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E-Governance and Tax Management in Nigeria: A Study of Federal Inland Revenue Service Enugu State, 2015-2023

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[0146] Abstract
E-governance, the deployment of information, communication technologies (ICT) for optimum delivery and conduct of government business has in reality made the world a global village. For improved productivity, governments in Nigeria have adopted e-governance for effective service delivery. No doubt, e-governance is a gate-way to increasing National Productivity. Government business in Nigeria prior to e-governance was cumbersome and inefficient. This work studied the impact of e-governance on tax management using the Federal Inland Revenue Service (FIRS) Enugu as a test-case for the period 2015-2023. The survey anchored its analysis on e-governance and tax management theories. Both primary and secondary sources of data collection, questionnaire and oral interview instruments were used. Text books, journals, seminar, conferences and workshop papers, magazines, Central Bank of Nigeria (CBN) statistical bulletins, FIRS official documents, office of the Accountant General of the Federation (AGF) newspapers and internet materials were used. The study employed both quantitative and qualitative descriptive methods of analysis. The study established that mere is a significant relationship between adoption of e-governance and improvement in tax management in Enugu State. It recommended that e-governance be extended to other states and local governments to capture majority of the citizens.
Keywords: E-Administration, Enugu, Governance, Revenue, Tax

Introduction

There are many different shapes and developmental phases throughout the history of human evolution. In an effort to maximize his chances, man has developed and used a variety of tactics and strategies in his quest to fulfill the biblical mandate to rule the planet. As a result, humanity and civilization have seen countless eras. Every era has its own innovations and discoveries. The technological age was brought about by the industrial revolution, which also put an end to the feudal era. Nowadays, a society's degree of technological advancement greatly influences its degree of economic growth and well-being. Actually, the foundation or core of any nation's socioeconomic progress is the advancement and application of technology. In addition to elevating a nation above others, technology also has a significant impact on its bilateral and multilateral international relations. F.C. Chikwem and O.J. Offiong (2011). "The full transformation of the processes of governance utilizing the use of information and communication technology" is how Upsc/blogspot defined e-governance. Before computers were used in government operations, Nigerian governance was typified by awkward, time-consuming, and annoying documentation processes. This situation exacerbated the complexity that characterizes government processes by making it extremely difficult, if not impossible, to retrieve data from any government department. Additionally, Nigeria's rapid population expansion over the past ten years has resulted in a notable increase in the amount of government business. Any comparison of the operations of government agencies.

Additionally, the saying-the world is a global village; had never before manifested on the lives of Nigerians as it is today. The impact of global activities has influenced Nigerians to demand faster and better results from government departments as opposed to sluggish and lackadaisical attitude for which government activities were known (Onwunyi, Okonkwo & Obiefuna, 2023). Complementing the factors above is unaccountability associated with the Nigerian government. Although more funds are supposed to be allocated to the institutions due to population growth, thereby enabling government to meet up with public expectations, the dwindling nature of government revenue in the face of increasing responsibility and expectations from the public all point to the necessity for a process that has the capacity to reduce cost while ensuring speed and efficiency to guarantee timely and effective service delivery.

Literature Review

The Necessity for E-Governance in Contemporary Society Man and society have traversed many and various forms of evolution and development. Each era of societal development comes with a peculiar break-through that tries to improve upon the wellbeing of humanity. According to Onwunyi, Okonkwo & Obiefuna (2023), from the era of industrial revolution, society began to manifest capacities which were not fore-seen during the generation of Thomas Hobbes. Society demonstrated capacities to produce commodities in excess of her immediate needs. From the era of industrial revolution to the advancement in technology which culminated to the contemporary Information and Communication Technology (ICT) society has witnessed astronomical increase in the volume of data processed in the art of everyday life. Going by the high volume of information generated on daily basis and the efficiency by which contemporary feedback is required by society within an acceptable turn-around time, the need for an efficient and effective procedure for doing business which is capable of meeting the needs of contemporary society become inevitable. A UNESCO study on E-governance (2005) wrote thus. The purpose of implementing e-governance is to enhance good governance. Good governance is generally characterized by participation, transparency and accountability. The recent advances in communication technologies and the internet provide opportunities to transform the relationship between governments and citizens in a new way, thus contributing to the achievement of good governance goals. The use of information technology can increase the broad involvement of citizens in the process of governance at all levels by providing the possibility of on-line discussion groups and by enhancing the rapid development and effectiveness of pressure groups. Advantages for the government involve that the government may provide better service in terms of time, making governance more efficient and more effective. In addition, the transaction costs can be lowered and government services become more accessible.

