Effects of the Covid- 19 Pandemic and its Attendant Lockdown Policy on the Economy of Plateau State

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ABSTRACT

The Continuous Decline In Revenue Base Of The Nation Has Remain A Matter Of Serious Concern Among Researchers And Government, Due To Challenges Arisen From The Covid – 19 Pandemic. In The Light Of This, The Study Was Set Out To Empirically 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 Analyse 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). Based On The Findings, The Following Recommendations Were Made: Government Of Plateau State Should Ensure That Business Activities Are Continuing Through Digitalised System And That The Government Should Link Tax Identification Numbers (Tin) To Online Business Activities So As To Guarantee Continued Internally Revenue Generation For The State; Government Should Train Their Staff On The Use Of Ict, Especially In The Area Of Revenue Collection; And Staff Of Ministries, Departments And Agencies (Mdas) Should Ensure That Sharp And Dubious Practices Are Properly Checked To Allow For The Free Flow Of Ict System In Revenue Collection.

Keywords-- Covid-19, Revenue Generation, Lockdown, Pandemic

I. INTRODUCTION

Coronavirus evolved from the family of Coronaviridae in the order of Nidovirales. Viruses are microscopic organisms and exist virtually everywhere on earth. A virus can infect plants, animals, fungi, and human. Occasionally, a virus can result into a disease so deadly and fatal. Although other viral infections generate no obvious reaction(Peter, 2020).

On 31 December 2019, World Health Organisation (WHO) was informed of a cluster of cases of pneumonia of unknown cause detected in Wuhan City, Hubei Province of China. The coronavirus disease (COVID-2019) was identified as the causative virus by Chinese authorities on 7 January.

This pandemic has drastically affected the economy of the entire world, Nigeria and of course, that of Plateau state. This corona virus significantly affects certain economic variables such as Tourism and Agricultural, Tourism and Transportation, Internally Generated Revenue, Financial and Capital Market institutions, Health and educational, and Manufacturing and Small and Medium Scale Enterprises (Proshare Confidential, 2020).

The Plateau state governor, Simon Bako Lalong, declared a lockdown until Wednesday, April 15, to limit the spread of Coronavirus disease (COVID – 19). The measure came into force at 00:00 local time) on Thursday, April 9, and will remain in place until 23:00 on Wednesday, April 15. During the lockdown, authorities will fumigate 17 Local government councils within the state. Some police officers were deployed to ensure compliance with the state government's directive. Unfortunately, this directive did not only put a devastating negative effect on the economy and businesses of the State, but also affected the Internally Generated Revenue (IGR) of Plateau state and Nigeria as a whole.

Despite all the measures put in place during the temporal lockdown of the state by the government, the spread of the virus kept increasing and as at August24, 2020, the number of confirmed cases stood at 2,118cases of the Virus (Covid-19 Nigeria, 2020).

The number of numerous and continuous lockdowns that begun on Thursday, April 2020 seemed not to have significant impact on the dreaded Pandemic. The bid to contain the spread of the coronavirus disease has led to lockdowns and travel restrictions across countries globally, with Nigeria also

being affected. The lockdown directives have led to the shutdown of many businesses, especially those that cannot be performed from homes. Only businesses proffering essential services have been exempted from the lockdown directive; hence, the nation's economy is adversely affected. Tourism and hospitality as one of the major sources of revenue generation in Plateau State has been one of the hardest-hit sectors, as the lockdown and travel restrictions have caused a huge slump in demand for goods and services among travelers. Most of the local and foreign airlines suspended their operations, especially when all the airports were under a shutdown order by the Federal Government. As of March, the International Air Transport Association (IATA) had reported an estimated revenue loss of $252 billion in the sector globally (Press Release, 2020).

