Introduction to the Study

In this study, I examined the relevance of political will for the expansion of internally generated revenue in Delta State, Nigeria using the advocacy coalition framework (ACF). Using an empirical approach to shed light on the place of political will in ramping up the much-needed revenue at the subnational level in Nigeria was imperative to promote concerted action by relevant policy actors in that direction. Finance is the livewire of every organization. The government at all levels needs adequate funds to deliver on its traditional mandates, which include, but are not limited to, the protection of lives and properties, provision of public goods and services, and provision of an enabling environment for the private sector to thrive (Obi, 2018; Umar et al., 2017). Political will is central in promoting sustainable public policies, and the lack of it is the bane of several nation-states (Ugoani, 2017). Researchers have shown that political will is critical for advancing policy change initiatives globally across diverse fields, such as gender policy making, economic diversification, medical advancements, anticorruption crusades, and public financial management reforms, amongst others (Brinkerhoff, 2000; Fritzen & Dorbel, 2018; Kirby et al., 2018; Omollo, 2018; Post et al., 2010; Spehar, 2018; Ugoani, 2017). To cite a few examples, the demonstration of political will during Lee-Quan Yew's tenure in Singapore accounted for the successful anticorruption initiatives of that country, while the lack of it resulted in the failure of the Bangladesh authorities' anticorruption crusade (Ankamah & Khoda, 2018). Similarly, Spehar (2018) posited that the absence of political will was responsible for the suboptimal outcomes of gender-policy programs in the Western-Balkan countries. As

these and several other examples attest to the significance of political will in making change initiatives succeed, it becomes imperative to highlight how the construct informs the diversification of revenue sources at the subnational level in Nigeria.

Post et al. (2010) defined political will as “the extent of committed support amongst key decision-makers to a particular policy solution to a particular problem” (p. 659). A common feature of the definition is the ability of key actors in a policy subsystem to rally a common solution to its identified problems. Whereas bountiful opportunities for alternative sources of revenue generation at the national and subnational level abounds in other primary and nonprimary sectors, the overreliance of Nigerian leaders on revenue from crude oil has been questioned (Dike, 2015; Makinde et al., 2016; Uzonwanne, 2015). Increasingly, many researchers are of the view that the failure of Nigerian leaders to foster a common and sustainable policy solution to the issue of economic diversification and revenue expansion has been the bane of the nation’s development. According to Ugoani (2017), the inability of appointed and/or elected representatives to design and implement sustainable reforms in Nigeria stems from the absence of capacity and the lack of political will on their part to do so. The failure to exercise political will for policy reform is evident across the tiers of government in Nigeria, resulting in lack of adequate public infrastructure, weak institutions, unemployment, extreme poverty, and less than optimal social-economic conditions for its citizenry amongst others (Dike, 2015; Ugoani, 2017).

As a case study, several past and present political representatives in Delta State have expressed the imperatives of a “Delta Beyond Oil” without a commensurate action

to realize the vision (Uzonwanne, 2015). The National Bureau of Statistics (2019) showed that in 2019, the average Internally Generated Revenue (IGR) contribution to revenue available to all 36 states of the Nigerian federation for that year was only 35%, of which the contribution of IGR in Delta State to total revenue available to the state for the same period was 23%. According to Brinkerhoff (2010), a demonstration of a political will should span beyond mere rhetoric or signals to concrete actions. To tilt this scale, Nigerian leaders and, in particular, the Delta State government must identify if the capacity to undertake change initiatives exists and address any shortcoming by building the capacity of its institutions and key actors.

Understanding the relevance of political will in the design of policies aimed at diversifying the revenue of Delta State will help key actors in the policy subsystem to cast off the lethargy that hinders critical policy actions required to improve fiscal governance in the state. The COVID-19 pandemic-induced fiscal challenges revealed the grave danger of overdependence in oil as several states could barely meet their responsibilities when the global price of oil tumbled (Central Bank of Nigeria, 2020a; Di Pietro et al., 2020)). The scenario was the same at the federal level where a Central Bank of Nigeria (2020) report indicated a 22.1% and 10.7% shortfall on budget benchmarks and revenue available to federal government in the third quarter of 2020 in comparison with similar period in 2019, respectively. Scholars posited that such externally induced pressure shakes the core beliefs of actors and policy networks that often resist change, provides positive feedback signals to the policy process, and spurs the formation of new advocacy coalitions receptive to a paradigm shift in the design of public policies

(Nakrosis et al., 2018). With an enhanced understanding of the imperatives of political will in driving the formulation of sustainable revenue policies in Delta State, there is bound to be a new public agenda and a mass movement that aims to enthrone fiscal discipline in public institutions. It is further expected that a sustained public pressure on key actors within the policy subsystem to consistently prioritize critical reform initiatives geared towards a sustainable increase in the state's IGR would lead to the desired results.

This introductory chapter starts with a background to the study. Next, I provide the problem statement followed by the purpose of the study and the key research questions. I then discuss the theoretical underpinnings of the study along with the nature of the study and the definition of terms used to explore the phenomenon of study. The chapter concludes with descriptions of the assumptions, scope, delimitation, and limitations as well as a discussion of the significance of the study.

Background

Research interest in the phenomenon of political will is as old as the field of political science. Mintzberg (1983, 1985) developed a foundational theory for politics in organizations by identifying political will and political skill as critical for individuals to be effective in the workplace. Leaning on Mintzberg's theory, Treadway et al. (2005, 2012) identified achievement and intrinsic motivation as key drivers of political behavior and pointed out the moderating role of the self-serving and generous dimensions of political will. Several other researchers have attempted a definition of the construct, interrogated its varying dimensions, and even evaluated its influence on workplace behavior, policy making, and nation building (Ormond, 2010; Post et al., 2010;

Treadway, 2005). Kapoutsis et al. (2017) developed the Political Will Scale (PWS) as a theoretical and scientific validation tool to measure political will as a distinct construct that can influence workplace behavior. In particular, their finding that self-serving and benevolent paradigms constitute the fulcrum of motivations for political behavior offered a deeper motivation for further investigations on how to leverage the PWS to determine the influence of political will on workplace behavior. Blickie et al.'s (2018) results were contradictory though, with the researchers finding that the self-serving dimension, not the altruistic paradigm of political will, is directly correlated to workplace behavior. Their findings influenced subsequent research studies geared towards a better understanding of the construct as it relates to workplace attitude.

As evident in the literature, many scholars from diverse backgrounds have explored the role of political will in policy fields of varying contexts. Ankamah and Khoda (2018) found that the absence of and/or exercise of political will accounted for the different levels of success recorded by Bangladesh and Singaporean governments in their anticorruption initiatives. Spehar (2017) found that the general apathy in the implementation of gender-sensitive policies across Western Balkan countries was due to a lack of political attention and political ownership. Spehar's study, though rich with findings on some internal and external factors that motivate policy actors in the Western Balkan region towards advancing gender equality, contained limited information about the context in which these factors influence positive political actions. Ugoani (2017) presented a contextual analysis of the failure of Nigerian governments at all levels to implement their laws, arguing that weak political will is responsible for the absence of

critical policy reforms. Ugoani's findings were grounded by the apparent nonchalance of Nigerian political leaders towards developing and implementing public policies that focus on generating economic growth and development. A more disciplined analysis by Ackah (2017) showed that African countries whose leaders develop enabling business environment experience improved economic growth and development. Dike (2015) argued that the mindset of Nigerian leaders is fixated on self-interest, thereby constituting a real obstacle to positive policy changes in Nigeria.

More recent studies seem to reach a consensus on the imperatives of political will for pragmatic reform initiatives (Fritzen & Dorbel, 2018; Nikrosis et al., 2019). In particular, scholars have called for the urgent diversification of the Nigerian economy as a strategy for generating sustainable development (Obi, 2018; Sagagi, 2015). Because no study has yet highlighted the role of political will in developing policies that focus on revenue expansion, the objective of this study was to close this gap in the literature. In this study, I examined the imperatives of political will in engendering policy changes aimed at ramping up independent revenue at the subnational level of Nigeria with Delta State as a case study.

Research Problem

The failure of most public policies is often attributed to the lack of political will by elected or appointed public officials, public organizations, and other social movements (Kapoutsis et al., 2017; Post et al., 2010; Spehar, 2018). Political will, as a construct, is central to the quest for solutions to many societal problems and the advancement of the common good. Yet, this important political capital continues to elude public

administrators globally with a high opportunity cost to the economy and the citizenry. In Nigeria, the absence of a political will is evident in the inability of the federal and subnational levels to diversify their sources of revenue (Dike, 2015; Obi, 2018; Sagagi, 2015). Proceeds from crude oil export account for about 90% of the revenue of the federal, state, and local governments in Nigeria (Ojeka et al., 2016). Given the vagaries of the international oil market, scholars have highlighted the need for the government to look beyond oil for other sources of revenue (Eja et al., 2018; Okeke & Innocent, 2013; Ugoani, 2018). According to the Commitment to Reducing Inequality Index assembled by Development Finance International and Oxfam (2018), Nigeria placed last for a second consecutive time in the ranking of 157 countries of the world. Such a negative trajectory further shows the lack of political will by Nigerian leaders to invest in socially oriented policies and programs, tax policies, and labor rights (Oyedokun et al., 2018; Ugoani, 2017). Rather than exploring alternative policy avenues to increase their independent revenue, the National Bureau of Statistics (2019) reported a 25.12% decline in IGR collection by the Nigerian states between the second and third quarter of 2019, with 30 out of the 36 states plus the Federal Capital Territory (FCT) recording negative growth. With the increasing level of uncertainties, shocks, and opportunities associated with globalization on one hand, and the blooming unemployment and poverty index figures at the local level, the failure to find alternative sources of revenue to change these narratives portend grave danger to government at all levels in Nigeria.

Despite the large volume of literature on political will across several policy fields, none addresses the phenomenon in the context of designing policies aimed at revenue

diversification at the subnational level in Nigeria. This study fills this gap by seeking to understand the role of political will in the design of strategic revenue policies as well as exploring the key drivers of the construct in the context of the diversification of revenue sources in Delta State. The findings shall inform a paradigm shift in key actors' behavior and can be used to build coalitions that can foster sustainable improvement in revenue policy formulation and implementation at the subnational level.

Purpose of the Study

In this qualitative single case study, I explored the relevance of political will for revenue diversification and an understanding the factors or structures that support the exercise of political will for revenue expansion in Delta State. Primary data were generated through the in-person and virtual interviews with participants purposively selected from key policy actors in the three arms of the Delta State government. The study is unique because I addressed the under investigated role of political will in the design/formulation of revenue policies at the subnational level in Nigeria. This study aims to inform practice and enrich the understanding of public administrators, scholars, press, and other policy networks on the levers of political will for the expansion of revenue at the subnational level with an emphasis on Delta State.

Research Questions

The research question and sub questions for this study were:

Research Question: What factors in the Delta State of Nigeria contribute to the absence of a political will and inability of the federal and subnational levels to diversify their sources of revenue?

Sub question 1: How do key stakeholders in the Delta State perceive the relevance of political will for revenue diversification?

Sub question 2: How can policymakers build coalitions amongst diverse stakeholders to design policies aimed at diversifying revenue sources in Delta State?

According to Payne (1951, cited in Patton, 2015), research questions should be “simple, understandable, bias-free, nonirritating wording” (p. 427). The research questions helped me focus the research study on what was important (see Yale University, 2015). The research questions also kept me within the set boundaries of my study, conveyed the purpose and theoretical underpinning of the research, provided direction for the study, and the framework for data analysis and findings (see Simeon, 2011). The framing of the research questions was guided by the principle of exploration to permit a holistic understanding of both the positive and negative effects of the concept (see Yale University, 2015). The research question was precise and no directional to permit an inductive approach to the study.

Theoretical Framework

The ACF by Sabatier and Jenkins-Smith (1980) formed the underlining theoretical underpinning of this study. A key objective of the ACF and its theories is the specification of key subsystem components to study in the quest to improve the quality of policy processes. This objective aligned with this research study with which I aimed to generate an understanding of the perceptions of key actors in the policy subsystems on the relevance of political will for the design of sustainable revenue policies in Delta State.

The key actors in the policy subsystems comprise elected and/or appointed representatives, civil servants, nonstate actors, and other established policy networks. The ACF is used to address past public policy process research failures by offering an empirical alternative policy theory to address the observed shortcomings (Weible & Sabatier, 2018). The ACF provides answers to inquiries related to public policy changes through the explanation of key governance themes and the politics that ultimately shape society. The ability of the ACF to proffer answers to many critical policy change questions makes its scholarly application to the study of policy issues within and across several political contexts increasingly popular (Pierce et al., 2017; Weible & Sabatier, 2018). The main assumptions of the ACF are (a) the use of a policy subsystem as the primary unit of analysis, (b) policy subsystems comprises of different policy actors (i.e., politicians, civil servants, other policy stakeholders) that are organized into different advocacy coalitions based on their beliefs, and (c) advocacy coalitions engage in competitive actions to influence policy decisions (Sabatier & Jenkins-Smith, 1999; Sabatier & Weible, 2007).

In this study, I explored how self-serving and benevolent political will paradigms, personal belief systems, education, and other intervening factors influence the alignment and realignment of policy actors during policy conceptualization and design. The understanding of how opposing advocacy coalitions can forge an alliance through negotiated agreement and how such alliances can inform the making of sustainable fiscal policies would advance knowledge, inform practice, and contribute to the literature.

Nature of the Study

In this study, I used a qualitative approach with a single case study design to explore the views of key actors in the policy subsystem on the imperatives of political will for revenue diversification in Delta State. According to O'Sullivan et al. (2017), case studies “examine in some depth persons, decisions, programs, or other entities that have a unique characteristic of interest” (p. 43). Rudestam and Newton (2015) posited that case studies are connected to single units of study with clear boundaries and scope across time and space. The case study research design is also used to measure extremely successful (or unsuccessful) policies and programs with unique features and circumstances that allow the use of discretion by key actors. There is near consensus amongst scholars that the case study research design is rooted in the qualitative research worldview because it involves the study and exploration of phenomena in their natural environment with the aim of understanding and describing it to shed new light on certain characteristics that are largely unknown (Harrison et al., 2017; O'Sullivan et al., 2017).

Case studies also allow for the defining of boundaries about what data are to be collected, how they will be collected, and from which class of respondents they will be collected. Delta State is a distinct geographical enclave with established institutions and clear organizational structure as enshrined in the Nigerian constitution. The state has diverse policy subsystems across its three arms of government with each contributing to the process of policy making. The policymakers in the state possess legitimate powers to make policies that are binding within the state's jurisdiction. I collected data for this study through in-depth interviews of purposively selected policymakers, top civil

servants, nonstate actors, and other established policy networks. Data were also obtained through the review of archival documents, such as annual reports, and government websites.

According to Stakes (2005, as cited in Rudestam & Newton, 2015), while conducting case study research, it is imperative for the researcher to direct all attention to unfolding events and to construct meanings based on observed circumstances. Rudestam and Newton (2015) argued that for case study research to meet doctoral dissertation expectations, it must be founded on a theoretical base from which emerging concepts, themes, and patterns can be mined. Accordingly, I aimed to collect and develop an understanding of the perceptions of major stakeholders concerning the phenomenon of study using the lens of the ACF.

I leveraged the ACF to understand the beliefs, motivations, context, and other factors that influence the exercise of political will for revenue diversification and enhancement at the state level. I employed a qualitative data analysis software, Nvivo, to provide the platform for describing the meaning ascribed to the phenomenon of study by the interview participants as well as for the identification of concepts, patterns, and emerging themes. The Nvivo software was also used to support data organization, management, and characterization.

Definition of Terms

Political will: The level of demonstrated support by key stakeholders for a given policy solution to an identified social problem (Post et al., 2010).

IGR: Revenue generated by a state government within its jurisdiction and the concurrent legislative list as enshrined in the Nigerian constitution for which the state has direct control of its sources, its generation, and usage. It is also called independent revenue (Ejoh et al., 2016; Sagagi, 2015).

Revenue diversification: A conscious and concerted effort by the government at all levels to widen the sources of their revenue and to sustainably increase the same (Obi, 2018).

Advocacy coalitions: A group of policy actors who share a common policy core belief and who coordinate themselves uniquely to influence policy outcomes within a policy subsystem (Weible & Sabatier, 2018).

Board of Internal Revenue (BIR): The agency responsible for the administration, assessment, collection, custody, and remittance to treasury, of all IGR at the federal or state level. This agency is also called Internal Revenue Service (Ohemeng & Owosu, 2015).

Assumptions

The qualitative research paradigm assumes that values are personally relative and need to be understood before being critiqued to promote social change (Patton, 2018). According to Weible and Sabatier (2018), policy actors possess deep core beliefs that are not easily amenable to change. Such beliefs stem from age-long cultural practices, norms, and context that have become embedded in the way of life of the people. As one of the key assumptions of the ACF, this study aligns with the postulation that peoples' beliefs are informed by the context in which they live, such as the nature of their institutions, the

degree of conflict, and the envisaged level of devil-shift amongst existing coalitions (see Weible & Sabatier, 2018). Dike (2015) posited that the fixed mindset of Nigerian leaders on their ego rather than public good hinders change initiatives. In this study, I assumed that the failure to explore alternative sources of revenue in Delta State stems from the fixed mindset of leaders on selfish interests instead of the common good. However, Weible and Sabatier's (2018) argument that the human agency possesses limited capacity to retain information and be amenable to change through evidence-based information provides an assurance that change initiatives can succeed in the policy field if the rationale for such change is clear to diverse stakeholders. Therefore, an understanding of the relevance of political will for revenue diversification will foster the decampment of some policy actors in dominant coalitions, leading to the strengthening of minority coalitions and/or the formation of new advocacy coalitions that will galvanize diverse stakeholders for social change.

In this study, I also assumed that the ACF would facilitate an understanding of the primary and secondary beliefs of the key actors in the policy subsystems in Delta State and how these beliefs affect policy formulation (see Sabatier, 2007). Because divergent preferences affect policy debates and often cause a stalemate during such debates, a key assumption of this study was that success is attainable through negotiation amongst key actors in the policy subsystem. Studies have proven that such negotiations propelled by sustained fiscal pressures and/or system failures and mediated by focused leadership with the support of civil servants results in desired changes (Wray et al., 2017). Additionally, since in the ACF it is posited that major policy changes are induced by external factors, I

assumed that the COVID-19 pandemic-engineered fiscal challenges will cause a mindset shift in the belief system of dominant actors and make them amenable to policies geared towards revenue diversification.

Finally, having carefully considered the diverse backgrounds and experience of the study participants, I assumed that their purposive selection would enhance the level of information and insights provided by the informants. This assumption hinged on the careful selection of knowledgeable participants. According to Patton (2015), information-rich participants provide rich details about the phenomena of study that enhance understanding. Another assumption was that the participants' perceptions represent the opinion of the population of study. Patton's assertion about the thick and rich data obtainable from knowledgeable participants justifies the final assumptions on this study.

Scope and Delimitations

Every study has its boundaries. This study was focused on the imperatives of political will for the diversification of revenue sources in Delta State. The scope of the study was bounded by the research questions focused on obtaining key policy actors' perspectives on the phenomenon of study, the factors that inform or hinder demonstration of political will, and how policymakers can forge a shared vision of change. The necessity of narrowing down the study to the relevance of political will for IGR expansion stemmed from the overdependence of elected/appointed representatives at the state level on oil revenue, which is subject to the vagaries of the international market. Leveraging the ACF, I sought to elucidate the importance of the phenomenon of study in ramping up the much-needed revenue at the subnational level for economic

diversification, growth, and development. The ACF was selected because its theories focus on the improvement of the policy process, which was the main thrust of this study. The ACF provided the theoretical basis for the research questions and served as the vehicle for explaining belief and policy changes among participating stakeholders who, in times past, could neither communicate nor reach a consensus on policy issues.

An initial consideration for a study of the phenomenon within the broader spectrum of public financial management reform in Nigeria was not feasible due to time, costs, and more recently, the limiting effect of the COVID-19 pandemics on travels and social interactions. The population of study comprised elected and appointed representatives in the field of public finance, senior civil servants with vast experience in policy making, and other key professionals in the field of study. I selected 15 participants for detailed, in-person or virtual interviews, thereby limiting the breadth and depth that could emerge by an engagement with a far more number of persons. The study was also limited by official documents utilized for data mining and ensuring the correctness of information provided in interviews. In this study, I considered the opinion of stakeholders in Delta State alone in reaching the conclusions.

According to O'Sullivan et al. (2017), single case studies provide depth while multiple cases provide breadth of the phenomena being studied. However, the high cost of the later made conducting a multiple case study unappealing. As opposed to reaching out to other policymakers and stakeholders across the 36 states of the federation, only policy actors within Delta State were interviewed. However, the findings of this research

effort could be useful to other studies with a similar context and research participants at the subnational level.

Limitations

Limitations are inherent barriers to a successful research effort. Because limitations in research cannot be entirely controlled, researchers are required to make efforts towards mitigating the impact of the limitations on the outcome of their studies. Potential barriers to collecting primary data through interviews and focus group meetings include the requirement for receiving informed consent from administrators and potential subjects of the research partner institutions as well as scheduling issues (Rubin & Rubin, 2012). In this era of the COVID-19 pandemic, the challenges of interviewing human subjects are more pronounced because the recommended protocols for human contact have been recently heightened, necessitating the adoption of virtual interviews as a possible alternative to in-person interviews. Funding and time considerations often impose additional limitations because both factors affect the number of interviews that can be fielded during a study of this magnitude. The researcher's duty of maintaining self-awareness throughout the study to avoid the inherent bias associated with qualitative research was a herculean task.

In addition to the previously discussed limitations, Stake (2005, as cited in Rudestam & Newton, 2015) stated that entirely descriptive or exploratory case studies are difficult to replicate, thereby making generalization almost impossible. Though many states of the Nigerian federation share similar characteristics, the findings of this research may not be replicable in other states. To mitigate the effect of the numerous limitations, I

applied several strategies, including examining the trustworthiness of the data, richly and thickly describing the data, and rigorously engaging with study partners to ensure that emerging themes were not tainted by my personal bias.

Significance

The results of this study will advance an understanding of the dire need for political will for revenue expansion at the subnational level in Nigeria. In particular, the use of qualitative research to study the phenomena of political will within the context of revenue policy field in Delta State will bridge the knowledge gap amongst policymakers, public administrators, nongovernmental organizations (NGOs), and the press, amongst others, which have deterred the critical actions required to boost independent revenue. According to Sabatier (1987, as cited in Weible & Sabatier, 2018), globally, people rather than organizations are the main drivers of social change. Given the recent COVID-19 pandemic-induced fiscal challenges confronting the global economy in general and the Nigerian economy in particular (Brookings Institution, 2020), a scientific exposition of the role of political will and the key enablers of the construct for generating a sustainable increase in states' independent revenue would inform timely actions by policy networks (i.e., the electorate, politicians, social movements, NGOs, and public commentators, amongst others) towards a shift in policy direction that favors revenue expansion at the state level. In the ACF, it is assumed that policy actors possess inherent belief systems comprising deep core belief, policy core belief, and devil-shift belief and that these three levels of belief systems influence the policies and programs they initiate (Shafritz et al., 2016). This study will further advance knowledge about how the diverse belief systems

and the conflicting interests of the policy actors (i.e., those desiring to promote social change and those who resist such change) result in the formation of advocacy coalitions in Delta State. I will also highlight the perceptions of key actors regarding the enablers of social change policy advocates/movements required to ramp up revenue desperately needed to fund government operations, improve budget performance, and promote positive program outcomes at all levels for the benefit of the society (see Ugoani, 2017).

Summary

In this introductory chapter, I provided a background of the phenomenon of political will in the revenue policy field with specific attention paid to the problem of study, purpose, research questions, significance, and limitations. This chapter also included definitions of relevant terms to facilitate a better understanding of their meanings. In the chapter, I also highlighted the theoretical lens through which I examined the moderating effect of belief systems, capacity, and preferences of key actors on groups (i.e., advocacy coalitions) in determining appetite for policy design.

In the next chapter, I will highlight relevant literature to give a background of the intellectual rooting, genealogy, and debate upon which the study was founded. The chapter will include descriptions of what is known regarding how political will has aided and/or deterred past public policies, the ACF, and the need for negotiated agreement amongst previously warring factions for the common good.

Chapter 2: Literature Review

The neglect of alternative sources of revenue to crude oil at the national, subnational, and local levels in Nigeria has reached a disturbing proportion, necessitating an interrogation. Despite the bountiful opportunities for reforms of institutions and revenue policies at the subnational level in Nigeria, those at the corridors of power continue to withhold the initiative for reforms in preference to the status quo (Agba et al., 2014; Dike, 2015). The National Bureau of Statistics (2019) reported a 25% decline in the IGR generated by the Nigerian states in the third quarter of 2019 with 85% of the 36 states and the FCT recording a negative trajectory of its revenue. According to Ojeka et al. (2016), the bane of the three tiers of the Nigerian government is the overreliance on proceeds of crude oil sale, which accounts for about 90% of their revenue. Irrespective of scholarly evidence on the dangers of a monolithic economy, it is apparent that elected and/or appointed political leaders do not possess the political will required to change this dangerous narrative (Oyedokun et al., 2018; Ugoani, 2017; Uzonwanne, 2015). In this regard, scholars have opined that oil discovery in Nigeria appears more of a curse to the nation than a blessing (Tidi, 2020).

There is a near consensus amongst scholars about the imperatives of political will in reordering the wheel of governance and of public policies towards positive social change (Kapoutsis et al., 2017; Post et al., 2010; Spehar, 2018). These research findings provide multiple evidence that the exercise of political will by those in authority results in solutions to the myriad of societal problems and the absence of the construct only exacerbates the same. In this study, I examined the relevance of political will for the

design of public policies geared towards diversification of the economy and expansion of public revenue in Delta State. I also sought to understand the key drivers and the degree to which they impact the manifestation of political will at the subnational level to reorient and mobilize key policy actors, advocacy coalitions, and the citizenry towards action (i.e., social change) in the field of public revenue mobilization.

In this chapter, I offer an overview of the research problem, report the literature search strategy, describe the theoretical lens, explicate the conceptual framing of the study, and underscore the rationale for recommending the negotiated agreement approach in attempting a paradigm shift in revenue policy formulation in Delta State.

Literature Search Strategy

Political will as a construct has been a subject of several studies (Brinkerhoff, 2000; Kapoutsis et al., 2017; Mintzberg, 1983). Its role in advancing or obstructing positive social change in diverse policy fields is also well documented in the literature (Nakrošis et al., 2019; Post et al., 2010; Spehar, 2018). The keywords used in the search for articles were *policy change, public policies, policy process, policy reforms, political will, political skill, political behavior, revenue policies, revenue diversification, revenue expansion, public reforms, organizational politics, political economy, advocacy coalition framework, anticorruption, and qualitative studies*, amongst others. The databases used to locate the literature reviewed for this study were Political Science Complete, Political Science Complete & Business Source Complete Combined Search, Sage Journals, Business Source Complete, ProQuest Central, ProQuest Dissertations and Thesis Database, Taylor & Francis, and Google Scholar. My search strategy also included data

collection from government websites and archival documents at the national and subnational levels.

