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# The effect of Covid-19 pandemic on the internally generated revenue in north-eastern states of Nigeria: a proposed research framework

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## ABSTRACT

The outbreak of Covid-19 pandemic is an added problem to revenues generation at states and local governments levels across the globe with its impact on businesses and income of informal sector and other firms' operators. In Nigeria, especially in the northeastern states, most businesses have been frustrated out of their legitimate operations, while some are still struggling to survive. Humans are left out of these frustrations majorly caused by the emergence of Covid-19 pandemic. These businesses and human beings are the prime sources of internally generated revenue globally. As such their destruction by any guise will directly or indirectly affect the internally generated revenue of any government. Therefore, this paper reviews previous related studies and proposes a research framework on the relationship between Covid-19 and internally generated revenue. For the purpose of this review, relevant materials were gathered from Google Scholar, Ebscohost, and ProQuest. The paper concluded that there is a significant relationship between covid-19 pandemic and internally generated revenue. Hence, the paper suggests that future studies should empirically examine the effect of covid-19 pandemic on the internally generated revenue in northeastern states of Nigeria.

**Keywords:** Covid-19, internally generated revenue, Nigeria, northeast, pandemic

## 1. INTRODUCTION

The Corona virus pandemic popularly called COVID-19 Pandemic is the contemporary catastrophic phenomenon that pushed the world health order into absolute jeopardy. The disease was said to have originated from the Wuhan province of China in December 2019 when it was revealed that those affected showed symptoms of Acute Respiratory Distress Syndrome among other complications (Chen *et al.*, 2020; Oghuvbu, 2020). Likewise, Peter (2020) asserts that a virus can infect plants, animals, fungi, and human. The virus can result into a disease so deadly and fatal as is the case today globally. Again, it has been discovered that people contracted the disease through the consumption of live animals (Hui *et al.*, 2020).

The International Trade Centre (2020) stated that the COVID-19 pandemic is an unprecedented global crisis, affecting human health and economic welfare across the globe. The pandemic has resulted in a planet-wide economic slowdown, affecting trade, investment, growth and employment. In addition, the World Trade Organization (WTO) estimates that world merchandise trade in 2020 has fallen sharply, between 13% and 32%. Estimated global losses in GDP growth currently hover around 5 percentage points. Though, the pandemic has affected every corner of the world, the economic earthquake unleashed by COVID-19 does not affect everyone in the same way. With fewer resources to ride out the storm, emerging economies (especially those in Africa) and Micro, Small, and Medium Enterprises (MSMEs) have been particularly vulnerable to the repercussions of the crisis. Equally important, Covid-19 pandemic has a far-reaching devastating impact on the world economy generally. Demertzis, Sapir, Tagliapietra and Wolff (2020) pointed out that the volatility of the global economic scene as it is presently would authoritatively be said to be unprecedented. This pandemic has severely affected the socio-economic activities of the entire world (both advanced and emerging economies).

In Nigeria, the first case of Covid-19 was recorded on February 27, 2020 in Lagos. The government took action immediately to curtail the spread of the pandemic across the country. The measures adopted includes instant lockdown, restriction on individual movements, travel ban and suspension of visa on arrival, instant public enlightenment and monitoring, contact tracing as well as other health sensitization. As a result, various socio-economic variables of the government were significantly affected, majorly the Internally Generated Revenue (IGR) of various states and local governments especially those in the North Eastern States (Adamawa, Bauchi, Borno, Gombe, Taraba, and Yobe States) of Nigeria which were yet to recover from the devastating effect of the Boko Haram crisis (Proshare Confidential, 2020).