Trade is negatively impacted, owing to the shutdown of factories, reduced access to raw materials, and a fall in supply of commodities due to supply chain challenges. Trillions of naira were lost due to restrictions in both local and international trades in the era of the lockdowns, and international travel restrictions. Plateau state is crucial to global trade with its current integration in the Nigeria value chain and being one of the suppliers and buyers of intermediate inputs. The disruptions of its dealings due to Covid-19has certainly affected trade and other transactions (WFP, 2020).The disease would also impact negatively on the manufacturing sector, as production lines and factories were shut down due to the lockdown and perhaps low customers' patronage. Entrepreneurs are forced to take drastic steps that may not be cost effective in order to remain in business. The preventive measures taken by the government have left business organisations, especially start-ups to be most vulnerable.

In the same light, the incessant lockdowns have negatively affected the agricultural activities and hospitality industry of many States (Schmidhuber, Pound & Qiao, 2020), especially Plateau state which has them as one of its main stay of the economy. Suffice it to say that the hospitality industry in Plateau State is one of the sectors that have been hit the hardest by the COVID-19 pandemic, with many of the employees either out of work or losing man-hours due to travel restrictions, shutdown of social activities, and the emphasis on social distancing. Even now that hotels have been asked to open, the patronage is nothing to write home.

In the light of the background to the study and problem statement, the objectives of this paper are to ascertain the difference between revenue generated before and during Covid-19 lockdown in Plateau state, and to determine the effect of COVID - 19 Lockdown on Internally Generated Revenue (IGR).In order to achieve these objectives and in line with the extant literature, the following hypotheses are formulated and tested in the preceding section:

H_{01}: There is no significant difference between revenue generated before and during Covid-19 lockdown in Plateau state.

H_{02}: COVID - 19 Lockdown does not have significant effect on Internally Generated Revenue (IGR)

II. LITERATURE REVIEW

This section of the paper serves to elucidate the concept of Covid-19 and revenue generation. It indicates the measurable indicators of the novel global Pandemic, thus critically analysing its effects on the global economy in general and revenue generation in particular. With the intention of giving due proportionate space to every significant point of the pandemic and its challenges, the whole conceptual discussion is organized under two sub-sections: (1) the general concepts of Covid-19; and (2) the concept of revenue generation.

Concept of Covid-19

In 2003, the Chinese population was infected with a virus causing Severe Acute Respiratory Syndrome (SARS) in Guangdong province. The virus was confirmed as a member of the Beta- coronavirus subgroup and was named SARS-CoV(Peiris, Guan, & Yuen, 2004). The infected patients exhibited pneumonia symptoms with a diffused alveolar injury which lead to acute respiratory distress syndrome (ARDS). SARS initially emerged in Guangdong, China and then spread rapidly around the globe with more than 8000 infected persons and 776deceased. A decade later in 2012, a couple of Saudi Arabian nationals were diagnosed to be infected with another coronavirus. The detected virus was confirmed as a member of coronaviruses and named as the Middle East Respiratory Syndrome Coronavirus (MERS-CoV). The World health organization (WHO) reported that MERS-coronavirus infected more than 2428 individuals and 838 deaths (Rahman & Sarkar, 2019). MERS-CoV is a member beta-coronavirus subgroup and phylo- genetically diverse from other human-CoV. The infection of MERS-CoV initiates from a mild upper respiratory injury while progression leads to severe respiratory disease. Similar to SARS- coronavirus, patients infected with MERS-coronavirus suffer pneumonia, followed by ARDS and renal failure (Memish, Zumla, Al-Hakeem, Al-Rabeeah, & Stephens, 2013).

Recently, by the end of 2019, WHO was informed by the Chinese government about several cases of pneumonia with unfamiliar etiology. The outbreak was initiated from the Hunan seafood market in Wuhan city of China and rapidly infected more than50 people. Live animals are frequently sold at the Hunan sea- food market such as bats, frogs, snakes, birds, marmots and rabbits

