INTERNATIONAL JOURNAL
OF ADMINISTRATION AND DEVELOPMENT STUDIES

A PUBLICATION OF THE DEPARTMENT OF PUBLIC ADMINISTRATION
P.M.B. 1069, UNIVERSITY OF MAIDUGURI, NIGERIA.

Volume 11, No. 1, March, 2021 ISSN 2141-5226

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ISSN: 2141-5226

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International Journal of Administration and Development Studies is published bi-annually by the Department of Public Administration, University of Maiduguri-Nigeria.

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INTERNATIONAL JOURNAL OF ADMINISTRATION AND DEVELOPMENT STUDIES
Volume 11, Number 1, March, 2021

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EFFECT OF BOKO HARAM INSURGENCY ON ECONOMIC AND MARKET SOURCES OF INTERNAL REVENUE GENERATION IN MAIDUGURI METROPOLITAN COUNCIL, BORNO STATE

By
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ABSTRACT

Boko Haram-induced insurgency has posed one of the greatest constraints to business activities in North Eastern part of Nigeria and particularly, Maiduguri metropolis in Borno state. This has led to the closure of many businesses and the relocation of others, reducing the revenue generation potentials in Maiduguri Metropolitan Council (MMC). Accordingly, this study examined the effect of Boko Haram insurgency on market and economic sources of internal revenue generation in MMC by relying on the perceptions on the entire 356 staff of the Local Government's Treasury Department. The specific categories under both the market and economic sources of revenue in Maiduguri Metropolitan Council were identified. Subsequently, the reported average amount of revenue in the period before and during insurgency were examined. Descriptive and inferential statistics were employed in addressing the study's objective. Using paired sample t-test, the study found that insurgency generally reduces the amount of both market and economic sources of revenue generated internally in MMC. However, taxes from hotel registration; an aspect of the economic source of internal revenue, stood out as the only category whose collection has not declined despite insurgency in the state. As such, the amount of revenue generated from this source did not decline even in the period characterized by insurgency. The study concludes that the business environment is still sluggish and thus suggests government to do more in revamping the private sector.

Introduction

Insurgency has caused immense havoc to the economic development of many countries, depending on the nature and forms of the attack they might have experienced. Many countries suffered setbacks in economic growth due to the fall in revenue generation. For instance, in Afghanistan, insurgency has

negatively affected growth of the national economy, through the reduction of government's income from tax source because collection was reduced particularly in endangered places (Byrd, 2016). The threat to lives and property is the biggest barrier to the local and international investments, Afghanistan Independent Human Right Commission (AIHRC, 2015). Iraq is a member of Organization of Petroleum Exporting Countries (OPEC's) and second-largest Oil producer, had a drastic reduction in her revenue generation as a result of the activities of insurgency. According to the IMF (2015), the ISIS insurgency has threatened the security of Oil facilities and that caused the Iraq's government to influenced pressures on budget through increased military and humanitarian spending, there by negatively affecting the country's economy.

Iraq's economic downturn has deepened, which was caused by the insurgency and instability, and the military spending was increased to nearly half the size of the economies at 49.1%. The war on insurgency cost about $ 84 billion (Taber, 2012). Economic impact of violence was increased by 77 and 74 percent in Iraq since 2007, noting that the impact of terrorism on the economics of Iraq's rose by 185% between 2009 and 2015. The report added that in spite of the lower revenues due to falling oil prices, Iraq has increased military expenditures by 14% in 2015.

In Africa, insurgent groups such as Al-Qaida in the Islamic Maghreb (AQIM) located in the North, Al-Shabab in North Central and Boko Haram in Lake Chad Basin are three noticeable Islamic militant groups whose activities are seriously affecting economic activities in many African countries (Mustapha, 2015). Over the years, Nigeria has been confronted by socio-economic problems, as a result of the disruptive activities of militants such as Boko Haram crisis in the North-East, kidnappings and oil pipelines vandalism by the Niger- Delta militants in the South-South, as well as the struggle for independence by the Indigenous People of Biafra, (IPOB) in the South-East region of the country.