In most rural areas which form the nucleus of local government, the livelihoods of the self-employed and informal sector operators are at risks and vulnerability because the daily business activities had been disrupted as a result of the government pronouncement of total lockdowns, movement restriction and social distances. The government policy and steps to curtail the spread of the virus has seriously affected revenue generation at all level of governments and this has probably impacted negatively on the implementation of year 2020 annual budget. In the past, internally generated revenue in state governments are characterized with series of revenues generation problems which has become a clog to good administration and provision of infrastructural development. Some of these problems as highlighted by previous researchers are corruption and dishonesty on the part of revenue officers, manpower shortage, technological lapses, political interference, lack of tools and machineries, all these problems have leads to high level of revenue gap and tax evasion. The outbreak of COVID-19 pandemic is an added problem to revenues generation at local governments with its impact on businesses and income of informal sector and other firms' operators. Hence, most businesses have been frustrated out of their legitimate operations, while some are still struggling to survive. Humans are left out of these frustrations majorly caused by the emergence of COVID-19 pandemic. These businesses and human beings are the prime sources of internally generated revenue globally. As such their destruction by any guise will directly or indirectly affect the internally generated revenue of any government.

Internally Generated Revenue to the State governments plays a great role in assisting the government to meet up with its responsibilities. Internally generated revenue is any source of income either tax or non-tax sources of income which the State governments use its machineries to raise internally without the external revenue for a certain period of time and according to the law. Adekoya (2020) defines internally generated revenue (IGR) as source of finance which is vital for the socio-economic growth and sustainability of local government. Internally generated revenue (IGR) is the totality of revenues on rates/taxes imposed by the local government on the incomes, products or activities undertaken by individual or firm within the conferment of the local government. Oseni (2013) posits that internally generated revenue (IGR) is mainly used to offset the high cost of governance by the second and third tiers of government. Internally generated revenues (IGR) are revenues or funds generated by states within the Nigerian federation, independent of their share of revenue from the federation account (Deloitte, 2016). Udo and Nkeanor (2016) postulated that internally generated revenues are those revenues generated within the state, for instance taxes, motor vehicle licensing, and royalties among others.

It is worthy of note that there is a stream of studies that examined the effect of Covid-19 pandemic on economic development, but are mostly carried out in developed economies (Demertzis, Sapir, Tagliapietra & Wolff, 2020; World Health Organization, 2020; & the United Nations Conference on Trade and Development, 2020).

In Nigeria, few studies have examined the impact of COVID-19 pandemic on internally generated revenue. Evans (2020) investigates the global socio-economic imports of the coronavirus with a view of proffering policy solutions. Orhero and Oghuvbu (2020) examine the socio-economic effects of COVID-19 global pandemic on Nigeria's development; Adekoya, Agbetunde and Akinrinola (2021) examined COVID-19 and its impact on local governments internally generated revenue (LGs IGR) in Nigeria, and how to enhance future IS tax compliance and local governments internally generated revenue (LGs IGR). Jugu, Ogenyi, Bodunde and Saidu (2021) Effects of the COVID-19 Pandemic and its attendant lockdown policy on the economy of Plateau State with special focus on internally generated revenue.

Adekoya, Agbetunde and Akinrinola (2021) examined the effect of COVID-19 on local governments' internally generated revenue in Nigeria. Using exploratory research design, the study reveals that COVID-19 pandemic affects many lives, business, and governments. It therefore, impacted negatively on the revenues and finances of local governments (LGs). Additionally, the study by Adekoya, Agbetunde and Akinrinola (2021) covered only Lagos state local governments as a domain without recourse to the remaining local government councils in Nigeria who were also hit by COVID-19 pandemic; the study also concentrated on secondary data as the sole source of data for the study, not putting into cognizance the relevance of using both primary and secondary source of data for the study; and most importantly, the study did not specify the period it covers.

It is crystal clear that the forgoing stated relevant studies pay less attention to investigate the effect of Covid-19 pandemic on the Internally Generated Revenue of States governments in northeastern part of Nigeria. Therefore, this paper, which is a literature-based approach, is ought to develop a research framework on the relationship between Covid-19 pandemic on the Internally Generated Revenue in northeastern states of Nigeria. The paper is divided into four sections. The first section is introduction, which gives an insight of the main issue on covid-19 and internally generated revenue. Section two review relevant literatures on the concept of covid-19, concept of internally generated revenue, and reviews relevant empirical studies on covid-19 and internally generated revenue. Section three discusses on the materials and methods applied in this study, while the last section is conclusion.