Theoretical Framework

According to Grant and Osanloo (2004), the theory is to a research study what an elevation plan is to an architect; as the architect or building engineer must choose the type of house to build, so the researcher must determine a theory to ground any research study. The theoretical framework provides structure, clarity, and direction for every research work. The theoretical framework for this study was the ACF (see Jenkins-Smith, 1990; Sabatier, 1980). The ACF is used when seeking to address challenging governance and public policy issues where conflicting stakeholder interests exist. In the ACF, it is acknowledged that public policy formulation is a function of intrigues by a variety of actors organized into coalitions on account of their beliefs and preferences within a policy subsystem. Fischer and Maggetti (2017) stated that policy coalitions are formed to avail members who hold similar policy beliefs the opportunity to influence decisions regarding how policies are framed to address issues in a policy subsystem. As such, the advocacy coalitions that possess the greatest capacity to mobilize the resources (i.e., formal authority, funding, and political authority) at their disposal to ensure that the end result of a public policy process reflects their preferences. Owing to its increasing application by scholars with diverse worldviews, the ACF has undergone several revisions to accommodate a broader range of perspectives and governance systems (Sabatier, 2007).

The ACF operates within a defined set of assumptions. First, its primary unit of analysis for understanding the policy process is the policy subsystem (Weible & Sabatier, 2018). According to Weible and Sabatier (2018), “Policy subsystems are defined by a policy topic, territorial scope, and the actors directly or indirectly influencing policy subsystem affairs” (p. 139). In this study, the focus was on the perception of key actors drawn from various arms of the Delta State government concerning the imperative of political will for revenue expansion. Weible and Sabatier (2018) stated that policy subsystems comprise of several subcomponents (i.e., physical and institutional characteristics as well as actor qualities) that include belief systems and political resources.

Second, actors in the policy subsystems are separated on any given policy topic based on their belief systems as rational humans with limited ability to process stimuli (Sabatier, 2007). These actors are prone to change their positions on issues based on the prevailing context, mostly the nature of the institutions, the degree of conflict, and the envisaged level of threat posed by the opponents (Weible & Sabatier, 2018). This key ACF assumption provided a platform for understanding conditions and factors that can inform policy actors’ defection in support of policy change initiatives in Delta State.

Third, in the ACF, it is also posited that policy actors possess three-tiered belief systems comprising of deep core belief, policy core belief, and secondary belief (Sabatier & Weible, 2007). The deep core belief stems from the policy actor’s worldview about human nature, society, and natural systems and are difficult to change. Policy core beliefs reflect the background and value preferences of policy actors on certain policy topics as it

takes into consideration the stakeholders whose interests are best served and examines such basic concerns as the severity of the problem, the immediate cause of the issue, and the preferred path to creating a solution to the problem.

Fourth, in the ACF, it is assumed that it takes a long-term period (up to 10 years) to understand and implement lessons in the policy process. The exposure of key participants in policy formulation over a long period causes a gradual shift in their beliefs and worldview leading to meaningful application of lessons learned to improve government policies over time (Weible & Sabatier, 2018).

There has been a growing interest amongst researchers in the application of the ACF across time and space (Pierce et al., 2017). According to Pierce et al. (2017), since 2007, more than 161 studies using the ACF have been published in 100 peer-reviewed, English language journals. The studies span the fields of environment and energy, public health, education, science and technology, social welfare, foreign and defense, economic and finance, and urban planning and transportation, amongst others. Other researchers have noted the application of the ACF beyond the United States where it originated, including in the Philippines, China, India, and Kenya (Henry et al., 2014). Henry et al. (2014) opined that the application of the ACF to policy process studies should not be done blindly but in consideration of the prevailing political, cultural, socio-economic, and physical conditions.

There are three theoretical foci to the ACF: advocacy coalitions, policy change, and policy-oriented learning (Pierce et al., 2017). Pierce et al. (2017) noted that for the period of their review (i.e., 2007–2014), policy-oriented learning constituted 29% of the

reviewed articles; followed by external sources and related events, which comprised 28%; negotiated agreements at 14%; and internal events at 6%. However, they found that most of the past studies focused more at the federal-level policy subsystems and deemphasized the role of belief systems in the policy-making process (Pierce et al., 2017). Henry et al. (2014) noted a growing interest in utilizing policy brokerage (i.e., negotiated agreement) in recent studies leveraging the ACF. In particular, Han et al. (2014, as cited in Henry, et al., 2014) showed how the “premier” played a key part in bringing about the desired policy change in the Nu River subsystem and conceptualized how the ACF can be combined with other frameworks in studying the policy process (p. 307).

In this study, I focused on understanding how the negotiated agreement option of the policy change foci of ACF can better inform positive change in the formulation of revenue policies in Delta State. The emphasis of this study on leveraging the ACF to understand the policy-making process at the subnational level addresses the current gap in literature and aligns with the increasing interest in using the negotiated agreement pathway of the ACF to understand the policy-making process at the subnational level.

Recent researchers have argued that since the beliefs and value orientations of system actors differ, a creative pathway to successful policy design is through collaboration amongst key actors (Ramjit, 2019). Other research studies have noted that policy development at the subnational level requires a high degree of communication and collaboration of leading stakeholder (Wilson, 2016). This idea aligns with Bryson’s (2018) finding that cooperation, collaboration, and coordination amongst key

stakeholders is the panacea for successful change initiatives. The foregoing realities underscore the need to apply the ACF in understanding the perceptions of key policy actors related to the imperatives of political will for revenue expansion in Delta State. As a lucid background to the audience of this study, providing an analysis of the Nigerian context through the lens of the ACF is crucial.

Conceptual Mapping of the ACF in the Nigerian Context

In this study, I examined the relevance of political will for the diversification of IGR sources at the subnational level using Delta State as a case study. According to Agba et al. (2014), elected and appointed public representatives' adamant behavior towards the call for economic diversification at the subnational level of governance in Nigeria irrespective of the diverse opportunities and resources at their disposal calls for interrogation. A critical examination of the inertia of the political leaders towards revenue diversification becomes even more crucial in the face of the COVID-19 pandemic-induced global fiscal challenges by which the three tiers of the Nigerian government were badly affected. The exercise of political will at the organizational and group level has been identified as able to spur the improved performance of anticorruption crusades, enhance informal leadership, foster collaboration of diverse actors in a subsystem, and even promote governance reforms (Ankamah & Khoda, 2018; Shaughnessy et al., 2016; Ugoani, 2017). To invest in the common good, key actors in a policy subsystem must embrace altruistic motives, deploy personal and official resources, and demonstrate political skill towards organizing others to achieve desired goals (Treadway et al., 2012).

However, the challenge is in the extent to which the background, culture, and world view of system actors allow such initiatives.

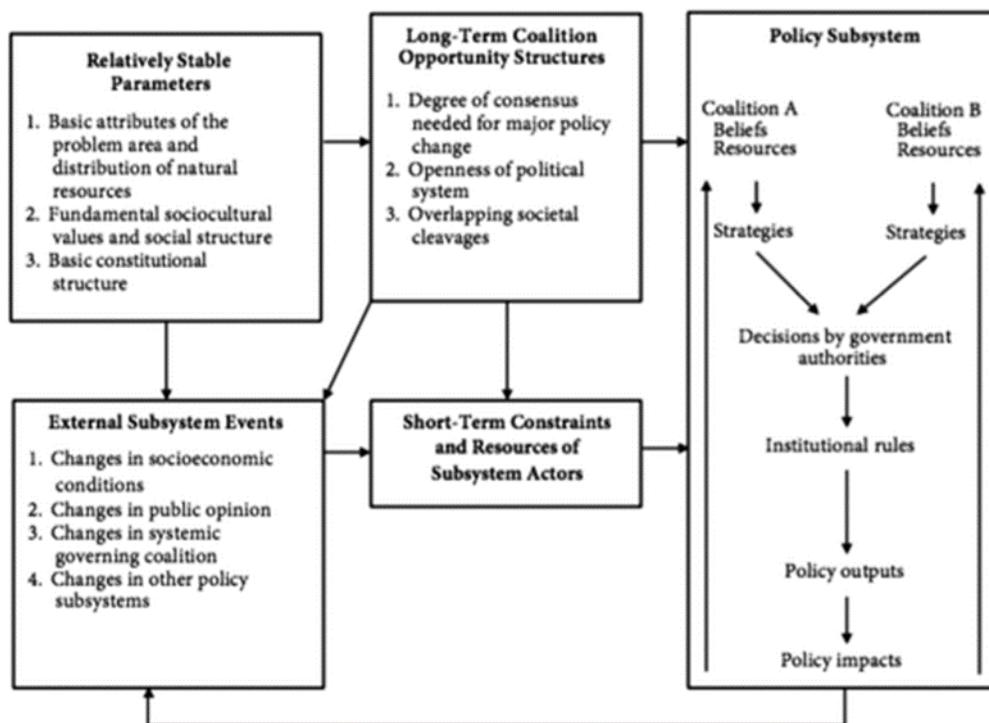
Jenkins-Smith et al. (2014) envisaged an innovative application of the ACF in contexts and cases that expand the current understanding of the framework. The current study is one of such innovative applications in understanding the ACF at the subnational level of government in a developing nation. Nigeria operates as a constitutional democracy with a federal system of government (Nigerian Law, n. d.). There are thirty-six states that make up the Nigerian federation and the FCT, and there more than 250 ethnic nationalities residing in the country. Delta State has four major ethnic nationalities namely Anioma, Ijaw, Itsekiri, and Urhobo, a multiplicity of languages, and is a microcosm of Nigeria; therefore, it provides a lens through which policy making at the subnational level could be better understood. The key actors in the Delta State policy subsystem comprise elected/appointed politicians spanning the three arms of government (i.e., the executive, legislative, and judiciary), civil servants, policy experts, the press, NGOs, and various other policy networks.

According to Fischer (2014), policy change occurs at an institutional level in the context of a constitutional democracy due to negotiations, coordination, and collaboration amongst coalitions within a policy subsystem. Since existing policies stem from the activities and feedback provided by active coalitions, the success of any policy change initiative would largely depend on how key stakeholders are mobilized and engaged. In the above connection, for any meaningful change to happen in the Delta State revenue policy field, consensus building amongst existing coalitions is of prime importance. I

used the ACF for this study to highlight how policy changes happen and how new policy initiatives focusing on revenue diversification can happen in the Delta State of Nigeria.

Figure 1

Conceptual Framework of the Advocacy Coalition Framework



From “The Advocacy Coalition Framework: Foundations, Evolution, and Ongoing Research” by H. C. Jenkins-Smith, D. Nohrstedt, C. M. Weible, and P. A. Sabatier, 2014, *Theories of the Policy Process*, 3. Work was obtained from the public domain.

The conceptual framework of the ACF as reflected in Figure 1 above shows how stable environmental parameters inform the existing level of beliefs, behavior, and tolerance amongst key actors as well as the nature of the advocacy coalitions. It also highlights the role of the external and internal environment in moderating existing influences on a policy subsystem. In all, it shows how both the contextual issues and imposed pressures fuel adversarial activities between coalitions in a policy subsystem in a bid to transform their beliefs into public policies (Sabatier & Weible, 2007). The conceptual framework also highlights the influence of the stable environment, external and internal events, long and short-term opportunities, constraints, and resources on coalition beliefs and actions (Pierce et al., 2017). Contextually, the current Nigerian constitution (1999 amended) provides an impetus for a distraction from true federalism (Obi, 2018; Uzonwanne, 2015). It gives a false hope about the merits of a large and plural state, creating an illusion of “one Nigeria” in the mind of its citizens even in the face of its lopsided interpretation, conflicts arising from the deprivation of the minority, and widespread agitations (Arowolo, 2011; Tibi, 2020). The implications are many and varied. First, all 36 states plus the FCT rely on federally generated revenue, the bulk of which is from the sale of crude oil (Ojeka et al., 2016). Second, states have only a limited area to legislate on (known as a concurrent list with only 30 items as the constitution confers most powers to the federal government (which is empowered to legislate on the exclusive list with about 68 items); (Nigeria Law, n. d.). Though State legislatures are allowed to legislate on limited areas concerning tax revenue generation, the absence of true federalism imposes limitless obstacles on the actual implementation of this provision

at both state and local government levels (Makinde et al., 2016). Third, flowing from the above, initiatives at creating a competitive environment and economic diversification are stifled. According to Dike (2015), this attitude has become entrenched in the mindset of elected and/or appointed representatives, resulting in a lack of political and economic institutions to create the required change. Fourth, elected and/or appointed representatives follow the bandwagon effect, waiting like hawks to prey on the monthly federally distributed revenue without making a concerted effort at broadening the economy to generate sustainable independent revenue. Fifth, there are inadequate resources to develop the critical infrastructure needed across sectors of the economy and address the existing infrastructural decay. Sixth, the situation breeds massive unemployment, underemployment, and extreme poverty amongst the populace (Okeke & Innocent, 2013). Given the foregoing, many scholars posited that oil revenue has become a curse rather than a blessing to the Nigerian government (Okoye et al., 2017; Tidi, 2020; Uzonwanne, 2015).

The apparent negative consequences of the lopsided constitutional provision on the socio-economic live of Nigerian citizens forced a recent effort in 2014 to review the constitution through a Sovereign National Conference. However, due to a lack of political will, the recommendations failed to gain the endorsement of the incumbent federal administration which gains from the status quo. Through this action of the current Buhari led administration, several change initiatives such as electoral reforms, structural adjustments to the existing federal systems, and economic diversification opportunities were halted. Benschop and Verloo (2011, as cited in Spehar, 2018) noted that resistance

to change is loudest where the target of such change includes organizational norms, attitudes, beliefs, and values. On his part, Spehar (2018) posited that in the absence of sustained pressures (internal/external), political leaders are bound to follow the path of least resistance. Okoli (2019) amplified the point that chances for policy reforms are enhanced by the presence of heightened conflict amongst opposing policy coalitions. Interestingly, the COVID-19 induced fiscal challenges foisted an external opportunity for a paradigm shift in the revenue generation policy thrust of the Nigerian Government. However, the short-term signals of revenue policy reforms of present leaders have not endured for apparent reasons, chief of which is the non-involvement of relevant stakeholders. Ugoani (2017) found that policymaking is commonplace in Nigeria, but sustained implementation effort is lacking. Most recently, the failure of the centrally coordinated policing arrangement known as Federal Special Anti-Robbery Squad (F-SARS) spurred a nationwide youth protest for change of obnoxious police policies, governance reforms, and political leadership. But as past studies reveal, change efforts in autocratic regimes, if not backed by enough and enduring public agenda cannot punctuate the norm (Post et al. 2010; Spehar, 2018). The protests were sustained to the consternation of the Buhari led government and with massive public support, earned the abolition of the F-SARS policy.

A recent study identified the influence of external factors, and in particular, federally driven coercive incentive policies on sub-national level policy coalitions in the United States (Wilson, 2020). A similar example in Nigeria is the federal government policy on Treasury Single Accounts which when made a precondition for accessing some

federal grant to states, brought about the realignment of previously warring parties at the state level to reach a consensus on its adoption and implementation. Similar engagements are yet to be espoused on the need for economic diversification and revenue expansion at the various tiers of government in Nigeria. Weible and Sabatier's (2018) negotiated agreement pathway offers hope for substantial policy change by previously warring coalitions and is best activated where opposing factions are fed up with the status quo. Presently, Sabatier and Weible's (2007) "hurting stalement" condition is prevalent in Delta with advocacy coalitions becoming dissatisfied with the status quo of government institutions and their policies (p. 206). This study aims to explore how the negotiated agreement option of the ACF can inform the design of IGR policies which in turn can sustainably expand the independent revenue of Delta State.

The ACF's Negotiated Agreement Pathway to Policy Design

According to Weible and Sabatier (2018), external and/or internal factors such as social and economic variables, regime change, and other crises beyond the control of policy subsystem actors influence major policy changes. Weible and Sabatier argued that public agenda that stem from such factors reshape deep core belief of policy subsystem actors, inform the realignment of advocacy coalition members, and eventually engenders change in public policy. As policy debates often arise from a conflict of interest amongst advocacy coalitions, these unexpected external and/or internal occurrences often unify previously warring factions, thereby making negotiation possible (Post et al., 2010).

Ormond (2010) explicated this reality with Finland, New Zealand, Portugal, Sweden, and the United Kingdom whose respective reforms were informed by major crises. According

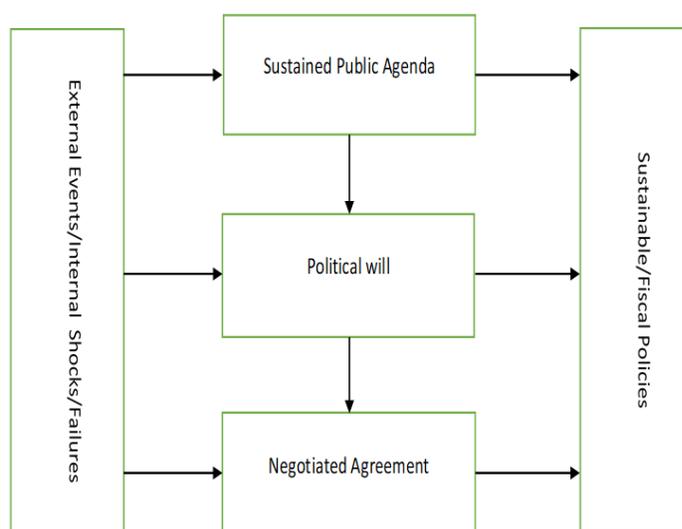
to Ormond, similar waves of external and internally induced challenges forced a constitutional review in Austria making it possible for the country to join the European Union, brought about fundamental restructuring in Denmark and Spain, as well as orchestrated major policy changes in Central and Eastern Europe. Similarly, a study of the federal “Race to the Top” education policy in the United States, provided an external push for the design of new education policies at the state level by influencing previously warring policy advocates to change their positions in favor of the new initiative (Wilson, 2016, p. 3). A more recent example is how the advocacy coalitions favoring national sovereignty and improved trade ties pushed through critical barriers to enforce what is now known as BREXIT in the United Kingdom. After 4 years of active negotiations, Britain is now completely out of the European Union.

There are emerging torrents in the social-economic landscape of Nigeria that make fundamental fiscal reforms imminent. For the second time in 5 years, the Nigerian economy has slipped into recession (Central Bank of Nigeria, 2020a). This time, induced by the impact of COVID-19 inspired global shutdown of international business in general and the drastic fall in crude oil prices in particular. Added to that is the reduction in the global demand for crude oil, a dominant source of foreign exchange earnings in Nigeria leading to several rounds of the technical devaluation of the Naira. The direct negative consequence which is manifest in the inability of most international students of Nigerian extraction to meet their tuition obligations, the bearish outlook of the Nigeria Stock Exchange market due to withdrawal of foreign direct investments, and the high cost of production suffered by the manufacturing sector are tell-tale signs of an urgent need for

policy change. Worse still, the resultant inability of the three tiers of the Nigerian government to pay workers salary within the short period of the COVID-19 induced global crude oil price slump, the shut-down of all public owned universities due to protracted negotiation of employment benefits of university lecturers, and the #ENDSARS protest against police brutality are just but a few factors that have fueled policy debates in the public agenda about the weaknesses of the existing government institutions and policies. Though scholars posit that the mindset of Nigerian leaders is fixed (Dike, 2015), and that their penchant for policymaking without concerted effort at implementation is the bane of the economy (Ugoani, 2018), evidence abounds that authoritative regimes cannot resist significant external and/ or internal pressures to change public policy (Post et al., 2010; Spehar, 2018; Vitalis et al., 2018). This scholarly position also aligns with Weible and Sabatier's (2018) finding that conservative systems cannot withstand pressures from within or outside the policy subsystem. The accumulated deprivations, unemployment, and pain occasioned by past policy failures on the citizenry as propounded by the Punctuated Equilibrium Theory could generate positive feedbacks to spark major policy shifts, and in particular revenue reforms in Nigeria (Sabatier & Weible, 2007; Shafritz et al., 2016). Figure 2 below depicts the logical flow of the effect of externally and or internally induced pressures on policy systems actors and institutions resulting in policy change.

Figure 2

Logical Flow of Factors that Foster Negotiated Agreement for Policy Design



Whereas past studies on the ACF narrowed the pathways to understanding sustainable policy changes to external pressures and/or internal shocks, policy-oriented learning (which takes 10 years or more), and negotiated agreement, this study posits that a combination of external and internal factors along with past experiences could altogether inform a rapid policy change initiative. According to (Spehar, 2018), policy change occurs when and where there is sustained external and /or internal pressure on political leaders over a public agenda. Sabatier and Weible (2007) posited that external pressures and/or internal shocks create doubt about the reality of deep core beliefs that hinder policy reforms and usually cause a realignment of critical resources from dominant coalitions to minor coalitions advocating for change. The public agenda at federal and state levels over the COVID-19 induced fiscal challenges, #ENDSARS

protests, and failure of past policies in Nigeria shook the policy-core belief of existing major coalitions and already causing a defection of its members. Henry et al. (2014) stated that policy-relevant beliefs which is a function of long-held normative and research-based beliefs is a key motivator to the behavior of actors within a policy subsystem. However, evidence-based studies show that such beliefs are amenable to change when previously warring key policy subsystem actors/coalitions negotiate and collaborate to align positions towards a commonly shared vision (Fischer, 2014). As a result of ongoing debates on the public agenda over the previously listed issues in Nigeria, dominant political parties and political actors at the national and sub-national levels are shifting strongly held grounds over issues of entitlements in favor of fiscal discipline and other sustainable fiscal reforms. Hence, opportunities abound for the government at all levels in Nigeria to leverage the emerging public debate and consciousness over the failure of past fiscal policies in the wake of the pandemic to forge a common front amongst key stakeholders for the design of more sustainable fiscal policies.

Conceptual Framework for the Design of Sustainable Revenue Policies in Delta State

Past scholarly works have dissected the key components of political will into a conceptual frame suitable for public policy studies (Post et al., 2010; Raile et al. 2018). The four components of political will include stakeholders, existing views, alignment, and commitment (Post et al., 2010). An underlying element in the framework for analysis is information dissemination amongst key stakeholders and the need for consensus

building in the formulation of public policies. Sabatier and Weible (2007) listed nine conditions for the adoption of the negotiated agreement option of policy change as: a hurting stalemate, comprehensive stakeholder's representation, leadership, consensus decision rules, funding, a commitment by stakeholders, the importance of empirical issues, trust, and absence of alternative routes (pp. 205 – 206). These conditions underline the imperatives of collective bargaining amongst key actors in the process of policymaking. Past revenue policies framed to satisfy the interest of a few political elites have so far made little or no impact on the fiscal standing of Delta State. Research findings indicated that a systematic approach to policy reforms as well as a service-oriented public service encourages citizenship participation required to generate more sustainable reforms (Burns, 2014; Denhardt & Denhardt, 2015). A paradigm shift in the mold fashioned by Raile et al. (2018) addresses the shortcoming of narrowly defined policies by taking into account not only the political will but the people's will in building consensus towards desired change initiatives. The process begins with the identification of critical stakeholders with requisite resources (formal & legitimate authority, political authority, competence, amongst others) as a critical first step. According to Sabatier and Weible, coalitions that influence the policy process include political parties, state actors, and interest groups who coordinate their activities to advance their preferences. Evidence abound that to be effective, this group must include not only the traditional triangle of elected/appointed representatives, officials of government agencies, and non-government organizations but also scholars who will moderate the process with evidence-based empirical information (Eboh, 2014; Raile et al., 2018). The second stage is a common

problem and solution understanding. This involves a clear identification of the frame of the issue and their perceived solutions by key actors (Post et al., 2010; Raile et al., 2018). For instance, the high risk involved in relying majorly on oil revenue in a globalized world laden with mines of high-level politicking by leading nations and the vestiges of the international oil market must be made real to all key stakeholders in the Delta State policy subsystems. Other issues such as the recent COVID-19 induced fiscal shock and the ensuing internal uprising by the youths provide a timely impetus for concerted action at forging a common front towards revenue diversification. However, all key leaders, nonstate actors, and other policy networks must have the opportunity to express their viewpoints, discuss their concerns and based on empirical evidence, prioritize identified issues and their perceived solutions to bring about the desired change.

Next is the alignment of positions regarding the problem and solution understanding and the forging of a common front. Sabatier and Weible (2007 as cited in Fischer, 2014) stated that “collaboration is the basis for negotiations and can include the exchange of information, advice, or resources; learning; compromise seeking; or coordination within a coalition” (p.307). Such collaboration, understanding, and position alignment are needed to redeem Delta State from the imminent danger of a fiscal cliff and self-imposed potential bankruptcy. As even the most privileged in the society suffered the consequences of the three-month revenue shortfall occasioned by the COVID-19 induced lockdown of the global economy, the non-adherent coalitions to revenue policy change witnessed the porosity of their hardcore beliefs as espoused in the public agenda. Ankamah and Khoda (2018) harped on the imperative of transformational leadership to

moderate the process of such collaborative change initiatives as witnessed in South Korea under the watch of Lee Quan Yew. Similarly, Ormond (2010) advised on the need for courage to consistently ward off an attack by resistant actors and advocacy coalitions who always deploy their resources to twist and thwart any effort that aims at shifting privileges and/or resources enjoyed under the existing system away to others. With the right leadership to mediate the negotiation process, the warring factions will commit time, talents, and resources to actualize the new vision of a Delta Beyond Oil. According to Brinkerhoff (2010), possession of requisite capacity, not political will alone is required to tilt such scale.

Political Will

Mintzberg's (1983; 1985) work on politics in organizations identified the concept of political will and amplified its influence on workplace behavior and organizational outcomes. Mintzberg (1983) posited that individuals need to demonstrate intrinsic motivation by expending personal resources and demonstrate political skill as a basis for making positive decisions at the organizational level. The study stimulated a plethora of scholarly perspectives on political will and related constructs such as political skill and political attention to mention but a few (Brinkerhoff, 2000; Post et al., 2010; Treadway, 2012). Treadway (2012) explicated the multi-dimensional perspectives of political will by examining the self-serving and altruistic motivation paradigms which he argued had opposite effects on workplace outcomes. His point about self-serving and benevolent paradigms of political will threw light on how the human agency can be applied for the common good and/or misapplied to advance personal agenda which may be in contrast

with the public good. Kapoutsis et al. (2017) leveraged Minzberg's (1983) organizational theory and Treadway's conceptual framework to develop indicators for measuring political will to broaden the understanding of political dynamics in organizations. The framework provided a unified measurement of political will for generalization regarding motivation, skill, and capital in the political realm. Kapoutsis et al. (2017) in their study established that political will is a distinct construct and a fundamental influencer of political behavior at the workplace. The research further established that political will manifests in two dimensions; self-serving and benevolence paradigms and is the primary inspiration for mobilizing resources at private and group levels to initiate positive change. The process of validation just begun.