Insurgency in the North Eastern part of Nigeria is championed by Boko Haram fighters. Prior to the advent of the Boko Haram insurgency; Borno State was noted for its favorable international trade both formal and informal with its neighboring countries of Chad, Cameroon and Niger republic across land borders, this commercial activity enhanced by Lake Chad Basin which permits free flow of goods and services within member nations. This has given the state the advantage of generating revenue from various economic and market sources as a result of the business activities taking place, which to a greater extent improves internal revenue in Maiduguri (Lawan, 2006), precisely in Maiduguri Metropolitan Council (MMC), which is the local government located in the city center.

Insurgency of Boko Haram had led to the closure of all international border crossings as well as major roads leading to the city, shops and markets, the Maiduguri International Airport, State-wide restriction of vehicular movements, and the imposition of curfews requiring people to be off the streets from dust to down. As a result of these, security measures were imposed such as closure of shops and airports, restriction of vehicle movements, banning of cattle import, and the imposition of curfew in the city, which affected both public and private sector operators such as importers and exporters of goods and services, traders, civil servants, students, road transport workers, tricycle riders (Terab, 2016). This has adversely affected revenue generation in the state, including the MMC local government, located in the heart of the city centre. Existing studies abound on revenue generation and its effect on the economy. These include Busari et al (2013), who studied the Impact of Internally Generated Revenue (IGR) on the growth of Local Governments in South Western Region of Nigeria. Employing regression analysis, the result revealed that IGR had impacted significantly on the growth of Local Government revenue. In a related vein, Edogbanya and Ja'afaru (2013) examines revenue generation and development. Using Ordinary least square regression, their result reveals a significant relationship between revenue generated from internal sources and level of development in the areas. Adesoji and Chike (2013) assessed the relationship between internal revenue generation and infrastructural development. The result shows that there is positive relationship between internally generated revenue and infrastructural development. *However, literature remains sparse on the relationship between insurgency and revenue generation.* Thus, the aim of this study is to assess the effect of Boko Haram insurgency on the economic and market sources of revenue generation in Maiduguri Metropolitan Council Area.

Methodology of The Study

The Study Area

Maiduguri lies between Latitudes 11°50`N; 11°53`N and Longitudes 13°09'E; 13°15'E with total land mass of about 13736 km2 (GIS, 2018), which serves as important commercial center not only for the state, but also to the neighboring states of Adamawa, Gombe and Yobe states as well as neighboring countries of Republic of Chad, Republic of Cameroon and Niger Republic. Maiduguri also called Yerwa by its locals, is the capital and the largest city in Bomo State in North Eastern Nigeria. The general population of Maiduguri is 1,197,497 (National Population Commission 2019). The commercial activities

that take place in the area is mainly import and export of cattle, animal skin, millet, beans, groundnut, as well as the services of the trade such as transportation and loading/offloading of goods which collectively generate revenue. However, other revenue generation activities include N1000 tax imposed on loaded trucks, N20 on hawking, N1000 tax for each animal slaughtered abattoir, and N2000/N1000 tax for Shops within and outside markets. Maiduguri Metropolitan .C. Report (2015).

Development growth and migration from the neighboring countries and some parts of the states make the study area to be dynamic in cultured interaction with different ethnic groups, making the population heterogeneous and become center where both local and international business are planned, organized and executed and this factor created an opportunity for fortune searchers and to increase its revenue base. However, Revenue offices are located within their areas of jurisdictions to ease the collection of revenues. Such offices are in Tashan Baga revenue office responsible for revenue collection in Bolori area of Maiduguri, Gamboru market offices responsible for revenue collection in customs area of Maiduguri, Abattoirs revenue office responsible for revenue collection within the slaughter houses or abattoirs area of Maiduguri, Tashan Kano revenue office responsible for revenue collection in Kano motor pack area and Task force unit responsible for revenue collection within all areas in the metropolis.