Overview of E-Governance in Nigeria Nigeria has set itself the goal of becoming one of the leading 20 economies by the year 2020. Increasing national competitiveness to foster economic growth is the primary goal of the national government and seen as the driving force toward the vision. Nigeria believes it is necessary to introduce e-governance in order to make public sector more efficient. The older forms of ICTs - mass media channels involving the use of mediums such as television, radio or newspapers are still currently prevalent in many developing countries, including Nigeria. These forms of communication are generic and do not consider individual interest or needs. Such channels are more applicable to literate individuals and elite classes of a society.

According to Rogers (2003), the nature of the information exchange relationship in individuals determines the condition under which an individual exchanges or does not exchange information and the impacts of such transfers. Therefore, the nature of exchange of information regarding e-governance products and services in Nigeria will be between individuals knowledgeable or experienced in using e-governance and individuals who have no prior knowledge or experience of e-governance product and services. Nigerian communication channels are generally mass media channels (television, radio, newspapers - UNDPs "old forms of ICTs"), interpersonal channels (social gatherings, one to one informal meetings) and recently, the newer forms of ICTs - interactive communication channels (internet). In Nigeria, e-governance research based more on secondary data has been undertaken to identify the challenges and impediments that e-governance poses for Nigeria, Ifenedo (2006).

In Nigeria, there are several initiatives geared at accelerating development via the technological platform in the polity. E-Nigeria initiatives geared towards connecting communities, vital agencies, institutions of government and educational institutions at all levels with ICT are currently being pursued by the government. From the national rural telephony projects to other laudable initiatives like the Nigerian telemedicine initiative, public service network initiative, internet exchange point initiative, state and local government facilities loan scheme initiative and wire Nigeria initiative.

According to Ekeh (2007), these initiatives are aimed at enabling the rapid development of the Nigerian nation. In addition, and as a matter of necessity, the only skill and tool a nation needs to actualize them (the initiatives) is by making computers affordable and flexible for Nigerians to acquire. Currently, one can access the local/states allocations over the Ministry of Finance website and compare with the estimated values locally (through the in-house package) within the local government and reasons on how and where the expenditure has gone into can be deduced almost instantaneously, Muhammed (et al 2010). Most of the understanding of the information age comes from the theory and experiences gained from the developed world. There is little in-dept knowledge of issues that are specifically relevant to the Nigerian context in particular and Africa in general. There are major areas of the economy and society where the Impact and potential of ICTs have not been fully harnessed at all in the Nigerian context. Although, the implementation of e-governance has begun in Nigeria, there is little evidence or research to suggest that a clear framework for the adoption of e-governance is being followed.

According to Yusuf (2005), e-governance activity in Nigeria is low. Most government websites are in the publish stage and a few government organisations are at the transact stage. Some organisations have even by-passed the interact stage, thereby giving no opportunity for citizen requests and feedback. Olatokun & Adebayo (2012), observed that findings from a recent study by Mundi & Musa (2010), showed that only 30% of the Nigerian state websites could be described as having reached the second stage of e-governance and 70% of them were still very much in the publish stage of e-government. These states were Lagos and Imo and the Federal Capital Territory, Abuja. They provided services that invite citizens to interact with them such as message boards and chat forums. They also provided facilities for users to give online feedback.

Some other state governments in Nigeria have launched official state websites so as to give all those seeking information on the state access to whatever information they sought and participate in the decision making process of government. An interesting rinding by Awoleye et al (2008) was that a huge percentage of both government employees and non-government employees were aware of e-governance in the states and the governments have achieved this high rate of awareness through the mass media. But in spite of this high level of awareness, only half of the population could be said to be proficient in the use of e-government. The perception, level of awareness, stage of implementation, as well as the challenges of e-governance in Lagos and Ogun states might differ from that of Ekiti state due to a lot of factors.

