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Effect of e-Governance on Public Accountability of Local Government Internally Generated Revenue (IGR) in Nigeria

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Abstract

Technological advancement has changed the way people go about their daily activities. The integration and adoption of electronic governance (e-governance) to provide services to the people by the government is rapidly gaining ground across the world. The main objective of this study is to examine the connection between e-governance and public accountability. The research design used for this investigation is survey/descriptive research and probability sampling using stratified random sample technique was used to generate primary data for this study. Data were analyzed via the use of statistical Package for Social Sciences (SPSS) version 21. Findings of the study revealed that there is a significant relationship between e-governance and internally generated revenue for local governments in Nigeria; ICT adoption has a significant effect on accountability in taxes and levies collection and there is a significant relationship between e-governance and corruption in the Nigerian public sector. The study recommends that local governments should ensure an improved ICT infrastructure to all offices for local government staff especially all revenue authorities and that ICT should be included in its periodic training to carter for the upgrade and development of IT professionals among others.

Keywords: e-governance, information and communication technology (ICT), public accountability, service delivery, transparency

1. Introduction

Historically, the development of direct taxation in local government in Nigeria can be traced to the period before the British pre-colonial period. Under this period, the community taxes were levied on communities, (Rabiu, 2004). Recently, the revenue that accrues to local governments is derived from two broad sources – the External and Internal sources. External sources include statutory allocation from federation account in accordance with the constitution of the Federal Republic of Nigeria. It also includes grants from state and federal governments and other financial institutions. While Internal Sources include rates from local shops and markets, fines, bicycle license, canoe and wheelbarrow fees, motor garage fees, marriage registration, taxes, etc. Internally generated revenue (IGR) is the revenue that the local government generates within the area of its jurisdiction. The capacity of local government to generate revenue internally is one very crucial consideration for the creation of a local council (Udoudo & Ekpenyong 2013). The problem of poor tax administration and how to tackle it has become increasingly one of the top issues of

discussion when it comes to increasing revenue generation by the government. Technological advances have changed the way people go about their daily activities. Whether we are checking our e-mails or texting or sending messages with our phones, mobile communication is growing, and our ability to navigate the World Wide Web is improving dramatically. We use the internet to shop on-line, do banking transactions, book for our flight tickets and make payment on-line, check the weather, do research on any subject and connect with network. As Internet usage grows, and the use of technology in general grows, so too does the use of technology and Internet by the government (Onuigbo, 2015).

The integration and adoption of electronic government (e-government) to provide services by government is rapidly gaining ground across the world. E-government if properly used has the potential to empower people to overcome development obstacles, address social problems, and strengthen democratic institutions. However, for a country like Nigeria to gain from the benefits of e-government, technology must be implemented and used effectively (Achimugu, Chukwurah & Ochala, 2013). E-governance, which is a paradigm shift over the traditional approaches in Public Administration, means rendering of government services and information to the public using electronic means. This new paradigm has brought about a revolution in the quality of service delivered to the citizens. It has ushered in transparency in the governing process; saving of time due to provision of services through single window; simplification of procedures; better office and record management; reduction in corruption; and improved attitude, behaviour and job handling capacity in dealing with personnel in the developed countries (Monga, 2008). In the same vein, Ndukaku (2019) posit that due to an increasing nature of public demands toward transparency in governance as well as the global outcry against corruption in recent time, accountability has become worrisome in the world and Nigeria in particular.

This research therefore intends to review the available literature on the subject matter so as to examine the connection between e-governance and public accountability.

1.2 Research Questions:

1. What is the relationship between e-governance and public accountability?
2. Will the adoption of ICT promotes accountability in taxes and levies collection and administration?
3. Can e-government reduce corrupt practices in the Nigerian public sector?

2. Literature Review

In this study, effort was made on critical review of the concept of Information and Communication Technology, ICT Infrastructures, ICT Capacity, ICT adoption and Tax administration. Scholarly works were reviewed to give a broader view of the subject matter under study.