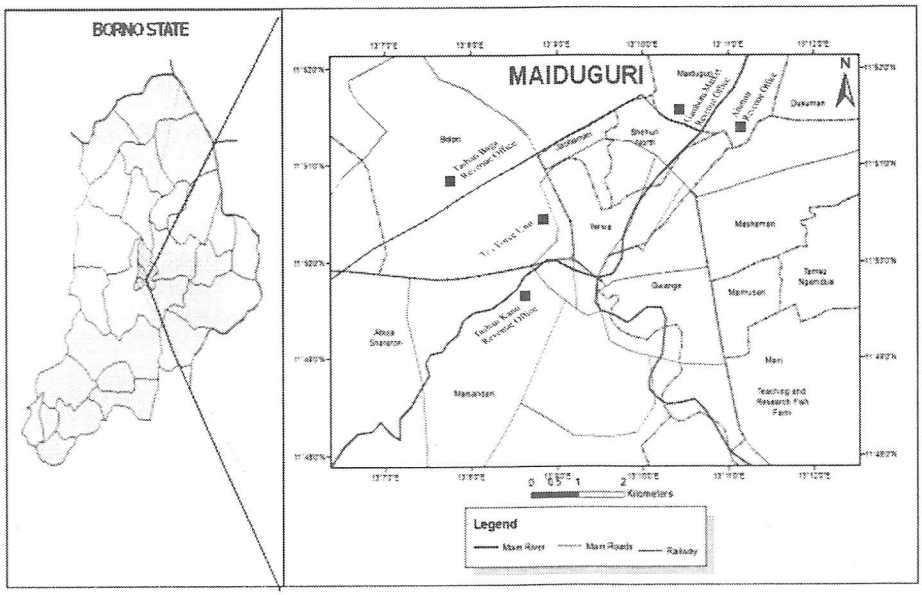


Fig. 3.1. Borno State showing the Study Area MMC
Source: GEONETCAST Spatial Database (2016).

Sources of Data

The Population for this study consists of the staff of the Treasury Department of revenue offices in the account division of the Budget and Planning Unit of the Maiduguri Metropolitan Council. The department has three hundred and fifty six (356) staff in entirety (MMC Treasury Department Report, 2017). The study utilized both primary and secondary data. The primary data was generated through the administration of questionnaires, while secondary data were obtained from MMC Annual reports.

To ensure representativeness, this study adopted Yamane sample size formula to determine the appropriate sample size. Yamane (1967) provides a simplified formula to calculate sample sizes, which has been used to compute sample sizes in various research works. The formula is given as follow:

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

where,

n = sample size,

N = population,

e = marginal error between (1-10) %.

This formula was applied to the extracted sample.

N=356,

e = 0.05,

n = sample size.

$$n = \frac{356}{1 + 356\ 0.055^{\ 2}}$$

$$n = \frac{356}{2} = 178 \text{ which is approximately } 50\%$$

However, the researchers made a provision for non-response and non-returned questionnaires by adding 22 to the sample size of 178 which gives 200 questionnaires. The questionnaires were then distributed to tax collectors in each of the revenue generation units between Mach to April, 2019.

Method of Data Analysis

Paired sample t-test was deemed appropriate for addressing the research objective with respect to the characteristic of the data generated for the study. A pair of observation was obtained from each respondent in respect to their perceived revenue generation before and during insurgency. In that case, insurgency was conceptualized as a typical intervention. Thereafter, the mean values of revenue generation were obtained for the period before and after insurgency and the mean difference so calculated was subjected to hypothesis testing using the t-distribution. The mean-difference formula adopted for the analysis is given by:

$$t = \frac{(\bar{x}_1 - \bar{x}_2)}{\sqrt{\left(\frac{S_1^2}{n_1}\right) + \left(\frac{S_2^2}{n_2}\right)}}$$

Where $\bar{x}_1$ and $\bar{x}_2$ are the respective means of subsamples 1 and 2. The number of observations under each subsample and their variances are respectively denoted by "n" and "s". This analysis was done using SPSS Software version 20.

Results and Discussion

This section presents data summary with respect to socio-economic characteristics of respondents, sources of revenue generation, revealed average internally generated revenue before and during insurgency by respondents, and an analysis of the effect of the Boko Haram insurgency on revenue generation activities using the paired sample t-test.