As observed by Ifinedo (2005), and United Nations (2002), Nigeria has an e-governance development index of 1.02, which is below the UN's benchmark measure of development at an index of 1.62. The emergence of e-governance in Nigeria can be traced to the advent of democracy in 1999. The first real activity in this regard was the development of government websites. These efforts were coordinated and only a few agencies with the resources could establish online presence although the government continues to seek policies and strategies that will accelerate the deployment of the necessary infrastructure. In pursuance of this objective, the government has established the National Information Technology Development Agency, (NTTDA) under the Ministry of Science and Technology to champion development of information technology (IT) in Nigeria and midwife implementation of the national IT policy. NITDA is also charged with the responsibility of implementing e-governance initiatives using national e-governance strategy limited, (NeGSt), a Public-Private -Partnership (PPP) as a special purpose vehicle ((NITDA, 2001). NeGSt's mandate is to drive the development of Nigeria's e-governance initiatives, create a practical strategy and single architecture to guide the evolution of digital government solutions with consistent standards, operating platforms and applications across agencies and government systems. Some components of e-governance have already commenced in Nigeria e.g. the Nigerian Customs Assycuda Programme, the computerization of Resident Permit by the Nigerian Immigration Service, computerization of land and Certificate of Occupancy in the Federal Capital Territory Administration (FCTA). The payroll of some organisations are also being computerized i.e. (e-payments), online checking of West Africa Examination Council (WAEC), National Examination Council (NECO) and Joint Admission and Matriculation Board (JAMB) results as well as National Youth Service Corps (NYSC) postings are part of real tune and cost effective services which are part of e-government.

There is therefore, the need to consolidate and spread it to other services that have not been incorporated as well as to the rural areas in Nigeria, Muhammed et al (2010). NITDA maintained that e-govemance reduces waste, saves tune and encourages simple, moral, accountable, responsive and transparent conduct in the delivery of government services. It will adequately position Nigeria in the global economy where it now plays a key role. NITDA (2007), cited the specific goals of e-governance as creation of better business environment for local and foreign investors as technology is a catalyst for increasing productivity and economic growth; quick response and effective delivery of public services to citizens without bottlenecks; strengthening good governance with broad based public participation; improved quality of life for the entire citizenry; improved productivity and efficiency of government agencies; job and wealth creation as well as poverty eradication.

NITDA (2007), also stated that the deliverables of e-governance include: increased transparency on the part of government; reduced cost of governance; potentials of project that create values to investors; better services that are faster; cheaper and easier for government, business and the entire citizenry; better productivity by employers, wealth and job creation for investors; and better informed citizenry. Dutta (2003), observed that Nigeria seems to be moving in the right direction with the formulation of its new national ICT policy, which appears to promote e-governance initiatives. However, the main problem for the country continues to be the unavailability or poor condition of the enabling infrastructure for e-governance, such as telecommunication facilities. Nigeria has unfavourable statistics on its ICT infrastructure. For example, basic telecommunication services such as telephone lines, internet access, and so forth, required for e-governance are inadequate in the SSA region, including Nigeria, Ifinedo (2005).

The tele-density (number of telephone lines per 100 inhabitants) in Nigeria in 1999 was 0.5, but rose to 2.0 in 2002 only after the Nigerian government liberalized the ICT sector, Ajayi (2003). Similarly, Nigeria's internet usage is poor, ITU (2005). In 2002, there were 100,000 internet users in Nigeria (CIA: World Face book, 2004). However, the current estimate of internet users in Nigeria is about 3 million people, Ifinedo (2004). This is at about 2% of the population, which is not encouraging.

In an effort to enhance e-governance in Nigeria, the National e-governance Strategies Ltd has been formed to oversee the national e-governance project. It is a partnership between NITDA and the private sector, whose goal is to implement the backbone of the Nigerian e-governance infrastructure. Narayan (2006), stated that e-governance differs in scope from e-government, which focuses primarily on technology related initiatives in the government domain. E-governance encompasses a broader vision of use of ICT to support good governance and encourage it. Cordelia (2007), stated that e-government is often thought of as "online government" or "internet based government", many non-internet electronic government technologies can be used in this context. Some non-internet forms include telephone, fax, PDA, SMS text messaging, MMS, wireless networks and services, blue-tooth, CCTV, tracking systems, RFID, biometric identification, road traffic management and regulatory enforcement, identity cards, smart cards and other NFC applications; polling station technology (where non-online e-voting is being considered), TV and radio-based delivery of government services, email, online community facilities, newsgroups and electronic mailing lists, online chats and instant messaging technologies. Cordelia listed the primary delivery models as government-to-citizen or government-to-customer, government-to-business, government-to-government and government-to-employees. Furthermore, Cordelia listed some technology-specific sub-categories of e-government to include: m-government (mobile government), u-government (ubiquitous government), and g-government (GIS/GPS applications for e-government).