2.1 The Concept of Internally Generated Revenue (IGR)

Historically, the development of direct taxation in local government in Nigeria can be traced to the period before the British pre-colonial period. Under this period, the community taxes were levied on communities, (Rabiu, 2004). Recently, the revenue that accrues to local governments is derived from two broad sources – the External and Internal sources. External sources include statutory allocation from federation account in accordance with the constitution of the Federal Republic of Nigeria. It also includes grants from state and federal governments and other financial institutions. While Internal Sources include rates from local shops and markets, fines, bicycle license, canoe and wheelbarrow fees,

motor garage fees, marriage registration, taxes, etc. Internally generated revenue (IGR) is the revenue that the local government generates within the area of its jurisdiction. The capacity of local government to generate revenue internally is one very crucial consideration for the creation of a local council. As presently contained in the 1999 constitution, local governments receive 20 percent of the federation account. In addition, proceeds from the Value Added Tax (VAT) are also allocated to them. The 1976 local government reforms state that internally revenue sources of local governments include: (a) Rates, which include property rates, education rates and street lighting. (b) Taxes such as community, flat rates and poll tax. (c) Fines and fees, which include court fines and fees, motor park fees, forest fees, public advertisement fees, market fees, regulated premises fees, registration of births and deaths and licensing fees and (d) Miscellaneous sources such as rent on council estates, royalties, interest on investment and proceeds from commercial activities. However, one of the major challenges encountered by new administrations on assumption to office is non-payment of salaries to the workforce in some states. The mismanagement of IGR by political leaders and local government officials has a devastating effect to the economic development in local government areas (Omodero, Ekwe & Ihendinihu, 2018).

2.2 Concept of Information and Communication Technology

Miken Exchange on Education Technology (1999) defines ICT as computer based tools used by people to work with the information and communication processing needs of an organization. It encompasses the computer hardware and software, the network and several other devices (video, audio, photography, camera etc) that convert information text, images, sound, and motion and so on into common digital form. Akarowhe (2017) define the term ICT as the convergence of audiovisual and telephone networks with computer networks through a single cabling or link system. There are large economic incentives to merge the telephone network with the computer network system using a single unified system of cabling, signal distribution, and management. ICT is an umbrella term that includes any communication device, encompassing radio, television, cell phones, computer and network hardware, satellite systems and so on, as well as the various services and appliance with them such as video conferencing and distance learning.

Information and Communication Technology is a general term that describes the process of creating, modifying, storage and transmission of information in different formats between humans and machines using different electronic technologies to achieve a desired result.

2.3 Concept of ICT Infrastructure

Perrison and Sunders (2006) defines ICT infrastructure as everything that supports the flow and processing of information in an organization, including hardware, livewire, software, data and network components. ICT infrastructure refers to the composite hardware, software, network resources and services required for the existence, operation and management of an enterprise IT environment. It allows the organization to deliver IT solutions and services to its employees, partners and/or customers and is usually internal to an organization and deployed within owned facilities. Techopedia (2015) explains IT infrastructure to consist of all components that somehow play a role in overall IT and IT-enabled operations or developing customer IT or business solutions as follows;

1. Hardware: Servers, computers, data centers, switches, hubs and routers etc.
2. Software: Enterprise resource planning (ERP), customer relationship management (CRM), productivity applications and more.
3. Network: Network enablement, internet connectivity, firewall and security.
4. Meat ware: Human users such as network administrators (NA), developers, designers and generic users with access to any IT appliance or service are also part of an IT infrastructure, specifically with the advent of user-centric IT service development.

2.4 Concept of ICT Capacity

The term capacity refers to the skills, knowledge, relationships, values and attitudes among many other attributes such as health and awareness (Matachi, 2006) that enable countries, organizations, groups and individuals to carry out functions and achieve their development objectives over time. Therefore, ICT capacity can be said to refer to ICT skills, knowledge, relationships, values and attitudes that enable an individual or an organization carry out ICT functions and achieve their development objectives over time. ICT literacy skill is the ability to use tools of information and communication technology to;

1. Define ones information problem clearly.
2. Access information efficiently.
3. Evaluate the reliability, authority and bias of sources.
4. Organize and synthesizes ones information with the best ICT tools available in order to use it effectively and responsibly.
5. Communicate one's new ideas and especially with the appropriate ICT tools available.

2.5 Concept of ICT adoption

According to Yusuf (2005), ICT adoption is the presentation and distribution of instructional content through web environment or systems offering an integrated range of tools (stand-alone computer instruction, CD ROM amongst others) to support learning and communication. Utilization is the use of tool by its nature. It is also the optimum and proper use of a tool. Therefore, ICT adoption is the update and accurate use of ICT to increase utility and value.

2.6 Concept of Taxation

The government of Nigeria like others in different parts of the world has legislative powers to impose on its citizens any form of tax and at whatever rate it deems appropriate. However, it is important to explain what taxation means in order that the term "tax" may not be confused with other forms of exactions such as fines, fees and penalties. Soyode and Kajola (2006), defines tax as a compulsory exaction of money by a public authority for public purpose and taxation as a system of raising money for the purpose of government by means of contributions by individual persons or corporate body.

