Periscoping E-Administration and Service Delivery in Federal Inland Revenue Service (FIRS) Anambra State, 2015-2019

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Abstract	Journal of Policy and Development Studies (JPDS)
Electronic Administration is a very vital tool for any country that seeks development and quality delivery of service, the move for e-administration created room for better participation of citizens in the affairs of government through online engagement. The 83.3percent increase in tax generation and compliance by citizen in 2017 seemed not to have added up to the availability of basic needs and standard of living. This study examines the effect of e-administration on service delivery in FIRS. The research is a descriptive, both stratified and purposive sampling technique was applied. A population of 113 was used while 40% was used for sample generation of 45 respondents for the study. The major findings revealed that work scheduling, citizen usage and compliance with tax payments has been significantly improved with ICT innovations in FIRS though there are still difficultly effective data protection and cybersecurity. Therefore, the study recommends that the Federal government and management of FIRS should develop more roust e-administration system that will ensure the successful implementation of quality service within the organization; that FIRS improves it's internet service to ensure adequate tax payers are responsiveness to data protection and cyber tracking are enhanced for compliance to pay more tax and mass campaign and sensitization of the public on the imperative of ICT for effective and efficient service delivery in FIRS.	

1. Introduction

The Nigerian government like other governments is justifiably in existence to render service to the citizenry. Any government that fails in this regard has not only lost the basis of its legitimacy but also its existence is questionable. Electronic Administration is a very vital tool for any country that seeks development and quality delivery of service. The Obasanjo's government in 2000 introduced the national polity on Information and Communication Technology (ICT) to enhance the communication network in the country. Hence it was under this premise that the drive for e-administration became necessary for a country wishing to stand out in terms of accountability, transparency, and efficiency. Likewise, the move for e-administration created room for better participation of citizens in the affairs of government through online engagement. E-administration supports the transformation of public service structures where citizens can participate in transparent governance through modern technology to achieve democracy, active citizenship, and an effective decision process that meets global standards. Onuigbo and Eme (2015) insist that e-administrative plays a very significant role in improving effective information transmission, efficiency, transparency, and service delivery in public services such as power supply, water, security, health care, and other services.

In the view of Sánchez (2006) e-Administration is the use of communication technology to support information flow either in or outside the public authority. Heeks (2010) describes that e-Administration covers G2G relations to improve administrative processes in a hierarchical organisation. According to Wikipedia (2018) e-Administration, or electronic administration, refers to mechanisms that transform a traditional office i.e. analogue processes into electronic processes, to create a paperless office thereby, improving ICT techniques, productivity, and performance in government establishments. E-administration can encompass both intra-office and inter-office communication for any organization. Its objective is to introduce total transparency and accountability leading to better e-Governance within any organization. In Nigeria, this initiative is especially targeted at government organizations, where public accountability is of special concern. Similar processes are being developed in FIRS where most of their services are online and back offices created to address the needs of citizens. However, the backwardness of the power sector and affordable data protection devices and internet access poses a problem to citizen participation in most of the services available in FIRS Anambra state. The implementation of any e-administration solution should be customer friendly rather than exploitative.

Furthermore, the importance of financial management is of great significance hence the innovations in FIRS since the inception of ICT have gradually reduced the dependency on oil. In 2017, taxes from non-oil sources accounted for 63 percent of revenues, while oil tax accounted for 38 percent of the total collection (Tribune, 2018). This was through the innovations in the agency. The former Minister of Finance, Kemi Adeosun, said that Nigeria is no longer an oil economy. However, this statement is still not practically felt, since the economy has not improved. Despite the stress on oil revenue, Mr. Babatunde Fowler, Chairman of FIRS generated N4.03 trillion in 2017. That was 82.38 percent of the government target of N4.89 trillion for the year and N720 billion

more than the 2016 total collection figure of N3.3 trillion.(Newstage 2018) One could confidently say that Nigeria is gradually shedding the toga of an oil-dependent economy. According to Premium Times (2016) only 11states improved their internally generated revenue IGR IN 2015. Anambra State, was the second state to rise its IGR from 10.45billon in 2014 to 14.79billon 2015 respectively. In august 2023 Anambra state's revenue increased by 152% as cited by Peoples Gazette. This reality is a culmination of various tax reforms in FIRS, especially in the last two years when Fowler revolutionized the agency through Information and Communication Technology.