(Wang, Horby, Hayden, & Gao, 2020). On 12 January 2020, the National Health Commission of China released further details about the epidemic, suggested viral pneumonia (Wang, Horby, Hayden, & Gao, 2020).From the sequence-based analysis of isolates from the patients, the virus was identified as a novel coronavirus. Moreover, the genetic sequence was also provided for the diagnosis of viral infection. Initially, it was suggested that the patients infected with Wuhan coronavirus induced pneumonia in Chinamay have visited the seafood market where live animals were sold or may have used infected animals or birds as a source of food. However, further investigations revealed that some individuals contracted the infection even with no record of visiting these a food market. These observations indicated a human to the human spreading capability of this virus, which was subsequently reported in more than 100 countries in the world. The human to the human spreading of the virus occurs due to close contact with an infected person, exposed to coughing, sneezing, respiratory droplets or aerosols. These aerosols can penetrate the human body (lungs) via inhalation through the nose or mouth. The source of origination and transmission are important to be determined in order to develop preventive strategies to contain the infection. In the case of SARS-CoV, the researchers initially focused on raccoon dogs and palm civets as a key reservoir of infection. However, only the samples isolated from the civets at the food market showed positive results for viral RNA detection, suggesting that the civet palm might be secondary hosts (Kan, et al., 2005).In2001 the samples were isolated from the healthy persons of Hongkong and the molecular assessment showed 2.5%frequency rate of anti- bodies against SARS-coronavirus. These indications suggested that SARS-coronavirus may be circulating in humans before causing the outbreak in 2003 (Zheng, et al., 2004). Lateron, Rhinolophus bats were also found to have anti-SARS-CoV antibodies suggesting the bats as a source of viral replication (Shi & Hu, 2008). The Middle East respiratory syndrome (MERS)coronavirus first emerged in2012 in Saudi Arabia (Memish, Zumla, Al-Hakeem, Al-Rabeeah, & Stephens, 2013). MERS-coronavirus also pertains to beta-coronavirus and having camels as a zoonotic source or primary host (Paden, et al., 2018).In a recent study, MERS-coronavirus was also detected in Pipistrellus and Perimyotis bats (Annan A, 2013), proffering that bats are the key host and transmitting medium of the virus (Huynh, et al., 2012). Initially, a group of researchers suggested snakes be the possible host, however, after genomic similarity findings of novel coronavirus with SARS- like bat viruses supported the statement that not snakes but only bats could be the key reservoirs (Lu, et al., 2020). Further analysis of homologous recombination revealed that receptor binding spike glycoprotein of novel coronavirus is developed from

a SARS-CoV (CoVZXC21 orCoVZC45)and aye unknown Beta-CoV.

All coronaviruses contain specific genes inORF1 downstream regions that encode proteins for viral replication, nucleocapsid and spikes formation (Van, et al., 2012).The glycoprotein spikes on the outer surface of coronaviruses are responsible for the attachment and entry of the virus to host cells. The receptor-binding domain (RBD) is loosely attached among virus, therefore, the virus may infect multiple hosts (Raj VS, 2013). Other coronaviruses mostly recognize aminopeptidasesor carbohydrates as a key receptor for entry to human cells while SARS-CoV and MERS-CoV recognize exopeptidases (Wang, et al., 2013). The entry mechanism of a coronavirus depends upon cellular proteases which include, human airway trypsin-like protease (HAT), cathepsins and transmembrane protease serine 2 (TMPRSS2) that split the spike protein and establish further penetrationchanges(Bertram, et al., 2011).MERS-coronavirus employs dipeptidyl peptidase4(DPP4), while HCoV-NL63 and SARS-coronavirus require angiotensin-converting enzyme 2 (ACE2) as a key receptor SARS-CoV-2possesses the typical coronavirus structure with spike protein and also expressed other poly proteins, nucleoproteins, and membrane proteins, such as RNA polymerase, 3- chymotrypsin-like protease, papain-like protease, helicase, glyco- protein, and accessory proteins(Wu, et al., 2020). The spike protein of SARS-CoV-2 contains a 3-D structure in the RBD region to maintain the vander Waals forces (Xu, et al., 2020).The 394-glutamine residue in the RBD region of SARS-CoV-2 is recognized by the critical lysine 31 residue on the human ACE2 receptor (Wan, Shang, Graham, Baric, & Li, 2020).The entire mechanism of pathogenicity of SARS-CoV-2.