Blickie et al. (2018) through their study accepted the challenge to interrogate the empirical reality of the Political Will Scale (PWS) conceptualized by Kapoutsis et al. (2017). However, its study found that there was no significant relationship between the benevolent paradigm of political will and workplace altruism. Rather, the authors established that the self-serving dimension of the political will scale was congruent with work-place behavior. The fulcrum of the research was that the resultant effect of the self-serving dimension of political will operates to the advantage of the organization. This result is questionable as it contradicts past and current findings of the role of altruistic motivations in advancing workplace values and informal leadership (Shaughnessy, et al., 2016). The press is awash with encounters of backstabbing, political opportunism, and maneuvers largely driven by self-interest. What is yet to be seen is how altruistic motives propelled actions towards the raise of subordinates or how actors leveraged board room

politics for the benefit of the lower-rung of organizations (Vigoda-Gadot & Drory, 2016). According to Shaughnessy et al. (2016), highly motivated individuals are more likely to be considered informal leaders than their peers with low power motivations. Informal leadership is earned by leaders who demonstrate series of altruistic actions including motivation, hand-holding, and other forms of support that earn the trust of their subordinates.

Many scholars have attempted a definition of political will. The common elements in previous definitions offered comprise the willingness of political actors to invest political resources to achieve set objectives and a commitment on their part to sustain such actions overtime (Brinkerhoff, 2000; Kpundeh, 1998; Post et al., 2010; Rose & Greeley, 2006). While earlier definitions focused on the motivation and commitment of key actors, recent definitions recognize the role of collaboration and inclusiveness in achieving a shared vision (Liboro, 2015; Post et al., 2010). Increasingly, several scholars are producing evidence linking the success or failure of public policies to the presence or absence of a political will (Dike, 2018; Spehar, 2018). The ability of political leaders to implement change initiatives therefore lies in their willingness to determine their capacity concerning their environment and make concerted efforts to develop the same with their envisaged objectives in mind. Brinkerhoff (2010) posited that the difference between a mere intention to bring about change and the ability to do so lies in capacity building relative to the environmental context.

Political Will in the Domain of Public Policy Formulation

The failure of most public policies is often attributed to the absence of political will while the success of the policies is linked to the exercise of it (Kapoutsis et al., 2017; Post et al., 2010; Spehar, 2018). Said differently, political will is central to the quest for sustainable solutions to the myriad of societal problems: the challenges of urbanization, immigration, nuclear proliferation, frequent fiscal cliff, and climate change threats in developed nations. Similarly, political will is required to address the deficit of critical infrastructure, unemployment, environmental pollution, and poverty in developing nations of the world. Past studies show that several African countries have embraced the use of divergent policy instruments to address the root causes of their nation's underdevelopment and achieve sustainable growth and development (Uzonwanne, 2015).

Cardan (2009, as cited in Eboh, 2014) defined public policy as “an indispensable tool for converting knowledge into better lives and better futures” (p. 29). Doloreux (2002, as cited in Kaufmann & Arnold, 2018), stated that public policies can address systemic failures. Historically, public policies have been applied as instruments of social change across time and space to advance not only economic growth and development, but also to fight corruption, promote justice and equity, as well as maintain public order and safety (Ankamah & Khoda, 2018; Brinkerhoff, 2000; Liboro, 2015; Mikesell, 2018; Ormond, 2010; Rugea, 2018). Scholars posited that existing public policies are functions of an interplay of powerful political actors and advocacy coalitions who leverage their capacity and resources to foist their preferences on the less privileged (Ormond, 2010; Tyllström & Murray, 2019; Weible & Sabatier, 2018). Empirical studies have further

shown that incumbent political leaders have little incentive for reform and cannot be trusted to see public policies to a sustainable end (Fritzen & Dorbel, 2018; Ormond, 2010). The point here is that many political representatives lack the patience to wait for the long maturation period required to see such policies through. A duration that policy experts estimate to span an average of 10 years but which is long enough for key actors to master the learning curve of the policy-making process (Weible & Sabatier, 2018).

According to Verloo (2011, as cited in Spehar, 2018), change initiatives are more difficult where such changes target organizational norms, attitudes, beliefs, and values. This aligns with the key assumption of ACF that deep core beliefs are difficult to change. Ormond (2010) identified endemic corruption and the unwillingness of key subsystem actors to accept change as major deterrents to policy change. However, irrespective of the roadblocks to policy reforms, the changing world systems and globalization makes such reform initiatives compelling at the grassroots (Ormond, 2010). To address challenges associated with reform initiatives, some scholars have recommended the application of strong and sustained external and internal pressures laden with damaging political sanctions on leaders resistant to such change (Melana, 2009 as cited in Spehar, 2018).

The role of context and strategic consultation of key stakeholders in the policy-making process is well documented in the modern public policy and strategic management literature (Bryson, 2018; Post et al., 2010; Raile et al., 2018). Post et al.'s (2010) definition of political will as “the extent of committed support among key decision-makers for a particular policy solution to a particular problem” amplifies this proposition (p. 659). The key component of the definition is the recognition of key

stakeholders - those with required resources (formal authority, financial and political resources) and who possess the problem and solution understanding to form alliances and commit resources towards actualizing desired policy objectives (Raile et al., 2018).

According to Post et al. (2010), political will is dynamic and changes across problems, solutions, places, and times hence its existence and possible policy options are not static.

Brinkerhoff's (2000) study on the influence of political will on the anti-corruption policy field conceptualized links between external factors and the support, design, and outcomes of such initiatives. According to Brinkerhoff, the watchdog counter efforts of non-government organizations over obnoxious government policies and the influence of the donor community in advocating for anti-corruption in developing nations reinforce political will. The role of civil society organizations in mobilizing citizen's participation in public agenda creates awareness about the pros and cons of such policies as well as their merits and demerits thereby widening the reform space. Besides, the strategic role of multi-lateral and bi-lateral donor communities who leverage the low-interest facilities offered to nation-states to advocate for anti-corruption initiatives is well recognized.

A comparative analysis of anti-corruption reform policy outcomes in Singapore and Bangladesh from the 1960s to 2016 showed that whilst Singapore political will yielded sustained positive outcomes on its anti-corruption initiatives, the lack of political will by Bangladesh political leaders hindered the attainment of envisaged objectives (Ankamah & Khoda, 2018). The study further noted that while Lee Quan Yew led government of Singapore gave its anti-corruption agency free hand to operate, including the investigation of the incumbent government's activities, Bangladesh official's selfish

motive which is rooted in their obsolete political culture tainted the country's anti-corruption program.

Recent studies reinforce the imperatives of financial crises and regime change as triggers for public policy change initiatives (Vitalis et al., 2018). According to Vitalis et al. (2018) the occurrence of both factors individually and collectively generates debates in the public space that eventually pressure incumbent leaders to action. The study aligns with Weible and Sabatier's (2018) work which found that advocacy coalitions frame issues concerning external events beyond the control of subsystem actors and sustain debates around them as a strategy bring about major policy changes. Two recent examples are the COVID-19 induced global fall in crude oil that negatively impacted oil-producing countries including all tiers of government in Nigeria and the recent #ENDSARS protests in the country that instigated the abolition of the F-SARS in Nigeria after over 20 years of government refusal to scrap the initiative.

Considering the strategic role of political will in generating sustainable policy reforms, political leaders must make concerted efforts at understanding the context in which they operate and building capacity for strategic stakeholder engagements. Topmost in Omollo's (2018) seven public financial management policy indicators required for effective Public Financial Management reforms are political will and government stance on corruption. On the flip side, Ormond (2010) recommends that future change initiators must build in safeguards that make it impossible for desired policy options including institutional reforms to be sacrificed on the altar of political expediency by political actors. The recommended instruments include: -maintaining an agenda, an independent

professional world-wide voice, reformers peer cycles, comparative international information and indicators, cross business advisory board, foundations forum, media reflection and action group, exchanges on training for the youths about state institutions, worldwide –renowned award (p. 220).

The Role of Economic Diversification in Revenue Expansion

According to scholars, theorists of urban politics usually believe the wrong assumption about a political limit to revenue generation at the local level, and efforts to interrogate such beliefs show that the narrow scope of local taxes, Federal & State laws as well as tax aversion by the citizenry are the main causes of such limitations ((Martin et al., 2019). In their study, Martin et al. (2019) found that whilst political leaders could exercise their agency through revenue policy design, citizens' support to such initiatives is a function of the nature of such policies. As part of the social contract between the government and the governed, political representatives are duty-bound to engage the citizenry in the process of policy design, transparently disclosing the nature, benefits, and built-in accountability frameworks of such policies (Umar et al., 2017). This position has received scholarly endorsement with a rider that leaders who desire to sustain reform momentum must skillfully involve key subsystem actors and adapt to the changing rules of engagement (Nakrošis et al., 2019). In consenting to this preposition, thoughtful consideration of the rationale, sources, and objects of the local revenue policy thrust must be prioritized to position the sub-national governments for national and international markets concerning areas of their comparative advantage.

As the world is gradually melting into a global village, the need for economic diversification is increasingly becoming paramount. Local political leaders must respond by designing policies to leverage the varying economic potentials of their cities first as a mitigation measure and secondly to avail the inherent opportunities of globalization (Kaufmann & Arnold, 2018). Kolder (1963), provided an early perspective about the dichotomy of independent revenue generation between developed and developing nations. According to the study, whereas tax revenue constituted 25% of the gross domestic product (GDP) of developed nations, the tax revenue to GDP of developing nations ranged from 8% to 15% (Kolder, 1963). Five decades after, developing countries are still struggling with the incidence of low tax revenue to GDP ratios largely due to poor governance quality, amplified by inadequate citizenship engagement, less than optimal socio-economic conditions, and ineffective audit systems (Umar, et al., 2017). A cursory examination of the fundamental differences of tax systems in the developed and developing world reveals that the bulk of the tax revenue from the former accrue from Companies Income Tax whereas the major source of tax revenue from the latter is derived from Personal Income Tax (Ramot & Ichihashi, 2012, as cited in Ojeka et al., 2016). The major difference lies on those who bear the greatest tax burden which unfortunately and unjustifiably falls on the low-income earners and the middles class in developing economies.

In Nigeria, the challenges of economic diversification is hydra-headed. Dike (2015) stated that Nigeria's political and economic institutions are weak, translating to inadequate capacity to conceptualize and promote enduring policy reforms. In his

explorative study, Ugoani (2017) attributed the inability to build institutional capacity and re-create the governance systems in Nigeria to the absence of political will by the county's leaders whose mind is stuck to the obsolete culture of political entitlement and top-down approach of management. Another challenge to economic diversification in Nigeria is the distraction of oil revenue which accounts for 90% of the revenue of the three tiers of government (Ojeka et al., n.d.). A study by Obi (2018) revealed that the non-primary sectors have not made any significant contribution to the growth of the Nigerian economy and that revenue generated from oil not been invested enough into the sector for decades. This aligns with similar studies which found that the political representatives at all levels of government in Nigeria have not taken significant steps to tap the huge potentials of the non-primary sectors in Nigeria (Riti, 2016).

According to Chete et al. (2016), the primary sector which involves the generation of raw materials from agricultural, petroleum, and solid mineral products have been the mainstay of the Nigerian economy for decades. Scholars posited that whereas in the 1980s, agricultural produce made up about 80% of Nigeria's export earnings, more than 63% of its GDP earnings, and nearly 50% of all government revenue, the narratives changed over time with the founding of oil which resulted in a decline of its contribution to GDP as of 2016 to 21.2% (Obi, 2018; Olaniyi et al., 2015). The discovery of crude oil caused a major shift from agriculture and mining, making earnings from the sale of crude oil, a dominant source of revenue contributing more than 90% of all exports, 80% of Nigeria's total revenue, and 70% of its GDP (Obi, 2018). Since its founding, oil revenue has posed a major distraction to investments in the secondary and tertiary sectors of the

Nigerian economy, thereby exposing the nation to the inherent risks of monolithic economies. Achugbu et al. (2017) bemoaned the dangers of the too much dependence of the Nigerian economy on oil revenue and called for diversification. A recent experience with the COVID-19 induced fiscal challenges which saw a sharp drop in price of crude oil from about \$45 to less than \$15 in April 2020 is a clear signal that the current fiscal regime is not sustainable.

An indication of the imperatives of policy reforms is reinforced by a Nigeria Bureau of Statistics (2020) study which showed a decline in total revenue available to the three tiers of government by 24% in comparison with total funds available for a commensurate period in 2019. Added to this is a similar report which indicated that all 36 states of the Nigerian federal recorded a negative IGR growth of 11.7% for the first half of 2020 on a year-on-year comparison with the same period in 2019. Worse still, the negative IGR growth more than doubled in a quarter to quarter comparative analysis of second quarter 2020 with the same period in 2019. Scholarly works from the previous similar decline of crude oil price between 2014 and 2015 where the prices fell by more than 40% had warned of the risks of Nigeria's overreliance on oil revenue and called for urgent actions to diversify the economy (Uzonwanne, 2015). If the above ugly trend is not reversed timeously, the negative effect of the shortage of the much-needed revenue on the fiscal sustainability of the economy at all levels, the socio-economic well-being of the citizenry, and of the general security of lives and properties is better imagined than experienced.

With the above scary scenario, proactive leaders would do all it takes to leverage the potentials of all its sectors to guarantee steady availability of funds critically required to oil the wheel of governance. According to a recent study, through a well-conceptualized stimulus package, the Italian government reduced the impact of the COVID-19 pandemic induced fiscal challenges on its GDP by 25% over the Q2:2020–Q2:2021 period (Di Pietro et al., 2020). Such a pragmatic initiative reduces the negative impact of external shocks on the socio-economic well-being of the citizenry. Despite scholarly evidence that diversification of a nation's economy fosters economic growth and development, presents opportunities for expansion of all sectors of the economy, and ultimately increases its revenue, Nigerian leaders continue to demonstrate inertia towards diversification (Ugoani, 2017). Studies also show that resource-rich economies such as Australia, Canada, and the United States of America have from time immemorial invested the revenue generated from their natural resources into secondary and tertiary sectors of their economy which currently have positioned them as advantaged and highly diversified economies (Gelb, 2010). Gelb (2010) argues that political will is required in determining diversification priorities which usually entail building human and institutional capacity required to drive such efforts. Uzonwanne (2015), stated that political will is crucial for the government to take necessary steps that advance heterogeneous economies. This study fosters knowledge on how policymakers could muster the support of diverse stakeholders to articulate fiscal policies that promote economic diversification and revenue expansion in Delta State.

The Case for the Negotiated Agreement Option for a Delta Beyond Oil

Gelb (2010) argued that it is often easier to introduce programs that patronize a privileged insider group with vested interest than to address the inherent bottlenecks to broader policy reforms geared at generating sustainable growth and development. This aligns with Weible and Sabatier's (2018) postulation that major advocacy coalitions would engage in adversarial actions to protect their enclave, their interests, and several other resources. In the case of Delta State under the dispensation of severe resource shortfalls, the situation creates what Sabatier and Weible (2007) described as a "hurting stalemate" which is a primary condition for the adoption of the negotiated agreement pathway to policy reform (p. 206). A hurting stalemate is a situation in which neither side can win and the pain of continuing the conflict exceeds that of maintaining the confrontation. The stalemate in Delta State is between forging a common front with diverse stakeholders to promote sound fiscal policies or to announce the State's economic obituary largely driven by the lack of financial resources to run the State's affairs in the nearest future (Uzonwanne, 2015). A wise choice between the two options is to opt for the former. The other eight conditions noted by classical theorists as critical to negotiated agreement option include broad representation, leadership, consensus decision rules, funding, a commitment by actors, the importance of empirical issues, trust, and lack of alternative venues (Sabatier & Weible, 2007, pp. 205 – 206). According to Sabatier and Pelkey (1990, as cited in Sabatier & Weible, 2007), the Lake Tahoe case in the 1980s where previously warring coalitions successfully negotiated a compromise birthed a paradigm shift that emerging economies can leverage in initiating substantial policy

change initiatives. This study seeks to push this narrative forward by leveraging the ACF negotiated agreement option towards understanding relevant pathways to create sustainable fiscal policies in Delta State.

Past research findings have noted the increased resiliency of the public over obnoxious government policies and have called for a paradigm shift in policy-making that takes into account the dynamic nature of the world's systems and their impact on local contexts (King & Cruickshank, 2012). Burns (2014) stated that sustainable change is a function of system realignment away from deep-rooted cultural beliefs about the involvement of only a few dominant stakeholders to the recognition of the need for participation of all key actors in decision-making with in-built flexibility that recognizes the plurality of all those involved.

The conceptual mapping of the definitional components of political will to tasks as shown in Table 1 below presents a succinct framework upon which the ACF's negotiated agreement foci can be applied to advance policy change initiatives that can stand the test of time in the context of this study.

Table 1*Conceptual Mapping of Definitional Components of Political Will to Tasks*

	Definitional Components	Political Will (Post, et al. 2010)	Political Will & Peoples Will (Raile, et al., 2018)	Negotiated Agreement Tasks for Sustainable fiscal policies in Delta State
1	Stakeholders	Sufficient set of decision makers	Task 1: Identify key political and public stakeholders in the issue area	Involve elected/appointed representatives, officials of government agencies, legislatures, judges, other Non-Government actors, scholars, etc.
2	Existing views	Understanding of a particular problem and solution	Task 2: Determine the existing problem and solution understandings	Consider the problem of over-dependence on oil revenue during COVID-inspired recession and the imperatives for a Delta Beyond Oil
3	Alignment	A common understanding of a particular problem with a commonly perceived, potentially effective policy solution	Task 3: Facilitate alignment of problem and solution understandings as necessary	Harmonize positions on the need for a paradigm shift through diversification of the State economy and the design of sustainable revenue policies
4	Commitment	Commitment to Supporting	Task 4: Build firm commitments and mutual accountability	Budgetary provision for expansion of non-primary sectors of the state economy and the design of new IGR policies/framework

Adapted from “Analysis and Action: The Political Will and Public Will Approach” by Raile et al., 2018 (<https://doi.org/10.1177/1476750318772662>).

Post et al.'s (2010) definitional components of political will identify the need for involvement of a sufficient range of stakeholders in decision making, a detailed problem and solution understanding, a shared view about policy solutions, and a commitment to support agreed on policy options. Raile et al. (2018) amplified this earlier study by clearly identifying tasks that can advance consensus amongst previously warring advocacy coalitions over proposed policy actions. The political and people will study captures all key elements of the negotiated agreement option. Task 1 which involves the identification of main political and public actors in the issue area addresses the negotiated agreement condition of broad representation. The second task of determining existing problem and solution problem understanding addresses the conditions of a hurting stalemate, lack of alternative venues, importance of empirical issues, and leadership. The third task of forging a shared solution understanding addresses the condition of consensus decision rules, while the fourth task of building a firm commitment and mutual accountability addresses issues of funding, commitment by actors, and trust.

Task 1: Identifying and Engaging Key Stakeholders

In designing future fiscal policies in Delta State, it is imperative to involve critical stakeholders who must be involved in the change initiative such as elected and appointed representatives from the executive, legislative, judiciary arms of government. The involvement of non-state actors such as civil society organizations, the media, scholars, and top officials of State agencies is also paramount. Eboh (2020) argued that though research based information adduced by scholars during policy debates may not have direct bearing on specific policies, such information makes powerful indirect impact that

shapes stakeholders' opinion and ultimate decisions. According to Weible and Sabatier (2018), each key actor within a policy subsystem belongs to advocacy coalitions that can make or mar a policy initiative. The conduct of robust stakeholder analysis and subsequent involvement of diverse stakeholders and advocacy coalitions with varying perspectives on the issue within the policy subsystems often generate support that leads to successful change efforts (Bryson, 2018; Nohrstedt et al., 2014; Raile et al., 2018). Bryson (2018) posited that collaboration, cooperation, and coordination amongst key actors is crucial in forging a strategic solution towards a shared vision. Besides, evidence from previous studies show that skilful leaders sustain momentum for reforms by engaging with key stakeholders throughout the policy formulation periods (Nacrois et al., 2015). The above analysis indicate that stakeholder's consultation is critical for the success of any policy change initiative in Delta State.

Task 2: Forging a Common Problem and Solution Understanding

Research findings have shown a negative trajectory in the price of crude oil over decades and have concluded that the era of total reliance on oil revenue by Nigerian leaders is over (Uzonwanne, 2015). Leaders at the subnational level, much as those at the national level must come to this reality and forge alternative avenues to sustain government operations. There is a near consensus in the existing literature that economic diversification fosters economic growth and development (Okoye et al., 2017; Ugoani, 2017; Uzonwanne, 2015). According to Burns (2014), stakeholders possess diverse perspectives about societal problems as well as their solutions. Hence, the need to ally for a common problem and solution understanding. Denhardt and Denhardt (2015)

recommended a new approach where public institutions create opportunities for public participation by creating avenues for working with the citizenry to identify public problems, develop alternative solutions, and implementing agreed actions. Ugoani (2018) found that political will is crucial for redefining governance, creating requisite public institutions, and providing a robust public engagement for sustainable development. Meaning that for Delta to look beyond oil, there is a need for proactive leadership geared towards harnessing the existing viewpoints about the fiscal sustainability of the current system and informing shared understanding of perceived solutions.

Task 3: Facilitation of Problem and Solution Alignment

Information collected from the first two tasks could create a better understanding of the problem and solutions as informed by evidence-based interaction of the stakeholders. Whilst earlier studies advocated the importance of dialogue and public engagement in promoting a shared understanding of social issues, the ACF postulates that public agenda stemming from external events and/or internal crisis could bring about coalition members defection, thereby giving room for negotiation and consensus-building (Foster-Fishman & Behrens, 2007 as cited in Raile et al., 2018; Weible and Sabatier, 2018). The benefit of forging a common alliance over issues is that the process of engagement addresses the fears and concerns of the various advocacy coalitions and where the need arises provide relevant information and capacity building that promotes alignment of positions (Raile et al., 2014). The absence of a coherent solution to the fiscal challenges limiting the Delta State Government from meeting the ever-increasing demand

for intervention across the various sectors of the state's economy could be addressed if political leaders could facilitate this important negotiation process.

Task 4: Building a Firm Commitment and Accountability Measures

There is a near consensus on the need for a collaborative approach to policy designs and decision making. Liboro (2015) recommended a framework that promotes equity and forestalls political domination through stakeholder's sensitization, advocacy for change initiatives, forging a shared vision, and building political will through shared commitment. Bryson (2018) opined that the involvement of key actors in the development of a strategic vision of change guarantees their support which is often characterized by funding and commitment. The task involved in galvanizing stakeholders for change, time, and resources is usually enormous and often lacking in developing countries. Research findings show that lack of political will and accountability frameworks is the bane of public financial management reforms in most developing (Omollo, 2018). According to Weible and Sabatier (2018), dominant coalitions usually occupy top positions in government agencies hence their buy-in or lack of it in any policy decision determines whether resources at their disposal would be deployed or withheld. The fourth task of the PPW approach applied to the negotiated agreement frame involves establishing firm commitments and safeguard measures that prevent abuse by change facilitators. According to Steer and Wathne (2009 as cited in Raile et al., 2018) "the mutual accountability that arises with the mutual problem and solution understanding is vital in producing change" (p. 13). According to Burns (2014) changes that do not affect the deep core belief of advocacy coalitions is not sustainable as the system dynamic in a

policy subsystem is foisted by embedded interest of major actors/advocacy coalitions which affect the behavior of the key subsystem actors.

In the final analysis, the facilitation of a shared vision amongst stakeholders towards the design of fiscal policies geared that aims at economic diversification and revenue expansion in Delta State is crucial. Such policies would mitigate the negative effect of future decline in federally allocated revenue and any unexpected global economic downturn.

Summary

The ACF provides a solid base for understanding the dynamics of the policy market, particularly the actions, behaviors, and pronouncement of key actors in a policy subsystem to advance their preferences during the policy making process (Pierce et al., 2017). It highlights how the belief systems shape perceptions of important players and the feedback they provide during the policy process. Fischer (2014) stated that actors who share the same world view are organized into coalitions and engage in actions aimed at fostering the interest of its members. The key actors within dominant coalitions occupy strategic public offices and leverage the resources at their disposal to impose their preferences in shaping public policy outcomes (Fisher, 2014). The dynamics influencing each player's actions varies, stemming mostly from either the altruistic or selfish paradigms, and ultimately inform his/her motivation towards demonstrating or failure to demonstrate political will.

Present fiscal realities show that the era of political domination by a few is fast disappearing as policies imposed on the public by a few powerful individuals keep failing

the test of time. In contrast, nation-states are embracing the democratic ethos of citizen's engagement and participation in policymaking for the common good (Fischer, 2015). Policy debates stemming from external events and internal shocks are increasingly leaning on empirical evidence that supports a paradigm shift in the nature of public institutions and of public policies. In a globalized world, policymakers in Delta State must avail present fiscal realities to canvass for viable revenue policies amongst its teaming stakeholders to generate prosperity for its citizens.

In Chapter 3, I examined the research design and rationale, the role of the researcher, methodology, instrumentation, procedures for recruitment of participants, data analysis plan, and issues bothering on the trustworthiness of the research.

Chapter 3: Research Method

In this study, I examined the imperatives of political will for the diversification of revenue sources at the subnational level with focus on Delta State, Nigeria. The aim was to understand the perceptions of key actors within the state's policy subsystems regarding the factors that account for the absence of political will for revenue diversification, the relevance of political will in advancing revenue policies geared towards expanding its revenue sources, and how policymakers can build consensus towards formulating sustainable revenue policies. I developed the research questions to gain deeper insight into the subsystem actor's experiences and views on the phenomena of study.

In this chapter, I provide the research questions and describe my role as the researcher with respect to its key components and procedures. Specifically, the inherent bias occasioned by my social standing, experience, and exposure to the research participants and the strategies used to mitigate its influence on the outcomes of the study are presented. Furthermore, I highlight the selected method of study, the choice of the research instruments, and the rationale for choosing these approaches. This chapter also includes a discussion of the procedures for participant selection, participation, data collection, and analysis. The detailed disclosure of the aforementioned information enables readers to make informed decisions on the extent to which the research findings can be relied upon to meet their various needs and for subsequent interventions by researchers who desire to take the narratives forward.

Research Design and Rationale

The following research question and sub questions guided this exploration of the phenomenon under study:

Research Question: What factors in the Delta State of Nigeria contribute to the absence of a political will and inability of the federal and subnational levels to diversify their sources of revenue?

Subquestion 1: How do key stakeholders in the Delta State perceive the relevance of political will for revenue diversification?

Subquestion 2: How can policymakers build coalition amongst diverse stakeholders to design policies aimed at diversifying revenue sources in Delta State?