There are three main domains of e-governance: e-administration, e-services and e-society. However the success of e-administration lays in the interactions among these domains especially e-services. However, we intend to focus on E-administration which provides direct and continuous access to public service, 24 hours and 7 days a week (24/7). This is achieved through the various services it provides like; the six key electronic solutions (e-Services) to enhance convenience, transparency, and round-the-clock payment of taxes. Key services of FIRS that could be accessed electronically are: taxpayer registration (through e-Registration); e-Filing (filing of tax returns online), payment of Stamp Duties (through e-Stamp Duty); payment of taxes (through online payment: e-Tax Pay); receiving of electronic receipt after payment of taxes (through e-Receipt); and online Tax Clearance Certificates (TCC) through electronic Tax Clearance Certificate (e-TCC).

More so,   there are five major ways of communication between the provider and user in the public sector and are related to administration and effective service delivery: Interrelation between citizens (users) and government (provider), Trade mutuality between citizen and government, Organizational cooperation and internal cohesion in government agencies, Continuous flow of information between back office and front office (soft & hard, physical & cloud) and actions and strategy in making efficient public service accessible.

The introduction of ICT and e-administration in the running of the FIRS has contributed to the generation of revenue in the federal account. However, the evidence of the facts is a far cry from the realities on the ground. Based on this assertion, the researchers tend to determine the effect of e-administration on service delivery with particular emphasis on Federal Inland Revenue Services in Anambra State within the period under review.

1.2 Statement of the Problem

The primary purpose of government is to improve the quality of life of citizens, to do this, Ministries, Departments, and Agencies (MDGs) are established to provide services to the people. For the citizen, the public sector like the FIRS has a social obligation to render service and therefore have a legitimate expectation to provide quality services to its numerous customers. Often because of the nature of the service they are meant to provide, FIRS has no real competition and the citizen has no choice but to use government services. A cursory look at the Federal Inland revenue service indicates that service delivery is optimally low. Accordingly, this can be attributed to among other things the failure of FIRS to effectively key into e-administration.

Taxpayers may not be required to visit the income tax office for tax compliance-related matters or provide information those e-solutions and e-services could offer through its e-payments, e-taxation, e-registration or e-application as it may enhance the efficiency and effectiveness of Information Technology System (ITS) put in place by FIRS. This

would likely enable taxpayers to meet their normal tax obligations conveniently without visiting Income Tax Office.

E-administration has gained a lot of recommendations due to its ICT awareness and citizen participation in the service delivery. The 83.3percent increase in tax generation and compliance by citizen in 2017 seemed not to have added up to the availability of basic needs and standard of living. Therefore, this study intends to explore the efforts of FIRS in terms of e-taxation, e-payment, data protection, cyber tracking, and participatory efforts of citizens in Anambra State in compliance with the initiatives of FIRS in ensuring effective service delivery.

Nchechwe and Ojo (2016) opt that citizens have not felt the impact of some of the services of the FIRS. In Anambra / Imo coordinating branch there have been cases of poor service network, weak internal control, inadequate tracking of citizen compliance to tax payment and logistics delays in e-application, e-filling and work organization schedule that could have contributed to positive service delivery to customers and staff of FIRS. There is also the issues of high cyber crime and scam in the system that exposes some of the loop holes in policy and legal frame work in combating cyber hijacking, weak internal control, inadequate staff retraining, data protection mechanisms and effective internet availability cripple some of the genuine efforts of the FIRS in effective utilization of the e-administration imitative for effective service delivery. The following objectives were, therefore posed to address the problems.

i. To examine if the implementation of the e-administration significantly influence the work organization schedule and citizen usage of e-services provided in FIRS Anambra State within the period of study

i. To verify if the information technology initiatives have enhanced data protection and cyber tracking to increased citizen's tax compliance in FIRS in Anambra State

ii. To find out whether the use of information technology reduced logistics delays of e-application and e-filling in FIRS in Anambra State between 2015 and 2019

