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Impact of Covid-19 on Internally Generated Revenue of States in Nigeria

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Abstract
COVID-19 pandemic affects many lives, businesses and governments all over the world. It has also impacted negatively on the revenues and finances of the states in Nigeria. Besides, findings from the analyses showed that the IGR achieved by each of the 20 LGAs in Lagos state steadily improved on yearly basis until the year 2020, when the whole world experienced COVID-19 pandemic and lockdown. The revenue generation performance fell by almost have of the annual average figure in the year, with the rural area as the most affected area. Meanwhile, despite the effect of the pandemic, three of the LGAs were able to individually generate up to 75% of its expected annual average IGR. The study therefore recommended amongst others that State governments should invest in technology for revenue drive in the form of digitalization and computerization of revenue data base.

Keywords: Covid 19, Internally generated revenue, States

1. Introduction

The corona virus disease of 2019 (COVID-19) first appeared in the Wuhan city of Hubei province in China and was declared a global health emergency by World Health Organization on 30th January 2020. As of 29th march 2020, WHO database confirms 574444 cases of corona virus globally with 26654 reported deaths from 201 countries. However, this number is subjected to change every second. The most affected countries are Italy with more than 86000 confirmed cases and 9000 deaths, United States with 85000 confirmed cases and 1243 deaths and China with 82000 confirmed cases and 33000 deaths. The number of confirmed cases is increasing everyday with the availability of rapid testing kits. Current there is no approved medication for the treatment of corona virus. However, United States Food and Drug Administration (USFDA) have provided an emergency use authorization of hydroxychloroqine sulphate and chloroquine phosphate to be used for patients with covid-19. This drug has shown efficacy in treating the disease with minimal side effect.

The pandemic has impacted on level of unemployment and business activities, disrupt labor markets, slow down governance and drive down economic growth in all areas of the country. These had resulted into 58,848 confirmed cases, 50,358 discharged cases and 1,112 deaths as at 30th September 2020. Lagos state is the epicenter of the pandemic in Nigeria while Kogi state has the least figure with 19461 and 5 confirmed cases respectively as at 30th September 2020. The numbers continue to increase on daily basis. The pandemic has created much impact on the economy at the local government level because of the weak institution and lack of social welfare programmer for the indigent, informal sector operators and vulnerable citizens who are really being affected by the outbreak with a multiplier effect on different level of government internally generated revenues.

In Nigeria, the first covid-19 pandemic case was announced on February 27, 2020 in Lagos. The government took action immediately to curtail the spread of pandemic across the country. The measures adopted includes instant lockdown, restrictions on individual movement, travel ban and suspension of visa on arrival, instant public enlighten and monitoring, contact tracing as well as other health sensitization. The total lockdown of city of Lagos, Ogun, Abuja was announced on march 30, 2020 in order to curtail the spread and enable health officials carry out instant contact tracing. Covid-19 pandemic had serious impact on the economies and activities of the informal sector which form the nucleus of rate/ tax payers to the Government.

In most rural areas which form the local government, the livelihoods of the self-employed and informal sector operators are at risk and vulnerability because the daily business activity had been disrupted as a result of the government pronouncement of total lockdowns, movement restrictions 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 has probably impacted negatively on the implementation of year 2020 annual budget. In the past, internally generated revenue in local governments is characterized with series of revenue generation problem which has become a hindrance to good administration and provision of infrastructural development. Some of these problems are as follows: corruption and dishonesty on the part of revenue officers, manpower shortage, technological lapses, political interference, lack of tools and machineries, all these problems have led to high revenue and tax evasion, The outbreak of COVID 19 pandemic is an added problem to revenues generation at each level of governments with its impact on business and income of informal sector and other firm operators.