Coronavirus in Nigeria

The Federal Ministry of Health confirmed an index case of the coronavirus disease (COVID-19) in Lagos State, Nigeria on the 27th of February 2020.This is the first case to be reported in Nigeria since the beginning of the outbreak in China in January 2020.

The index case is an Italian citizen who works in Nigeria and returned from Milan, Italy to Lagos, Nigeria on the 25th of February 2020. He was confirmed by the Virology Laboratory of the Lagos University Teaching Hospital, part of the Laboratory Network of the Nigeria Centre for Disease Control. The patient is clinically stable, with no serious symptoms, and is being managed at the Infectious Disease Hospital in Yaba, Lagos.

The Government of Nigeria, through the Federal Ministry of Health has been strengthening measures to ensure an outbreak in Nigeria is controlled and contained quickly. The multi-sectoral Coronavirus Preparedness Group led by the Nigeria Centre for Disease Control

(NCDC) immediately activated its national Emergency Operations Centre and began working closely with the Lagos State Health authorities to respond to the index case and implement firm control measures.

As at 24th day of August,a total of 52,548 confirmed cases of the virus in Nigeria as recorded by NCDC, while Plateau state has recorded 2,135 confirmed cases so far**(Covid-19 Nigeria, 2020).**

Internally Generated Revenue

The president of Nigeria, Muhammadu Buhari, in his speech at the International Conference held in Abuja on 27th October 2017, emphasized the need for a paradigm shift from dependence on oil revenue to tax and other internally generated revenues like proceeds from agriculture among others for sustainable growth and development. He said: "There is no better time but now for Nigeria to put the issue of diversification of revenue sources away from oil on the front burner... (Okike, 2017). For a nation to carry out basic functions of government, pursue and implement her development programmes... it requires a stable, predictable and sustainable source of revenue. This leaves us with a very limited choice other than to subscribe to international best practices and make taxation the primary source of revenue of government (Jugu, Jat & Onoja, 2015). This is crucial in view of the fact that the so called diversification from dependence on oil as the principal source of revenue is applicable to the three tiers of government as States and LGAs should henceforth depend less on hand outs from FAAC and intensify their IGR drive".

The revenue generation in Plateau state over the years has been experiencing substantial and steady increase before the advent of Covid-19 in Nigeria in February 2020 when the pandemic of the dreaded virus hijacks the entire economy of the nation. For instance, the 2019 internally generated revenue of Plateau State was 16,473,660,383.00 against that of 2018 which was only N12,726,479,548.00 (PSIRS Annual Report, 2019). This is a positive sign that the 2020 revenue generation for the State would be better than that of 2019.

However, with the Covid-19, which is threatening the economies of many countries, many States in Nigeria, Plateau state is likely to record a significant decline in its internally generated revenue in this era of the Covid-19, particularly due to the incessant lockdowns in the state that took place between the Months of April and July, 2020, which brought about business closures, physical and social distancing, and intra and inter- states movement.

III.   METHODOLOGY

Systematic Review and Meta-Analysis was combined with an exploratory research design approach adopted by the researcher. Both secondary and primary data was employed for this study.

The population of this study comprise the entire104staff of the Plateau State Internal Revenue Service who are directly responsible for the collection of taxes. The simple random sampling technique was adopted for the purpose of given equal opportunity to all target respondents.

To determine the sample size, Taro Yamane Formula was employed:

$$ss = \frac{N}{(1 + N(e)^2)}$$

$$ss = \frac{504}{(1 + 504(0.05)^2)}$$

ss = 83.

The sample size for this study is the 83respondents determined using Taro Yamane formula. However, only 76 respondents fully completed the questionnaire and returned. Seven (7) target respondents could not return their. Primary data was generated via a well-designed and properly structured questionnaire instrument. The questionnaire was divided into eight sections, with the first section dedicated to collecting personal information of respondents while the other section has detail questions that related to the research hypotheses. The secondary data consist of revenue generated before and during the lockdown.