E-Governance and Efficient Tax Management Governance refers to the exercise of political, economic and administrative authority in the management of a country's affairs, including citizen's articulation of their interests and exercise of their legal rights and obligations. E-governance on the other hand may be understood as the performance of this governance via the electronic medium in order to facilitate an efficient, speedy and transparent process of disseminating information to the public and other agencies, and for performing government administrative activities. Bringing this ideology down to tax management one would envisage a tax management system which is ICT driven and is capable of exhibiting efficiency and effective service delivery in a transparent manner while eliminating unnecessary wastage of public resources (Onwunyi, Okonkwo & Obiefuna, 2023).

Philips (1997); Ahmad (2005), pointed out that the objectives of tax system are multi-dimensional in nature which includes revenue generation, resource allocation, fiscal tool for stimulating economic growth and development and social functions, like redressing the rural urban population drift and making everybody to be responsible. Taxes and tax systems, are fundamental components of any attempts to build nations and this is particularly the case in developing or transitional nations.

As Brautigam (2008), noted; taxes underwrite the capacity of local government to carry out their goals, they form one of the central arenas for the conduct of local government-state relations, and the shape the balance between accumulation and redistribution that gives local government their social character. Tax builds capacity such as provision of security, meeting basic needs or fostering economic development. It also builds legitimacy and consent such as creation of consensual, accountable and representative government.

Edemode (2009), opines that the unfriendliness in our current tax system ranges from inadequate information to tax payers and the general public, sporadic, ad-hoc communication and linkages between tax payers and tax administrators, multiple taxation, aggressive and unorthodox methods of tax collection, insufficient and inappropriate deployment of tax revenue to critical needs of the public and system leakages. In order to evolve a good tax system, therefore, the people have a right to access all information relevant to tax administration and management. Tax authorities should also note what tax payers need to know not only about tax but how governance interfaces with their economic and social lives. This information should be provided regularly, at the appropriate time and through appropriate communication channels. A tax administration that encourages voluntary compliance resolutely and legally enforces compliance, treats the tax payer as partner, rewards pro-tax behaviour and operates in an environment of accountability is a preferred tax system, Edemode (2009); Umar (2013: 8), noted that: in December, 2010 the Federal Inland Revenue Service (FIRS) obtained approval from the Federal Executive Council to procure, install and implement an Integrated Tax Administration System (IT AS). On September 15 2011, the IT AS project contract agreement was signed between FIRS and the Telnet-Sogema Consortium. The implementation of ITAS is aimed at re-engineering and automating FIRS's core tax administration process. In addition to delivering a seamless, integrated solution that incorporates international best practices for revenue administration. The solution would support the FIRS in achieving its vision of making taxation the pivot of national development.

Nigeria can borrow from the Japanese example of e-tax model which was ranked 11th out of 192 nations studied by the UN (2008) survey of global national e-governments. Japan ranked 11th in global "e-readiness" among a total of 192 member nations. This global ranking signals a marked improvement in the Japanese Government's IT use in providing sophisticated e-government services across many Ministries and Agencies. Tax payers can access the NTA (National Tax Agency) home page from the Central Government Web portal.

E-governance and Tax Management to National Productivity The essence of e-governance is to enhance efficiency and effective service delivery while eliminating resource wastage associated with the era before the introduction of ICT in government business. The primary purpose of a tax system is to raise enough revenue to finance government expenditure. According to Kaldore (1963), if a country wants to develop, it requires to collect tax revenue that is substantial to finance government projects. Taxation is one of the best instruments to boost the potential for public sector performance, to finance the social security programme and for the servicing of public debt. A country's revenue generation capacity highly depends on how efficient the tax system is.