The phenomenon under study was the exercise of political will by key policy actors in the design of revenue policies in Delta State. The near consensus in the literature that the failure to exercise political will is the root cause for failure to implement sustainable reforms, including the continued reliance on oil by the Nigerian states irrespective of its associated risks, calls for attention (Dike, 2015; Obi, 2018; Sagagi, 2015; Ugoani, 2017). The interest in the problem of the absence of political will for diversification of the independent revenue of Delta State stems from the need to ramp up the much-required financial resources to foster sustainable growth and development of the state's economy. This topic aligns with Jacob and Furgeson's (2012) position that the choice of a research topic should be driven by the researcher's interest to elicit and sustain the interest required for a successful dissertation study. My interest in the study

was buoyed by the imperatives of revenue diversification and expansion in Delta State, Nigeria in generating sustainable economic growth and development as well as advancing the socio-economic well-being of its citizenry.

In this study, I used qualitative approach with a single case study design to explore the views of key actors in the policy subsystem on the imperatives of political will for expansion of IGR in Delta State. According to Ravitch and Carl (2016), qualitative research aims to uncover how people envision their world and make meaning of their lived experiences as well as certain phenomena within it. The results of this study shed light on the perceptions of key actors on the phenomenon of study to promote desired actions towards sustainable revenue generation at the subnational level in Nigeria. O'Sullivan et al. (2017) stated that case studies “examine in some depth persons, decisions, programs, or other entities that have a unique characteristic of interest” (p. 43). The case study research design is also used to measure extremely successful (or unsuccessful) policies and programs with unique features and circumstances that allow the use of discretion by key actors. The case study research design is rooted in the qualitative research worldview because it involves the study and exploration of phenomena in their natural environment with the aim of understanding and describing it to enhance the understanding of certain characteristics that are largely unknown (O'Sullivan et al., 2017; Toma, 2011). I used the ACF (see Shafritz, 2016) as the theoretical framework to understand the beliefs, motivations, context, and other factors that influence the exercising of political will for revenue diversification and enhancement at the state level. This exploration of the phenomenon in the context of the design and

implementation of revenue policies in Delta State offered a unique opportunity to generate the relevant information required to advance knowledge in the field of study and inform practice.

Role of the Researcher

According to Rubin and Rubin (2012), in qualitative studies, the researcher is the primary instrument of data collection. The researcher brings their education, experience, and social status in the interpretation of meaning that research participants ascribe to the phenomenon of study (Patton, 2015). The researcher plays a central role in selecting the study's research instruments, participants, data collection, and analysis. I am professionally connected with the key research organization and several of the research participants. In my previous role as the project coordinator of a World Bank-assisted intervention, I led reform initiatives geared towards the review of the business processes and policies of the Delta State BIR. The project intervention components comprised the review of existing revenue policies/legislation, capacity building, identification of new taxpayers, and the automation of the tax administration systems.

In discharging my duties, I worked with the key staff of the BIR and several other policy actors within the system. Hence, my professional relationship with the key stakeholders imposed some inherent bias that had to be addressed pragmatically. My present role as a Director in the Delta State Civil Service may have also presented some challenges, mostly as possible conflicts of interest. Some participants who were aware of my employment status may have misconstrued my role in the study and been unwilling to divulge the required information. The first step to addressing such bias was by being self-

aware about the possibility of bias stemming from my past and present relationship with the staff of the BIR and some political leaders (see O’Sullivan et al., 2017). Because I did not wield any supervisory powers over the targeted participants or work in the BIR, the research organization, at the time of the study, there was minimal concern over Institutional Review Board (IRB) issues relating to conducting research in one’s workplace. Another strategy I used to mitigate the effect of researcher bias is by recording interviews to permit the construction of meaning on the basis of the conversation partner’s viewpoints and the subsequent application of member checks (Rubin & Rubin, 2012). I also used multiple sources of data, which aided in triangulation and establishing the trustworthiness of research findings.

Methodology

The target participants for this study were key actors (i.e., politicians, civil servants, nonstate actors, and members of some other dominant policy networks) who function within the policy subsystems of the Delta State. These actors play critical roles in the design of revenue policies in Delta State. I purposively selected “information-rich” participants amongst them as my conversational partners (see O’Sullivan, 2017, p. 264). According to O’Sullivan (2017), the selection of knowledgeable partners will enable the research to explore rich and thick meaning about the phenomena of study.

In total, I purposively selected 15 participants for the study. I also obtained data through in-depth, in-person and virtual interviews and review of archival documents. The inclusion criteria were policy actors who had been elected and/or appointed politicians (i.e., drawn from the executive and the legislative arms of government) who had served

more than 6 years in finance and related areas (seven participants), civil servants from the Delta State BIR currently in Salary Grade Level 15 and above who had been actively involved in IGR policy formulation and related matters with more than 10 years of experience (five participants), and other professionals involved in revenue policy matters in the state (three participants). According to Weible and Sabatier (2018), the learning curve on policy issues spans about 10 years in duration to be fully understood and applied for social change. The selection of civil servants and nonstate actors with more than 10 years of experience was geared towards ensuring the inclusion of information-rich participants whose perspectives on the subject of study could shed light towards answering the research questions. Elected political and/or appointed leaders usually possess prior experience on subject matter areas in addition to possessing a helicopter view of the organization's processes; hence, the criteria for the number of years of service to below 10 years.

As posited by Josselson and Lieblich (2003, as cited in Rudestam & Newton, 2015), the number of persons to be interviewed under each category may be further determined by the data saturation thresholds. According to scholars, though methodological and epistemological orientations shape responses to the question of data saturation, in general, the characteristics of the population of the study, data quality, clarity about the aim of the study, time available, and the requirement of an institution's ethics committee are central in framing an answer (Baker et al., 2012; Guest et al., 2006). Prior to the commencement of the study, I sought to obtain informed consent from all conversation partners and partner organizations where applicable. Informed consent

addresses concerns about ethical issues in any given study involving human subjects by allowing voluntary participation (O'Sullivan et al., 2017; Rudestam & Newton, 2015; Walden University IRB, 2013). The BIR is an agency of Delta State government with the mandate of tax administration, which includes assessments, collection, and remittances of IGR collected to the state's treasury. The BIR is headed by a chairman who doubles as the chief executive and accounting officer of the organization. In this position, he was the gateway to the organization, and all correspondence in respect to the participation of staff under him in the study was routed through him. I directly contacted and briefed all other participants about the purpose and nature of the study. In all cases, I obtained the informed consent of each participant prior to the actual study.

The key features of informed consent are a brief introduction of the research purpose, interview procedures, and the voluntary nature of participation; the risks and benefits of participation; privacy concerns; and the researcher's contact information. The closing part of the interview protocol contained questions seeking to clarify any additional information that may be needed from the participant and a promise to send the interview transcript for member checking.

Instrumentation

According to Seidman (2012), in-depth interviews offer deeper insight into the subject of study. Rubin and Rubin (2012) stated that all through their career, they had interviewed a wide range of people, using different interview strategies on a variety of contexts (e.g., government officials, farmers, village officials, and officials of retirement homes, amongst others). To conduct a successful interview, scholars recommended the

use of an interview guide, which in addition to listing the questions to be explored, contains other protocols that include the interview procedure and the researcher's scripts (Jacobs & Ferguson, 2012; Patton, 2015; Turner, 2010). Interview guides/protocols are used to ensure that the interview process is standardized, flexible, and ethical as well as permit the researcher to explore the interviewee's lived experiences and perspectives. Before delving into the main questions, I sought to find out the professional background of each of the interviewees, which served as an ice breaker. The second question listed in the interview guide allowed for an understanding of each key actor's perceptions about the effectiveness of existing revenue policies. This question was easy and gave the interviewee the opportunity to build trust and gradually settle into the interview session (see Jacob & Furgeson, 2012). In the third to the seventh questions, I resorted to digging deeper into the perspectives of and contexts in which the policy actors experienced the phenomenon of study to understand the root causes of the absence or presence of political will required for the design of effective revenue policies in Delta State. The list of the interview questions is contained in Appendix C. According to Rubin and Rubin (2012), good interviewing skills aim at gaining fresh insights into the research participant's perspectives on the phenomenon of study. Rudestam and Newton (2015) also posited that experienced qualitative researchers seek to get into the head of the interviewee by probing to gain more understanding of their perceptions of phenomena. The interview protocols facilitated quality interactions with the participants in this study to obtain the rich and thick data required to ground its findings.

Question 8 attempted to address a research gap identified in the literature.

Nakrosis et al. (2019) recommended additional studies to explore the role of feedback adduced by existing policy coalitions/networks during the design of new policies on the overall outcome of the public policy process. Question 9 was focused on examining a key assumption of the ACF, in which Sabatier stated that the belief system of actors in the policy subsystem informs their participation in policy coalitions (Shafritz et al., 2016). These coalitions eventually engage in adversarial actions during the design and formulation of policies that eventually determine policy outcomes. Information gleaned from this question helped advance knowledge about the ACF through the study. The last two questions focused on gathering data required to generate positive social change in Delta State by providing information that promotes the exercise of political will in a sustainable manner to expand revenue that is critical for the creation of public infrastructure, generation of employment for youths, and reversal of the negative trajectory of the burgeoning public debt profile in the state.

The foregoing sequence of questions was also applied during all the interview sessions with an added opportunity to explore concepts. All interviews were tape-recorded for ease of transcription and data analysis. The study utilized other sources of data such as the researcher's interview notes and personal memos. Rubin and Rubin (2012) advocated a conscious reflection on interview data including the physical expressions of conversation partners as a way of making sense of the meaning expressed in relation to the phenomenon of study. In the course of the study, I jotted down the physical expressions of the interviewees and important stories that evoked additional

meaning to their verbal expressions. Besides, I also wrote memos on important, surprising, and unique moments that evoked specific impressions about what was going on with respect to the context, participant, researcher, and location of the study which has a bearing in the meaning making process (Toma, 2011). The tape-recording and transcription of the interview data as highlighted earlier allowed for a deep reflection of meanings in juxtaposition with the physical expressions documented in my interview notes during the interviews. Added to the foregoing sources of data, I obtained archived documents from government websites on the subject of study, synthesized, and utilized same as may be necessary. To ensure credibility of the research findings, information gleaned from these additional sources formed the basis for data triangulation.

Procedures for Recruitment, Participation, and Data Collection

According to Toma (2011), in qualitative studies the researcher is the major instrument of data collection and analysis. In this connection, the researcher has a critical role to play in the selection of informants and of the selection of other data sources. I applied and obtained IRB approval prior to the commencement of the actual study. IRB review allowed for an independent consideration of all ethical, social, and cultural issues associated with the study and a consideration of the adequacy of the risk mitigating measures proposed. Afterward, I approached participants from the Board of Internal Revenue (BIR) which has its headquarters in Warri, Delta State and the other identified research participants outside the BIR for informed consent to conduct the study. In total, I carried out eleven face-to-face and four virtual interviews with the conversation partners who were all interviewed before reaching data saturation level (Josselson and Lieblich,

2003 as cited in Rudestam & Newton, 2015). According to scholars, primarily, the methodological and epistemological orientations affect responses to the question of data saturation, however, certain other factors such as the characteristics of the studied population, data quality, clarity about the aim of the study, time available, and the requirement of an institution's ethics committee contributes in finding meaningful answers (Baker et al., 2012; Guest et al., 2006). I found all required answers at the 15th interview and did not need any further interview afterwards. According to Patton (2015), saturation point is reached were information from interview participants become repetitive and no new concept or knowledge is gained by any additional interview. At the 15th interview, the information provided were reflective of previous concepts, patterns, and relationships as no new dimensions, properties, or relationships emerged.

The data collected includes existing revenue policies made from 2010 to date and transcripts of interviews aimed at obtaining detailed respondent's perspectives on the phenomenon of study. I obtained quality data about the participant's perception of factors that influence the design of revenue policies, the policy actors involved, and how they were organized to make those policies. I collected data over a period of 3 months, audio-taped, transcribed, and sent to the research subjects for validation before analysis. All interviews lasted between 30 minutes to 1 hour while the auto transcription using Nvivo transcription module took half of the duration of each interview. The subsequent editing of each transcribed data lasted between 5 to 6 hours respectively. Data editing took as long on account of the need to ensure the accuracy of the meaning ascribed to participants responses. Thereafter, words, concepts, themes, and patterns were mined

through the intense reflection of the meaning proffered by research subjects concerning the phenomena of study.

I observed ethical responsibility by providing assurance to participants on their safety as well as the confidentiality of the information provided during the study. I also informed the participants through their organization in writing that their participation in the study is voluntary including their liberty to sign or decline the informed consent form. Only those who confirmed their willingness to participate in the project were admitted as study partners and transcripts of interview were forwarded to participants for member checking. Besides, I notified all participants that the information offered would be used only for research purposes and would be discarded at the end of the study in line with Walden University's 5-year duration policy. Participants were also notified about the flexibility in their choice of venue and time of the interviews and more importantly about their liberty to discontinue the interview at any time of their choice (Rudestam & Newton, 2015). My openness and genuineness during the interviews about the true intention of the study doused the fear of participants and enhanced the integrity of the engagement with conversation partners.

Data Analysis Plan

Data analysis involves making sense of the massive qualitative data gathered during fieldwork to generate findings that can promote social change. Ravitch and Carl (2016) posited that whereas there are no right or wrong approaches to data analysis, the transparency of the process helps to achieve rigor and validity. According to Patton (2015) data analysis shares three basic characteristics in common: identification and

gathering of materials and studies to include; analyzing patterns, themes, and findings across studies, and interpreting findings. This entails a careful separation of the noise from the signals by making sense of the large amount of data gathered in the research process (Rubin & Rubin, 2012). As data analysis involves a structured examination of a broad range of data to establish themes that could be used to answer the research question, the choice of a data analysis tool is a function of a variety of factors including the complexity of research, amount of data, cost, time, and ease of application (Ravitch & Carl, 2016).

A careful mapping of data sources to research questions is critical in ensuring that research findings address all the research questions. While the interview data were examined for perceptions of the interviewees on the phenomena of study, a consideration of published or archived data and reflexive journals proffered answers to the questions about factors that affect the exercise of political will. The subsequent reflexive iterations with emerging information paved way for an inductive mining of strategies policymakers can adopt to generate successful policy change initiatives. I proposed using the excel coding template which begins with combining transcribed data from all the cases into an excel spreadsheet but used the Nvivo instead because of its enhanced capabilities including a seamless transition from first cycle descriptive coding, first cycle concept coding, and second cycle pattern coding (Boston University, n. d.). Laureate Education, 2016; Saldana, 2016). This was followed by a careful reflection on the emerging patterns and themes which formed the basis for the findings and conclusion of the research study. The N-Vivo data analysis software contains integrated features for data upload,

transcription, sorting, and coding. I found the N-Vivo analysis software appropriate due to its robust features and popularity amongst the body of qualitative researchers (Predictive Analysis Today, 2016). According to Boston University (n. d.), the N-Vivo software provides a platform for researchers to organize, relate, and analyze qualitative data efficiently and timeously. However, I combined the N-Vivo analysis software and hand-coding to allow for the use of my initiative as the use of Qualitative Data Analysis Software does not replace the researcher's initiative. According to Patton (2015), the researcher's experience, knowledge, and judgment is central in making sense of any qualitative data.

My data analysis plan involved a detailed examination of all the transcripts, making notes about my first impressions, and reading the transcripts again and again. It also included reflexive actions on the meaning of words expressed by participants in comparison with their actions during the interview as well as the researcher's impressions. Emerging codes were reviewed with my initial impressions in addition to a deep reflection of meanings. As Patton (2015) stated, to be significant, qualitative data analysis relies on the researcher's sense-making ability, a consideration of the meaning ascribed to the phenomenon of study by conversation partners, and the feedback received from reviewers amongst others. In this stead, my focus in conducting the data synthesis was to search for meanings, relationships, patterns, and themes and integrating the same with past qualitative findings to produce quality results (Shenton, 2004).

According to Patton (2015), the essence of focused qualitative research efforts is to produce three key results, namely; to confirm the existing body of knowledge,

eliminate misconceptions, and generate new understanding that expands existing theory or generates an entirely new theory about phenomena. To achieve the foregoing purpose, the actual analysis of my interview data followed Rubin and Rubin's (2012) seven-step analysis approach. These include transcribing and summarizing each interview; definition, finding and marking texts; sorting of the various codes from across the interviews; sorting, resorting and comparing excerpts from various subgroups; reflections on the various themes; combining concepts and themes to generate theory; and examining how the results can be generalized beyond the context and groups studied (p. 190). This approach ensured that my research study answered the questions that are most useful to researchers, to students, and to policymakers who may be interested in the study.

Issues of Trustworthiness

Trustworthiness is to qualitative research, what validity, reliability, and objectivity is to quantitative research. Ensuring the trustworthiness of qualitative research is critical for justifying its richness in empirical rigor, criticality, and quality. According to Lincoln and Guba (1985, as cited in Toma, 2011), qualitative researchers ensure the trustworthiness of their findings by demonstrating that their studies are (a) credible, (b) transferable, (c) dependable, and (d) confirmable. In abiding with this qualitative research tradition, I took proactive measures to establish quality in the conduct of my research.

Credibility

Credibility refers to the effort made by researchers to affirm the plausibility of their findings (Lincoln, 2004). My previous role in championing a reform initiative at the Delta State BIR confers on me a certain degree of familiarity with the context of revenue

reforms and proximity to key actors in the policy subsystems. Shenton (2004) stated that familiarity with the context and environment of a qualitative research study is critical for establishing credibility. Besides, this study utilized the case-study design approach which has been noted as the most popular tradition within the field of qualitative studies (Cresswell, 1998 as cited in Toma, 2011). To tell a complete story of the case study in relation to the phenomenon of study, simple and nondirectional research questions were administered during the interviews. Furthermore, the interview transcripts were shared with the interviewees to confirm the correctness of the information documented as a true representation of the meaning they ascribed to the phenomenon of study. Finally, I used multiple sources of data including interview notes and personal memos to complement the verbatim interview transcripts to ensure the correctness of the research findings (Shenton, 2004). At the end, the project's findings were gauged for congruence with past scholarly research results.

Transferability

Shenton (2004) stated that transferability explains the extent to which findings of a particular research could be applied in other circumstances similar to that of the original study. The number of participants and the criteria for their selection has been established in prior sections of the study. This research relied mainly on the perceptions of the conversation partners drawn from amongst the key actors in the Delta State policy subsystems concerning the phenomenon of study. In arriving at the final participant selection from key actors in the field of study, considered the background, level of education, experience, and each actor's awareness about the field of research to ensure

that persons with diverse perspectives and different backgrounds are included. The mode of participant selection aligns with scholarly findings that information-rich cases proffer deeper meaning (both positive and negative dimensions) that illuminates the subject of study (O'Sullivan et al., 2017; Patton, 2015; Rubin & Rubin, 2012).

This study utilized in-depth interviews as the prime method of data collection. Data were collected and analyzed over a period of 3 months. In each case, the interview lasted for between 30 minutes and 1 hour at locations chosen by the interviewees (Rubin & Rubin, 2012). As stated by Marshall and Rossman (2011, as cited in Toma, 2011) case selection should be relevant to others in similar circumstances or who are interested in the same research questions. The relevance of political will for revenue diversification is a subject of interest at the subnational level in Nigeria and findings in this research may be of interest to other states of the federation on one hand and the federal government on the other.

Dependability

Scholars posit that in qualitative research, the researcher is the primary instrument of data collection and analysis (Patton, 2018; Rudestam & Newton, 2015; Toma, 2011). To mitigate the inherent bias occasioned by my previous role as a policy change facilitator for the Delta State BIR, self-awareness in this regard was absolutely necessary. In the above connection, I did not allow my experience to come in between me and my research partner by doing more listening than talking during interviews. Besides, I tape-recorded the interviews to provide an audit trail for the study (Patton, 2015). As a triangulation strategy, the study utilized a combination of multiple sources of data

(interview notes, transcripts, and personal memo) and involve a variety of informants from different arms of government and Ministries, Departments, and Agencies (MDAs) (Shenton, 2004). The verbatim transcripts were shared with the various conversation partners to confirm the accuracy of the transcripts from their respective interviews.

Confirmability

Though Ravitch and Carl (2016) posited that both the researcher and their research partners are involved in the meaning-making process, the researcher ought to be conscious of his/her identity to prevent bias. Ensuring that the meaning ascribed to phenomena stems from the research partner's lived experiences is the hallmark of qualitative research. Miles and Huberman (n. d., as cited in Shenton, 2004) argued that the ability of a researcher to be self-aware and intentional about the integrity of data is a key criterion for confirmability.

In the course of the interview, I took written notes which along with the verbatim transcripts formed the primary sources of data. I also developed personal memos to describe the events that happened by way of a surprise to me about the context and the conversation partners in the course of the interviews. A conscious reflection on the emerging concepts, patterns, and personal memos ensured that meanings ascribed to data are those prescribed by the interviewees.

Ethical Procedures

Patton (2015) stated that the vital principle of qualitative research is to provide a framework that allows respondents to describe their experiences in their own words. In organizing my interview, the priority was to apply measures that helped me to address

my biases (O'Sullivan et al., 2017). Such measures include creating self-consciousness about how my experiences and social status affect the way I collect and analyze data, Second, I consulted with the Walden IRB to identify ethical issues in my area of study as it involves human participants and develop adequate mitigation measures to prevent any intentional or unintentional harm. Besides, ensured confidentiality of participants through masking of their personal identities. According to O'Sullivan, et al. (2017), the use of informed consent form, appropriate scheduling of interviews, and application of the principles of research beneficence have been identified as useful mitigation measures. I emailed the informed consent forms to virtual participants and physically distributed to the face to face participants. For civil servants working at BIR, permission was granted by the Board's chairman prior to their participation. The informed consent for other participants were also physically distributed to the in-person respondents and emailed to those who participated virtually. Completed consent forms were retrieved through the same channels. In all cases, the openness, flexibility, and voluntary nature of the study doused any concern about power relationship with participants as envisaged. In addition, I addressed concerns about confidentiality of the identity of participants and information provided through a consistent assurance that such information shall be exclusively used for research purposes and discarded afterwards.

I practiced Rubin and Rubin's (2012) "responsive interviewing", an in-depth interview method that treats respondents as partners, not as subjects and considers their responses from different perspectives on a related issue (p.38). To ensure that my research findings are trustworthy, I also ensured that archival information were obtained

from credible sources and information conveyed were consistent with other data sources. Furthermore, the employment of iterative reflexive actions towards the end of the data-gathering phase of the study allowed for clarification of emerging themes (Patton, 2015).

Summary

This study examined the relevance of political will for advancing revenue policies geared towards expanding the IGR of Delta State. Selecting Delta State, one of the topmost oil-producing states with heterogeneous features like Nigeria as a whole, engendered an understanding of the levers that drive the exercise of political will at the subnational level as well as factors that cause the lack of it. Besides, the study highlighted inherent motivations of the political leaders towards oil revenue and the factors that could generate a paradigm shift in policy making within the Delta State policy subsystems.

The study leveraged data from several sources such as interview, archived and published information in government websites, as well as policy documents from the BIR of Delta State. As the qualitative methodology is applied to this study, priority was given to the perception of key actors on the phenomenon of study. Hence, the main source of data was through in-depth interviews of purposively selected conversation partners. Studies have shown that interaction with knowledgeable partners enhance the understanding of the phenomena of interest (Ravitch & Carl, 2016; Rubin & Rubin, 2012). This research effort, therefore, aimed to lean on this empirical evidence to advance scholarly understanding on how exactly political will deters or can promote avenues for revenue generation in the context of the study. The next chapter will report the actual field work, data analysis, and results of the study.

Chapter 4: Results

The purpose of this qualitative single case study was to explore the relevance of political will for diversification of revenue sources in Delta State, Nigeria. The study was informed by the failure of elected and appointed representatives at the federal and state levels to advance alternative sources of revenue to address the negative impact of the global COVID-19 pandemic-induced economic meltdown and the vestiges of the international crude oil price on the dwindling revenue profile of the Delta State. The motivation for the study stemmed from the consequences of this inertia on the part of political leaders on the socio-economic well-being of the citizenry and the dearth of evidence-based, sustainable solutions to the dwindling financial fortunes of both the national and subnational levels of governance in Nigeria.

In this chapter, I present the analysis of data collected to support the study. The data consisted mainly of interviews conducted to elicit the perceptions of key actors in the policy subsystem about the imperatives of political will for revenue expansion in Delta State. Data were also derived from information published by related publicly owned organizations and other reliable external sources. Information gathered from participant responses and other publicly available data provided the insights required to answer the research question and sub questions. The main research question for the study was developed to determine the factors in the Delta State of Nigeria contributing to the absence of a political will and inability of the federal and subnational levels to diversify their sources of revenue. With the first sub question, I sought to establish participants' perceptions of the relevance of political will for revenue diversification, while the second

sub question was geared towards determining strategies that public administrators could leverage for building coalitions and/or consensus towards formulating policies aimed at sustainably expanding the revenue profile of Delta State. This study may serve as a suitable framework for advancing political will that is critical for expanding the independent revenue of subnational governments in Nigeria.

In this chapter, I also discuss the research setting, the participant demographics, the data collection and analysis process, and the evidence of trustworthiness. Additionally, the interview results, how findings emerged, and a summary of the results are presented.

Setting

The qualitative case study methodology was appropriate for a detailed analysis of the research question and the sub questions. The method allowed for an in-depth, subjective exploration of the perceptions of key actors in the Delta State policy subsystem. I purposively selected 15 participants who met the following inclusion criteria: elected and/or appointed politicians (drawn from the executive and the legislative arms of government) who had served above 6 years in finance and related areas (resulting in seven participants), civil servants from the Delta State BIR currently at Salary Grade Level 15 or above who had been actively involved in IGR policy formulation and related matters with more than 10 years of experience (resulting in five participants), and other professionals (i.e., nonstate actors) involved in revenue policy matters in the state (resulting in three participants). After receiving the provisional approval of Walden University IRB, I reached out to the chairman of the Delta State BIR who doubled as the

chief executive of the organization as well as its gate keeper for a letter of cooperation conveying his approval of the study (see Appendix D). Based on his approval, the Walden University IRB granted approval (IRB Approval Number 06-15-21-0434779 dated June 15, 2021) for the study.

I initially identified 19 individuals for the study. The individuals were reached by telephone and through emails containing the letter of invitation. Fifteen individuals who confirmed their willingness to participate in the study were recruited; however, four others declined the invitation on account of various personal reasons. Amongst those who declined were two directors from the Delta State BIR. The first, a male declined for no declared reason while the second, a female also declined for want of time. The other two individuals who declined for personal reasons are serving elected members of the State's Public Accounts Committee in the Delta State House of Assembly (i.e., the State's legislature).

The interviews were conducted from middle of June 2021 to August 2021 and lasted for between 30 minutes to 61 minutes each. All the interviews were scheduled at the convenience of the participants. Three of the interviews with political appointees who headed relevant government agencies were held in their respective offices at their preference. Four of the interviews were held virtually through the Zoom Go-To Meeting platform. The rest of interviews were held in a meeting room at a hotel, which I reserved as an alternative location for participants who may not have a convenient location for the interview. The interviews were audio recorded and subsequently transcribed using the Nvivo transcription module. For all the face-to-face interviews, the CDC COVID-19

guidelines for human interactions were observed (see Appendix E). Overall, I followed the protocols set out in the informed consent guide that detailed the voluntary nature and flexibility of the interviews.