Taxation is also a compulsory imposition of levy within a society on individuals, organizations, companies, goods and services (Igwe-Kalu, 1998). In simple terms, taxation is a compulsory contribution levied by a sovereign power on the incomes, profits, goods, services or properties of individuals or corporate persons, trusts and settlements, which when collected, are used for carrying out government functions. It is a powerful tool of economic reform and a major player in every economy of the world. It is never static but should reflect current realities prevailing in the economy.

2.7 Concept of Tax Administration

Tax administration involves all the strategies and principles adopted by any government in order to plan, impose, collect, account, control and coordinate personnel charge with the responsibility of taxation. It also includes the effective use of tax revenue for efficient provision of necessary social amenities and facilities for the tax payers. Tax administration therefore consists of the tax authorities and the organs of tax administration (Ogbonna, 2010) that are charged with the responsibility of implementing the tax laws in accordance with the set guidelines. The Nigerian tax laws define tax authority to mean the Federal Inland Revenue service, state board of internal revenue or the local government revenue committee (Azubuike, 2009). Tax administration exists to ensure compliance with the tax laws. Over the years, there has been failure of tax administration in Nigeria due to lack of equity, certainty, convenience and poor motivation of tax officials. Other factors are improper planning, ineffective monitoring, weak control, fraudulent practices, unqualified and ill equipped manpower and public discouragement due to misuse of tax revenue by government (Ogbonna, 2010).

According to Siehl (2010), tax policy directly affects the cost and the organization of tax administration. In addition, the capacities of tax administration influence the way tax policy is implemented, thus both areas tax policy and tax administration will have to be taken into consideration otherwise the proper functioning of the overall system is affected. For this reason, the tax system should be aligned to the administrative and legal prerequisite of the respective country.

2.8 Review of Empirical Studies

Chatama (2013) in his studies on the impact of Information and Communication Technology on Taxation: the case of Large Taxpayer Department of Nigeria Revenue Authority, examines how the use of ICT has modernized Tax administration procedures and improved revenue collection at Large in Taxpayer Department of Nigeria Revenue Authority. The findings of the research revealed that ICT was introduced for facilitating maintenance and timely access of records and fast processing of return so as to remove postal delays, minimize operational costs, curb cheating and plug revenue loss. Although the study has contributed to body of knowledge, it however was limited to the process of tax administration in Nigeria only, as such, its findings may not be applicable to other countries. The study also focused on how ICT modernized tax administration procedures at Large tax payer department in Nigeria ignoring the micro and small tax offices in tax administration.

Another study by Abiola and Asiweh (2012), on the Impact of E-government on Government Revenue in a Developing Economy – A Case Study of Nigeria, looks at the Nigeria Tax administration and its capacity to reduce tax evasion and generate revenue for developmental desire of the populace. The study made use of 121 online survey questionnaires containing 25 relevant questions. The findings of the study reveals that increasing tax revenue is a function of effective enforcement strategy which is the pure responsibility of tax administration and the findings also pointed that Nigeria lack enforcement machinery which include inadequate manpower, computers and effective postal and communication system. However, the study did not suggest practical solution for Nigeria to strengthen its tax enforcement machinery and therefore, the study has no clear practical implications for tax practitioners.

In a research by Onyije and Opara (2013) on Information and Communication Technologies (ICT): A Panacea to Achieving Effective Goals in Institutional

Administration. The study examined the use of Information and Communication Technology (ICT) by institutional administrators for effective administration. The study stated the need for effective use of ICT by institutional administrators in maintaining and controlling, according to policies laid down by the governing bodies of the institution. Findings of the research revealed various ICT resources used for effective institutional administration. It also revealed the extent of utility of e-government to a tax administration's core operations but ignored key variables as ICT capacity in terms of ICT skills, values, relationship, knowledge and attitudes.

Gurama and Mansor (2015), studied tax administration problems and prospect, examined the problems and prospect of Gombe state board of internal revenue service. The findings of the research revealed the problems identified include poor staffing, lack of facilities, poor record keeping and poor conducive environment. The findings also shows that insufficient public awareness, lack of training, poor working condition, poor remuneration and lack of motivational incentives are among the issues that lead to low tax generation. The study recommends the need to employ competent and qualified staff with background knowledge of accounting and tax discipline. However, the study focused mainly on board of internal revenue Gombe state and the problems identified in the state cannot be generalized as challenges faced by other tax administration agencies such as the local governments in Bauchi.