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## 2. LITERATURE REVIEW AND RESEARCH FRAMEWORK

### Concept of COVID-19 pandemic

Ozili and Arun (2020) stated that Coronavirus tag COVID-19 is a novel strain from Severe Acute Respiratory Syndrome (SARS) species. COVID-19 pandemic was first detected in Wuhan, the capital of Hubei, China in December 2019. It was pronounced as pandemic by World Health Organization (WHO) on March 11, 2020. Moreover, McKibbin and Fernando (2020) opined that COVID-19 is caused by SARS-COV-2 virus and this starts with a symptom of high fever, dry coughing, sore throat or diarrhea and shortness of breath. The pandemic has become a global phenomenon which started spreading from countries to countries as invisible enemies; it works against the economy, social and psychological behavior of citizens in a nation. It affects all aspect of human life ranging from religious, social, cultural, sporting, career and educational activities. In February 27, 2020, the first case of the pandemic was reported in Lagos, Nigeria, through an Italian citizen who was confirmed as carrier of the virus (NCDC, 2020). This Italian citizen travelled to the country from Milan, Italy on 24th February 2020 via Muritala Muhammed International Airport, Lagos. He then proceeded to Ogun state on 25th February, 2020 for an assignment, while in the state; he was discovered with high index suspicious on 26th February, 2020. On 27th February, 2020 he was confirmed at Infectious Diseases Hospital (IDH) Yaba, Lagos as COVID-19 carrier and as the first to be identified as importer of the virus into the country.

Orhero and Oghuvbu (2020) affirmed that COVID-19 has disrupted millions of people ways of life and sources of income, especially the informal sector business operators and family households' income at local government level. As soon as the pandemic was reported in Nigeria and its spread continue, the government switched into action to curtail the spread by closing down the economy, enforce restriction on individual movement, carried out instant publicity and public enlightenment, quick contact tracing and enforcement of social distancing. The new government policy and directives on the citizens' ways of life as a result of the COVID-19 pandemic outbreak has impacted negatively on the nation's economy and business activities, it bite high on the individuals and firms that operate in the informal sectors mostly, those business activities that are based on human face to face business transactions. The pandemic has impacted on the level of unemployment and business activities, disrupt labour markets, slow down governance and drive down economic growth in all areas of the country.

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## Concept of Revenue

Revenue is the fund generated by government agencies, departments and ministries for the purpose of addressing the commitments and responsibilities of government in accordance with the laid down rules and regulations for specific period of time. Adam (2006) defines revenue as the fund required by the government to finance its activities.

Otunbala (2011) affirmed that government revenue include the entire fund generated from oil and non – oil sources other than fund raised from issue of debt instrument such as government bonds, stocks, treasury certificates and treasury bills from capital and money market, adding that non-oil source include; income tax reception, charges, royalties, fees, utilities, miscellaneous revenue among others. Agya, Ibrahim, and Emmanuel (2015) defined revenue as all form of monetary receipts from both taxes and non-taxes sources. Internally generated revenue (IGR) for State governments has also been described as revenues that are derived within the state from various sources such as taxes (pay as you earn, direct assessment, capital gain taxes, etc.) and motor vehicle license, among others (Adenugba & Chike, 2013).

### *Internally Generated Revenue (IGR)*

Internally generated revenue are those revenue that are derived within the state from various sources such as taxes (pay as you earn, direct assessment, capital gain taxes etc.) and motor vehicle licenses while the statutory allocation from federation account and value added tax constitute the internal sources Adesoyin and Ogechi (2013).

Abiola and Ehigiamusoe (2014) defined internally generated revenue (IGR) as the revenue that the federal, state and local governments generate within their respective areas of jurisdiction. According to Asimiyu and Kizito (2014), economic development and sustainability of states in Nigeria depend on the ability of such states to generate revenue internally to supplement the revenue allocation from federation account. In other words, federal allocations are not sufficient to guarantee economic development of states and local governments, hence the emphasis on local generation of revenues to sustain the economy of the nation locally and at the federal level. The specific objective of this study is to assess the extent to which Total internally generated revenue (TIGR), Federal Government Independent Revenue (FGIR), States internally generated revenue (SIGR) and Local governments IGR (LIGR) influence economic development in Nigeria as measured by real gross domestic product (RGDP). IGR is the primary source of local government sustenance.