Looking at the Japanese experience, Electronic Journal of e-Government (2009), the Tax Agency's Performance depends on creating the favourable tax environments. It tried to achieve this by launching "e-Tax". With the e-Tax system use, the agency aimed to simplify extant tax administration processes and make national tax laws compliance more convenient. The successful implementation of e-Tax produced two major benefits namely reduced tax administration cost and reduced tax payer compliance costs. Firstly, the launch of e-Taxenabled tax-payers to submit income tax returns and tax payments through the internet as digital data, which are then transferred, processed and managed by the knowledge management system. The technological integration between the web-based e-Tax system and the centralized internal information system enabled to network the Agency's tax officers, front-line tax consultants, and tax-payers to share information through digital records rather than paper-based income and other tax forms. In consequence, the Agency could get things done more efficiently with less time. It is noteworthy that the increased pace of the Tax Agency performance was realized in the challenging operational environment. The Agency could keep up with the increased workload with the radically downsized staff. The workload increased over the years. The total number of tax returns filed rapidly increased from 7.3 million income tax returns in 1975 to 23.5 million in 2007. On the other hand, the total number of local tax office employees was downsized from 44, 171 in 2004 to 43,870 in 2007. Secondly, the Tax Agency's operational efficiency gains benefitted taxpayers: they received quick responses to their tax questions and more consistent tax consultation services across all the local tax offices distributed throughout Japan. The e-Tax channel option enabled to reduce the local tax office congestion problem and address the Agency's central concern about the taxpayer dissatisfaction with the tax services. This is a significant organizational transformation, given the public distrust of the Tax Agency with, respect to the bureaucracy and inefficiency in responding and engaging citizens.

Senior managers considered it difficult to achieve the major improvements in performance; namely efficiency gains in tax administration and a paradigmatic shift to the new citizen-centric tax services, without the launch of advanced transactional e-Tax, particularly under the adverse operational environment which they faced. According to Onwunyi, Obikeze and Udegbunam (2022), besides the favourable perception of the Tax Agency Senior managers, internal stakeholders of the e-Tax initiative, is there other positive or negative evidence for us to conclude that e-Tax is or is not responsible for the major improvements in the Tax Agency's performance?

The Tax Agency Commissioner, Jiro Makino, was considerably concerned with providing taxpayers with a more convenient tax law compliance environment, NTA (2007). By offering the e-Tax channel choice the NTA intended to transform the bureaucratic tax public administration into a modern, citizen-centric service organization, regain citizen trust and achieve the policy outcomes-better tax law compliance in the globalized industrial nation of ageing population. Since e-Tax adoption is voluntary and also requires considerable switching costs (e.g. obtaining digital signature for taxpayer authentication and learning new software tools), citizen adoption of e-Tax can be viewed as evidence that citizens perceive the e-Tax channel choice and online self-service option as superior, with respect to extracting value from the Tax Agency tax services, to the traditional tax services (e.g. paper based tax filing and face-to-face and phone consultation). Therefore, it is argued that the increased level of e-Tax adoption can be considered as positive evidence for the Tax Agency performance improvement in achieving better tax laws compliance online through e-Tax. Furthermore, unlike the US, the UK, Ireland, and Australia, the Agency did not provide e-Tax users with any other incentives than convenience; neither fast track processing nor quick tax refund (Ministry of Finance 2007). Hence, the voluntary citizen adoption of the e-Tax option is used in the study to assess the role of e-government in achieving the transformational change in public administration performance. The use of quality circles encouraged active engagement of the internal IT project teams as well as some power users. In 2006, less than two years since the launch of e-Tax, the number of e-Tax returns filled through e-Tax was 1,057,153. In 2007, after three years since the launch, the number of e-Tax filings reached over 1.6 million. This initial stage of rapid diffusion compares favourably against the reported poor take-up of e-tax systems in advanced e-government nations such as the UK, Kablenet (2007). However, the Tax Agency needs to promote take-up of e-Tax more effectively given the number of Tax Agency website access has been steadily increasing reaching almost 11 million visitors during the tax period.