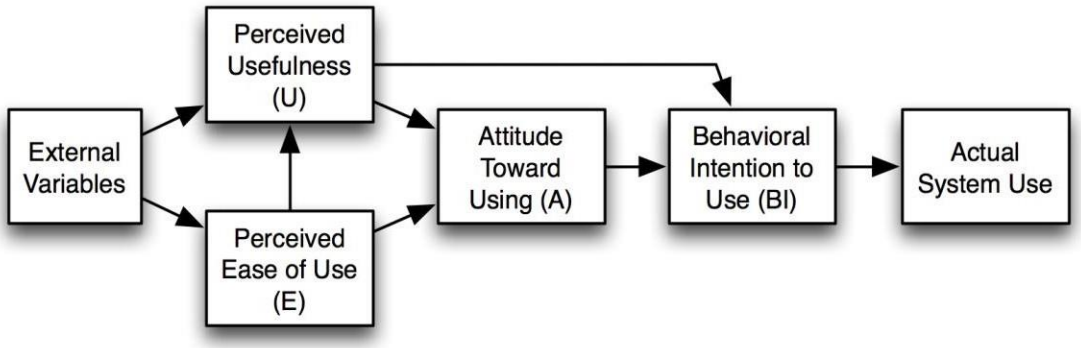
In his study on Impact of ICT on Tax Administration in Nigeria, Efunboade (2014), examined the overall effectiveness of ICT on tax administration in Nigeria. Findings of the research revealed the extent of utility of e-government to a tax administration's core operations in Nigeria but failed to mention other key variables such as ICT infrastructures and ICT skills.

Consequently, it was observed therefore that the above studies were related to the topic under study because they all focused on information and communication technology and tax administration. However, this study is different from these other reviewed studies as it looks at the effect of Information and Communication Technology on Tax Administration in Internal revenue Service Nigeria in carrying out the function of assessment, collection, enforcement and litigation of taxes. This study also attempts to fill the existing gaps identified in the above reviewed empirical studies.

2.9 Theoretical Framework

The theory adopted for this study is the Technology Acceptance Model (TAM) proposed by Davis (1989). TAM is an information systems theory that models how users come to accept and use technology. Davis (1989) presented a theoretical model aiming to predict and explain Information and Communication Technology usage behavior, that is, what causes potential adopters to accept or reject the use of information technology. This model however implies that emerging information technology cannot deliver improved organizational effectiveness if it is not accepted and used by potential users. Technology Acceptance Model is one of the most successful measurements for computer usage effectively among practitioners and academics (Kamel 2004). According to this model, technology adoption is a function of a variety of factors including Relative advantage and Ease of use.

Figure 2.1 Technology Acceptance Model



Technology Acceptance Model (TAM) is relevant to this study as the theoretical framework considering the fact that successful implementation of Information and Communication Technology depends largely on the adopter's positive or negative behavior concerning new technology. TAM explains two theoretical constructs, perceived usefulness and perceived ease of use as the fundamental determinants of a technology system use and predicts attitudes toward the use of the system. The factors involving successful implementation of ICT on tax administration in local governments as identified in this study which is availability of ICT infrastructures, ICT Capacity in terms of ICT skills, knowledge, values, attitudes and relationships and ICT adoption depend largely on the user's willingness and attitudes towards using the new technology. The constructs of Technological Acceptance Model which are perceived usefulness and perceived ease of use relates to the variables in this study and could also be seen as some of the elements that form the entire process of the ICT implementation in tax administration. The key issues addressed by this study which led to the adoption of ICT in tax administration by local governments could be best explained by this theory. The application of ICT in tax administration by local governments was based on the Organization's perception that ICT would increase productivity, job performance, effectiveness, and would make work easier and quick.

3. Research Methodology

3.1 Research Design

This research adopts a survey research method in which information is obtained from a sample of respondents using a questionnaire. The research is designed to examine the effect of ICT on Tax Administration in public service. In doing this, variables that relate to the use of ICT in Tax administration were carefully assessed. These variables include ICT Infrastructures, Corruption and ICT adoption by Corporate Taxpayers.

3.2 Sample Size and Sampling Techniques

Sample is defined as the representative portion of the population which is used by the researcher to draw an inference from the population in order to make generalization on the target population. However, because of large population, in most studies researchers hardly study the entire population. Therefore sample is always drawn from the population. In this study, the use of Cluster sampling technique is employed in drawing the sample because of the population categorical in nature, and a simple random sampling is used to select 20 respondents from each cluster.