Demographics

I selected the participants of the study using a purposeful, nonrandom sampling approach. Overall, I conducted the study with 15 participants, comprising 14 male and one female subjects. Though there has been an age-long debate amongst qualitative scholars and practitioners about the right number of respondents in a qualitative study, I aligned with the use of data saturation as an ideal approach for determining the right number of participants (see Seidman, 2013). I reached the point of saturation with the 15th participant of the study.

The distribution of participants amongst the various categories was seven elected or appointed heads of government MDAs, five civil servants on Salary Grade Level 15, and three nonstate actors involved in development and policy advocacy in Delta State. Heads of MDAs are responsible for leadership and policy formulation in their respective agencies. Civil servants who are career public servants are involved at some stage in the process of policy formulation but mostly involved in policy implementation. The nonstate actors form the nucleus of the policy network who interrogate government policies and advance alternative policy thrusts and/or approaches deemed most appropriate to foster positive social change. Table 2 displays a detailed analysis of participants' characteristics.

Table 2*Characteristics of Research Participants*

Participant Code	Category of Participant	Number	Responsibilities	Average Years of Experience
P3, P4, P7, P8, P13, P14, P15	Elected/appointed heads of agencies	7	Leadership, revenue policy formulation, monitoring and evaluation	23
P1, P2, P6, P10, P12	Civil servants	5	Career public service, policy formulation/implementation	15
P5, P9, P11	Nonstate actors	3	Policy advocacy, policy networking, social change agents	25

I assigned the codes of P1 to P15 to protect each participant's identity in line with the confidentiality clause of the informed consent form. There was no expectation of any cash gift but a provision of N5,000 (Five thousand Naira) was made to cover transportation logistics. However, only P1, P2, P5, P10, and P12 collected the cash for their transportation logistics. All others declined for various personal reasons. Table 3 shows the interview details.

Table 3*Interview Details*

Designation	Category	Salary Grade Level	Interview Duration	Pages of Transcript
P1	Civil servant	15	52:42	16
P2	Civil servant	15	46:47	13
P3	Head of MDA	Consolidated	1:03:26	16
P4	Head of MDA	Consolidated	36:39	9
P5	Nonstate actor	N/A	57:11	15
P6	Civil servant	15	46:26	15
P7	Head of MDA	Consolidated	51:30	13
P8	Head of MDA	Consolidated	1:00:16	15
P9	Nonstate actor	N/A	37:21	12
P10	Civil servant	15	32:29	8
P11	Nonstate actor	N/A	52:47	10
P12	Civil Servant	15	45:05	11
P13	Head of MDA	Consolidated	31:27	10
P14	Head of MDA	Consolidated	32:22	9
P15	Head of MDA	Consolidated	33:31	9

Data Collection

Data collection for the study commenced after Walden University IRB granted approval to conduct the study. I followed the data collection plan in Chapter 3 of the study. Because the researcher is the primary instrument of data collection in qualitative studies, I decided to use the in-depth interview method as the primary source of data collection to allow for a detailed exploration of the phenomenon of study (see Toma, 2011). I also collected enabling legislation and policy documents from the Delta State BIR and other national financial authorities to supplement the interview data. The process of data collection lasted for about 3 months.

The participant selection process commenced with phone calls to the purposively selected subjects who met the criteria defined in Chapter 3. Thereafter, I sent the letter of invitation to each of the potential participants through their emails and social media (WhatsApp) platforms. The informed consent form was only sent to those who agreed to participate in the study. Seven of the interviews were held at the boardroom of a hotel that I reserved for participants who did not have an appropriate location for the interview. Four of the interviews were held in the offices of the participants and through the Zoom Go-To-Meeting platform, respectively. Overall, 15 participants were selected and interviewed. In all cases, the choice of location and time for the interviews was entirely those of the participants who had been previously informed of the voluntary nature of the interview and the flexibility of their participation through the letter of invitation and the informed consent form.

The interviews complied with the approved interview guide described in Chapter 3 (see Appendix C). The semi structured interview guide contained 10 questions geared towards obtaining the participants' perspectives on the phenomena of study. Each question was followed by a probing question when necessary to clarify the meaning ascribed by the participants. According to Rudestam and Newton (2015), experienced qualitative researchers seek to get into the head of the interviewee by probing to gain more understanding of their perception of phenomena. This approach allows for the generation of thick and rich data required to shed light on the problem of study and answer the research questions (O'Sullivan et al., 2017; Patton, 2015; Rubin & Rubin, 2012). At the start of the interview, I asked each participant to read and sign the informed consent form. Virtual participants were asked to sign and scan electronic copies of the informed consent form or send signed copies through courier services, and they all complied. I initially proposed a 60-minute interview in the letter of invitation; however, only two of the interviews lasted up to 60 minutes. The rest lasted between 30 to 45 minutes on account of time constraints on the part of the interviewees. Nevertheless, the reduction in duration of most of the interviews did not affect the outcome as the dialogue, and the transcript generated from each interview ranged from eight to 16 pages in length.

I audio recorded all the interviews electronically using Sunny IC digital recorder and a back-up handheld Huawei tablet. The recorded audio interviews were transferred to a secured drive with the participant codes used to protect the confidentiality of the information provided by each participant. I will keep the audio and transcribed information secure for 5 years as required by Walden University policy and destroy it

thereafter. On a final analysis, it was imperative to note that instead of the 1-month period proposed for data collection, the twists and turns occasioned by the vestiges of life delayed the process to almost 3 months.

Data Analysis

Ravitch and Carl (2016) stated that “qualitative data analysis refers to deliberate, systematic, and structured acts of interpreting data and then describing data in ways that reflect both process and insight” (p. 218). On their part, Rubin and Rubin (2012) stated that to make sense of the tones of data collected, the researcher should employ a disciplined approach to separate the signals from the noise; bearing in mind “that evidence provides the basis for writing a convincing report” (p. 210). To tilt this scale, I heeded scholarly admonition about making the data analysis process transparent to achieve rigor and validity (Ravitch & Carl, 2016). For the data analysis, I followed Rubin and Rubin’s (2012) seven-step analysis approach. This process includes transcribing and summarizing each interview; definition, finding and marking texts (coding); sorting and summarizing/sorting and comparing various codes from across the interviews; weighing and integrating perceptions of all participants; reflections on the various themes; combining concepts and themes to generate theory; and examining how the results can be generalized beyond the context and groups studied.

I initially proposed to use manual transcription and excel coding template in combination with the Nvivo software but that became unnecessary with the advanced and integrated features of the latest Nvivo software which I employed for my data analysis. Leveraging the latest version (Release 1.5.1-940) of Nvivo analysis software by QSR

International to conduct the data analysis simplified Rubin and Rubin's (2012) seven step data analysis process described above. This tool helped with the data transcription, coding, and organization of the data collected. The process begins by creating a new project in the data analysis and management software. It also involved the upload of audio interviews, transcription, and the analysis of the transcripts and other data used for the study.

Data Transcription and Summary

After creating a new project in the NVivo software, I uploaded the audio interviews therein for ease of transcription and coding. Rubin and Rubin (2012) stated that reliance on memory, rather than using a grounded approach of a written and carefully coded transcript could create bias in research results. On this stead, it became imperative to transcribe data to have verifiable evidence to support the research findings. Generating transcripts from audio recording also enables the researcher to quote the interview participants correctly (Rubin & Rubin, 2012). In line with the foregoing scholarly practice, I recorded all audio files and transcribed same to produce verbatim transcripts. The transcription of the audio files were carried out using the NVivo auto transcription module. All transcribed files were subsequently edited by listening to the audio repeatedly to ensure the correctness of each transcribed file and the creation of memos resulting from participant's mannerisms or observed surprise moments during the interviews before being exported to a password protected drive as well as the data section of the software for further analysis. The editing of each auto transcribed text took an average of 6 to 8 hours. The process of editing each Nvivo auto transcription took longer

time than earlier envisaged due to the need to listen repeatedly to the audio recording to ensure that each transcript reflects the participant's views. All transcripts were saved as separate cases for ease of data coding and exploration.

Coding

According to Rubin and Rubin (2012), coding is a core part of the early analysis that recognizes and identifies concepts, themes, and events and note them in a given text. The first step taken to kick start the coding process was data familiarization. This involved reading and re-reading of the transcripts to make sense of the perceptions of the participants on the phenomena and to connect these with the outcome of my reflections in the context of each interview. To ensure that the research questions were properly addressed, the coding process followed with a classification of the several components of the research questions into categories. According to Patton (2015), the researcher brings his education, experience, and social status in the interpretation of meaning that research participants ascribe to the phenomenon of study. Besides, Rubin and Rubin (2012) stated that the initial questions that a researcher asked suggests concepts and themes that could be coded during data analysis. The main research question sought to shed light on factors responsible for the lack of a political will and the inability of appointed and/or elected political leaders diversify revenue sources at the federal and subnational levels. The accompanying sub questions also sought to complement the main question by seeking answers on the relevance of political will as well as finding ways that political representatives could engage key stakeholders in making sustainable revenue policies.

My initial understanding of the problem of the study, its purpose, and social change propositions informed the categorization of the research questions into three broad areas: absence of a political will, relevance of political will, and building consensus. The absence of a political will category represents factors responsible for the failure of elected or appointed representatives to act in public interest which in this case is the diversification of the sources of independent revenue in Delta State. Furthermore, the relevance of the political will category relates to the perceptions of conversation partners on how political will informs sustainable positive social change in the area of revenue diversification. The third category termed “building consensus” addresses the theoretical and conceptual framework of the study by highlighting the place of advocacy coalitions on one hand, and the combined effect of political and peoples will in defining a new positive narrative on the revenue profile of Delta State.

Subsequently, two other categorizations; effectiveness of current revenue policies and forceful demands required to compulsorily generate political will of public administrators were added. Of the two added categories, the former highlights prevailing revenue policies and the contextual issues impacting positively or negatively on their effectiveness, while the later sheds light on the imperatives of a paradigm shift to leverage a new set of agreed criteria in defining a new vision of change and social contract that deter the sacrifice of common good at the altar of personal discretion. Scanning through the answers adduced by the research participants against each question produced some initial codes under each category. For the absence of a political will category, respondents used words, concepts, and phrases such as “corruption,” “Nigerian

factor,” “tax culture,” “culture of impunity,” “a feeling that it is government responsibility to provide all the resources,” “oil money distraction,” “economic downturn,” “federal policies,” “legal limitations,” “insecurity,” “knowledge gap,” “political patronage,” “weak systems,” amongst others to describe factors which account for the inability of political representatives to exercise political will required to diversify revenue sources. According to Marshall and Rossman (2016) coding begins when certain keywords from the literature and conceptual framework begin to emerge from an interview. The words and concepts aligned with scholarly findings in the literature and key elements of the theoretical assumptions of the study regarding the statement of the problem.

On the relevance of political will category, participants expressed their views using the terms: “to engage skillful resources;” “create enabling environment;” “to grow revenue;” “to make laws;” “bedrock of revenue generation in any state;” “very critical for diversification;” “a key factor;” “fundamental;” “driving force;” etc. The concepts and phrases as well as participants mannerisms during the interviews reinforced how central political will is to the diversification of revenue sources in Delta State. Similarly, from the participants’ perspectives on the “building consensus” category, words and phrases that jumped out includes “stakeholders,” “stakeholders engagement,” “feedback mechanism,” “judicious use of funds,” and “visible impact”. The emergent words agree with findings in the literature (Raile et al., 2018).

Regarding the fourth and fifth categorizations of “effectiveness of current revenue policies” and “forceful demands required to generate political will” which provided an

introductory context and a concluding narrative respectively about the phenomena of study, participants used divergent words and phrases such as “laws are in place,” “not so effective,” “revenue policies are effective,” “not sure that policies on ground have all been very effective,” “non-compliance,” “faulty implementation,” “inability to enforce laws,” amongst others. Whereas most participants agree that several policies exist, a greater majority believe that that the implementation of those policies have been ineffective due to the lack of a political will. Participants also described their views about the “forceful demands” category by repeatedly using words, concepts, and phrases such as “feedback mechanism,” “rule of law,” “enforcement,” “resourceful personnel,” “legal reforms,” “use of technology,” and “database” etc.

Following the initial coding of data from the transcripts, I conducted several other reviews of the transcript in consideration of the commonly used words, concepts, phrases to determine patterns and generate themes. Based on the emerging crosscutting concepts across data, I generated a list of themes under each category of the research question.

Table 4*Categories, Themes, and Description*

Category	Theme	Description
Absence of a political will	1. Corruption	Wastage and diversion of public funds
	2. Cultural beliefs	An assumption by the citizenry that government has the sole responsibility to provide public goods and services.
	3. Distraction of oil revenue	Inability to tap other viable alternatives to oil revenue due to inflow from sale of crude oil
	4. Economic climate	The effect of prevailing macro-economic realities on the local economy
	5. External interferences	Federal government policy pronouncements and political restrictions
	6. Legal limitations	Constitutional restrictions & policy limitations
	7. Personal interest	Placing self-interest above public interest

Category	Theme	Description
	8. Political patronage	The giving of certain privileges to certain individuals or groups based on their political affiliation
	9. Insecurity	Volatile security situation around the Niger-Delta Region
	10. Weak capacity of leaders	Lack of skill, knowledge gap of political representatives
	11. Weak institutions	Inadequate implementation structures
Relevance of political will	12. Creates enabling environment	Various dimensions of positive change that manifests with the exercise of a political will
	13. Driving force	A compelling force for positive social change
Building Consensus	14. Stakeholders' engagement	A deliberate and transparent involvement of stakeholders in the policy formulation and implementation process
	15. Quality service delivery & accountability	Judicious use of public resources to create public goods and services and regular feedback to

Category	Theme	Description
		the citizenry through periodic scorecard reports
Forceful demands	16. Active feedback mechanism	An independent appraisal system on the effectiveness of individuals actors, groups, policies, and processes that facilitates positive changes
	17. Full autonomy of the revenue agency	A strategic policy of professionalizing the revenue agency by creating safeguards to ensure it functions optimally
	18. Use of technology	Deployment of technology to improve the effectiveness and efficiency of relevant organizations
	19. Rule of law & legal reforms	Equality of all citizens before the law and a regular review of the letters of the law on account of feedback on the policy process.

Category	Theme	Description
	20. Streamlining of the electoral process	Integrity and transparency of the electoral process to promote free and fair elections.

Sort and Summarize, Sort and Compare

The NVivo Version 1.5.1-940 released in March, 2020 and used for the data analysis has inbuilt enhancements that simplified the process of sorting, summarizing, and comparison. According to Patton (2015), analysis programs facilitate the speedy identification of words, phrases, and themes; labeling of transcripts for ease of reference and comparison; finding coded themes; categorization; and comparison of interview excerpts with reflexive notes. I used the NVivo functionality to inductively list the initial themes emanating from participants responses to the research questions. In generating the themes, I looked for relationships and patterns in emerging concepts and juxtaposed same with my personal memos using the research questions as my focus prompt (Rubin & Rubin, 2012). Initially, I generated 14 themes under the “absence of a political will” category. However, I treated four of the themes namely: fear of failure which refers to the actor’s unwillingness to exercise political will on account of the anticipated backlash of such actions; future political ambition which defines a selfish prioritization of personal political ambition over the common good; illegitimacy of government which explains impunity of political actors stemming from lack of accountability to the electorate; and personal interest which is defined as the consideration of personal interest over those of

the public as miscellaneous themes. The miscellaneous themes refers to codes that the researcher considered to be of interest or discarded at a later stage of the study due to insufficient evidence.

In applying Rubin and Rubin's (2012) analysis approach at this stage, I also used the NVivo software to sort and summarize themes under the relevance of "political will," "building consensus," and "forceful demands categories." Initially, I identified three themes from the relevance of political will category namely: creating enabling environment which was defined as the various dimensions of positive change that manifests with the exercise of a political will; driving force a term meaning the impetus or spark for a positive social change; and enforcement of existing legislations, a policy implementation activity arising from the exercise of political will. A further iteration between excerpts from interview transcripts across participants and personal reflection on the relationship between themes resulted in the elimination of the third theme in this category enforcement of existing legislation as it was considered a sub-theme of the creating enabling environment theme.

Under the "building consensus" category, two main themes which resonated in a majority of the participants responses include stakeholders' engagement and quality service delivery & accountability" as variously defined in Table 3. Due to its relatedness to the stakeholder's engagement theme, sensitization of taxpayers was classified as its sub-theme. Besides, three other themes inclusive of data aggregation, effective dispute resolution, and transparency of the process which lacked enough references and spread across participants were also classified as miscellaneous themes. Similarly, a back and

forth iteration on the meaning, context, and reflexive journals on data generated under the “forceful demands” category resulted in the merging of the themes enforcement of existing laws and review of existing legal frameworks into one that is named rule of law and legal reforms which portrays a broader meaning of the previously separate themes. In the same vein, under the index category, I merged two other themes automation of business processes and robust and functional data into one that was classified as use of technology to accommodate the spread and diversity of meaning ascribed by different participants. After series of additional sorting and comparisons, the performance targets theme was classified as a subtheme of the active feedback mechanism theme in recognition of the interconnection between participants’ perceptions on both themes. A further analysis of data resulted in the classification of five other themes in this category namely external fiscal challenges; patriotism; training and retraining of staff; vibrant civil society organizations; and whistle blowing policies as miscellaneous themes.

Weigh and Integrate

In determining the themes across the four main categories of the study, I started by examining what Patton (2015) called the “recurring regularities” of data as adduced by the different strata of the interview participants (p. 554). As shown in Table 2, the study participants comprised of seven elected and/or appointed heads of government ministries, departments or agencies, civil servants, and nonstate actors. Using the twin criteria of internal homogeneity and external heterogeneity, I examined the extent that data placed under each of category aligns in meaning with respect to the phenomenon of study and the degree to which the differences among the categories are bold and clear (Patton,

2015). Thereafter, I crosschecked the perspectives offered by research participants (the evidence) with data from other documents reviewed as well as my knowledge of the phenomenon to make sense of the evidence. This process involved a back and forth examination of rival explanations and discrepant cases as well as applying alternative interpretations to the data.

Generate Your Own Theory

According to Rubin and Rubin (2012), the researcher has to reason out the relationship of the observed themes to answer the research questions. My research question sought to shed light on the factors in the Delta State of Nigeria that contribute to the absence of a political will and the inability of elected and/or appointed political representatives to diversify revenue sources at the federal and sub-national level. There was a near consensus amongst a wide spectrum of participants that the eleven themes listed in Table 2 of the study account largely for the problem of study. Study participants noted that the root of the problem of absence of a political will to diversify revenue sources at the national and subnational levels is the cultural belief that it is the sole responsibility of government to provide public goods and services to the citizenry. Added to the notion of unlimited oil wealth, the belief is deeply rooted in the sub-consciousness of nearly all citizens. This foundational belief span all strata of the society: making individuals and corporate bodies avoid and evade payment of taxes; making communities to resist any tax impositions and related fiscal policies; and accounting for the refusal by religious bodies amongst others not to pay any form of tax. Though participants noted the restrictive effects of poor economic climate, insecurity, external interferences by the

federal government, legal limitations, and weak institutions on the ability of political representatives to explore alternative resources at the state level; oil revenue distraction, corruption, political patronage, personal interest, weak capacity of leaders exacerbate the damaging effect of the phenomenon on public welfare. All the aforementioned themes are mutually reinforcing (causes and consequences) on the reasons political actors fail to exercise political will for revenue diversification, thereby addressing the first research question.

Regarding the relevance of political will category, there was also a unanimity of perceptions as noted in the transcribed data that the two themes of “creating enabling environment” and “driving force” evidences its critical role in creating positive social change in the area of revenue diversification. However, to consolidate political and people’s will through consensus building, political actors must engage the relevant stakeholders and demonstrate accountability through the judicious use of public funds. The citizenry is at the receiving end of any misstep of those in authority and are therefore aware and supportive of every government initiative aimed at improving their wellbeing. More so, to avoid the use of discretion by occupants of public office, participants recommended the application of forceful demands to: establish active feedback mechanism; grant full autonomy to the revenue service; introduce use of technology; apply rule of law and legal reforms; and streamline the electoral process as a sustainable strategy to institutionalize the exercise of political will at all levels of governance in Nigeria. The denial of the absence of a political will by a few participants selected from the political representatives’ class was not enough to becloud the near consensus for

drastic measures geared towards creating safeguards against the use of discretion by occupants of public offices. Overall, all themes across the various categories provide answers to the audience by confirming what is known that is supported by data, disabusing existing misconceptions, and illuminating important things that was not known but should be known (Patton, 2015).

Generalize Your Findings

Rubin and Rubin (2012) stated that to generalize research findings, the researcher should ask if such findings “test, modify, or extend an existing theory” (p. 209). A key assumption of the ACF is that policy actors possess a deep core and policy core belief which has a high level of resistance to change. Deep core and policy core beliefs stem from one’s personal interests or beliefs as well as power distributions across government and policy formation structures and systems (Chikowore, 2018). In this study, I found that cultural beliefs and personal interest contribute to the absence of a political will and the inability of political representatives to diversify sources of revenue in Delta State. The implication of this is that the ACF assumptions on deep core belief holds true regarding the exercise of political will for revenue diversification at the federal and state levels of developing nations such as Nigeria. Meaning exactly that the findings can also be true of political actors in other states in Nigeria as well as the federal level which shares the same cultural orientation with policy actors in Delta State. This extends knowledge about the under-investigated place of political will for revenue diversification at the subnational and national levels in Nigeria.

The exploratory case study design adopted for this study examined the perceptions of diverse actors within the Delta State policy subsystem comprising elected or appointed heads of government MDAs, civil servants, and nonstate actors. The dispersion of the purposively selected participants represent extreme shades of opinion on the factors that account for the absence of a political will in the context of a developing nation state. Hence, the influence of intervening factors including weak capacity of both the policy actors and institutions identified under the absence of a political will category may well apply to states with similar contexts. Relatedly, the skewing of powers on virtually all revenue matters in favor of the federal government in the Nigerian constitution as well as the divisive nature of federal policies may equally apply to all States, but more pronounced where opposing parties are heads of the government.

Scholarly evidence about the “devil shift” or what is termed adversarial competition amongst policy actors and coalitions to foist their preferences on the policy outcomes holds in settings and circumstances beyond the scope of this study (Weible & Sabatir, 2018, P. 140). Whilst multiple evidence in this study attest to the prevalence of political patronage in policy decisions, this may well apply beyond the case study under reference. Globally, policy actors and nation states continue to advance policies that suit the interest of a select few in pretext of benefitting the citizenry (Chikowore, 2018). On the other hand, the role of stakeholder engagement throughout the policy process in creating successful visions of change is well documented in scholarly literatures (Fischer, 2014, 2015; Raile et al., 2018). The above scholarly postulation is exemplified by the finding that effective stakeholder engagement and participation advances consensus

building amongst diverse coalitions. According to Rubin and Rubin (2012), to determine if a research finding can be of a general application, it must be gauged for consistency with published literature. Hence, the finding about policy actors' desire to influence policy outcomes to reflect their wishes and those about the role of stakeholders engagement in fostering sustainable change initiatives may apply beyond the realms of this study.

Evidence of Trustworthiness

Although this study considered archival documents and other relevant literature, the primary source of data was the in-depth interview with 15 purposively selected conversation partners. According to Ravitch and Carl (2016), purposive selection of participants is informed by their certain experiences, knowledge about a specific phenomenon, location or certain reasons which the researcher believes will provide answers to the research question (s). The conversation partners interviewed were elected or appointed heads of government MDAs, civil servants, and nonstate actors who possess vast experience in policy making and policy implementation. To ensure trustworthiness, I followed the design described in Chapter 3 and applied several measures to ensure the quality of the study, focusing on credibility, dependability, confirmability, and transferability.

Credibility

Patton (2015) stated that the credibility of research findings and interpretations depend on the researcher's cautious determination to establish trustworthiness. Research credibility seeks to establish an alignment between research findings and reality.

According to Patton credibility equates with internal validity and provides assurance that the researcher's reconstruction of interview data reflects participant's perception about the phenomenon of study.

To achieve credibility, I ensured that participants understood the interview questions by clarifying any ambiguity observed during the interviews. I was also aware of my positionality, hence I avoided interrupting the participants with my views during the interviews. Besides, I listened to the audio interviews carefully while editing the transcripts generated automatically from the Nvivo transcription software to ensure that words used represent the meaning ascribed and align with the participants' expressions as noted in my personal memos during each interview. Besides, I read and reread the interview transcripts severally to ensure a detailed understanding of participants' perceptions about the phenomenon. Thereafter, I carried out member checking to give participants chance to reconfirm the correctness of the transcripts generated from the audio interviews. Member checking allows for a reconfirmation of data collected during analysis from key study participants to verify data, findings, or interpretations (Patton, 2015). Once the communication partner responded with a confirmation of the accuracy of the transcript, I proceeded with the coding and further analysis.

I also carried out data triangulation to promote credibility and consistency by examining policy documents from relevant and trusted public organizations websites, archival documents and related literature as well as reflexive notes.

Dependability

Dependability refers to the process of the study and the researcher's duty to ensure that such process followed in the study is logical, traceable, and documented (Patton, 2015). The concept of dependability relates to the ability to replicate a study in line with the methods defined and under the same circumstances. I followed the plan established in chapter 3 of the study in executing the study. I also ensured the alignment of research problem, research design, data collection and analysis strategies for the purposes of findings answers to the research questions. This ensures that any researcher who adopts the strategies defined would arrive at the same results.

Transferability

Transferability refers to external validity. This explains the extent to which research findings may be transferred to similar case (s). The audience of this study may explore the relationship between the theoretical frameworks, conceptual framework, and findings to guide any future scholarly initiative geared towards establishing circumstances, settings, or situations where this study may be applicable. To establish the transferability of the study, I documented the process followed and provided evidence showing that those processes were actually followed.

Confirmability

The concept of confirmability establishes that data and the interpretations adduced were not cooked up by the researcher, but rather, an objective representation of participants' perceptions. Besides, it indicates the neutrality shown by the researcher during data collection and analysis by ensuring the existence of mitigation measures

against bias. To ensure confirmability, I followed the interview protocol defined in Chapter 3. In addition, during interviews or data transcription, I strived not to interrupt the participants' responses with my views or substitute the researchers' perceptions with my personal opinion. I remained aware of my biases, my positionality, identity, and assumptions amongst others.