Reliability of the Research Instruments

The data collected for this study was coded and enter into SPSS 25.0 and was subjected to a reliability test. The reliability test result is show in table 1.

Table 1: Reliability Test Result
Reliability Statistics

Cronbach's Alpha	N of Items
.721	76

Source: SPSS 25.0 OUTPUT

The result of the reliability test in table 3 shows that Cronbach Alpha for all the items in the questionnaire is reliable. This means that the questionnaire is reliable enough for further research.

Table 2: Kaiser-Meyer-Olkin (KMO) and Barlett's test of Sphericity

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.741
Bartlett's Test of Sphericity	Approx. Chi-Square	3241.144
	Df	76
	Sig.	.000

Source: SPSS 25.0 output

This study conducted the KMO and Barlett's test of Sphericity. The KMO measures the sampling adequacy (which determines if the responses given with the sample are adequate or not) which should be close than 0.5 for a satisfactory factor analysis to proceed. Kaiser (1974) recommend 0.5 (value for KMO) as minimum (barely accepted), values between 0.7-0.8 acceptable, and values above 0.9 are superb. The table 4 shows that the value of KMO measure for the questionnaire is .670 which is greater than 0.5 and therefore accepted that the sample was adequate.

Bartlett's test is another indication of the strength of the relationship among variables. This tests the null hypothesis that the correlation matrix is an identity matrix. An identity matrix is matrix in which all of the diagonal elements are 1 and all off diagonal elements (term explained above) are close to 0. From table 4, the Bartlett's Test of Sphericity is significant (0.001). That is, significance is less than 0.05. This means that correlation matrix is not an identity matrix.

Method of Data Analysis

Independent t-test and Logit Binary regression models were employed to test the hypotheses of this study. These models are considered appropriate because they have the ability to predict the effect of independent variables on the dependent variables.

Formula for Logit Binary regression model:

$$L = ln\left[\frac{Pi}{1-Pi}\right] = \beta_0 X_i$$

Where:

L = Logit Regression
ln = Log
Pi = COVID 19 lockdown has no significant effect on agricultural sector; tourism and transportation sectors; capital market and financial institutions; educational sector; manufacturing, small and medium scale enterprises; health sector; and internally generated revenue of the state

1 − Pi = lockdown has significant effect on agricultural sector; tourism and transportation sectors; capital market and financial institutions; educational sector; manufacturing, small and medium scale enterprises; health sector; and internally generated revenue of the state
β = Beta
X = Rural banking.

Statistical Package for Social Sciences Software (SPSS) version 25 was used for the data analysis.

The functional form of the independent t-test model is given as:

$$t = \frac{\bar{x} - \mu_0}{\frac{s}{\sqrt{n}}}$$

Where:

t = t-test
s = sample standard deviation
n = sample size
x = sample mean of first independent variable
u = sample mean of second independent variable

Decision Criterion

The decision rule is to fail to reject H_0, if and only if the P value is lower than 0.05, otherwise, we fail to reject the H_0.