More so, Onwunyi, Obikeze and Udegbunam (2022), argued that Nigeria tax system is bedeviled by evasion, under-declaration and the endemic corruption that is synonymous with Nigerian public service. Tax revenue mobilization as a source for financing development activities in Nigeria has been a difficult issue primarily because of various forms of resistance. Before the introduction of e-taxation, the Nigeria tax system was conducted manually which associated with many set-backs, such as evasion, avoidance and other corrupt practices leading to losses of huge amount of money by the government, hence low revenue generation. These activities are considered as sabotaging the economy and are readily presented as reasons for the under development of the country, Dedeji & Oboh (2012).

However, these challenges experienced in Nigeria tax system would be greatly overcome if e-Tax is fully relied upon and then enhance the potential of the FIRS to efficiently enhance National Productivity as shown in the Japanese experience. Electronic Journal of e-Government (2009) the paper examined the transformational impact of e-government of exploring links between public service reform through e-government and actual government performance using the case study of e-Tax initiative launched in 2004 by Japan's National Tax Agency. Though cautionary, this study concludes that e-Tax had two major transformational impacts on the government agency performance. The NTA through e-Tax reduced tax administration costs internally and reduced tax laws compliance costs by providing the new, convenient, faster and improved public services. We argue that it is difficult to achieve the observed major improvements in NTA performance without the successful implementation of the integrated sophisticated e-Tax system and the high-level voluntary citizen adoption of the e-Tax system.

Theoretical Framework

To come to terms with the impact of e-governance on tax management, the study made analysis using e-governance theory. The central message of the theory is that governance can improve tremendously with the adoption of electronic technologies such as computing, e-mails, the World Wide Web, wireless and other information communication technologies (ICTs), combined with management models such as client/citizen centricity and single-window convergence. Thorson & Raglandha (2002), of the Maxwell School were among the pioneer writers on this concept when they postulated that; the term e-government encompasses a broad spectrum of activities involving, improving government operations and services as well as enabling a more cooperative and meaningful relationship with citizens and other non-state actors. They equally noted that e-governance initiatives, however, have predominantly focused on changing government operations, structures, and services rather than redefining a new role and set of responsibilities for citizens.

Heeks observed that e-governance should be seen to encompass all ICTs, but the key innovation is computer networks — from intranets to the internet - creating a wide range of new digital connections: connections within government permitting joined-up thinking; connections between government and NGOs/citizens; strengthening accountability, connections between government and business/citizens, transferring service delivery, connections within and between building social and economic development. The novelty of using new technologies in governance is that it expands beyond internal government operations to include electronic service delivery to the public and the subsequent interactions between the citizen and the government. This potential for interactivity can be identified as one of the most important elements in the way e-governance will change the nature of government, Heeks (2001).

Recently, David Brown (2005), proposed a comprehensive definition of e-governance. In his article, he wrote, that a broader view of e-governance is that it relates to the entire range of government roles and activities, shaped by and making use of information and communications technologies (ICTs). A high-level statement of this view is knowledge-based economy and society. More correctly, e-government brings together two elements that have not been naturally joined in the past. One is the environment, within government and in the society at large, created by the use of electronic technologies such as computing, e-mail, the world-wide-web, wireless and other ICTs, combined with management models such as client/citizen centricity and single-window convergence. The other is the basic model of the state and of public administration within that, linking the dynamics of democracy, governance and public management. Despite variations in definition, it is true that e-governance has the subversive potential to ensure that citizens are no longer passive consumers of services offered to them as it also allows them to play a more proactive role in deciding the kind of services they want and the structure through which this service can best be provided.

More fundamentally, there is no gainsaying the fact that e-governance has remained a tool of revolution in the area of service delivery. Thus, for one to remain relevant in the course of quality governance, it is pertinent to not just embrace the phenomenon but to get more involved in following its ever rapid transformation. In fact, it is through the adoption of e-governance in tax management in the Federal Inland Revenue Service (FIRS) that the improvements as being recorded currently is being achieved and that has laid credence to the position of this theory. Again, it is still work in progress as more are yet to be achieved as we continue to avail its enormous potentials.

The Federal Inland Revenue Service must continue to administer its services through e-governance as it among other things guarantee efficiency. More importantly, it is in tandem with 21st century conventions. Shoddy activities which hitherto were the norm is gradually fizzling away making things somewhat difficult for some dubious staff. Transparency, speed, convenience and effectiveness are contemporary benefits courtesy of e-governance in FIRS. Given the ever accelerating rate of global scale change, it has become expedient for organizations to as a matter of urgency become e-governance compliant.