Ekankumo and Braye (2011) submitted that economic development and viability of states in Nigeria depend on the ability of a state to boost internally generated revenue (IGR) which is not only dependent on tax, but through entrepreneurial options which will help to complement the revenue from statutory account.

## **Empirical Review**

It is a well-known fact that numerous studies were conducted on the effect of Covid-19 pandemic on the different economic variables of various nations. Case in point, Demertzis, Sapir, Tagliapietra and Wolff (2020) examined the effective economic response to the Coronavirus in Europe. The COVID-19 pandemic represents a major shock to the global and European economy. Most European countries will need to take bold quarantine and lock-down measures, as has been done in Italy, to prevent an explosion of the epidemic which would lead to many deaths and the collapse of healthcare systems. The economic consequences of such measures are major, and are felt through both supply and demand-side channels. A coordinated and bold response by authorities is necessary. First, ample national funds need to be provided to national health services. Second, targeted measures to support individuals (such as the self-employed), companies and the local communities most affected should be put in place or reinforced. Third, broad macroeconomic insurance needs to be provided because targeted measures will not cover the many second-round effects of the shock. To alleviate financial and cash-flow constraints, and to provide incentives to preserve employment, we recommend all EU member states agree to halve companies' social security contributions for three months, or cut the payroll tax. Such measures could amount to support of some 2.5 percent of GDP and would be funded by increased national deficits. Last but not least, the European Central Bank should provide abundant liquidity, increase swap lines to ensure sufficient dollar liquidity and increase its sovereign-bond purchase programme to prevent distress in sovereign bond markets. 'Whatever it takes' needs to be the motto to preserve lives and reduce the impact on the economy of the epidemic.

Orhero and Oghuvbu (2020) examined the effects of the COVID-19 pandemic on Nigeria's development. The global Corona virus pandemic is the latest health disaster in the 21<sup>st</sup> century. The disease originated from the Wuhan province of China in December 2019 and has spread to numerous countries of the world including Nigeria. The study is anchored on the Linkage theory which helps to explain the implication of the pandemic on Nigeria's security. The study employs the qualitative method, utilizes the case study research design and relies on secondary data as drawn from books, book chapters, academic journals, newspapers and online sources. Findings

of the study highlight that the pandemic has resulted in increase in unemployment, reduced revenues and increased crime rates.

Adekoya, Agbetunde and Akinrinola (2021) examine COVID-19 and its impact on local governments internally generated revenue (LGs IGR) in Nigeria, and how to enhance future IS tax compliance and local governments internally generated revenue (LGs IGR). The study employed exploratory research design with focus on literatures in the area of local government (LG) administration and COVID-19 pandemic, public sector accounting and finance, and Nigeria constitution. Secondary data on internally generated revenue (IGR) of local governments (LGs) in Lagos state were collected while descriptive statistics was adopted for data analysis. The study concluded that COVID-19 pandemic affects many lives, business, and governments. It impacted negatively on the revenues and finances of LGs.

Jugu, Ogenyi, Bodunde, and Saidu (2021) examine the effects of COVID-19 lockdown on the internally generated revenue of Plateau State. To achieve this objective, systematic review and meta-analysis, combined with an exploratory research design approach were employed and adopted by the researchers, and a sample of 76 respondents was taken from the population of staff of the plateau state internal revenue service with specific focus on those that are directly responsible for the collection of taxes. To analyze the data, both independent t – test and logit binary regression model were used to test the hypotheses of this study. Arisen from the analysis, the study revealed that: There is significant difference between revenue generated before and during covid-19 lockdown in Plateau State; And COVID-19 lockdown has significant adverse effect on internally generated revenue (IGR).

Worlu and Nkoro (2012) examined the impact of tax revenue on the economic growth in Nigeria from 1980 to 2007 secondary data were used for the analysis and the data were analyzed using the three stage least square estimate on technique. Findings showed that tax revenue stimulates economic growth through infrastructural development. The study also revealed that tax has no independent effect on growth through infrastructural development and foreign direct investment but allowing the infrastructural development and foreign direct investment to positively respond to increase in outputs.