IV. DATA ANALYSIS

The data for the estimation of the model were used to test hypothesis one formulated for this study are presented in Table 3. The data are collected from November 2019 to April 2020. Data from November 2019 to January 2020 (3-months – representing IGR before Covid-19 lockdown), and February 2020 to April 2020 (3-months – representing IGR after Covid-19 lockdown).
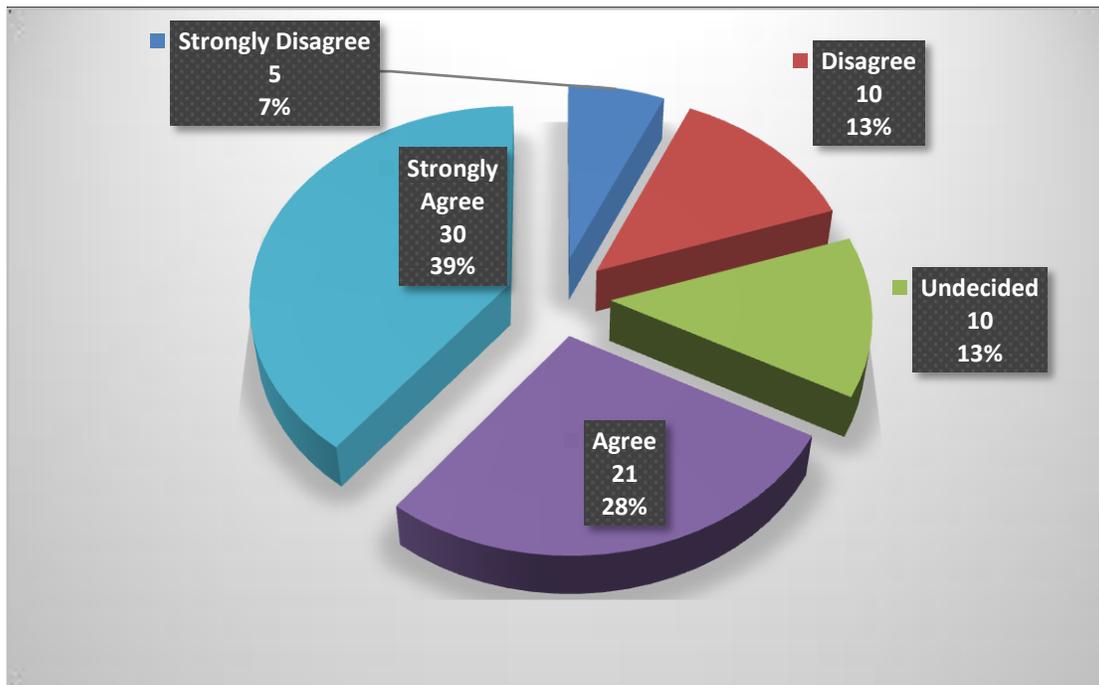
Figure 1: Respondents Opinion Chart
Source: Researchers' Survey (2020)

Figure 1 shows that larger percentage of the respondents agrees that the internally generated revenue of plateau state has grossly declined due to the lockdown associated with the COVID 19 pandemic.

Table 3: Revenue Generated before and after Covid – 19 Lockdown

Period	Revenue Generated After Lockdown	Period	Revenue Generated before Lockdown
November (2019)	486,806,640.08	February(2020)	36,335,063.54
December (2019)	353,950,803.55	March(2020)	28,265,462.43
January (2020)	937,349,802.70	April(2020)	18,815,261.07

Source: SIRS (2020).

Hypothesis One
H_{01}: There is no significant difference between revenue generated before and during Covid-19 lockdown in Plateau state.

Table 4: Group Statistics

	Group	N	Mean	Std. Deviation	Std. Error Mean
Revenue	Revenue during	3	4142370138.5040	1692629587.98	756966963.89
	Revenue Before	3	8715955418.0240	1390163348.26	621699949.31

Table 5: Independent Samples Test

| | | Levene's Test for Equality of Variances | | t-test for Equality of Means | | | | | | |
| | | F | Sig. | T | df | Sig. (2-tailed) | Mean Difference | Std. Error Difference | 95% Confidence Interval of the Difference | |
									Lower	Upper
Revenue	Equal variances assumed	.301	.008	-4.67	3	.002	-457.52	979.84	-683.18	-231.85
	Equal variances not assumed			-4.67	2	.002	-457.52	979.84	-684.34	-229.69

The Independent t-test compares the means of two independent groups in order to determine whether there is statistical evidence that the variable means (revenue generated before and during COVID - 19 Lockdown) are significantly different.

Table 4 shows the group statistics and revealed that the mean value of revenue generated during the Covid – 19 lockdown was 4142370138.5040 while the mean value of revenue generated before COVID - 19 Lockdown was 8715955418.0240. There is a clear difference in the mean value of revenue generated before and during COVID - 19 Lockdown.