Revenue is defined as the total amount of earnings that accrues to an organization to assist in financing its activities (Hamid, 2008; Adam, 2006). Peace (1986) defined government revenue as all the money received other than from debt and liquidations of investments. Government revenue comprises of licenses, charges, sale of government properties, tax collections, and fines among others. Therefore, from the definitions stated above it can be concluded that revenue is the entire amount of income a state is able to raise from various source under its territory within a definite period. State government is similar to the other tiers of government (local government and federal government) having various sources. (Osisami, 1994) states that there are two types of revenue that state governments can raise: internally generated revenue (IGR) and revenue allocation from the federation account (statutory allocation). Internally generated revenue are the revenues gotten within the state's territory and from various sources which includes: taxes such as PAYE, road taxes, direct assessment, fines, licensing, interest on investment, rent from government properties and fees. While statutory allocation is from federation account, according to revenue allocation formula, many of the states in Nigeria get their maximum revenue from statutory allocation to finance their expenditures. The internally generated revenue of Lagos state has increased from N201.76bn in 2011 to 301.19bn in 2016 (National Bureau of Statistics, 2017).

Internally generated revenue (IGR) serves as the major tool for social contract and infrastructural development within a state. It helps the government to be responsible and required decisions needed to satisfy the basic needs of the people. IGR is majorly derived from taxation in Lagos state. It is important for budgeting and it is a powerful fiscal tool to direct and boost the economy. It goes a long way by providing the state with continuous growth and development to keep the society moving. As the state government raises more revenue internally, it results in more commissioned projects, more money in circulation, more job opportunities, more business opportunities and standard of living improves. Most importantly, it serves as a tool for infrastructural development within the state. There are two main sources of state government revenue namely, re-current revenue and capital receipts. The recurrent revenue sources include; licenses, fines and fees: such as, vehicle license, driver's license, registration of land and survey fees, Taxes include: personal income tax, as well as statutory allocation which is distributed from the federation account to the three tiers of government namely; federal government, state government and local government. On the other hand, the capital receipt includes; loans: this can be in two forms internal or external loans. The internal loan symbolizes state government borrowing from various sources within the country while external loans are sourced from the World Bank, foreign organizations or countries, the loan must be approved by federal government within the certain established units. It is therefore against the forgoing that this paper examined the impact of Covid-19 on internally generated revenue of states in Nigeria.

2. Literature Review

Corona virus tag COVID-19 according to Ozili and Arun (2020) is a novel strain from severe acute respiratory syndrome (SARS) species. COVID-19 pandemic was first detected in Wuham, the capital of Hubei, China in December 2019. It was pronounced as pandemic by World Health Organization (WHO) on March 11, 2020. (McKibbin & Fernando, 2020) [25] 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.

Okoye (2016) [34] and Uhunmwuangho and Aibieyi (2013) studied revenues generation problems and management by local government administration in Nigeria. Challenges that are responsible for low revenue generation, some of these are tax evasion, dishonesty, misappropriation and overdependence on federally allocated funds. The studies recommend the establishment of proper internal control system for checkmating revenue loss, stiff punishments for revenue embezzlement, stop the use political agents for revenue drives while qualified staff should be hired, trained and motivated.

In addition, Agbe, Terzungwe, and Igbabee (2017) studied internal revenue generation and economic development in Local government areas in Nigeria. The study revealed that local governments in Nigeria are submissive to aggressive revenue generation. The study concluded that poor revenue generation has impact on the level of infrastructural development in local governments, therefore recommended that revenue bye-laws should be reviewed to meet the modern-day application.

Obinna (2017) [30] studied the effect of tax contractors in revenue generation of local governments in Enugu state, Nigeria, between 2010 and 2015. The study revealed that the use of tax contractors in revenue collections does not lead to an increase in local governments' revenue. It was reported that corruption, political interference and poor revenue enforcement are factors militating against the success of revenue contractors. The study recommends that a conducive atmosphere for tax contractors in order to achieve good success and revenue increase. In the same vein, Eteng and Agbor (2018) studied the challenges of internal revenue generation and inclusive development of local government areas in Cross-River state, Nigeria. The study revealed that overbearing control of juicy revenue point in local government by state government, corruption, mismanagement and lack of accountability leads to tax evasion and poor revenue collection. The study recommends that state should hands-off local government revenue, while local government management should ensure accountability and judicious utilization of revenue resources.

Besides, Coker (2015) [16] studied the challenges of expanding internally generated revenues in local government council areas in Nigeria. The study revealed that apart from fiscal federalism which seems hostile to local government, local governments are faced with little internal revenues to argument the federally allocated funds in order to achieves its responsibilities.