Socio-economic characteristics of Respondents

This section contains the socio-economic characteristics of the respondents and the response generated are presented in Table 1. The table summarizes the age, gender, marital status, educational qualification, work experience, and the distribution of respondents across the revenue generating units.

Table 1 Socio-economic Characteristics of Respondents

	Frequency	Percent	Valid Percent	Cumulative Percent
Age				
20-30 Years	81	44.8	44.8	44.8
31 - 40 Years	63	34.8	34.8	79.6
41 -50 Years	26	14.4	14.4	94
51 - 60 Years	11	6.1	6.0	100.0
Gender				
Female	39	21.5	21.5	21.5
Male	142	78.5	78.5	100.0
Marital Status				
Single	71	39.2	39.2	39.2
Married	110	60.8	60.8	100.0
Educational Qualifications				
SSCE	38	21.0	21.0	100.0
Diploma / Nce	127	70.2	70.2	77.3
Degree/HND	13	7.2	7.2	7.2
Postgraduate	3	1.7	1.7	79.0
Working Experience				
1 - 5 Years	24	13.3	13.3	13.3
6 - 10 Years	62	34.3	34.3	47.6
11 - 15 Years	86	47.5	47.5	95.1
16 Years And Above	9	5.0	5.0	100.0
Revenue Generating Units				
Tashan Baga Motor Park Unit	35	19.3	19.3	19.3
Gamboru Market Unit	23	12.7	12.7	32.0
Abattoir Unit	25	13.8	13.8	45.9
Main Office	34	18.8	18.8	64.6
Tashan Kano Motor Park Unit	23	12.7	12.7	77.3
Taskforce Unit	41	22.7	22.7	100.0

Source: Field survey, 2019.

The result from Table 1 shows Socio-economic characteristics of the respondents. The result revealed that a substantial population of respondents are male youths within the age range of 20 – 30 years and majority are married with educational qualification of Diploma / NCE. Majority (47.5%) had 11-15 years' work experience and major operate at Tashan Baga motor park (19.3%), Main office unit (18.8%) and Taskforce Unit (22.7%). It could thus be concluded that male youths with Diploma / NCE qualification were the most targeted population for the collection of revenue in Maiduguri Metropolitan Council with high qualification experience in participation in the revenue collection exercise.

Effect of Insurgency on Revenue Generation activities

Paired – Sample test was conducted to compare the perceived revenue generation activities before insurgency and during insurgency based on the average tax collected by the board. However, only 181 questionnaires were returned out of 200 questionnaires distributed. The output in Tables 2 and 3 present the results of the market sources of internal revenue, while the different categories of the economic sources of internal revenues are reported in Tables 4 and 5.

The market sources of internal revenue

Based on the categorization by MMC, the market sources of internal revenue include market stall fees, shop charges, hawking fees and motor park fees. Table 2 shows the descriptive statistic of the market sources of internal revenue for the two periods compared, that is, the period before insurgency and during insurgency, showing the mean and standard deviation of the individual kinds of revenues with sample size of 181 respondents.

Table 2 Paired Sample Statistics for the Market Sources of Internal Revenue

		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	Market stall fees before insurgency	3570580	181	10943747	813442.285
	Market stall fees during insurgency	558395.6	181	751175.7	55834.447
Pair 2	Shop charges before insurgency	7568039	181	11934509	887085.092
	Shop charges during insurgency	1429169	181	1300269	96648.228
Pair 3	Hawking fees before insurgency	151085.6	181	230069.5	17100.929
	Hawking fees during insurgency	39017.68	181	69603.78	5173.608
Pair 4	Motor parks fees before insurgency	2713867	181	2353451	174930.616
	Motor parks fees during insurgency	338265.2	181	601323.1	44695.996

Source: Field survey, 2019.

The Economic Sources of Internal Revenue

The second category of taxes considered under this study are those collectively called the economic sources of internal revenue by the authority. These include taxes collected by MMC in the categories of traders' fees, general contractor registration fees, trade license fees, hotel registration fees, cattle tax fees, bakery house fees and business centre registration fees. The summary statistics from responses on these tax categories are shown in Table 4 while Table 5 shows the results for the paired sample t-test across the period with and without insurgency, with the aim of testing the existence or otherwise of mean difference in revenue generation between the two periods.