1.3 Hypotheses
The following hypotheses have been formulated to guide the study:

i. The implementation of the e-administration significantly influence the work Organization schedule and citizen usage of e-services provided in FIRS Anambra State within the period of study

ii. The information technology initiatives enhance data protection and cyber tracking to increased citizen's tax compliance in FIRS in Anambra State

iii. The use of information technology reduced logistics delays of e-application and e-filling in FIRS in Anambra State between 2015 and 2019

2. Review of Related Literature
Service Delivery

Service Delivery is a primary element in good governance. Indeed, efficient and effective delivery of good services is the raison d'etre of Government . No government can claim to be thoroughly representative when it is not driven by the citizens' well-being. The tonic for governmental action ought to be the desire to satisfy the yearnings of the people in terms of the expected public good or deliverables. Governments seek to meet the needs of the citizens through its differentiated structures and institutions of

service. Public institutions, ministries, agencies and parastatals are creations of government which are essentially service- propelled and driven.

Service delivery means what it says. It means provision of services to those who require them. It is not enough to provide services; such services must be well-delivered. This talks about the capacity for delivering service in a predetermined way. Poor service delivery indicates low efficiency of governmental machinery while good service delivery depicts high efficiency on the part of governmental machinery. When government institutions find it difficult to deliver services to such an extent expected of them, then something could be terribly wrong with the system of operations in such organizational entities. The source of the problem could be the personnel, processes, equipment, environment, policies, or a combination of these factors.
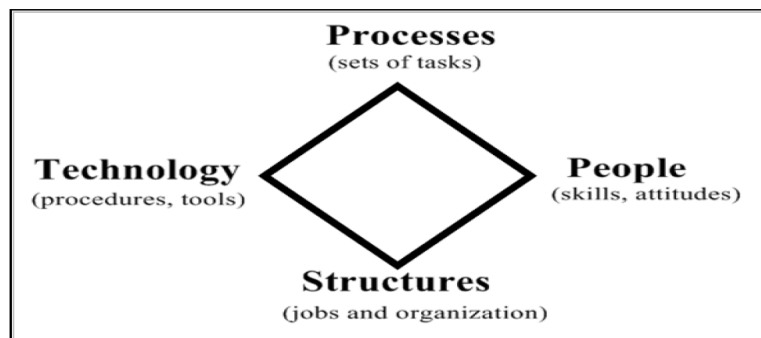
E-administration

It is anticipated that a new and more modem system of public service delivery, would replace the traditional approaches that is flexible, inclusive, responsive and tailored towards the needs of clients (citizens). The new approach must be more responsive to the competing pressures of the international system and equip the public organisations with better service which is more effective to meet changing needs for sustainable development. The various operations of e-administration include e-services (aimed at improving the delivery of public services, e.g., providing public documents online (such as birth certificates, driving licenses, vehicle registration etc.), obtaining information, electronic filing systems, making online payments, e-procurement systems, online time sheets and expense account, electronic memo (e-memo), electronic application submission and approval (e.g. annual leave, sick leave, etc), word processing for generating correspondence, person-to-person communication via electronic message systems, teleconferencing services, facsimile transmission, on-line calendar systems, links to corporate files and outside services, decision support systems, the use of ICT for work-related tasks. It also include e-participation by enabling citizens to expose their opinion through public discussion in the law drafting processes as well as in various forms of debate conducted at specialized web portal of the Government and a host of other activities via the World Wide Web (Olson & Lucas, 1982).

E-administration is becoming a common practice in the business world as more professionals use electronic mail, word processing, and social media networking. In this regards, a critical component of e-administration is its communication functions. Communication technology is the most significant factor in the redesigning of organizations through e-administration. These electronic methods of communication allow people to share information, documents and records seamlessly via the Internet instead of waiting for traditional mail and courier services. The use of ICTs, especially the Internet to enhance the provision of information and interactive and accessible services over different channels, is thus, the foundation of e-administration. There are also interactions within e-administration for success of the process through effectively applying the task, right people, acceptable technology under a working structure with well planned work organization schedule that enables citizens to trust a new technology.