Methodology

This section discusses the theoretical framework, the hypotheses, the research design, methods of data collection as well as the methods of data analysis. The research design for this paper is the survey design. A survey research is one which involves the assessment of public opinion using questionnaire and sampling method, Wolman, (1973). The sample subject(s) were observed without any attempt to manipulate or control them. These observations were done at many points in time hence it involved a descriptive cross-sectional survey research design. This involved the observation of independent and non manipulatable variable.

The population of this study is all the FIRS staff Regional Office Enugu, but specifically the middle level operational staff. As at the time of this survey, the FIRS staff population in Regional Office Enugu stood at 47. Sampling technique was used to enable the study target the part of the population which is at the centre of the data needed for the survey. Staff of FIRS who are at supervising level of management were the main target of the study because they are the key operational staff that had the vital data needed to assess the relationship of the variables under study. Thus, 30 questionnaires were administered, out of which 28 were retrieved. Therefore, the population of the study is the 28 returned questionnaires. The method of data collection involved both qualitative and quantitative methods. The question items on the interview guide are mostly open-ended, therefore,, each response was interpreted and analyzed on its merit Five senior staff of FIRS Regional Office Enugu were interviewed. The responses that are positive were graded as Yes/Good/Very Good answers. Those of non-affirmative were graded as No/Poor answers. These were collated and converted into simple percentages to produce tables which could present the entire picture at a glance. The analyses were thereafter, built into the data from the secondary sources to provide a good basis for the hypotheses testing. It is on the basis of such analyses, that a number of recommendations and even the conclusion sufficed.

Data Presentation and Analysis

Table 1: DISTRIBUTION OF QUESTIONNAIRE

Institution	**Number of questionnaires**	**Number of response**	**Number of non-response**	**Percentage response**	**Percentage of non-response**
Federal Inland Rev. Ser (FIRS) En.	30	28	2 (missing)	93.3	6.7

Source: Field Survey, 2024

Table 2: PERSONAL DATA OF RESPONDENTS

<table>
<tr><th colspan="2">Sex</th><th colspan="4">Rank</th><th colspan="6">Age group</th></tr>
<tr><td>Male</td><td>Female</td><td>Officer</td><td>Officer I</td><td>Officer H</td><td>Asst Mgr</td><td>18-30</td><td>31-40</td><td>41-50</td><td colspan="3">51 and Above</td></tr>
<tr><td>20</td><td>8</td><td>10</td><td>4</td><td>6</td><td>8</td><td colspan="3">2</td><td>14</td><td>10</td><td>2</td></tr>
</table>

Source: Field Survey, 2024

Table 3: ACADEMIC QUALIFICATION OF RESPONDENTS

ICT knowledge		**Academic qualification**			
Yes	No	SSCE	HND/BSC	MBA/MSC/MED	PhD
27	1	2	20	6	0

Source: Field Survey, 2024

Table 4: RESPONDENT'S SPECIALTIES

Discipline			**In FIRS Department**		**Length of service**			
Core Science	Social science	Management Science	LINE	STAFF	0-10 years	11-20years	21-30 years	31 and above
2	4	22	19	9	13	15	0	0

Source: Field Survey, 2024

Table 5 ???

Question number	**Description of question**	**Options**					
1	**What is your evaluation of ICT impact on FIRS**	**No of respondents**	**Abstinence**	**Not helpful**	**Helpful**	**Very helpful**	**Extremely helpful**
		28	2	0	10	12	4

Source: Field Survey, 2024

Table 6

Question number	Description of question	Options						
1	Does ICT enhance tax collection in FIRS	No of respondents	Abstinence	%	Yes	%	No	%
		28	0	0	28	100	0	0
2	Does ICT increase the capture of new tax payers?	28	1	3.5	26	93	1	3.5
3	Has the deployment of ICT reduced tax evasion?	28	2	7	22	79	4	14
4	Has ICT reduced corruption and diversion of tax revenue	28	0	0	24	86	4	14

Source: Field Survey, 2024

Table 5 contains question number 10 in the questionnaire which inquired about respondents' evaluation of the impact of ICT (e-governance) on the activities of Federal Inland Revenue Service (FIRS). Out of the 28 respondents whose opinions were sought for, 2 abstained from commenting, while 26 or 93 percent affirmed that e-governance has positive impact on tax management in FIRS.