Table 4: Paired sample statistics for the economic sources of internal revenue

		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	Traders fees before insurgency	130624.31	181	119124.269	8854.437
	Traders fees during insurgency	34604.42	181	21936.342	1630.515
Pair 2	General contractor registration fees before insurgency	573325.97	181	5938225.811	441384.848
	General contractor registration fees during insurgency	34190.61	181	22108.027	1643.277
Pair 3	Trade license fees before insurgency	11522237.57	181	133682567.754	9936547.007
	Trade license fees during insurgency	148893.92	181	220823.017	16413.646
Pair 4	Hotel registration fees before insurgency	204248.62	181	668505.522	49689.624
	Hotel registration fees during insurgency	30114.92	181	42126.262	3131.220
Pair 5	Cattle tax fees before insurgency	1633740.33	181	4146103.939	308177.479
	Cattle tax fees during insurgency	315451.38	181	377145.037	28032.970
Pair 6	Bakery house fees before insurgency	130624.31	181	119124.269	8854.437
	Bakery house fees during insurgency	34604.42	181	21936.342	1630.515
Pair 7	Business centre registration fees before insurgency	573325.97	181	5938225.811	441384.848
	Business centre registration fees during insurgency	34190.61	181	22108.027	1643.277

Source: Field survey, 2019.

The output in Table 4 contains descriptive statistic on the Economic Sources of Internal Revenue for the two periods compared with sample size of 181 respondents, including the mean and standard deviation. An observation of the mean column shows that for each of the pairs in the Table 4, there exist discrepancies in the mean values for all sources of revenue. However, the variability of the standard deviation of all pairs before insurgency shows relatively higher values than the period during insurgency which indicates that the revenue generation activities of Economic Sources fluctuated widely compared to the period during insurgency.

Table 5: Effect of insurgency on Economic Sources of Internal Revenue

		Paired Differences			t-value	df	Sig. (2-tailed)
		Mean	Std. Deviation	Std. Error Mean			
Pair 1	Traders fees	844320.442***	1497358.299	111297.766	7.586	180	0.0000
Pair 2	General contractor registration fees	152229.282***	395192.356	29374.417	5.182	180	0.0000
Pair 3	Trade license fees	96019.890***	120824.023	8980.779	10.692	180	0.0000
Pair 4	Hotel registration fees	539135.359	5937904.810	441360.989	1.222	180	0.2230
Pair 5	Cattle tax	1318288.950***	4127430.665	306789.505	4.297	180	0.0000
Pair 6	Bakery house fees	174133.702***	665449.591	49462.479	3.521	180	0.0001
Pair 7	Business centre registration fees	107547.514***	322956.429	24005.162	4.480	180	0.0000

***implies significance at 1%

Source: Field survey, 2019.

Table 5 shows that on the Pair 1,2,3,5,6 and 7, the mean difference between the two periods on the basis of the differences in revenue generation before insurgency and during insurgency is found to be statistically significant with mean difference P – values less than 0.05 ($P<0.05$)for the pairs. Therefore, the null hypothesis is rejected, leading to the conclusion that insurgency affected the above mentioned (pairs 1,2,3,5,6 and 7) sources of revenue in MMC as all source recorded declines in mean values, reducing government revenue generation from all the mentioned sources.

Meanwhile, one of the sources in Table 5 shows, precisely pair 4, which refers to Hotel registration fees is found to be statistically insignificant with a mean difference of ₦539135.359, a low t- value (1.222) and probability of 0.223 which is greater than the p-value of 0.05. This implies that insurgency does not affect or reduce internal revenue generation from the mentioned

source. This result conforms to expectation as insurgency has led to the influx of others into the city. This include the influx of displaced people from neighboring communities, volunteer groups as well as non-governmental organizations (NGOs), thus, increases building of more Hotels and Hospitality businesses and in multiplier effect increasing revenues from their services as well as Hotel registration fees to MMC.

Therefore, this study finds no sufficient evidence to reject the null hypothesis that insurgency does not affect Hotel registration fees in MMC.