Akabom-Ita (2013) examined the revenue and social Assets creation on local government area of Cross River State from 1997-2011. Data was analyzed by the use of regression analysis. It was revealed that there is a positive relationship between revenue base and the creation of social assets. The study showed the government neglect of internal revenue generation and its improvement.



Akpan and Nwanseh (2013) studied the effect of internally generated revenue (IGR) and infrastructural development in Akwa Ibom State. Ex-post Facto research design was adopted in the study. The data were analyzed with simple percentage statistics while simple regression was used in testing the hypothesis. Findings show that internal generated revenue contributes significantly and positively to provision of water, electricity and roads and more skewed to road than electricity and water.

Edogbanya, (2013) evaluated the revenue generative and its impact on government developmental effort of selected local council in Kogi senatorial district. Secondary data were used. Finding from the study was that government revenue positively correlate with infrastructural development. The study also established that there is significant relationship between allocation from the excess crude oil account and government development effort.

Ogechi and Adenugba (2013) examined the effect of internal revenue generation on infrastructural development in Lagos State. Descriptive and inferential statistics were used for the analysis. Descriptive statistics involved the use of simple percentages while the inferential statistics involved the use of spearman's Rank to determine the direction of relationship between variable. Findings from the study showed that there existed a positive relationship between internally generated revenue and infrastructural development. The study also revealed various methods of generating internal revenue like enforcement of tax personnel, and creating awareness to the public.

In addition, Oseni (2013) examines internally generated revenue (IGR) as a panacea for State development covering the period of five years from 2007-2011. Data sourced from the annual reports of Central Bank of Nigeria for the same period were used. Descriptive statistics was used and it was found that states getting additional revenue from the statutory allocations as derivation have lower proportions of internally generated revenue (IGR) to their total revenues than some states. States where insurgency had been threatened with have the lowest internally generated revenue (IGR) for the period. Dependence on the statutory allocations by the states does not necessarily translate to good dividends on democracy as internally generated revenues can be used to develop the states.

Moreover, Asimiyu and Kizito (2014) examined the growth rate of state governments internally generated revenue (IGR) in Nigeria from 1999 – 2011. The study also studied the comparison between the growth rate of internally generated revenue (IGR) in urban and rural states and the ability of internally generated revenue (IGR) to face state government approach findings revealed that the growth rate of internally

generated revenue (IGR) was is very low and this growth rate of IGR is higher in rural states than in urban states. It also revealed that growth rate of state government recurrent and total expenditures was longer than the growth rate of internally generated revenue (IGR). Furthermore, it was discovered that the internally generated revenue (IGR) of urban states finance a greater proportion of their recurrent and total expenditures than the internally generated revenue (IGR) and capital expenditures.

Udo and Nkannor (2016) studied the effect of electronic internally generated revenue on infrastructural development of Ebonyi State for the period of five years from 2011-2014. Ex- post facto research design was used. Regression and person correlation of SPSS version 17.0 were used for the analysis. Finding from the study showed that there existed no significant degree of relationship set between the electronic internal generated revenue and infrastructural development within the year of study.

Nkechi and Onuora (2018) the study examined the effect of internally generated revenue on infrastructural development of the South Eastern States in Nigeria. Ex – post facto design was used in the study. Data used were extracted from budget estimates of each of the five South Eastern States. The study employed descriptive statistics, correlation and linear multiple regression for data analysis and data interpretation. Findings from the study revealed that there a significant relationship between internal generated revenue and the cost of infrastructure in the South East States as at the date of the study.