Table 6 has analysis of question numbers 13, 15, 16 and 17 of the questionnaire. Question number 13 inquired whether ICT (e-governance) enhanced tax collection in FIRS. All the 28 respondents chose "Yes" answer to the question which means that 100 percent of the respondents were in the affirmative. Question number 15 asked whether ICT (e-governance) increased the capture of new tax payers. Out of the 28 respondents, 1 abstained which is 3.5 percent, 26 went for "Yes" which is 93 percent while 1 went for "No" which is 3.5 percent. So majority of the respondents who constituted 93 percent of the respondents agreed that e-governance increased the capture of new tax payers.

Question number 16 sought to know if the deployment of e-governance reduced tax evasion. From the 28 respondents, 2 abstained which is 7 percent, 22 said "Yes" which is 79 percent while 4 said "No" which is 14 percent. So substantial majority constituting 79 percent agreed that e-governance reduced, tax evasion within the period. Question number 17 asked to know if e-governance has reduced corruption and diversion of tax revenue. Out of the 28 respondents, 24 said "Yes" which is 86 percent, while 4 said "No" which is 14 percent. From this, 86 percent of the respondents agreed that e-governance reduced corruption and diversion of tax revenue within the period.

Box 1 has summary of tax collection between 2005-2015 covering Company Income Tax, Education Tax, Pay As You Earn (PAYE) and Value Added Tax (VAT). It would be recalled that during the literature review, it was discovered that an agreement for integrated tax administration system was signed in September, 2011 between FIRS and Telnet-Sogema Consortium following an approval to that effect in December, 2010 by the Federal Executive Council. By that agreement, assessment of the impact of e-governance should be from 2012. Looking at the information in Box 1, 2012 was 1,619,793,630; 2013: 2, 441,989,858; 2014: 3,358,490,469 and 2015: 3,221,574,965. The figures above show that collection for 2012 was below two billion naira which was the first year of full integration of e-governance in FIRS. But the figures for 2013, 2014 and 2015 were impressive. Tax Collection in 2013 was over two billion while collections in 2014 and 2015 surpassed three billion naira respectively. It suggested that 2012 was a year of experimentation of e-governance technology that may be the reason the collection was not much different from the previous years. But by 2013 through 2015 when staff of FIRS might have probably become acquainted with the e-governance processes, tax collection rose sharply.

Considering the positive responses from respondents in question numbers 10, 13, 15,16, and 17 in tables 5 and 6 and the sharp rise in tax collection within the period of e-governance in FIRS as shown in Box 1 in response to objective 1 of the study, I strongly assert that the impact of e-governance to tax revenue collection in FIRS is positive. That is to say that the deployment of e-governance in Federal Inland Revenue Service has greatly facilitated increased tax collection in Nigeria. Therefore, relating the above affirmative result to the Null Hypothesis Ho, it points to the contrary to disprove the hypothesis that suggest that there is no significant relationship between the adoption of e-governance and improvement in tax management in FIRS.

Conclusion

A developing country like Nigeria could benefit immensely from e-governance system if folly adopted as it has the potential of enhancing efficiency and equally cost effective. It has the capacity to accommodate large volumes of data from a densely populated nation like Nigeria while ensuring prompt and effective service delivery. E-governance is an antidote towards solving the lackadaisical attitude to public service which Nigerian civil service is known for.

The paper recommends that; E-governance is the contemporary global approach towards optimizing public service delivery. Nigeria as part of the global community cannot be an exception. Therefore, to key into this global best practice, in service delivery, the following recommendations are essential to facilitate reliable e-governance in Nigeria. Again, government should draw a national strategic framework aimed at full automation of government ministries, departments and agencies within a time period say five to ten years. The Nigerian educational curriculum from basic to tertiary levels should be reviewed to inject the necessary courses that can provide sufficient ICT skills to Nigerian youths so as to guarantee enough human resources that can drive the technology. Regular on the job training in the use of ICT equipment should be a norm in the public service to up-date workers with the current trends of e-governance to mitigate redundancy in the service.

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