This interaction is diagrammatically represented in Figure 1 below.
Figure 1: Interaction   channel of e-administration

Source: *Mahundu (2015)*

E-administration has the potentials to positively affect administrative effectiveness, efficiency and equity in services delivered to the citizens. As observed by Pathak, Naz, Singh, & Smith (2010), the use of ICT, besides enhancing the efficiency and effectiveness of governmental government for improved service delivery, has the potential of empowering citizens by making available to them an interactive access to and use of information (Snellen, 2005). The last decade has witnessed a marginally improved ICT adoption in public institutions in Nigeria. The sporadic diffusion of ICT and its increasing acceptance and usage in Nigeria (Oni & Oni, 2014) signals the potentials for the application of e-administration in Nigeria. Following the promulgation of the promulgation of the Telecommunications Act in July 2003 which further democratized the telecommunications space in Nigeria, the diffusion of mobile technologies have continued unabated (Owens-Ibie, 2004). The telecommunication landscape is steadily changing with the introduction of GSM services, which has increased accessibility and provided opportunity for people to connect. In early 2014, over 125 million of the population have subscribed to mobile technologies (Budde, 2014). This has however, not transform to improved service quality, policy making and good governance in the country (Oni, Ayo, Mbarika, Gberevbie & Folarin, 2014). There is therefore an urgent need to employ electronic mediated administration in all public agencies in view of prevailing concerns about the quality of service delivery in Nigeria.

The adoption of e-administration has the potentials of improving the internal workings of the Nigeria Public Service. This is because efficiency and effectiveness are key success criteria of government involvements and ICT driven processes increase the efficiency of government administration. This is a direct result of the replacement of the traditional bureaucratic approach by electronic information devices largely characterized by citizen-centric approach (Nam, 2014; Kohlborn, 2014). Furthermore, e-administration enables citizens to have access to relevant information which will boost their wider participation in the decision process in the form of continuous opinion polling, instant referenda, tele-conferencing, digital cities, and discussion groups (Snellen, 2005). In this regards, e-administration enhances an interactive policy-making process for effective democratic and good governance in Nigeria.

In the observation of Arjan de Jager (2008), however, the adoption and the successful application of ICT in the operation of any government will depend on the awareness and understanding of the cost involved and the assurance of continued funding that result from a careful analysis of its opportunity costs. This follows that the Nigerian Government must be genuinely committed to funding the adoption of ICT in its agencies. It is pertinent to state that the paucity of committed leadership with the capacity to articulate broad e-government vision and also galvanize the necessary

resources needed to implement e-government in Nigeria (Oni, et al, 2014), constitutes great hindrance to e-administration adoption. Furthermore, as observed by Oni, et al., (2014), e-governance and by implication, e-administration, is not just about the deployment of ICT tools, the successful application of e-administration also depends on the usefulness and usability which are regarded as fundamental qualities of websites. It follows therefore, that public servants in Nigeria must be ready for this paradigm shift of administrative process to change and programme management through ICT and support e-administration. They must also be willing to build their ICT skills or at least be eager to learn and change.

The ICT infrastructure requirement for e-administration takeoff in Nigeria is still rudimentary despite its increased diffusion in the country. The cost of internet usage in Nigeria remains on the high side for majority of the people. The high costs of internet usage must be brought down in order to enable the people for whom the government is going online for to be able to benefit from it. Moreover, the epileptic power supply in Nigeria poses a great hindrance to e-administration in the country. Very few of the teaming population have access to electricity as the power sector operates far below its capacity. Electricity consumption in the country is one of the lowest in sub-Saharan Africa. A decisive step must therefore be taken by the government to address the issue of power supply in Nigeria to enhance the implementation of e-administration for effective and efficient public service delivery.