Results

According to the Joint Committee on Standards for Educational Evaluation (1994, cited in Patton, 2015), the “soundness or trustworthiness of the inferences that are made from the results of the information gathering process” presents convincing evidence in support of research conclusions and are likely to be more successful in withstanding scholarly criticisms (p. 702). The findings of this qualitative exploratory case study will be shared in a narrative format, organized based on the twenty overlying themes derived from participants' responses which has been summarized in categories labeled from the research questions. The research results are based on the research questions and the analysis of the data collected. The main research question and sub-questions for the study was: What factors in the Delta State of Nigeria contribute to the absence of a political will and inability of the federal and subnational levels to diversify their sources of revenue?; (a) How do key stakeholders in the Delta State perceive the relevance of political will for revenue diversification?; (b) How can policymakers build coalition amongst diverse stakeholders to design policies aimed at diversifying revenue sources in Delta State? The study sought to explore the underinvestigated role of the lack of a political will and the inability of the various tiers of government in Nigeria to diversify

their sources of revenue. The study was also interested in shedding light on the relevance of political will and how policy actors can build consensus amongst stakeholders towards revenue diversification at the sub-national level.

In finding answers to the research questions, 10 interview questions in Appendix C were developed. The interview questions were designed to elicit detailed information from interview participants regarding the phenomenon of study, the underlying theoretical framework as well as the desired social change implications. Four main categories emerged from the analysis of the interview transcripts, namely: Absence of a political will; relevance of political will; consensus building; and forceful demands. The emergent categories are labels derived from the main research question and the subquestions.

I adopted Rubin and Rubin's (2012) seven stage data analysis framework using the NVivo version 1.5.1-940 software released in March 2020. From the four categories developed, the following 20 main themes emerged:

1. Corruption
2. Cultural beliefs
3. Distraction from oil
4. Economic climate
5. External interferences
6. Legal limitations
7. Personal interest
8. Political patronage

9. Insecurity
10. Weak capacity of leaders
11. Weak institutions
12. Creates enabling environment
13. Driving force
14. Stakeholders engagement
15. Quality service delivery & accountability
16. Active feedback mechanism
17. Full autonomy of the revenue agency
18. Use of technology
19. Rule of law and legal reforms
20. Streamlining the electoral process.

Category 1: Absence of a Political will and Inability to Diversify Sources of Revenue

The main research question sought to determine the root causes of the absence of a political will and the factors contributing to the inability of federal and state levels to diversify their sources of revenue as a first step in shedding light about the problem of study as well as in finding answers. Overall, 11 themes emerged from the participants responses under this category.

Theme 1: Corruption

Corruption was noted as one of the root causes of the absence of a political will and the inability to diversify revenue sources at the subnational level of government in Nigeria. Participants described the menace of corruption which manifests in the dishonest

behavior of most political appointees (including bribery), wastage of public resources, and abuse of office as the cankerworm and bane of the political will required for the state's development. Participants also described issues of corruption to include the non-disclosure of revenues collected on behalf of government in the relevant financial statements.

Several of the participants, P1, P2, P3, P5, P6, P8, P9, and P15 attributed the failure to exercise political will to issues of corruption. P15 bemoaned the situation by saying that "The efficiency and effectiveness ratio is very low and the waste level is huge...and those are really drags on the economy." In his words P5 captured the phenomenon vividly by saying

And again, let me mention the big one, corruption is there. There's no doubt now that heads of these MDAs, some of them, whatever they collect, they don't disclose it, because they use so-called revenue consultants or contractors. And those ones, whatever they collect...it is what they disclose to them that is known to government.

On his part, P9 explains the problem by saying "It is just that all comes back to there is no vision. They do not have the commitment to do anything, and they are very interested in sharing the money. And that is all they want." From the participants' viewpoints, corruption beclouds any sense of reasoning including the need to invest the political capital of political will for revenue diversification. The opportunity cost of the inertia of the political class to take action towards expanding the state's revenue sources,

is evident in the burgeoning youth unemployment indices amongst other negative socio-economic indicators.

Theme 2: Cultural Beliefs

Virtually all participants consider issues of cultural belief as a factor contributing to the absence of a political will for revenue diversification at the national and sub-national levels. Participants P4, P5, P6, P7, P8, P12, P13, and P14 offered diverse perspectives of how behaviors stemming from the people's cultural orientation negatively impact the collection of internally generated revenue at the state level. Participant P4 calls this "a culture not to steer unnecessary unpleasantness in the system." While P13 refers to this cultural manifestation at the national and sub-national levels as the "Nigerian factor," P4, P9, and P13 amplified the Nigerian factor to mean a feeling by the public that "it is government's responsibility" to provide for everything for everyone. Participants P6 and P8 considers the behavior of some key actors as "a culture of impunity" as participant P12 added the dimension of "sacred cow" to the various description of how cultural beliefs affect the exercise of political will in Nigeria.

Participant P13 offered further evidence of the manifestation of this phenomenon by saying "So the Nigerian mentality, even the politicians, they don't believe that they should generate revenue. All they want is that we want to spend. So that is still the problem we have in Nigeria." The participant perceives a feeling of having enough from crude oil proceeds which tends to becloud any sense of reasoning of the political policy actors towards other sources of revenue. In his words, Participant 15 said "voluntary compliance is very low even among...even among the elites, the educated voluntary

compliance is very low.” Both participants emphasized the point about the adverse influence of a deep-rooted culture of non-payment of taxes on the revenue profile of the state. On his part, participant P7 offered a deeper insight about the dynamics fueling the culture of low voluntary compliance amongst the citizenry by saying

So the tax culture of the country is also not helping the situation. The tax culture of the country is that people do not like paying taxes because they feel that government also is failing in its responsibility on its duty to provide the...

On this stead, the legacy of non-payment of taxes as explained above stems from the inability of government to fulfil its own part of the bargain by providing meaningful public goods and services on one hand, while giving a good account of how it has managed resources entrusted on its hands on the other. Participant P7 also provided further hints about the inability of successive governments to change the cultural orientation of the Nigerian populace towards responsible citizenship. He said,

What is responsible for that inertia is very simple to bring up. The governments, the people in governments, they are not from another planet. The people in government were recruited or selected from the same populace or population. Now the businessman or the owner of the business that has refused to be taxed through an electoral process becomes a political office holder. So you cannot separate the owners of business and the actors on the political side of governance. So, the inertia results from the fact that the political office holder cannot penalize his own business entity.

The above analysis explicates the transgenerational dimension of the cultural belief system that hinders positive change initiatives at the subnational level targeted at revenue diversification.

Theme 3: Distraction of Oil Revenue

Several participants, namely P1, P2, P3, P5, P6, P8 and P13 alluded to the theme of oil revenue distraction as a major cause of the absence of a political will. They used various terms and concepts to describe the phenomenon. Participants P3 and P5 used the term “oil money”, P14 referred to it as “revenue reliance on oil” while P6 described it as “a feeling of getting enough from the center.” The import is that participants consider the existence of oil revenue as a major setback to any reform geared towards harnessing alternative revenue potentials as those in power see it as a waste of time, taking a long gestation period to materialize, or even unnecessary. For instance, P3 in narrating the adverse effect of oil revenue on the state’s revenue profile said,

Now because they have this free money, oil money has been an issue. As at today, all the states depend at least 70 to 80%, on FAAC, federally collected revenue. So if 80% is coming from that source, less emphasis is placed on the major. The major ought to be taxation, which is something you manipulate to generate revenue.

Amplifying the evidence adduced by P3 above, P6 said “See, if in a month nothing comes from Abuja they will be forced to look inward for revenue. It is... maybe till then, they will feel that we are relevant. They will do everything possible to... You understand?” Many of the scholarly publications on the subject also substantiated the

issue of oil distraction. Tidi (2020) buttressed the concept of oil curse, which relates to the negative economic trajectory of developing nations who rely on oil revenue occasioned by the inability of their political leaders to invest such revenue for sustainable development. Scholars has also questioned the continued reliance on oil revenue in the face of declining global oil price and the existence of viable alternative to oil revenue in the primary, secondary, and tertiary sectors of the Nigerian economy (Dike, 2015; Makinde et al., 2016; Uzonwanne, 2015). Since its founding in Nigeria, oil revenue has been a major distraction to successive governments, in addition to breeding other forms of corruption. Hence, the congruence between evidence from published scholarly works, and participants responses on this theme attest to its reality.

Theme 4: Economic Climate

This theme describes the impact of the prevailing macro-economic climate at both the global and national levels on the socio-economic well-being of the citizenry as well as the micro, small and medium enterprises at the sub-national level. P11 and P13 referred to the reality as “economic downturn” while P14 called it “negative impact of world and national economy.” As additional evidence of this theme, P11 said,

It still boils down to economic downturn. When the economy is not active, no amount of appeasement you can do. Somebody that has not been paid salary, how will he pay tax? Tax is a function of income earned. Market woman that is not in the market to sell, how will she generate income? So economic factor is one of the main bane.

On his part, P14 described the impact of the unfavorable macro-economic situation on local economy by saying,

You have, the economy, the global economy, Delta State is not different from the global economy. The impact of the global economy. The impact of COVID. The impact of the inflation trend. Inflation trend in the country. The rising cost of doing business. The power system, energy supply crisis spiral and there is no control. People buy generators to run their businesses. The dissatisfaction of those who should actually support government in paying taxes. Many of them are frustrated in their businesses because the economy is not supporting them. In terms of energy, infrastructure required to run the business, at... do good business with less hindrance.

Judging from the above evidences, unfavorable economic climate is a key deterrent to the exercise of political will and initiatives geared towards revenue diversification as political leaders weigh the impact of additional tax burden or levies on the citizenry.

Theme 5: External Interferences

Participants P2, P6, P7, P14, and P15 talked about how restrictive federal policies and other political dynamics affect actions and decisions of political leaders at the sub-national level. P14 said,

There are political and other restrictions that affect states like Delta from not getting approval of the federal government for ports like to be duplicated in the

southern region. The South South of this country. So if you bring a replica of Tincan Ireland to Koko, to Calabar...

Besides, P15 added his perspective by saying that “there are always a lot of no go areas and political considerations in looking at revenue generation across the country.” In a more apt representation of this reality, P15 further captured another manifestation of this theme as follows:

Federal government policies and lack of...their lack of willpower to compel indigenous oil producing companies to locate in their areas of...to domicile in their areas of operation. Yes, that law exists, but they have not been able to implement it. That also creates some leakages.

On his part, P2 said that the federal government interference in some issues, such as laws made at the state level, hinders certain efforts at generating independent revenue at the sub-national level. P5 and P6 also harped on interferences by political appointees at the state level on the implementation activities of the Internal Revenue Service. They described situations where Internal Revenue Service officials have been asked to vacate premises of tax payers during enforcement drive, thereby frustrating their efforts at raking in additional revenue for the state through such initiatives.

Theme 6: Legal Limitations

Participants P1, P2, P5, P7, P8, P13, and P15 claim that the law is a limitation to the extent to which state actors can expand their independent revenue. They noted that the provisions of the law as well as the duration of cases in courts before final judgments are given are twin elements of the law that hinder revenue drive at the subnational level.

P1 noted the limitation of the law by saying “When you say diversify, we have a limit.

The law is our limitation. It is what the law say you will collect that you will collect”. P5 gave a detailed narrative about one of such laws made by the Joint Tax Board (JTB), the body saddled with the responsibility of making laws and policies governing tax administration across the 36 states of the Nigerian federation plus the federal capital territory. He said,

They did a study tour of the federation and came out with the draft law of taxes and levies act. To narrow it down, that as a federal arm under the Federal Inland Revenue Service, you should not collect more than nine items. In fact it was eight initially, but with the amendment of 2010, 2015, they now added one to it, which is this technological levy paid by companies. Then for states, the states were collecting about 20 items then the local government, 21. Thereabout. But with the amendment, the states now have been stretched to about 25, local government had had some additions. So the fact remains that with this policy that have been put in place, it tried to reduce the federal government coming for an item. And the state government coming for that same item to a company, and the local government, coming to that company for the same item. So they tried to schedule these checks and balances to ensure that everybody knows what they should collect and know how to go about it.

P2 in describing the effect of legal boundaries defined by the JTB said “in such situations you have a problem where the interpretation of the law affects the political will

of the state to drive that particular area of revenue diversification.” In buttressing this point, P8 added that,

Because, law, the areas you are going to go to collect revenue has been stated in the law. If you go outside that one, you'll be penalized because that is not your area. For example, road tax, everything about road tax is for all the 36 states. How much you are going to charge. What you are going to do...This and this, has been stated.

On his part P15 simply said, “the issues are the issues of legislation” as a way of capturing the legal limitations to the exercise of political will and revenue diversification at the state level. The foregoing analysis aligns with the interpretation of the appropriate authority, jurisdictions, and the legal boundaries defined in laws of the federal and state governments (Delta State of Nigeria Gazette, 2020). In effect, legal limitations constitute a major hindrance to the drive towards revenue expansion at the subnational level.

Theme 7: Personal Interest

Another prominent theme that emerged in the study is the issue of personal interest. Participants P2, P3, P6, P7, P10, P12, P13, and P15 noted the overarching role of the clash of personal interest with public interest. They stated that the personal interest of some political appointees hamper enforcement initiatives, disdains professional advice, and hinders change initiatives. Describing how some politicians frustrate enforcement initiatives, P10 said,

they will call the office, they will call the chairman and say look this person just leave the person for now just leave the person we know how we want to communicate the person this are some of the challenges.

Regarding the lack of interest on professional advice, P6 said “because whether we like it or not we have intelligent people that can advise the government. But they will not listen to them. They will prefer to listen to their cronies.” On his part, P15 added that “No matter the number of consultants you bring in who speak the same language, the implementation is always marred because of personal interest and that's a challenge.” Participants also harped on how future political ambition beclouds the reasoning of many political appointees. On this P12 said,

Don't forget that those at helm of affairs, they are politicians. Being a politician does not mean that that is the bus stop. They have other aspirations to go into political offices. So by the time they begin to torment those that we know are... because they are the same high net worth people... are the political heavyweights, both in the state and in the country. So by the time they begin to go after them, when campaign season comes, these same people will begin to what? To campaign against them. So because of my ambition, is my ambition against good faith? What will good faith do for my ambition? So let us do it the way we can do it and everybody's happy.

Buttressing the above narrative on how future political ambition affects the exercise of political will, P15 said “The political will is a very strong factor. It's easily said, but is not easily implemented because politicians will want to have a lot of... They

are beclouded by a lot of political considerations.” The evidence adduced by participants on this theme agrees with findings in peer reviewed journals. For instance, Dike (2015) stated that the fixation of the mindset of Nigerian leaders on self-interest constitutes a real obstacle to formulation and implementation of people-oriented policies. It goes to say therefore, that personal interest constitutes a real obstacle to the exercise of political will for revenue diversification.

Theme 8: Political Patronage

Several of the participants also consider political patronage as a contributing factor to the absence of political will at the subnational level. Participants P1, P2, P3, P6, P7, P8, P12, and P15 all harped on how political patronage impedes drive to sanction offenders of revenue law, encourages Godfatherism, and allows use of revenue as patronage for political cronies. Put succinctly, P1 said of the obstruction posed by political leaders to enforcement drives of the revenue agency that,

Political leaders in the state, because they have direct access to the governor, direct access to the chairman, and direct access to the board member, direct access to the deputy governor or the speaker of the house. These are the people, they just call. And directives are given, withdraw your men from such and such place.

Complementing P1 on the situation, P12 said “The rich are friends to those in power. So they are somehow, somehow exempted from being captured in the tax bracket. Because when you bring these people, somebody will call you to tell you that... forget such persons.” P2 in attempting a definition of how political patronage through Godfatherism leads to sub-optimal revenue collection said “Godfatherism is... in a

situation when you want to diversify the revenue, and someone somewhere who is your mentor in politics does not want that area to be harnessed to the revenue pool... such diversification will suffer some defeat.” Contributing to this discuss, P7 said

There is always a bias in properly utilizing the authority before political holders to drive a revenue collection process. So holders of business are either the friends of politicians or actors on this side of government or those same actors are also the owners of businesses.

Similarly, P8 noted the use of revenue as political trade-offs and frowned at its impact on the revenue profile of the state. Describing his experience of the phenomenon, he said,

I said it, even in that my book that I advise that they should not take revenue patronage as part of political patronage. Let revenue comes in, then you use expenditure to settle. But they will give revenue as part of political patronage that brings down the revenue in the state. That is... this is the main issue sir. Quote me. Using it as political patronage, revenue, IGR is the problem of this and the political will to say no to it become a problem.

Evidently, political patronage also contributes to the absence of political will and the inability of the federal and state governments to diversify their sources of revenue.

Theme 9: Insecurity

Many participants also cited the volatile security situation in Nigeria and that of Delta State in particular as being responsible for the inertia towards the exercise of political will for a positive change in the revenue profile of the state. Participants who

referred to this challenge includes P2, P5, P8, P9, P1, P14 and P15. All seven of the participants agree that economic activities, which has a positive correlation with revenue generation, and in turn, tax revenue of government, hardly thrives where there is a state of insecurity. In the words of P11, “What I said, apart from the economic situation, you have a conducive environmental factors. How secure is the State to engender security of lives and properties? Because for tax revenue to grow, there must be a conducive environment.” P15 stated that security issues place a limit on the revenue generation potentials of any government. He exemplified his point as follows “Delta has some. Some has migrated, Shell has significantly left here and because of the... a lot of... community crisis in those environments are easily traceable reasons why you cannot...” He added that when communities disrupt production processes, the down time becomes high and efficiency level becomes low. Contributing on the effect of insecurity on the marketing of produce, P5 said “So you need a lot of marketing to make it work. But this can only happen when there is security, and there is safety for people who will use those roads.” Of course, even the constitution of the Federal Republic of Nigeria acknowledges that security of lives and properties is the primary responsibility of government. Indeed, no meaningful development takes place were the security of lives and properties of the citizenry cannot be guaranteed.

Theme 10: Weak Capacity of Leaders

The ability of leaders to exercise political will is a function of their capacity to challenge the status quo. Capacity relates to the education, skill, personal drive and commitment of a leader to inform positive social change. However, many of the

participants expressed a lack of capacity on the part of most political leaders at the national and state levels. Participants P3, P6, P7, P8, P9, P11, P12, and P15 expressed divergent views on the description of weak capacity. Their opinions ranged from “ignorance” (P3 & P15), to lack of foresight (P6 and P8). Participants also talked about lack of strategic management skill (P8), that politicians are not ground on tax laws (P12), and about a weak knowledge base of policy administrators (P7, P9, P11, P12). As an evidence of this challenge, P15 said,

Even if we have the best of structures and you don't have the best of people....Eeehh... and you don't have the best of policies. You have a big challenge. So the issue is, first, the knowledge base of the drivers of this project. The knowledge base of the supervisory agencies and the knowledge base and interests of the General Overseer of the entire project.

On his part, P3 said that,

Skill is required on the part of tax administrators. When you put somebody who is ignorant of the tax policy, he will not see anything to be enforced because he does not know the content of the tax policy. The policy executor must know the motive of the policy, must know the direction of the policy, must know what the policy is saying in order to execute.

P12 also attributed the problem of low revenue profile of the state to the ignorance of politicians. He said “First of all, the politicians. They are not grounded in the field of taxation. So being that as it may, bringing them to speed, it's like taking them through school.” Indeed, politicians are not patient learners. P3 added that the issue of

lack of strategic management is also a contributor to the suboptimal performance of subnational governments on revenue matters. He said that in a strategic management, every stakeholder is carried along and there is scheduling of responsibilities, accountability, control system, and a monitoring system.

The above observations are in tandem with the finding by Ugoani (2017) that the weak capacity of Nigerian leaders contribute to the inefficiencies of governments as well as frequent policy summersaults experienced in our clime.

Theme 11: Weak Institutions

There was a near consensus amongst participants that if weak capacity of the individual political leaders was a challenge, weak governance structures at the sub-national levels is an albatross. To this P3, P5, P6, P12, P13 and P15 alluded to poor implementation systems, lack of institutionalization of operational mechanisms, issue of autonomy, weak enforcement mechanism, inadequate data, weak systems; undue long legal procedures, and poor record systems. The participants all agree that these structural defects account largely for the disproportionate outcome of revenue collection efforts of government.

Stated vividly, P3 said, “One of the major issues in this country is lack of institutionalization of the operational mechanism. Now if institutions that collect revenue are institutionalized, no matter who comes to power such systems will run unhindered.”

P6 corroborated this by saying,

So our own major problem is data. Data affects everything and until we get it right and like the Federal Inland Revenue, they have the RC number. If they put

the RC number into the system, every information about that person will come out and how much the person even has will show. So from there, they can do their assessment. But here, we don't have the facility. Somebody can just dress anyhow and go to tax office and say I don't have money. They will assess him. He will pay. He will pay rubbish and we take it like that.

Narrating how certain individuals are stronger than the institutions, P7 gave an analogy of the failure of the system to provide support when it mattered most as follows.

And we encountered a situation where some of this very influential top, high networth citizens sent us packing from their premises with the state force, the Police and the Army. And because we didn't get support from his Excellency, to carry out further enforcement by reinforcing and going back to those premises, we had to pull back. And that's a test case where the revenue authority engaged taxpayers that are so influential, and then the political will was not with us to drive that enforcement to the end.

On his part, P8 highlighted that absence of an effective monitoring and evaluation system affects the ability of government to identify areas of revenue leakage as well as impede its ability to carry out trend analysis for the purposes of making required adjustments. Evidence adduced in Ormond (2010), attests to the absence of effective monitoring and evaluation systems in developing countries and how this deficiency weakens their ability to implement successful reforms.

Category 2: Relevance of Political Will

One of the key objectives of this study was to understand the imperatives of political will for revenue diversification at the State level in Nigeria. This study sought to harness participant's perception about this phenomenon through the first sub research question. In their responses, several participants emphasized the importance of a political will through thick and rich description of two main themes under this category, namely, creates relevant environment and driving force.

Theme 12: Creates Relevant Environment

Research evidence showed that African countries whose leaders develop enabling business environment experience improved economic growth and development (Ackah, 2017). Enabling business environment in this context is explained as the legal, environmental, security, and socio-economic structures whose combining effect creates an enabling eco-system for businesses to thrive. Ackah's (2017) study posit that a significant relationship exists between the exercise of a political will by political leaders and the level of improvement in the socio-economic wellbeing of the citizenry.

Participants P1, P2, P3, P8, P9, P11, P13, and P14 stressed the importance of a political will for diverse institutional and societal benefits including: creating the required legal framework for revenue diversification; providing security for lives and properties; facilitating the autonomy of the revenue agency; engaging skilled personnel; enforcing existing laws and policies; and for prosecuting tax offenders. As an evidence, P2 said,

For any business, for any company, that want to come and invest in the state: The company must first understand how stable, the security of the states, the stability

of the government, and the behavior of that particular community vis-a-vis the relationship with external factors. Now, these are the things that the political will does, before the investors come. So they, first of all, prepare the ground. So if the political will is not there to support the company, to create the enabling environment for them to function, you discover they will fail on arrival.

In buttressing the relevance of political will in enhancing the performance of the DSIR through enforcement of the existing laws, P3 added that,

The political will is very very important. I gave an example abinitio. That with the laws that are there, if political will is present, the revenue authorities will triple whatever they are collecting right now. As at today, we have not less than 1000, no, 2,851 cases not yet prosecuted.

Responding to the question about the relevance of political will for revenue diversification, P7 affirmed as follows;

Yes, without political will, we can't diversify the economy of Delta State. We can't diversify the revenue base of Delta State. Our reliance on oil income that is going down, clearly, states that we need to diversify the economy and the revenue base of the state. And in doing that, the informal sector comes up so strongly. But without political will, we cannot succeed in collections in the informal sector.

Other participants such as P8, P9, P13, and P15 echoed the relevance of political will for implementing strategies geared towards increasing independent revenue in a sustainable way by creating public infrastructure, facilitating legal reforms, and recruiting resourceful personnel which are critical elements required for revenue expansion.

Theme 13: Driving Force

Driving force as defined by participants in relation to this theme refers to a catalyst. Something that provides a spark, leading to certain desired outcomes. Several of the participants, in particular, P1, P2, P3, P4, P5, P11, 12, 13, 14 and 15 referred to political will as “key,” “the driving force,” “engine in the vehicle,” “very important,” and “one of the biggest factors” required to push through any sustainable positive change initiative geared towards revenue diversification. P11 said that “Strong political will is the bedrock of revenue generation in any state.” On his part, P12 averred that “political will is very critical for diversification.” Corroborating the foregoing evidence, P2, P4, P5, P13, P14 and P15 attributed political will to a key factor that can take the state far beyond its present standing on revenue generation matters as well as in making other crucial decisions such as diversifying the revenue sources of the state. P15 added that of a political will,

It's a major... You need a lot of political will to... to move a lot of things. You need a lot of political will to make a lot of decisions just as you need it to drive infrastructure. You need it to open up the economic space.

P4 also hinted that “The political will is one of the biggest factors in terms of revenue generation.” Added to this is P5 said that “the political will must be there because it is central to everything. If the man at the helm of affairs does not have that will to drive the process, even the man he has appointed will not do anything.” All the evidences point to the fact that political will is the required spark to make positive change initiatives in revenue generation happen.

Category 3: Building Consensus

The second sub-research question addressed the issue of how public policy makers could build coalition amongst diverse stakeholders towards designing policies aimed at diversifying revenue sources in Delta State. According to Weible and Sabatier (2018), the human agency possess limited capacity to retain information and amenable to change through evidence based information. This finding provides an assurance that change initiatives can succeed in the policy field if the rationale for such change is clear to diverse stakeholders. Exactly how to bring key policy actors or groups with divergent beliefs and interest together to promote a joint action of social change is the focus of the sub-research question.

Two themes emerged from the responses of the participants, namely: stakeholders' engagement and quality service delivery and accountability.

Theme 14: Stakeholders Engagement

There was a near consensus (12 out of the 15 respondents) amongst participants that stakeholders' engagement is crucial for consensus building. P2, P3, P6, P7, P8, P9, P10, P11, P12, P13, P14, and P15 believed that stakeholders' involvement leverages feedback to promote convergence of ideas. In answering the question on how to build consensus, P15 stated as follows:

You know, a consensus... Policy makers must work with critical stakeholders. First is to be able to explain what problem exists and why it must be resolved. And in crafting your problem statement, it must be such that everybody relates

with. All the critical stakeholders relate with in both crafting the problem and in resolving the problem.

In further clarifying how building consensus through stakeholders' engagement can help advance policy change, P7 said that that "a convergence of ideas coming from collective deliberation, is also necessary for us to change the narrative that emerges around the tax context". Respondents P2, P3, P5, P6, P10, P11, P13, and P15 also said that the town hall meeting approach is critical in stakeholders' consultation for a proper deconstruction of the problem statements and in galvanizing support for a sustainable vision of change. P7, P9, and P15 also said that to reap the full benefits of such consultations, a comprehensive stakeholders' analysis should be carried out to ensure that information rich stakeholders from diverse backgrounds are included. Put succinctly, P3 and P11 stated that the ultimate outcome of a robust stakeholder engagement is a "sense of belongingness" which makes policy implementation easier. On a final note of how policy makers can secure stakeholders buy-in of government policies in a sustainable way, P7 said,

So that takes us to the point where, like I said earlier, we need tax advocacy, tax education to continuously let people know that the only way that government can be funded enough to carry out its own responsibility is through the payment of tax by citizens.