Furthermore, Oduola (2019) [31] also studied revenue generation in Lagelu Local government area of Oyo state, Nigeria based on a correlate of tax mobilization and utilization. The study revealed that council's tax mobilizations were not optimally explored because most viable revenues of the council were not in most cases mobilized. The study recommends transparent in revenue generation and adequate training for revenue collectors in order to achieve good result in revenue generation.

Dada (2017) [17] also studied an assessment of revenue mobilization in Nigeria local government. The study concluded that human and infrastructural development, rate of financial misappropriation determines the revenue base of Nigeria local governments. The study recommends an adequate human and infrastructural development in local government with appropriate means of reward for revenue performances and stiff punishment for any form of financial misappropriations.

3. Methodology

The study adopted *ex-post facto* research design which provides empirical solution to research problems by using already existing data. Data employed in the course of this research already exists and there is no attempt to manipulate it by the researcher. Due to unavailability of quantitative data in Nigeria as in relation to the topic of this study, the researcher based the research on qualitative data including a brief survey which makes the study more of an empirical investigation. In this research, the researcher also made use of all the above sources and also statistical reports from important financial institutions like the bank of international settlements. A purposeful sample technique was adopted to select the study state of Lagos state, the selection of the study state was based on the following characteristics:

1. It has the highest internally generated revenue in the country for the past 10 years (NBS, 2020) [26].
2. It has the highest percentage of 29.9% (₦398.73 billion) to the total states internally generated revenues in 2019 (NBS, 2020) [26].
3. It has a contribution of 77% to the total revenues available for the state in 2019 (NBS, 2020) [20].
4. It has the highest noticeable average population per local of 450, 677 (NPC, 2012) [29].
5. The state is the epicenter for COVID-19 in Nigeria with confirmed case of 19461 as at 30th, September, 2020 (NCDC, 2020) [27].

4. Analysis of Data

The continuous impact of this pandemic on local government internally generated revenues depends on many unknown factors such as the period of times the pandemic will take, numbers of days government policy on individual social distancing and restriction policy will takes, and the breakthrough on vaccine. 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 situation report as at 30th September, 2020 are as follows

Table 1

States	Confirmed cases	Discharges cases	Deaths	Total active cases
Lagos	19461	15249	204	4008
FCT	5709	4977	79	653
Plateau	3450	2597	33	820
Oyo	3261	2337	40	884
Edo	2626	2495	107	24
Rivers	2432	2244	59	129
Kaduna	2419	2324	39	56
Others (30States)	19490	18135	551	804
Total	**58848**	**50358**	**1112**	**7378**

Table 2: Nigeria COVID-19 Situation Report for 36 states and FCT as at 30th September, 2020

Local Governments	Covid-19 Period	5-YearPre Covid-19 Average	IGR Achieved/ Average	Ranking of Effect
	=N=	=N=	%	
Apapa	22,388,573.00	152,190,721.95	0.15	1
Shomolu	24,630,663.56	77,447,629.33	0.32	2
Alimosho	93,943,666.30	289,711,388.15	0.32	3
Surulere	71,892,922.62	220,889,778.05	0.33	4
Kosofe	93,960,280.70	209,478,229.28	0.45	5
Badagry	40,611,966.84	89,642,071.24	0.45	6
Ibeju-Lekki	14,472,343.90	30,504,937.27	0.47	7
Lagos Mainland	59,207,206.92	122,361,240.61	0.48	8

Ojo	69,949,143.92	142,259,823.55	0.49	9
Ikeja	151,814,558.21	307,195,201.40	0.49	10
Ikorodu	97,842,262.13	194,842,272.02	0.50	11
Oshodi Isolo	94,855,474.18	179,006,128.53	0.53	12
Epe	25,966,925.53	46,383,580.22	0.56	13
Agege	53,476,222.32	90,473,026.18	0.59	14
Amuwo Odofin	76,779,595.93	129,698,333.34	0.59	15
Eti-Osa	368,270,242.65	587,347,074.08	0.63	16
Ifako-Ijaiye	64,149,804.51	94,828,432.99	0.68	17
Lagos Island	215,112,483.22	286,171,428.99	0.75	18
Mushin	139,096,538.08	172,141,947.37	0.81	19
Ajeromi Ifelodun	98,539,004.40	120,564,553.88	0.82	20
Total	1,876,959,878.2	3,543,137,798.4	0.53	

Source: LSHA creation of LCDAs (amendment) Law 2004

The table above shows that the total IGR generated by all the 20 LGAs in Lagos was negatively affected. The IGR dropped by 47% from ₦3.543 billion of five years average to ₦1.877 billion in year 2020. The study revealed that none of the LGAs was able to generate revenues in year 2020 up to the five years annual IGR average of the years preceding year 2020, which is the year of COVID–19 pandemic. Specifically, out of the 20 LGs in the state, 10 LGs were unable to individually generate up to 50% of the five years IGR annual average prior to the year of pandemic.