Many laudable projects in Nigeria Public Service die at the instance of corruptive practices among government officers and e- administration can suffer the same faith. Every loophole for embezzlement of funds allocated for projects, particularly, e-administration projects, must be blocked while agencies for curbing corruptive practices must be empowered for objective tackling of corrupt cases. Equally important is the deep rooted resistance to digitalization among Nigerian civil servants. Many civil servants are afraid of computerization because of the thinking that such will render some of them redundant (Yusuf, 2006). Successful application of e-administration in the country therefore requires that public servants who man government bureaucracy are hard-pressed to change. A mass campaign and sensitization of the public on the imperative of ICT for effective and efficient public service delivery is therefore. Efficient flow of information is a necessary pre-condition for effective day-to-day business of government. Therefore, the use of ICT is essential in every aspect of citizens'-government interactions. ICT constitute a major element through which governments govern, manage its resources, offer services, and account for its performance (Heeks, 2002). Therefore, information and communication technology has become the driving force to improve public sector efficiency and effectiveness (Kenneth & Justin, 2004*)*. According to OECD (2003), information technology is a tangible resource in form of equipment or interconnected system of equipment that comprises all methods of technology use to build, store, influence, manage, transmit, interchange, or receive information in its numerous forms. Public service delivery on the other hand, is about providing citizen with services of public interest such as healthcare, qualitative education, energy, transportation, water, and security of life and property. Unlike the demands for services and products from manufacturing firms, the strains on demands on public services are somewhat different and complicated. According to Steenhuisen (2009), the quality of public service delivery is a complicated notion and more importantly public service delivery in some circumstances suffers from cost and efficiency**.**

In reality, the provision of quality public services reinforces the social contract between government and citizens, which is a key measure of governance and potent indicator of the wellbeing of a society. Generally, providing public services is a top priority in both developed and developing nations and more important in fragile countries if they are to make progress towards the attainment of Millennium Development Goals (MDGs). Remarkably, citizen's perception of public service delivery in Nigeria is poor and fall short of expectations. Our desk-based literature review and keen observation also revealed number of shared issues as regard poor and detrimental impacts of service delivery outcomes in Nigeria. These consist of cases where government functionaries use services as patronage tools for political associates, remarkable disparities between federal states and local government policies and instances where citizens intentionally opt out of formal service provision mechanism and patronize on unregulated, and informal providers (such as security issues- vigilante and militants).

Electronic Tax System & Tax Compliance in Nigerian and Anambra State

The electronic tax system can be described as the system of collecting taxes by the relevant authorities electronically from the taxpayers with the aid of internet service. It is an online policy which avails taxpayers the opportunity to access the service porters through the internet and see all the services offered by the tax administration like the registration for generating personal identification number, filing of returns and application for a compliance certificate. In the case of Nigeria, the electronic tax system introduced in Nigeria in 2013 brought the following e-services; e-application, e-Registration, e-Payment, e-Filing, e-receipt, e-Stamp duty and e-TCC (Akpubi and Igbekoyi, 2019). E-filing enables taxpayers to file their tax returns through the FIRS' Integrated Tax Administration System (ITAS). E-payment now allows for payment of all Federal government taxes and levies through any of the following platforms; Nigeria Inter-Bank Settlement System (NIBSS), Remita and Interswitch. E-registration is created to register new taxpayers with the Inland or Internal Revenue Service for the various taxes. E-stamp duty is created if stamp duties need to be paid on qualifying documents. E-receipt now facilitates receiving and verifying e-receipts generated for taxes paid through the new e-payment. E-TCC is the platform that enables taxpayers to apply for, receive and verify the authenticity of their electronic tax clearance certificate (e-TCC), (Deloitte, 2017). Hence, the Deloitte is pursuing new opportunities to enhance core tax services through there AI innovations and technology to support the FIRS

A based research conducted by John Akanelu C.R & Iyidiobi F.C (2019) reviewed that the revenue of Anambra State in 2008 was ₦4,671,954,899.32 and in 2015 it was ₦ 14,793,120,188.62 post the e-tax innovation. Therefore, the introduction of the electronic taxation and other ICT initiatives there has been a slight increase in tax generation and compliance of tax payers. The study induced that revenue generation in Anambra State having adopted the e-tax has reduced malpractice, improved revenue base and a strong compliance by citizen of the state has been felt. The AIRS (Anambra Inland Revenue Services) in 2010 and ASRAL(Anambra state Revenue Administration Lays) have supported the ICT initiatives in FIRS. According to the Federal Account Allocation Committee (FAAC) report in Nigeria Bureau of Statistics (NBS, 2021), Anambra State was among the top 10 States after Delta (20.91bn)with (20.14bn) and the only South East on the allocation. However, South East received the lest FAAC Allocation with (91.99bn). Likewise according to Premium Times (2015) it was identified that the internally generated revenue (IGR) of Anambra State was the second state with the highest rise in IGR about 29.33% from 10.45billon in 2014 to 14.79billon in 2015 and has steadying been increasing.