Overall, the participants' position on the role of stakeholders' engagement in building consensus is supported by scholarly findings (Raile & Raile, 2018).

Theme 15: Quality Service Delivery and Accountability

Most participants claimed that effective and efficient service delivery by the political representatives and a demonstration of accountability on their part to the citizenry is a panacea for the challenges currently experienced with the implementation of revenue policies in the State. P2, P3, P5, P6, P7, P8, P9, P10, P12, P14, and P15 are in agreement that physical infrastructural development attests to a judicious use of funds by the government and elicits public support in diverse ways, including increased compliance in the payment of taxes.

By way of an evidence, P2 said “the tax payer wants to see the use of his/her taxes,” adding that when people see efficient utilization of public resource in public interest, they will pay tax without stress. P3 provided a further analysis of how creation of public infrastructure encourages citizens’ cooperation in tax payment by saying that,

When people are seeing the impact of the money they have paid as tax, yes there is no correlation between impact in law, and the ability to payooo! But morally speaking, socially speaking, if people are seeing the dividends of the money they have paid by a way of enjoyment of social facilities, by way of good road network, by way of good market, by way of electricity supply that will motivate them to do and improve on their own business, they will willingly pay their taxes.

P7 corroborated the previous evidence on this theme by adding a classical theoretical dimension through the following statement:

The wealth of the nation cannot come outside taxation. The wealth of the nation can come from taxation because government is the highest holder of money.

When government collect those monies they improve the business environment, they support small enterprises and businesses. And then you see the invisible hand according to Adams Smith, playing itself out.

By inference, the invisible hand in the above context spans beyond economic growth and development to the realms of a shared vision between the government and the public which produces sustainable development.

Category 4: Forceful Demands

In addition to exploring the imperatives of political will for revenue diversification, this study also set out to identify the levers that promote the exercise of political will to fulfil its social change aspiration. Forceful demands are the legal, institutional, social and economic imperatives that provide the enabling environment for the occupants of public office to exercise political will as well as provides safeguards to prevent the use of discretion. Five themes emerged under this category as detailed below.

Theme 16: Active Feedback Mechanism

Participants P2, P3, P6, P7, P8, P12, P13, and P15 highlighted the need for a robust monitoring and evaluation system that provides real time online feedback on policy implementation from stakeholders as well as on the performance of the individual key players. Expatiating the place of feedback on policy making, P13 said,

The reaction... usually when you want to create a new policy it will help in what you want to design. Because the failures and the successes of the present policy determines how you will now create a new one. And so definitely it has a great role to play in policy formulation.

The above point regarding the role of feedback in redefining public policies was corroborated by P7 as follows:

Any system without a feedback loop, is tilting towards failure. So feedback is good. Feedback from taxpayers and then also how those feedbacks are built into redesigning whatever policy or law. So feedback helps redefining of law. It helps redefining of the institutional framework. It also helps the correction of those implementation frailties. So it is important that authorities listen to feedback and and take them into a design process. So feedback helps the design process and also helps official outcome of those design processes.

On their part P1, P2, P6, P8, P11, P13, and P15 shed light on the role of feedback in measuring both the performance of individual players in order to determine appropriate reward or sanctions as well as on policy outcomes to make necessary adjustment as may be appropriate. A robust feedback system if properly implemented, is a check on all strata of the workforce and as a result serves as a compelling force for social change.

Theme 17: Full Autonomy for the Revenue Agency

Full autonomy relates to the complete independence of the revenue agency (DSIRS) from the bureaucracy of the civil service, the provision of safeguards to its management and staff with respect to tenure of their appointments, allows for the engagement of skilled professionals as well as a complete professionalization of the revenue service in the State. Majority of the participants (P1, P2, P3, P5, P6, P7, P11, P12, P13, and P15) talked about the need to reposition the board for effective and efficient service delivery to the public. P15 captured his thoughts about the current

structure of the board as follows, “The first thing is to put a proper structure. BIR is not professionally structured. We're still running a structure where one man oversees the entire departments and that... that... that... that portends a lot of danger.”

On his part, P7 offered deeper insight about his definition of autonomy and its envisaged benefits by saying,

Yes, the autonomy for me first is also an effort to take out the revenue authority from the grip or control of the state. And that's also an effort towards the emphasis put on political will. So if it is autonomous, it can actually carry out its function without looking at who will be hurt. It will not be functioning as a public entity. It will now be functioning as if it's a business oriented entity.

P1 acknowledges an ongoing effort at ensuring the autonomy of the board through a new legislation, but hopes that when the transition is fully achieved, the political influence on the agency will decrease to its barest minimum. Five other participants (P2, P3, P7, P8, and P11) also harped on how the autonomy of the revenue agency can allow for the engagement of skilled workforce into its service. According to them, skilled workforce are visionary and result oriented, hence the propensity to exercise political will amongst that category of staff is very high. Speaking about the imperatives of skilled personnel, P11 said, “Also, the personnel saddled with the responsibility of ensuring optimal collection of IGR. There must be a well recruited resourceful personnel to run the affairs of the revenue agency for optimal revenue collection”. P3 in explaining why skillful leaders are required said,

So the driver of the revenue collection mechanism, revenue authorities must be skillful in the policy direction of the government to be able to push the government. To be able to motivate government, to justify the purpose for which the execution of planned activities is required. They should be able to tell the policy maker all the advantages derivable from carrying out a particular revenue pursuit.

While P3, P8, and P9 were particular about the need for only Chief Executives with appropriate set of skills as well as a track record of proven commitment to be saddled with the responsibility of heading the revenue service, P7 and P15 harped on the need for the authorities to ensure that only the right professionals are recruited into the service if they must succeed in the tough job of tax collection. Engagement of skilled professionals which is critical for the success of any organization, is a function of the independence of that agency, hence the clarion call amongst participants for the autonomy of the revenue agency.

Theme 18: Use of Technology

It is often said that technology is an enabler. The digital age, defined with artificial intelligence has made the use technology imperative in a globalized world. P1, P2, P6, P11, P12, P13, P14, and P15 highlighted the place of leveraging technology as an enabler and in particular, data from a database for tax purposes. P1 expatiated that such a database makes information storage and retrieval easy and compels citizens to voluntarily comply with the payment of their tax obligations. He said, “by the time they know that the information they have, or the information they are trying to hide, is before the

government, they won't have need to... and they will voluntarily pay.” P11 said of the importance of technology that,

When the process is digitalized, anybody that is not fulfilling his own responsibility will easily be picked up in the system. I mean will be identified and picked up and necessary recovery will take place. But a situation whereby you operate a manual operating system, whereby there is a lot of interference in the system, it gives room for lack of political will being effective. The more you move towards digitization the better.

Participants (P2, P11, P13, and P15) also talked about the use of technology to reduce or eliminate human interfaces which create avenues for corruption. P13 further explained that “if we have that database, all you do is send information and you don't need to go and knock. You just send information to the officers and if he doesn't come...” necessary sanctions would be meted by the relevant government agencies. There is no doubt that the use of technology is paramount in this age of digital technology as it can facilitate trend analysis, revenue projection, and customer satisfaction.

Theme 19: Rule of Law & Legal Reforms

Across jurisdictions, almost all forms of taxes take their root from constitutional and/or legal provisions. Nigeria and of course, Delta State cannot be an exception. Participants P3, P5, P6, P7, P10, P11, P12, and P13 share the same opinion about the need for equity and justice in the interpretation of existing laws, enforcement, legal reforms, amongst others. Concerning this P11 said,

I'm aware that in the ministry what goes on is circular. There has been several circulars that have been passed round but after sometime the thing will fizzle away. So they need to maintain the momentum so that everybody will fall in line.

P13 added to that by saying "It's... this is one area where we say implementation has failed. Because we... we know that the state has policies but implementing it is just a problem. So we need the political will to do that". Regarding how the rule of law could facilitate enforcements, P7 said,

So what we have seen by experience is that, especially in the informal sector, a lot of businesses, a lot of business premises are owned by very, very influential people. So you need political will to be able to engage them properly and carry out enforcement for them to pay their taxes.

Considering the numerous benefits derivable from an atmosphere where the rule of law prevails, P3 said, "So there must be a reform in certain legal provisions because revenue matter is a power matter that must not be left in the hand of one man."

Buttressing the need for leverage new legal instruments to reform existing systems, P7 said,

The new instrument or technique should be moving towards collaboration and common bonus systems. Pay a tax and get this benefit. Pay your tax and get that benefit. I think it's it can be probably used as an instrument. But again, it should...there should be a legal framework around it.

Participants also said that selective enforcement of existing revenue laws is a disincentive to both the tax paying public and staff of the revenue agency who always

feel demoralized by such actions. They harped on the need for equity and justice in the administration of tax laws as a strategy to achieve sustained growth in the State's IGR.

Theme 20: Strengthening of the Electoral System

A strong electoral systems is considered as the foundation of the legitimacy of any government in a democracy. In this stead, participants P5, P6, P8, P9, P12, and P14 highlighted the need for improvement in the electoral system as a means to produce legitimate governments manned by altruistic political representatives. Such governments are considered to be accountable to the people, hence would do everything possible to advance the common good. While P6 acknowledged sponsorship of political leaders by those referred to as "Godfathers" as the bane of social change initiatives, P9 emphatically stated that "the only authority that can change those in power is ballots."

In answering the question concerning forceful demands that can entrench a new dispensation when political representatives exercise political will on critical policy matters, P5 stated as follows:

Well, first, the electoral process has to be streamlined. It has to be. You know, there has to be something that should be put in place to ensure that if somebody who has been voted into office is not performing, the person (s) can be voted out, or can be recalled back home. That is one way to coerce the political class to exercise political will.

Besides, P12 and P14 stressed the need for a deliberate selection of patriotic citizens to run the affairs of government. Those who have regard for their names and whose public and private lifestyle epitomizes decency. P14 added that the self-motivation

of such persons serves as a compelling force for them to exercise political will in order to “leave their footprints in the sands of time.”

Summary

The primary purpose of this qualitative single case study was to answer the following main and sub research questions: What factors in the Delta State of Nigeria contribute to the absence of a political will and inability of the federal and subnational levels to diversify their sources of revenue?

a) How do key stakeholders in the Delta State perceive the relevance of political will for revenue diversification?

b) How can policymakers build coalition amongst diverse stakeholders to design policies aimed at diversifying revenue sources in Delta State?

For this study, 10 interview questions were used for the in-depth interviews conducted physically and in some cases virtually with the study participants. This chapter documented answers to the above stated research questions by examining interview data and documents obtained from credible public sources. The answers were placed into four categories labeled from the research questions. Twenty main themes emerged from the four categories based on the responses from the purposively selected conversation partners. The categories include: absence of a political will (11 themes); relevance of political will (two themes); building consensus (two themes); and forceful demands (five themes).

On the first category which addresses the main research question regarding the absence of a political will and inability of the federal and subnational levels to diversify

their sources of revenue, nearly all 15 participants observed that the cultural values of Nigerians is a principal deterrent on the extent to which political representatives can push for the public to pay tax which is critical for a sustainable increase in the revenue profile at the state level. Participants also noted the adverse effects of the corrupt practices of political representatives on the economy, distraction of oil revenue, external interferences by the federal government, weak capacity of public institutions and of the political representatives. Other notable themes that emerged from participants' responses under this category include conflict of interest, legal limitations, security challenges, political patronage, and unfavorable economic climate. All fifteen participants identified with the above themes, albeit, at varying degrees, as being responsible for the failure of political representatives to exercise political will and the inability to diversify revenue sources at the national and subnational level.

On the second, third and fourth categories which dealt with the relevance of political will, building consensus, and forceful demands respectively, participants identified political will as a compelling force required to create the enabling environment for optimal collection of revenue from all sources. Participants also noted that effective stakeholders' consultation, sensitization, and delivery of quality infrastructure geared towards improving the socio-economic wellbeing of the citizens are required to elicit the buy-in of diverse stakeholders (including opposing coalitions) on government policies and programs. However, participants noted the need for the state to invest in information communication technology as an enabler in this digital era, create active feedback mechanisms, accord full autonomous status to the revenue agency, review and strengthen

existing laws, and strengthen the electoral system as key safeguards at ensuring that occupants of public offices exercise political will and prioritize the common good over personal goals.

In Chapter 5 of this study, the above findings would be interpreted. Besides, Chapter 5 would also include a further description of answers to the research questions and the linking of the findings to scholarly works. The next chapter will include the limitations of the study, recommendation for further research, and the implication of the results of the study to the field of public policy, to practice, to the ACF theory, and to positive social change.

Chapter 5: Discussion, Conclusions, and Recommendations

A search for ideas as to how Delta State could diversify its sources of revenue to generate a sustainable increase in its IGR profile in the face of declining federal transfers to the subnational level provided the impetus for this study. In this study, I focused on not just determining the relevance of political will for revenue diversification but also on how policy makers can build consensus amongst opposing coalitions towards making policies geared towards revenue diversification. I also examined levers capable of creating an ecosystem that facilitates the exercise of political will required to diversify revenue sources at the subnational level. To begin, a detailed understanding of the context around the framing and implementation of revenue-related public policies at both the federal and state levels within the theoretical and conceptual frameworks of the study was required. Next, I examined the place of political will in the public policy domain, the role of economic development in revenue expansion, and made a case for a Delta Beyond Oil using the lens of the negotiated agreement foci of the ACF. I selected the qualitative single case study design for the study and conducted in-depth interviews of study participants as the primary source of data while using archival and published documents from credible public organizations and personal reflexive notes for data triangulation.

I interviewed 15 purposively selected participants, including seven heads of MDAs who had served in that capacity for a minimum of 5 years, five civil servants with more than 10 years of experience in policy formulation, and three nonstate actors actively involved in policy making at the state level. The main objective of the interviews was to obtain thick and rich data about factors contributing to the failure of key policy actors to

exercise political will and the inability to diversify revenue, the relevance of political will, how to build consensus amongst key stakeholders, and how to identify critical drivers required to make political representatives exercise political will at all times. I used the Nvivo data analysis software (March 2020 release version) to transcribe and analyze the collected data. I found that cultural beliefs, corruption, legal limitations, weak institutions, and political patronage are among the biggest contributors to the absence of a political will to diversify revenue sources at the subnational level. The findings also indicated that political will is critical to creating an enabling environment for policy making towards revenue generation. Similarly, the results showed that investing in public goods and services to improve the socio-economic well-being of the citizenry and the engagement of critical stakeholders in policy design, implementation, and feedback is a sine qua non for bridge building across individuals, groups, and policy networks for positive social change. Finally, I found that rule of law and legal reforms, electoral reforms, use of technology, active feedback mechanisms, and full autonomy for the revenue authority are critical levers for enthroneing a paradigm shift towards making occupants of public offices exercise political will in overriding public interest rather than promote personal agendas.

In this chapter, I present a summary of the research results and describe the implications of the study for social change. While also noting the limitations of the study, I also make recommendations for stakeholders who desire avenues to enhance public participation in revenue expansionary policies or institutionalize the exercise of political will within and beyond the boundaries of this study.

Interpretation of Findings

This study highlighted the compelling need for a political will to ramp up the independent revenue of subnational governments in Nigeria under an atmosphere largely defined by overdependence on oil revenue using Delta State as a case study. The increasing level of government expenditure, the rising population statistics, the poor human development indices, and the steadily declining federal transfers has placed most Nigerian state governments' under pressure to find alternative sources of revenue to meet their obligations. Yet, the pace of responses by political representatives and other policy actors to the harsh fiscal and economic realities have, to say the least, been abysmal. Reason being that the concept of revenue diversification is still fairly new to policy actors at the national and subnational levels that have enjoyed decades of free oil revenue. In this study, I gathered the participants' perceptions to shed light on the root causes of the absence of a political will to diversify revenue sources in Delta State. The study participants' perceptions about the relevance of political will, effective strategies to elicit citizens' support of government-driven policy initiatives, and identified key drivers of political will in the context were also examined.

This study was guided by one primary research question with two sub questions. I developed the research question to understand the factors contributing to the absence of a political will and the inability to diversify revenue sources at the federal and state levels, the relevance of political will for revenue diversification, strategies for consensus building amongst key stakeholders, and the forceful demands that needs to be made at the

subnational level to facilitate exercise of political will by public office holders. The emergent themes were grouped into four categories.

Category 1: Absence of a Political Will

While noting Post et al.'s (2010) definition about the variation of political will across problems, solutions, and places, scholars have attributed its absence to the myriad societal challenges globally (Brinkerhoff, 2000; 2010; Dike, 2015; Ormond, 2010).

Ugoani (2017) stated that lack of political will is responsible for the underdevelopment of Nigeria. This position well rooted in the literature about the bane of Nigerian development and need for revenue diversification (Uzonwanne, 2015). This study resulted in 11 themes that contribute to the absence of a political will and inability to diversify revenue sources from participants viewpoints expressed in the transcribed data.

Foremost amongst the factors is cultural beliefs. Most participants stated that the cultural orientation of Nigerian citizens leans on a feeling that it is the government's responsibility to provide virtually everything for the public, including sourcing for resources to fund all its activities. Because political leaders are drawn from the citizenry, elected or appointed political representatives continue on that trajectory while holding public offices, making change efforts targeted at such beliefs very challenging.

According to Jenkins-Smith et al. (2014, cited in Weible and Sabatier, 2018), public policies span beyond government actions or inactions into the translation of belief systems as evident in instruments regulating any issue. A key assumption in the ACF is that the level of change in any government program is a function of the alignment of such program with previous policies as "major policy change," which represent a significant

departure from long-held beliefs (deep core beliefs) that are not easily amenable to change (Weible & Sabatier, 2018, p. 144). According to Benschop and Verloo (2011 cited in Spehar, 2018), when organizational norms, attitudes, beliefs, and values are the target of change, resistance to change efforts is very strong. The above analysis, which is based on evidence from peer-reviewed literature, grounded this study's findings about the negative influence of cultural beliefs on policy actors' ability to exercise political will for revenue diversification at the subnational level.

Other themes that emerged under the absence of a political will category are corruption, personal interest, weak capacity of leaders, and political patronage. Several participants observed that the weak knowledge base of key policy actors at all levels in Nigeria account for their inability to navigate the tough terrain of the policy field to inform positive social change. I also found evidence from the interview data that the weak capacity of political actors at the subnational level and their inability to discern the overarching need to advance the common good are the reasons for their involvement in acts of corruption, elevation of personal interests over public interests, and the desperate quest to satisfy the yearnings of political godfathers. Consistent with scholarly evidence, Fritzen and Dobel (2018) established a global consensus on the negative effects of corruption on national economies, social development, and human rights. Ormond (2010) found that reluctance to change and endemic corruption are the major impediments to institutional reforms in several countries of the world. Dike (2015) attributed the failure of Nigerian leaders to demonstrate the political will required to advance the common good to the fixation of their mindsets on personal ego and self-interest. Part of the

problem, according to Dike, is the lack of skill to design effective strategies for positive change initiatives. Earlier, Brinkerhoff (2010) had espoused that lack of political will could stem from the low capacity of key policy actors. Research evidence on the intrinsic motivation of personal interests in workplace behavior aligns with the participants' viewpoints regarding how personal interest affect the action of policy makers (see Blickle et al., 2018; Treadway, 2012). Taken together, ample evidence from scholarly works support the finding that corruption, personal interest, the weak capacity of leaders, and political patronage contribute to the absence of a political will and inability of federal and state actors to diversify the sources of their revenue.

Participants also highlighted the devastating role of oil revenue distraction and insecurity on the ability of policy actors to conceptualize future possibilities of alternative revenue sources at the subnational level. Participants noted that the feeling of having enough resources from the sale of crude oil has beclouded the ability of political leaders to envisage "A Delta Beyond Oil." Successive administrations in Delta State had only mouthed the concept but failed to date to develop a strategic plan to concretize its realization. Brinkerhoff (2010) stated that political will is obvious in actions, not in signaling, which at best, is akin to isomorphic mimicry. Ormond (2010) attributed the inertia on the part of political leaders to a wide-held belief that there is little professional or personal interest for political actors and decision makers to see the reform of public institutions to the end due to the long duration required to generate meaningful reform results. According to Uzonwanne (2015), the discovery of oil in Nigeria shifted the attention of political leaders to oil money. This narrative has continued to date where oil

revenue now accounts for about 90% of the total revenue of federal, state, and local governments in Nigeria (Ojeka et al., 2016). Even with this development, researchers have found that oil revenue was not significantly reinvested in other nonprimary sectors of the Nigerian economy to expand government's revenue generating potential (Obi, 2018; Riki et al., 2016). The resulting underdevelopment, unemployment, and poverty across the Nigerian landscape, which was recently exacerbated by the COVID-19 pandemic-induced fiscal challenges, fuels insecurity in nearly all 36 states of the Nigerian federation with ripple consequences on both the economy and private lives (Adelaja et al., 2018).

In this study, I other themes, such as economic climate, external interferences, legal limitations, and weak institutions, emerged from participants' responses. As several respondents hinted, payment of taxes and other forms of levies by citizens and corporate organizations to the government is a function of the level of the prevailing economic and political realities as well as constitutional and legal provisions moderated by the capacity of the existing public institutions. This aligns with Wray et al.'s (2017) finding that contextual factors, such as political leaning and economic climate, influence actors' perceptions regarding public policies and the advocacy coalition they belong. Many participants attributed the failure of public representatives to demonstrate political will and the inability to diversify revenue sources to the prevailing harsh economic conditions; legal limitations; and, to a large extent, the political interference of the federal government through unfavorable and discriminatory policies against subnational governments governed by opposing political parties. For instance, a recent World Bank

(2001) study revealed that among developing countries, Nigerian fiscal federalism was distinguished by the overwhelming concentration of tax jurisdiction and collection at the level of the federal government, with all major sources of revenue being controlled by the federal government. Participants' comments also echoed research findings that often highlighted legal constraints as restrictions on the financial practices of different organizations (see Bowman, 2011; Coffman, 2013). As documented in Chapter 4, many respondents agreed that existing legal statutes, such as constitutional provisions, laws made by the JTB, and other legislations governing personal and corporate taxation, constrained the potential to adopt revenue diversification practices at the subnational level.

Concerning institutional capacity, Brinkerhoff (2010, cited in Ankamah & Khoda, 2017) harped on the probability of any government to have political will but noted that not all such governments have the political "can" to see reforms through to a successful end (p. 10). According to Malena (2009, cited in Brinkerhoff, 2010), political "can" and "must" tells of capacity and need for outside pressures (p. 1.). Ankamah and Khoda (2017) further explicated that for government to achieve reform initiatives, both individual and institutional capacity is required to actualize and sustain it. Participants found this capacity to be currently missing at both the federal and subnational levels in Nigeria. Ormond's (2010) argued that the challenge of building the required institutional capacity is that the process of building sustainable institutions are always at the mercy of big power relationships, often not systematic, and usually driven by events and

bureaucratic interests. Whereas, a few powerful interests stand in the way of institutional reforms, but the consequences are felt by the entire citizenry.

Category 2: Relevance of Political Will for Revenue Diversification

The two themes that emerged under this category are to create a conducive environment and a driving force. Many researchers have investigated the role of economic diversification for revenue expansion, as noted in Chapter 2, but they ignored the imperatives of political will for revenue diversification. Ugoani (2018) stated that political will is required to redefine governance, create institutions, and provide a robust public engagement for sustainable development in Nigeria. Dike (2015) found that political will was critical to creating conducive business environments, without which businesses cannot thrive and lives and properties would be under threat. Participants in this study agree with the postulation that political will is a compelling force, and as one participant put it, “the engine in the vehicle” required to achieve a sustainable expansion in the revenue profile of Delta State. According to Martin et al. (2019), “one avenue where local political leaders have big opportunity to leverage in exercising their agency is revenue policy” (p. 1334). The respondents concur that if exercised, political will creates the enabling environment for revenue diversification which in turn, propels revenue expansion in geometric proportions. One participant corroborated this assertion clearly by saying that “strong political will is the bedrock of revenue generation in any state.” If political will is truly the bedrock for revenue diversification, the absence of it is an announcement of the economic obituary of any government or nation state.

Category 3: Building Consensus for Concerted Actions Towards Revenue

Diversification

Under this category, stakeholder's engagement and quality service delivery and accountability emerged as the overarching themes. Scholarly works expounded the definitional components of political will to include involvement of a sufficient range of stakeholders in decision making, a detailed problem and solution understanding, a shared view about policy solutions, and a commitment to support agreed on policy options (Post et al., 2010). Raile et al.'s (2018) Political and People's will study extended this body of knowledge by detailing tasks that can advance consensus amongst previously warring advocacy coalitions over proposed policy actions. In this study, I found congruence between the published works and participants' perceptions about how to build consensus amongst previously opposing policy actors and coalitions to make policies geared towards revenue expansion. Majority of the participants harped on the need for collective stakeholders' engagement to achieve convergence of ideas. One participant said that such engagement should focus on managing the disbelief of diverse stakeholders through a detailed construction and deconstruction of the problem statement and solution understanding. Participants also stated that the involvement of key stakeholders throughout the policy-making process elicits their ownership and support of the policy outcomes. While some participants argued that stakeholders' engagement provides useful feedback to the policy initiators, others opined that such forum allows knowledgeable actors to moderate the process with credible evidence.

Respondents also argued that quality service delivery and rendition of periodic accountability reports builds trust between the government and the governed and as such enhances the cooperation of the later on any proposed policy change initiatives. Whereas policy proponents could leverage such forum to showcase how revenue that accrued to government in the past had been utilized, citizens could interrogate such reports to confirm or disconfirm the claims. Besides, such platforms provide opportunity for policy networks to advance alternative ideas regarding the policy issues or propose strategies to refine government propositions. In agreement with the foregoing findings, Martin et al. (2019) found a significant connection between the nature of policy design and the degree of stakeholders support. Liboro (2015) argued about the need to bridge the gap between policy initiators and the public by creating structures for citizenship participation. On their part, Post et al. (2010) identified communication as key to broadening stakeholders' participation and ownership of policy outcomes. The congruence amongst scholars regarding the imperatives of stakeholders' collaboration, coordination, consensus in forging a shared vision attest to the credibility of the findings.

Category 4: Forceful Demands Required to Elicit the Exercise of Political Will

According to Ormond (2010), to make progress with reforms public governance capacities must continue to be able to demonstrate the basic qualities of professionalism, authority, probity, responsiveness and accountability. This proposition implies the need for sustainable structures to drive implementation of government policies and programs for benefit of the public. Spehar (2018) argued that since political leaders follow the path of least resistance, such structures cannot be established or respected if there are no

stringent measures or consequences. A proposition which Malena (2009, cited in Ankamah & Khoda, 2017) called the need for a political “must” that is fuelled by public pressure (p. 10). This category describes the levers that promote the exercise of political will by political actors since each factor contains inbuilt measures for reward or sanctions of each political office holder’s actions. Five themes emerged from this category namely: active feedback mechanism, full autonomy of the revenue agency, use of technology, rule of law and legal reforms, and strengthening the electoral process.