These challenges have been identified below

1. **Lack of Adequate Information on Taxpayers.** Taxpayers can easily avoid reporting their income to the State
2. **Lack of Cooperation from the Taxpayers.** Many taxpayers in Nigeria do not see payment of tax as their civic responsibility and an obligation to the government. This is because; they believe that on the part of the government, there is no adequate provision of public goods and services that the citizens need as partof their benefit from their tax payment
3. **Lack of Uniformity in the Incidence of Taxation.** It is obvious that the principle of fairness and equity in taxation do not apply in the Nigerian tax practice and administration. As a result most tax payers feel unjustifiably levied as there are no benchmarks for proper tax assessment in Nigeria.
4. **Incompetence of Tax Inspectors.** Most tax official lack adequate training and communication skills. The uncivilized manner with which they relate with tax payers does not encourage them to make payments that are due. They approach their job with selfish interest and aggression, thereby giving a taxpayer the option of defending his civic right (NGF, 2015).
5. **Complex Tax Laws and System.** Tax laws in Nigeria have not been brought to the layman's understanding. Even among the elites it is still very complicated, such that tax liability becomes a difficult task to compute. The conceptual review provides comprehensive definition and concept of economic development, real gross domestic product, internally generated revenue from other authors and scholars as well as the IGR inherent challenges.

The benefits of improving internally revenues generation are

- Internally generated revenue serves as the major tool for social contract.
- It gives Palliatives measure to taxpayers.
- It helps in attaining effective adequate staff motivation.
- Internally generated revenue serves as the major tool for infrastructural development in a state.
- Instant provision of socio-cultural and infrastructural development.
- Enhancing the loyalty of taxpayers.
- It helps the government to be responsible and required decisions needed to satisfy the basic needs of the people.

5. Conclusion and Recommendations

COVID-19 pandemic affects many lives, businesses and governments all over the world. It has also impacted negatively on the revenues and finances of the states in Nigeria. Besides, findings from the analyses showed that the IGR achieved by each of the 20 LGAs in Lagos state steadily improved on yearly basis until the year 2020, when the whole world experienced COVID-19 pandemic and lockdown. The revenue generation performance fell by almost have of the annual average figure in the year, with the rural area as the most affected area. Meanwhile, despite the effect of the pandemic, three of the LGAs were able to individually generate up to 75% of its expected annual average IGR. In all, the LGAs were able to perform better than envisaged by international bodies like WTO, African Union and the Word Bank/IMF. It also examined the factors that have hindered challenges that have affected IGR collection in the Nigeria and the benefits of improving internally Revenues Generation of states in Nigeria.

From the findings in this study, the following are the recommendations

1. State governments should invest in technology for revenue drive in the form of digitalization and computerization of revenue data base.
2. All form of revenue leakages under the guise of COVID-19 should be properly blocked with stiff punishment for erring revenue officer.
3. Adequate public enlightens through media, road show and community square on the importance of revenue to local government along with health talks on how to curb the spread of the COVID-19 pandemic should explored.
4. State government should ensure adequate infrastructural development, instant social service especially basic health assistance and free health relief, and provision of goods and services according to the yearning of the citizens.
5. Bye-law on all revenues collectable at local governments should be made available to all citizens in order to

enhance revenues collection.

6. Adequate monitoring on revenues collection should be put in place to avoid and reduce fraudulent practices and embezzlement under the disguise of COVID-19 pandemic.
7. Exhibiting public accountability and transparency on all revenues collection and its usage will encourage citizens to comply with future revenue payment.
8. A conductive working environment with COVID-19 protective measure along with adequate training and provision of necessary machineries for revenue drives should be considered.

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