2016	2017	2018	2019	2020

| 17.3billon | 23.6billon | 19.3billon | 26.3billon | 28billon |

Source: Annual Report FAAC

Hence the use of the Grassroot Tax Awareness Campaign (GTAC) initiative of 2018 initiated by Anambra State Internal Revenue Service (AiRS) to address low compliance of revenue generation in the state. According to the Peoples Gazette (August, 2023) Anambra State revenue has increased by 152% .

Theoretical Framework

This work is anchored on the Diffusion of Innovations Theory (DOI) as its theoretical frame work of analysis. The theory was developed by E.M. Rogers in 1962. It's the oldest in social sciences theories which originated from communication, to explain how overtime an idea or product gains momentum and diffuses or spread through specific population or social system. Since people are part of social system, they tend to adopt a new idea, purchase a new product, use a new technology, performance of a new behavior or acquire a new product. The idea behind this theory is that a person must perceive the idea, behavior, product, or innovative approach through diffusion. There are also levels of behavior of adopters to innovation. They include the Innovators, Early Adopters, Early Majority, Late Majority and the Laggards. Rogers (2003) "it is a process in which channels overtime among the members of a social system" there is a need for four elements to be present for the acceptance or rejection of a innovations, i.e Innovation, Communication, Channels, Time and The Social System. They are the key components of diffusion of innovation

There are five tenets or stages through which a innovation would undertake to make a decision as to its stand in the organization applying the new technology. These five elements above also play a important role in the principles guiding the DOI Theory (i) There is a relative advantage in which awareness of a new technology is put before the public for decision process (ii) The compatibility of the innovation in terms of how it is persuasive and possible for creating efficiency in its application.(iii) The complexity of the innovation gives room to accept or reject, hence a evaluation process (iv) The extent of trial on the technology or innovations would create more opportunity for acceptance. (v) The final stage is the adoption stage whereby opportunity is given to improvement through shortcomings and strengths to effective decision. Rogers (2003) renamed these principles; knowledge, persuasion, decision, implementation and confirmation. The FIRS embraced e-administration which was as a result of globalization and as such they can now render services to its customers even from the comfort of their home such as e-filling, e-registration, e-TCC, e-application, e-Stamp Duty, e-Tax pay, e-Receipt, Tax pro-Max and Help Desk etc.

In application of the DOI Theory in FIRS, consumers are put first through access to their website and online process to carry out various transactions in the comfort their homes using IT devices like phones, laptops and iPods etc. Citizens are more willingly to participate in payment of taxes, collection of receipts and filling of forms online than having to queue for to carry out these functions. Also time and money is being saved. Likewise, this theory is also very appropriate, since it creates opportunity for financial control, internal control, reduces official corruption and also monitors the performance of staff in discharging their functions to the customers. Hence the following are achieved through application of the DOI Theory : the customers being aware of the e-services available to them , have an interest to understand its usage, evaluate its strengths and weakness, continuous trial of the e-services (e-filling, e- registration e-TCC) would finally lead to a confirmation and adoption of the technology offered by

FIRS as a easier, effective, efficient and faster means using the services of the organization. The DOI theory is the best approach to be applied by FIRS since it would enable them to get across to their various customers and ensure they comply with e-taxation, e-stamp, e-receipts and e-services of the agency. Most importantly with the CONVID-19 Pandemic in the country the use of e-administration in FIRS in Anambra state is key and a SMART approach for quality service delivery in Anambra state and Nigeria as a whole.

3.Methodology

The study employed qualitative method. Data utilized include primary and secondary data. The primary data were generated from interviews while the secondary data were drawn from reputable journals, internet sources, books and official documentation. The population for this study consists of a total of 113 respondents at FIRS Awka, Anambra State (FIRS Report, 2019). There are 11 field offices in under the Anambra /Imo State Coordination South East. The researcher used the offices within Anambra State to carry out the study. They include State Coordination Office (SCO), MSTO Awka, GBTO Anambra, Large Tax Office (LTO), Stamp Duty Office (SDO). According to Nwana(1981) where population is in a few hundreds, a 40% sample would be used. Thus, forty five (45) respondents were sampled for this study. The multistage method was used, hence both stratified sampling and purposive sampling method was adopted for the study.