3.3 Administration of Instrument

A total of one hundred and fourty (140) questionnaires were administered. The questions on the questionnaires are expected to elicit responses from the respondents about the availability of ICT infrastructures, ICT

skills and corporate taxpayers' utilization of ICT. The responses were measured using five points Likert scale of Strongly Agree (SA), Agree (A), Undecided (U), Disagree (D) and Strongly Disagree (SD).

3.4 Method of Data presentation and Analysis

In this study, the quantitative method of data analysis was employed. This type of analyses was carried out on the data collected as follows; descriptive statistics analysis using frequency tables and simple percentages in analyzing and interpreting the data collected. Inferential statistical tool of analysis of Pearson Chi- square was used via the use of Statistical Package for Social Sciences (SPSS) version 21.

The Chi square is a statistical test commonly used to compare observed data with data I will expect to obtain according to a specific hypothesis. It is a means of answering questions about data existing in the form of frequencies rather than as a score or measurement along some scale and is calculated as thus:

$$x^2 = \sum \frac{(F_o - F_e)}{F_e}$$

Where F_o = observed frequency

F_e = expected frequency

Degree of freedom (df) = $(C-1)(R-1)$

Where C = number of columns

R = number of rows

Source: (Ojo, 2003)

4. Result and Discussion

Findings regarding the relationship between e-governance and public accountability revealed that 109 (80.1%) of the 136 respondents of the study agreed that e-governance affects public accountability; 115 (84.6%) agreed that there is a positive impact of e-governance on public accountability; 127 (93.4%) agreed that e-payment method of tax payment is effective for accountability. However, 87 (64.0%) disagreed that the government has put in place facilities for effective e-payment of tax.

Finding regarding responses on adoption of ICT as it promotes accountability in taxes and levies collection and administration gathered that 114 (83.8%) agreed that the automation of tax administration has greatly improved tax payer convenience; 120 (88.2%) agreed that corporate tax payers use the automated payment platforms to remit their taxes online; 126 (92.6%) agreed that the use of ICT ensures that all taxes are collected and as at when due while 116 (85.3%) agreed that ICT utilization makes the process of tax collection and remittance effective.

Findings regarding if e-government can reduce corrupt practices in the Nigerian public sector, 130 (95.6%) of respondents agreed that there are corrupt practices in revenue collection in Nigeria; 120 (88.3%) opinioned that e-governance can reduce irregularities associated with tax collection; 117 (86.0%) agreed that with ICT government can reduce rate of corruption associated with revenue collection while 118 (86.8%) agreed that e-governance will close up loopholes where workers can tamper with tax collected.

5. Conclusion

In conclusion, the study has shown that there is a significant relationship between e-government and internally generated revenues for local governments in Nigeria; ICT adoption has a significant effect on accountability in taxes and levies collection and there is a significant relationship between e-government and corruption in the Nigerian public sector.

Based on the findings of this research, we therefore conclude that the use of ICT in tax administration has increased the efficiency of tax administration as it makes tax payments to local governments easy, convenient and secure which enables individuals and corporate organizations remit their taxes,

thereby reducing the rate of tax evasion. From our findings, we also conclude that the main objective of automation of Tax administration by the local governments in is to create an efficient government agency which harnessed modern technology to improve its overall processes and provide taxpayers a hitch-free, hassle-free and easy experience with the tax authority. It was considered pivotal that tax payment process be modernized using the various tools offered by modern technology. These modernized payment channels will not only ease the payment of tax for the taxpayer but would also reduce incidences of tax evasion, tax avoidance and enhance the monitoring and accounting of revenue.

This study concludes that the use of ICT in tax administration has provided an enhanced and more efficient revenue collection method that guarantees improved revenue accounting and reconciliation processes in local governments and has increased tax payer compliance thereby reducing the rate of tax evasion. Also ICT has provided a cost effective solution that is easily accessible, as multi channels have been provided for collections, thereby providing more convenient options and encouraging more people to pay their dues to the government. The modernized system will enable local governments receive the taxes and other payments due to government in a more transparent manner as Leakages will be minimized. Consequently this research study is open for further studies to be carried out to validate the claims of present study. The researcher therefore suggests that other studies should be carried out in other aspects of the topic to look into areas not covered by the research. The study should also be carried out in other areas of tax payers especially newly established businesses so as to know the situation of things regarding tax collection and administration in those sectors.

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