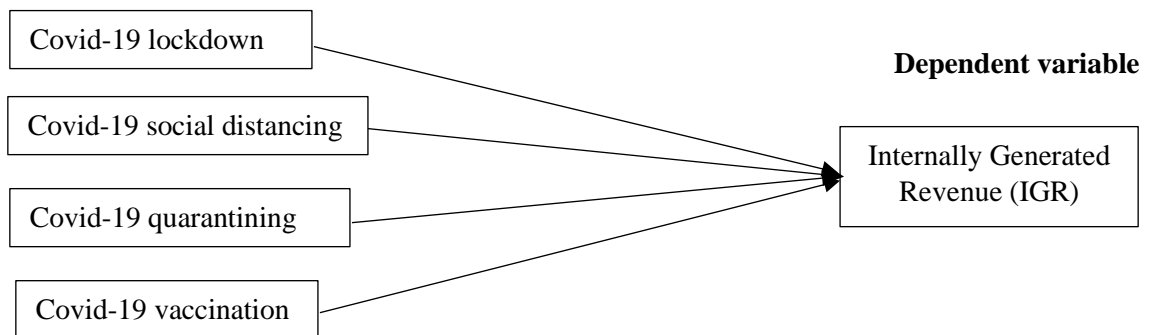
Omodero, Ekwe and Ihendinihu (2018) investigated the impact of internally generated revenue (IGR) on economic development of Nigeria. The inability of States and Local governments in Nigeria to generate enough revenue to cope with their expenditure responsibilities has been a serious challenge. The improper use of internally generated revenue (IGR) and corruption have remained a setback to economic development in Nigeria, hence the clamour from the citizens. This study made use of ex-post facto research design to specifically examine the impact of total internally generated revenue (TIGR), Federal Government Independent Revenue (FGIR), States internally generated revenue (SIGR) and Local internally generated revenue (LIGR) Governments internally generated revenue (IGR) on the Real Gross Domestic Product (RGDP i.e. proxy for economic development) of the country. The time series data employed covered a period from 1981 to 2016 and were gathered from the Central Bank of Nigeria (CBN) Statistical Bulletin. The statistical tool used for the data analysis was the multi-regression and t-test for test of hypotheses. The findings of the study revealed that total internally generated revenue (TIGR), States

internally generated revenue (SIGR) and Local internally generated revenue (LIGR) have robust and significant positive impact ( $p\text{-value} = 0.000 < 0.05$ ) on RGDP, while FGIR also indicated positive and significant influence on RGDP. There was an existence of high correlation between the dependent and independent variables.

Izevbigie and Ebohon (2019) evaluated a comparative analysis of internally generated revenue (IGR) in Lagos and Edo State between the period 2011 and 2016. This was geared towards efficient and effective internally generated revenue (IGR) in Edo State. The progress recorded by Edo state government towards boosting the State internally generated revenue (SIGR) between 2005 and 2017 was also examined. Towards this end, a lucid descriptive analysis was carried out. Though the analysis showed that the total tax compliance indicators for Lagos State is high compared to that of Edo State, the amount generated as internally generated revenue (IGR) in Edo State was far below what was generated by Lagos State government.

Based on the foregoing conceptual and empirical reviews, this paper proposes the below research framework to depict the relationship between proxies of covid-19 pandemic and internally generated revenue. The framework is presented in Figure 1 thus:

### Independent Variables



**Figure 1:** Proposed Research Framework

From Fig. 1, the study proposes that there is a significant relationship between Covid-19 pandemic and internally generated revenue. Specifically, the research framework proposes that the elements of Covid-19 including; lockdown, social distancing, quarantining, and vaccination is expected to have a significant effect on the internally generated revenue of states in the northeastern part of Nigeria.

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### 3. MATERIALS AND METHODS

To successfully attain the objective of this paper, a thorough search was initiated and carried out with the academic literature in the field of health, accounting and finance, specifically on covid-19 pandemic and internally generated revenue. Several searches were made from Google Scholar, and Ebscohost and ProQuest databases on researches concerning the relationship between covid-19 and internally generated revenue. Therefore, materials used for this study were primarily collected from relevant literature searches on the internet.

### 4. CONCLUSION

The objective of this study was to synthesize relevant literatures on the influence of covid-19 pandemic on the internally generated revenue in northeastern states of Nigeria. The review conducted was on the basis of cause-and-effect relationship between covid-19 pandemic and internally generated revenue. Based on the review of relevant studies conducted, it was established that, a significant relationship exists between covid-19 pandemic and internally generated revenue. Even though there are numerous studies on the relationship between covid-19 pandemic and internally generated revenue in Nigeria, yet, the studies pay less attention in the North-eastern part of Nigeria. As such, this is an avenue for future studies to practically examine the effect of covid-19 pandemic on the internally generated revenue of Nigeria's northeastern states.

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