However, the findings in Table 5 on pair 4 (Hotel registration fees) is found not in line with the work of Ahmed, et al (2012) who examined the economic effects of insurgency on hoteling industry of Swat, where insurgency affected hospitality businesses. Nonetheless, the findings of this study partially conformed to those by Tukur and Ahmed (2015), which studied the effect of Boko Haram insurgency on Economy of Borno State and concluded that insurgency affected all spectrum of the Borno State economy. Specifically, all international trade routes were no more accessible. Agricultural activities were also grounded as farmlands, rivers and fish ponds were abandoned.

Conclusion

The study examined the effect of Boko Haram insurgency on market and economic sources of internal revenue generation in Maiduguri Metropolitan Council of Borno State. The specific categories under both the market and economic sources of revenue in Maiduguri Metropolitan Council were identified. Subsequently, the reported average amount of revenue in the period before and during insurgency were examined to assess the effect of insurgency on revenue generation activities in Maiduguri Metropolitan Council. Both descriptive and inferential statistics were employed in addressing the study's objective. The descriptive method used frequency distribution and percentage, while inferential statistics employed the use of paired sample t – test to analyze the data collected. Based on the findings of this study, it was concluded that insurgency generally reduces the amount of both market and economic sources of revenue generated internally in MMC. However, an aspect of the economic source of internal revenue, specifically, taxes from Hotel Registration stood out as the only category of internal revenue whose collection has not declined despite insurgency in the state. As such, the amount of revenue generated from this source has not declined even in the period characterized by insurgency.

It is obvious from the findings of this study that revenue generation from all the sources examined declined during insurgency compared to the

period before insurgency, with the exception of hotel registration fees. These include market stall fees, shop charges, hawking fees, motor park fees, traders' fees, general contractor registration fees, trade license fees, cattle tax fees, bakery house fees and business centre registration fees. The decline in the revenue collections under these taxes, collectively categorized as economic and market sources of internal revenue is an indicator of the relative sluggishness in the respective economic activities and businesses orchestrated by insurgency. This could have been in the form of fears for doing business, destruction to capital by insurgents and relocation of businesses elsewhere. Therefore, to boost the economy of MMC, Maiduguri and Borno State at large, the government at all levels must consider adopting strategies to restore prosperity in the aforementioned businesses to not only reduce poverty rate in the state but also increase the number of taxable ventures.

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An observation of the mean column shows that for each of the pairs in Table 2, there exist discrepancies in the mean values for all sources of revenue and generally, mean values of revenues generated across all categories are higher in the period before insurgency as compared with the period during insurgency. In addition, the variability of the standard deviation of all pairs before insurgency are relatively higher than the figures during insurgency, which indicates that the revenue generation activities within these might have varied significantly. However, conclusions cannot be reached without inference. Thus, paired sample t-test reported in Table 3 was deemed necessary to test the statistical significance of the mean differences of revenues generated across the two time periods without and with insurgency.

Table 3: Effect of insurgency on market sources of internal revenue

		Paired Differences			t- value	Df	Sig. (2-tailed)
		Mean	Std. Deviation	Std. Error Mean			
Pair 1	Market stall fees	3012185***	10939277	813110.1	3.705	180	0.0000
Pair 2	Shop charges	6138870***	11546909	858275	7.153	180	0.0000
Pair 3	Hawking fees	112068***	231594.3	17214.27	6.51	180	0.0000
Pair 4	Motor parks fees	2375602***	2254057	167542.8	14.179	180	0.0000

***implies significance at 1%

Source: Field survey, 2019.

It is apparent from Table 3 under paired difference as revealed in the mean column that there exists mean difference in revenue generated across the periods before and during insurgency. Based on the estimated t- value and the acceptable error of 5%, the significance levels as reported in Table 3 were determined. It can be concluded that there is a statistically significant difference in the revenue generation between the two periods. Therefore, the null hypothesis is rejected in this test. In other word insurgency affects the amount of Market sources of internal revenue generated in MMC. Meanwhile, since the mean value of the revenues for the different sources are found to be greater in the period before insurgency, it can be concluded that insurgency affected market sources of revenue generation in MMC.