Participants harped on the need for an effective feedback mechanism that allows public administrators to evaluate both policy and individual performance outcomes. One of the participants said that “the feedback mechanism is very very essential.” Another participant added that “any system without a feedback loop, is tilting towards failure.” The respondents added that such systems also enables public administrators to conduct trend analysis in order to examine the level of progress made on any policy issue or program. In essence, effective results measurement framework evaluates the outcome of programs, the performance of political leaders as well as those of the employees. This aligns with scholar works regarding the need for effective monitoring and evaluation systems to measure government policies and programs. Omollo (2018) listed adoption of measurable results framework as one of the Public Financial Management quality indicators required for effective results as was implemented in Rwanda, the element of which contained performance standards, rewards and sanctions in its design and implementation. Participants argued that such performance evaluation systems propels

actors to action, knowing that their performance will be assessed for rewards or sanctions.

Almost all participants see the full implementation of the autonomy of the Internal Revenue Service as the panacea to its present challenges. The restructuring of the internal revenue boards to grant them autonomous powers entails the reorganization of the legal, ownership, administrative, financial, operational, or other structures of the board to make it more efficient, effective, and focused on its mandate. Granted the existence of a newly promulgated law called the Delta State Internal Revenue Service Law (2020) which conferred a measure of nominal autonomy to the organization through the expansion of membership of its management structure and granted it powers to appoint, promote and sanction staff amongst others. Nevertheless, several respondents opined that urgent action is required to actually confer full autonomy powers to the revenue agency for the purposes of making it more efficient, effective, and result-oriented. The above findings agree with published literature that nation states more than ever, needs competent institutions and processes to analyse, agree, preempt problems, regulate, monitor, arbitrate or sanction in order to survive. Further evidence from Nakrosis et al.'s (2018) study show the need for resourceful, skillful, and self-motivated leaders who can creatively engage stakeholders and proactively adapt to changing circumstances to bring social change. Given the gloomy economic climate and the resultant reduction of federal allocations to states amongst other challenges, it has become imperative to evolve strategies to beef up the capability of revenue agencies for collection of internally generated revenue to fund government budgets.

Participants also highlighted the need for the use of technology in the administration of the revenue systems in Delta State. They advocated the use of automation and modern information communication technology, with appropriate software and personnel for the elimination of revenue leakages which is the bane of revenue expansion in several climes. One participant said that “digitization and non-interference of human interfaces is the key” in up scaling the service delivery and results generated by revenue agencies. They also argued that in today’s globalized world, the use of manual systems have become obsolete in comparison to the need by the tax paying public for simplified services that can be assessed virtually from the comfort of their homes. Participants views on the use of technology aligns with Ojeka et al.’s (2016) finding that Integrated Tax Administration System achieves higher results in revenue administration by generating more revenues for the government, and even nation states. Ojeka et al. also stated that use of technology improves tax filing systems making it easier for tax payers to comply. The Mckinsey Global Institute’s (2016) report also hyped the need for nation states to embrace policies that enhance their ability to leverage the increasing benefits of global digital financial flow. Added to the foregoing, participants also stated that the use of technology helps in creating a database that simplifies access to tax payers information as well as aids tax enforcement processes. According to the participants, the data base also reduces the level of paper work, increases transparency, and significantly reduces leakage/corruption.

In addition, across nearly all participants, the theme of rule of law and legal reforms resonated as necessary to promote equity and justice in the tax administration

process and to address the lacuna observed in the implementation of current laws. Researchers have often highlighted legal constraints as restrictions on the financial practices of different organizations (Bowman, 2011; Coffman, 2013; Martin et al., 2019). Almost all respondents agree that the current tax administration system allows for discriminatory enforcement, political interruptions, and use of discretion which deters optimal revenue collection and encourages corruption. One participant said "...there must be a reform in certain legal provisions because revenue matter is a power matter that must not be left in the hand of one man." Another participant stated that the law should be reviewed to define the criteria for appointment of both the management and staff of the board to allow for the engagement of skillful personnel and professionals which is critical for a successful revenue administration system at all levels. P7 added that a lot of businesses in the informal sector is owned by very influential persons who are not interested in paying taxes. Participants from the revenue service noted the frustration they experience at the field each time they were interrupted by different powerful state actors from carrying out enforcement. They voiced the need for every citizen to be treated equally in line with the dictates of the law, pointing to the dangers of selective enforcement of tax laws.

The last theme that emerged under this category is strengthening the electoral systems. Participants were unanimous in echoing the need for election of credible leaders who are self-inspired as transformational leaders and are willing to be accountable to the electorate. They opined that such leaders do not put political considerations above the common good and are amenable to implement reforms. A participant said that most

political leaders in our clime do not possess the political will for reforms because they lead illegitimate governments. Another participant stated that if the electoral system is reformed, leaders would be elected based on their track records and would be aware of the inherent dangers in elevating self or other consideration above public interest which includes but not limited to being voted out at the end of their tenures. The above perceptions agrees with Ormond's (2010) postulation that to be successful, elected leaders must possess the political will and tenacity to stand up to hostile interests, and to sustain them, over years, not months. Another striking evidence which agrees with participants' point of view is contained in the study by Ankamah and Khoda (2017), which attributed the difference in anti-corruption crusades between Singapore and Bangladesh to the commitment Lee Quan Yew's government who rode on the legitimacy of his government to elicit citizens' support towards his government's anti-corruption crusade. In contrast, the lack of accountability on the part of Bangladesh officials resulted in the poor performance of their own anti-corruption crusade. Overall, free and fair elections produce credible leaders with passion to lead successful visions of change across time and space.

Findings in Relation to the Theory

The study was conducted using the lens of the ACF which provided the theoretical base. The ACF assumes that actors in the policy system possess deep core belief which is not easily amenable to change (Weible & Sabatir, 2018). Participants' viewpoints regarding the negative influence of cultural belief on the ability of political representatives to exercise political will in the field of revenue administration sheds

further light on the ACF theory's postulation on belief systems. The citizens who are critical stakeholders at the subnational level sees policies aimed at revenue diversification as a significant deviation from the norm and in line with the ACF theory continue to resist such initiatives. A better appreciation of this reality hinges on the argument that those who occupy public offices were once ordinary citizens who also believed that government possesses surplus funds, and as such, it is government's sole responsibility to cater for all the needs of the citizenry. To use the words of one of the participants, in a bid "not to ruffle the still waters," the political actors are withheld by this age long traditional belief from fostering critical change initiatives on the revenue generation drive of their state governments. The resulting inertia on the part of the leaders to effect major policy change required for revenue diversification at the subnational level attests to the efficacy of the ACF assumption on deep core beliefs.

Added to the above, this study highlighted how external events (such as COVID-19 and harsh economic realities) and internal failures (such as widespread security challenges) inform policy debates which in turn leads to a shift in the belief of dominant actors towards accepting propositions by minority coalitions for positive change (Melana, 2009 cited in Ankama & Khoda, 2017). The ACF assumes that policy actors possess a "devil shift," which is a deepened hatred and distrust that exacerbate disagreement amongst opposing coalitions (Weible & Sabatir, 2018). However, the intervention of external and internal factors earlier mentioned as applicable even in the context of this study, brings about a favorable opportunity for a shift in resource ownership (citizens support, financial capability, etc.) amongst coalitions that often results on the need for

negotiation (Sabatir, 2007). Ormond (2010) noted a widely held belief that a near to nothing motivation exists for political leaders to drive reform initiatives to the end. Most political leaders lack the orientation and patience for reforms on account of the long gestation periods before such reform initiatives yield desired fruits. However, Weible and Sabitir (2018) stated that the emerging “hurting stalemate” from factors beyond the control of policy actors which occurs when opposing coalitions consider the status quo as unacceptable and lack access to alternative venues for achieving their objectives, often create opportunity for negotiations (p. 146). This study established a bridge between the foregoing scholarly evidence with participants’ responses. Most participants acknowledged the role of stakeholders’ consultation in the making of sustainable policies. They argued that a deliberate and transparent evidence based engagement of stakeholders informs consensus building even amongst previously warring coalitions. According to Wray et al. (2017) focusing on operational issues such as the financial benefit of revenue expansion to states rather than the role of government facilitates the buy-in of policy actors previously held by their deep core beliefs. This study shed light on how building consensus through negotiation with a wide variety of divergent stakeholders using the negotiated agreement foci of the ACF can be operationalized in the area of revenue expansion at sub-national levels.

Limitations of the Study

A study of this magnitude is usually bedeviled by myriad of issues. My initial proposition to conduct this study with scope spanning across the 36 states of the federation was not feasible on account of time, resources, and the rigor of executing such

an onerous task. The adoption of the qualitative method for this study is a limitation as a mixed method approach may have offered a more balanced scorecard on the phenomenon of study through an analysis of both qualitative and quantitative data. In the above connection, but for want of time, a consideration of the various alternative sources that government could generate revenue from other than oil would have further enriched this study. Such a more detailed study would be a pointer to diverse stakeholders –scholars, policy administrators, students, amongst others to the opportunity cost to the economy of the over reliance on crude oil revenue. Another limitation to the trustworthiness of this study was the absence of systematic procedures in a qualitative, exploratory case studies (Yin, 2009). According to O’Sullivan et al. (2017), single exploratory case such as the approach used for this study only provides depth, but lacks the breadth of a multiple exploratory study. Unlike quantitative studies that utilize numbers in determination of reliability and validity of findings, qualitative studies rely on meaning making from data to attain trustworthiness.

Added to the above is the limitation imposed by the extent to which the research findings can be generalized. The main assumption in recruiting a diverse sample was that the views obtained from the respondents would represent the views of major stakeholders involved in revenue administration at the state and federal levels. However, while I ensured that a variety of participants spanning different categories of stakeholders were interviewed, the context at the federal level as well as other states may differ, making generalization of the findings of this study of a limited scope. I assumed that respondents selected for the study possessed requisite knowledge in the field of study. To this end, the

findings are limited by the level of knowledge possessed by the study participants and the extent to which they understood the questions posed during the interview.

Dearth of relevant materials on the phenomenon of study particularly in the context of study was also a limitation. As stated in previous sections, the purpose of the study is to highlight the imperatives of political will for revenue diversification as well as identify the levers for the exercise of a political will for revenue expansion at the federal and state levels. The above limitation impacted on the quantum of data available and therefore the findings. Besides, my involvement in the study carries with it, a certain measure of inherent bias which may have affected the study in ways that may not be explained. Nevertheless, the documented perceptions of the participants appeared to be unbiased as all participants expressed their viewpoints quite freely in response to the semi-structured interview questions.

According to Simeon (2011), delimitations are controlled characteristics that limit the scope of the study and define the boundaries for the study. In this study, I focused on the phenomenon of political will within the context of revenue expansion in Delta State. The phenomenon of political will can well apply in the redefinition of electoral practices, security issues, and several other socio-economic variables in Delta State. However, I choose the area of revenue diversification. Besides, this study could have involved key stakeholders in the informal sector about their perception of the phenomenon of study, but I deliberately selected other participants instead. Additionally, this study explored the use of the negotiated agreement pathway of the policy change foci of the ACF rather than focusing in other options such as coalitions and learning.

Recommendations

Based on this study, it is recommended that Delta State diversify its sources of revenue to generate a sustainable increase in the revenue profile of the state which is urgently needed to fund government's budget, address the incident of budget deficit, and create employment for its teeming youth population to mention but a few. The scope and boundary of this qualitative study was defined to include only policy actors within the geographical space of Delta State. As a result, I can offer the following recommendations for future research.

That a similar study using the ACF as its theoretical frame be conducted across other 36 states of the federation plus the FCT. This will make for an understanding of how context moderates the perception of key political actors regarding the imperative of revenue diversification for revenue expansion at the sub-national and national levels. While an exploration of the influence of the phenomenon of study on revenue diversification at the subnational level would provide a horizontal perspective, a similar study at the federal and/or local government level would provide a vertical grounding of the subject. To address the limitation of qualitative research methodology espoused in the foregoing section, a consideration of the mixed method approach would address the weaknesses of the qualitative method by offering a systematic approach for determining research findings.

More so, given the imperatives of the diversification of revenue sources at the sub-national level, a scholarly exposition of the diverse revenue sources currently untapped in Delta State would furnish diverse stakeholders –scholars, policy

administrators, students, state and non-policy networks, amongst others of the opportunity cost of a monolithic economic and fuel policy debates required for major paradigm shift in the revenue policy thrust of the government. As Sabatir (2007) stated, certain focusing events such as the findings of the proposed studies, reveal weaknesses of current government policies and as such attracts public attention and policy debates capable of causing disequilibrium in the system.

Future research with emphasis on the imperatives of political will for revenue expansion at both the federal and local government levels would be beneficial to students, scholars, and policy actors at all levels in addition to contributing to the literature. A further exploration of the distinction between policy core and secondary beliefs as well as the stability of coalitions at the various tiers of government, with emphasis on reasons for defection by members of a coalition would explicate the various other dimensions of the ACF that were not explored in this study. Such studies also hold the potential to close existing knowledge gap in the literature with diverse benefits to various stakeholders.

Implications

This study also identified the role of cultural beliefs and other inherent factors such as corruption and self-interest in deterring positive action towards diversification of revenue sources in Delta State. Participants noted that these endemic factors are the bane of the state's development. The ACF theory postulates that deep core beliefs possessed by dominant actors inform existing laws or policies, hence significant changes to the laws or policies are often resisted by vested interests in the policy subsystem (Weible & Sabatir, 2018). Wray et al. (2017) added the need for policy actors to frame arguments

that address the concerns of opponents and /or interest of legislatures as a strategy to overcome policy making obstacles, in addition to mobilizing the support of critical stakeholders, and building effective public relations policy targeted at securing reform champions. It is imperative that public administrators leverage appropriate channels and strategies to implement transparent communication with all critical stakeholders to address observed concerns.

Similarly, external (events outside the control of subsystem actors such as economic factors, major crises) or internal events (scandals, or failures of subsystem actors) can trigger change initiatives. The ACF theory postulates that issues brought into the public domain are capable of influencing the redistribution of resources (such as public support, financial resources, etc.) and can shift power from dominant to minority coalitions (Sabatir, 2007). The COVID-19 induced global economic crunch has been acknowledged in the public domain and its negative effect on the business climate has been noted as a key factor militating against government's ability to generate revenue. Participants and reviewed literature emphasized that the amount government can generate from independent revenue sources is a function of the economic well-being of the taxpayer. Findings show that no amount of enforcement will make an enterprise or a corporate organization who has recorded successive losses in its operation on account of unfavorable economic business climate or security concerns pay tax. Researchers have noted that such external or internal circumstances create positive policy dynamics (which may include sustained fiscal pressure and unpopularity of government) in the reform space (Nacrois et al., 2018). According to Weible and Sabatir (2018), under such

scenarios, dominant coalitions begin to doubt the veracity of their beliefs, and as public agenda focuses on these events, members of the dominant groups begin to decamp. This scenario engineers what Weible and Sabatir call “a hurting stalement” which is a precursor for the use of the negotiated agreement option of the ACF for problem solving (p.146). It also births broad representation of key actors in the negotiation process, builds consensus, and secures funding commitments required to push through change initiatives. The implication of this finding on the ACF theory borders on the feasibility of using the under-investigated negotiated agreement foci to build consensus amongst previously warring opposing coalitions under the prevailing socio-economic realities in Delta State.

In addition, this study found a strong case for capacity building to scale up the capability of system actors to lead reform initiatives and stand up to hostile interests (Ormond, 2010). Participants and reviewed literature indicate that weak capacity at personal and institutional levels account to a large extent, for the inability of political leaders to demonstrate political will. The finding on the need for capacity building further explicates scholarly recommendation for systems actors to invest in their human capital (agency) and further hone their skills to navigate the tough terrain of the policy field that is often littered with potholes (Brinkerhoff, 2010; Treadway, 2012). To meet the requirement for transformational leadership in contemporary times, this study strongly advocates that key policy actors must first invest in developing their capabilities.

Finally, participants and reviewed literature highlighted key drivers of political will that once put in place, creates a conducive eco-system for the phenomenon to thrive. Participants harped on the need for active feedback systems, rule of law and legal

reforms, use of technology, and strengthening of the electoral system as critical structures capable of changing the current narratives. Evidence from scholar works lends credence to the need for policy actors to leverage technology for not only blocking current revenue leakages but also ensure effective and efficient service delivery. Similarly, information communication technology is an enabler for effective monitoring and evaluation systems which helps in advancing performance monitoring at both the policy and individual levels. Besides, findings on the relationship between strengthening of the electoral systems and the targeting of altruistic transformational leaders is a food for thought for change initiators who desire platforms to replace existing governance narratives with legitimate governments.

Implication for Positive Social Change

Finance is the livewire of every organization. This critical oil upon the the wheel of governments rotates at all levels have been affected by the COVID-19 induced fiscal challenges, with monolithic economies such as Nigeria worse hit. The ripple effect of the unfavorable economic wind on individuals, families, businesses, and even government in Nigeria is still emerging. In particular, fiscal transfers from the federal government to states in recent months have significantly reduced (Uzonwanne, 2015). Yet, policy actors in the policy space at the sub-national level seems unperturbed by the prevailing tough fiscal realities. This study aims to shed light on the need for political actors at the national and sub-national levels to exercise political will to diversify their revenue sources for the purposes of increasing their IGR.

This study's determination of various avenues and strategies to reconcile the viewpoints of dominant political actors, key stakeholders (including non-state actors), and the citizenry holds the potential to create a new vision of change through consensus building aimed at sustainably increasing the IGR profile of Delta State. An increase in the IGR profile of the state would lead to the creation of more public infrastructure and rendition of services that can generate employment for thousands of youths. A gainful employment of the youths would have a positive multiplier effect on their families and the state's economy. Besides, an increased funding of government's activities through its IGR would make funds available for the state to perform its primary purpose of securing lives and properties within its jurisdiction in addition to creative conducive business climate for businesses to thrive.

This study also contributes to the literature on the ACF theory as well as the phenomenon of the exercise of political will at the revenue policy field which has been under-investigated at the sub-national level (Pierce et al., 2017). In addition, public administrators who stumble over this research would self-reflect on a number of themes developed herein, particularly the need for continuous capacity building at both individual and institutional levels. Scholars would also find this study useful as it addresses revenue diversification issues which currently dominates the public agenda while advancing knowledge on the contextual issues moderating contemporary realities at the sub-national level. While students would find this study helpful on account of its context, non-state actors and policy networks would leverage the findings of the study to

sustain pressure on key political actors to promote positive social change in the area of revenue expansion.

Finally, this study's finding would highlight the opportunity cost associated with the continuation of the status quo in the revenue policy field and elicit citizens' support towards ensuring that those entrusted with public office in Delta State, act in the public interest, in this case by seeking avenues to expand the independent revenue of the state. Overall, the study sheds light on how the demonstration of political will by public representatives could inform a sustainable increase in the revenue profile of the State through mobilization of key stakeholders for critical actions towards ownership and committed support to the desired vision of change.

Conclusion

Many Nigerian states are currently struggling to meet their daily obligations on account of the declining federal transfers to the sub-national level. On the other hand, the federal government which receives the largest piece of the national oil cake, like the states, is bedeviled by large amount of both foreign and local debts occasioned by the tumbling of global oil prices. As a result, government at all levels barely pay workers salary, leaving other critical sectors of the national economy to suffer. The resulting unfavorable socio-economic climate had led to the closure of several businesses, decrease in external foreign reserves and devaluation of the Naira, unemployment, and widespread insecurity to mention but a few. Still, little or no investment is being made by the state governments to harness alternative sources to oil revenue based on their individual comparative advantages.

This qualitative case study, by leveraging the lens of the ACF theory, explored the imperatives of political will for revenue diversification at the subnational level with focus on Delta State and the findings extends on the literature by showing how the exercise of political will can galvanize critical stakeholders towards a sustainable increase in the IGR profile of Delta State. Using a combination of data from in-depth interview of 15 purposively selected participants with diverse background and related literature, this study uncovered the root causes of the failure of key political actors to act in public interest to include the followings: cultural beliefs which hinders action due to long held cultural traditions; corruption which is the diversion or misapplication of public funds for personal purposes; distraction of oil which confirms the theory of oil curse in developing economies; external interferences through divisive federal government policies and over-concentration of powers at the center; legal limitations which describe weaknesses and constraints posed by current legal provisions; political patronage which involves extending certain underserved privileges to some actors based on their political affiliations; weak capacity which explains the lack of skill or knowledge required to bring about positive change; weak institutions which is the lack of effective systems for policy formulation and implementation (Dike, 2015; Spehar, 2018; Ugoani, 2017). The finding aligns with scholar works in peer reviewed literature as expounded in Chapter 2 and attest to the real challenges confronting the successful implementation of change initiatives in the revenue policy field in Delta State.

Notwithstanding the enormity of the aforementioned bottlenecks, participants noted the place of political will in compelling action towards creating conducive

environment which not only makes businesses thrive, but also facilitates a higher level of compliance amongst business owners on their tax obligations. Evidence from the participants and reviewed literature also revealed that whilst political will generates reform momentum through its various manifestations such as: stability of government, creating a sense of security, body language of leaders, and even accountability to the public, the reverse is the case when it is not exercised. Other themes that emerged from the interview data include stakeholders' engagement and quality service delivery and accountability. In line with evidence from published works, participants echoed the relevance of stakeholders' engagement, quality service delivery, and accountability in building consensus for implementing successful visions of change (Raile, et al., 2018; Wray et al., 2017). Added to the above congruence of evidence is Liboro's (2015) statement that people's yearning to leverage socio-economic justice avenues to exercise their agency is best addressed by creating structures for citizenship participation to forge political will. In essence, a deliberate and transparent engagement of key stakeholders in the policy making process, coupled with a track record of quality service delivery by political representatives, elicits public support on account of the alignment of both the government's will with the peoples will (Raile et al., 2018).

Last, the study established through overwhelming signals from participants' viewpoints the critical role of an active feedback mechanism, use of technology, rule of law and legal reforms, full autonomy for the revenue agency, and reform of the electoral system in creating an ecosystem that propels political actors to act in the public interest. Research evidence shows and participants agree on the need for competent institutions

and processes; institutions with inherent capabilities to analyze, agree, preempt problems, regulate, monitor, arbitrate or sanction in the revenue policy field with an overarching goal of sustainably increasing the IGR of subnational governments. The study achieved its social change objective of advancing knowledge, informing practice, and contribution to the literature.

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Appendix A: Interview Guide

Interview Guide

Introduction: My name is Benson Ojoko, I am a doctoral student of Walden University studying Public Policy and Administration with research interest in the imperatives of political will for revenue expansion in Delta State. The purpose of the study is to explore the relevance of political will for expanding the much needed internally generated revenue in Delta State with the aim of advancing knowledge to bring about a sustainable increase in the revenue profile of the State.

Informed Consent: It is important to inform you at this juncture that your participation in this interview is voluntary. You are to read through the informed consent form and if comfortable with its terms indicate by appending your signature as a confirmation of your consent. Note that you can withdraw your participation at any time during the interview. I will like to confirm that all information provided during the interview shall be confidential and no real or potential harm is envisaged with your participation. Besides, data generated will be destroyed after this study.

Ask permission to record the interview: I would like to ask your permission to record the interview. Please note that you are at liberty to demand that I stop recording if you wish at any time during the interview.

Interview Questions

1. How effective are the current revenue policies in the State?
2. Based on your experience, what in your opinion is responsible for the failure of elected/appointed representatives/public administrators to diversify the sources of revenue in the State?
3. What factors or structures affect the design and implementation of revenue policies in Delta State?
4. How do stakeholders perceive the relevance of political will for expansion of Internally Generated Revenue in Delta State?
5. What factors influence the exercise of political will in relation to revenue matters?

6. How do the existing context and institutional structures influence the exercise of political will in relation to revenue policy formulation?
7. What role does what happens on the ground (feedback loops) play during IGR policy formulation in Delta State?
8. How do belief systems inform formation of coalitions and influence the decision of policy actors on revenue (IGR) policy formulation?
9. How can policy-makers build consensus amongst stakeholders to formulate sustainable fiscal policies aimed at ramping up IGR?
10. What forceful demands, structures or coalitions are required to generate political will for revenue expansion at the State level?

Conclusion

Is there any more information you would like to share concerning the topics we have covered?

I like to reiterate that the recordings of this interview shall be transcribed and a copy of the transcript shared with you for confirmation or any correction that may be required. Besides, I like to further assure that the information shared with me during the interview is confidential as I will share a redacted summary of themes with my instructor and destroy the data immediately after the study. I thank you for the time committed into this interview and your willingness to share your perspectives on the topics discussed.

Appendix B: CDC COVID-19 Guidelines for Social Distancing



NCDC Toll-free Number: 080097000010 @NCDCGOV

COVID19.NCDC.GOV.NG

GUIDELINE ON SOCIAL DISTANCING

What is social distancing?

It is a strategy to reduce physical contact between people with the aim of slowing down and reducing the spread of COVID-19 in a community.

This measure involves strict adherence to;

- **Non-physical greetings** (avoiding hand shaking or hugs)
- **Maintaining at least 2 metres (6 feet) physical distance** between yourself and individuals and;
- **Closure of activities that will cause any form of gathering** including schools, places of worship, sporting and social events.

Who should be involved in social distancing?

Individuals and the entire communities

How will social distancing be implemented?

Individuals and the entire communities State governments, at all levels, are taking proactive an initial period of time. Individuals and communities are advised strongly to **#TakeResponsibility** and observe social distancing directives, limiting contact with others.

What measures are in place for effective social distancing?

The Federal Government has issued a compulsory stay at home directive for non-essential public servants on Grade 12 and below. The Nigerian Centre for Disease Control has intensified risk communication with various target audiences such as religious leaders to ensure information on social distancing and other preventive measures is widely disseminated. The NCDC has also launched a communications campaign themed #TakeResponsibility. This is a call to all Nigerians and residents in the country, to join forces and to be proactive in taking greater individual and collective responsibility in preventing and controlling the spread of COVID-19 in Nigeria. Nationwide closure of schools has been ordered and some state governors have ordered the closure of markets and those selling non-essential life-saving items, with the exception of those selling food, water and medication.

Why should I adhere to social distancing measures?

Through social distancing, you can protect yourself, loved ones and society at large. This is an effective way to limit the chances of catching the virus, slowing down the transmission and reducing the spread of COVID-19 in Nigeria. If we can adhere to this, we will be able to quickly and effectively halt the spread of the disease, resume our routine daily activities and be with our loved ones.

How do I effectively practice social distancing?

1. Use of non-physical greetings
2. Maintain at least 2 metres (6 feet) physical distance between yourself and anyone who is coughing or sneezing
3. Stay home if you feel unwell with symptoms like fever, NCDC's 24/7 toll-free number **0800 970 000 0010**. Do not self-medicate
4. Persons with a persistent cough or sneezing, should also stay at home until they recover
5. Obey national and state directives requesting the cancellation and

avoidance of large gatherings, including places of worship, social and sporting events

6. Avoid crowded spaces such as open markets, crowded supermarkets and pharmacies
7. Wash your hands regularly with soap and water or use an alcohol-based sanitizer if no water and soap is available