The output in the Independent Test table 5 includes two rows: Equal variances assumed and Equal variances not assumed. If Levene's test indicates that the variances are equal across the two groups (i.e., *p*-value large), we will rely on the first row of output, Equal variances assumed, otherwise, we assume no equal variance. From table 5, the p (sig.) value is .008 which is lower than 0.05, we hereby assume no equal variance among variable. This simply mean that there is a clear difference between revenue generated before and during COVID - 19 Lockdown.

Since the p value is less than 0.05 (0.008 < 0.05), we hereby reject the null hypothesis and conclude that there is significant difference between revenue generated before and during COVID - 19 Lockdown in Plateau state.

Hypothesis Two

H_{01}: COVID - 19 Lockdown does not have significant effect on Internally Generated Revenue (IGR)

Table 6: Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	-44.124[a]	.887	.754

Estimation terminated at iteration number 7 because parameter estimates changed by less than .001.
Source: SPSS 25 Output

Table 7: Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)
H1	-4.141	3.212	2.211	75	.007	55.111
H2	-5.141	3.221	3.321	75	.001	12.214
H3	-6.251	2.011	6.341	75	.000	1.214
Constant	5.141	22.117	5.141	75	.001	2.321

a. Variable(s) entered on step 1
Source: SPSS 25 Output

The study revealed that COVID - 19 Lockdown has significant effect on Internally Generated Revenue (IGR)in Plateau State. Cox & Snell R Square as shown in table 6 revealed that lockdown as a result of COVID – 19 can explain poor IGR up to 88%. This is further buttressed by the *Nagelkerke* indicated that lockdown as a result of COVID – 19 account for about 75%.

Table 7 revealed that there is negative relationship between COVID - 19 Lockdown and Internally Generated Revenue (IGR) in Plateau State.

Consequently, the Beta value of -4.141 (as shown in table 7) simply mean lockdown as a result of COVID – 19 account for a unit effect of -4.141, The internally generated revenue of Plateau state has grossly declined due to the lockdown associated with the COVID 19 pandemic (unit effect of -5.141), The COVID 19 lockdown has crippled farming output and consequently led to huge decline in farm export revenue accruing to the state (account for a negative effect of -6.251). The p-value (.007, .001, .000, and .001) is less than the significant level of 0.05. The result in the table 7 shows that the p-value is less than the level of significance of 0.05. Therefore, COVID - 19 Lockdown has significant effect on Internally Generated Revenue (IGR) of Plateau state.

Decision

Since the p value is lower than 0.05, conclusion is hereby drawn that COVID - 19 Lockdown has significant effect on Internally Generated Revenue (IGR) of Plateau state.

Findings

Arisen from the analysis, the study revealed that:
1. There is significant difference between revenue generated before and during Covid-19 lockdown in Plateau state.
2. COVID - 19 Lockdown has significant effect on Internally Generated Revenue (IGR)

V. CONCLUSION AND RECOMMENDATIONS

Conclusion

The lockdown resulting from COVID-19 pandemic has drastically affected the economy of many nation and in extension, the revenue generated in Plateau state has drastically crumbled as a result. The need to ensure that revenue generated are guaranteed remains a matter of concern among researchers. The findings from this study revealeda significant difference between the revenue generated before and during Covid-19 lockdown in Plateau state; and COVID - 19 Lockdown also has significant effect on Internally Generated Revenue (IGR).

It is therefore clear that revenue generated by SIRS of Plateau chapter will continue to experience decline because no business activities are going on, hence, the need to digitalized businesses activities becomes essential. If businesses digitalized their activities and can operate from homes during lockdowns, business will continue and the revenue collection will also increase.

Recommendations

Arisen from the findings of the study, the following recommendations were made:
1. Government of Plateau state should ensure that business activities are continued through digitalised system and also link Tax Identification Numbers (TIN) to each business activities going on online and as a result, revenue generation is guaranteed.
2. Government should train their staff on the use of ICT especially in the area revenue collection.

Staff of the ministry should ensure that sharp and dubious practices are avoided and allow free flow of the ICT system in revenue collection.

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