4. Results/Findings

Based on the outcome of the study, the following findings were made;

I.   The implementation of e-administration has influenced the work organization schedule and citizen's usage of the e-services provided by FIRS.

II.   The e-administration era from 2015 witnessed mean positive annual variation in tax revenue as a result of tax payer's assurance of data protection and cyber protection of their sensitive information provide during the e-registration and e-filling of documents online. Hence increased compliance and willingness to pay tax.

III. The use of Information technology has reduced logistic delayed encountered during physical filling of documents, Tax clearance certificate processing, validation of Tax Identification Number (TIN) etc. the e-services has reduced these delay. However, challenges of poor network, inability to merge the back and front office still requires consumers to come physically to complete whatever process they carry out online.

Conclusively, organizations and customers' efforts in terms of costs and time improved the service delivery of FIRS and offered satisfaction to FIRS customers. Since FIRS introduction of Integrated Tax Administration System (ITAS) project in 2013 enhanced tax administration, simplifying compliance process through the use of the technology operation that kicked off in August 2015

Discussions

Hypothesis One: The implementation of the e-administration significantly influence the work Organization schedule and citizen usage of e-services provided in FIRS Anambra State within the period of study

The interaction between the government and employees within e-administration builds a foundation for understanding the influence of new technology on work organisation in institutions like that of FIRS. Organization of work entails both intra-institutional and inter-institutional forms of action (Zucker, 1988). Work organization on one hand

can be seen as a dynamic system functioning within the workplace and encompassing various components that are related to the institution and society in which work organization is entrenched. The change in 'social' aspects involves the people (with their attitudes and skills) and existing structures that express their roles and responsibilities, while the change in 'technical' aspects refers to all processes (or set of various tasks) which people must perform when interacting and using different means (such as technology, tools and procedures).

The combination of the above dimensions (people, technology, structures and processes) is very important in determining the performance of work. The current dominance and significance of ICTs based systems to the processes of work calls for understanding how these technological innovations impact the employees who are compelled to use such systems. Hence the six e-services initiated by FIRS is easy compliance by citizens

Generally, the introduction of the e-administration has also affected the management of FIRS. Managing tax payment, e-registration online brings new challenges and opportunities, especially for employees whose work skills are sharpened in a more old-fashioned manual and face-to-face setting. The great challenge here is workers' capability to adapt their working styles to the organization in which much of the interaction occurs online and often such interaction is uneven. Further, during the interviews the researcher learned that to a large extent the FIRS has changed it work environment and workplace organization scheduling (both among workers and between workers and customers). For example, the responses from interview with the Director (ICT Unit) show that the board meetings on matters related to enforcement are no longer frequently conducted as used to be, thus affecting workers' relationship to a great extent:

> *Introduction of the e-Administration has changed the frequency of physical meetings with the management because the remaining role on our side is to approve and register the selected business applicants. Such work today does not demand frequent meetings as compared to the time before now when we had to conduct several meetings to clear various issues including queries, withheld applicants, suspected forged certificates, and many others* (Interview section 24th March, 2021).

Employees of FIRS are independently working on their own with their official Laptops. The usual meetings and brainstorming sessions, for example, that occurred in the face-to-face mode and which were very common during manual period are rarely done since most of the required reports are readily available through the FIRS website. As claimed by the director, planning, reporting and statistics, Unit of FIRS, the e-administration is also reported to have created a gray demarcation between the tasks that are to be performed by the management of FIRS. It was revealed that in assisting tax payers process their receipts; most of the technical related application problems facing them during application are solved by the system administrator (IT expert) who is in good position to trace the essence of such problems. The table below highlights the questions asked to the respondents on how e-administration significantly influenced the work organization schedule and citizen usage of the e-services for better service delivery in FIRS.

Table 1: How e-administration influenced service delivery in FIRS.

S/No.	Statement	Frequency	Percentage (%)
1.	E-administration enable staff to be dedicated to work and emphasize services quality in FIRS	8	24.3
2.	The e-administration improves government e-service management through e-Tax pro Max, e-Stamp duty, e-TCC, e-Registration, e-Filling , e-application etc	8	24.3
3.	The e-Administration improves work organization schedule through adequate training and provision of equipment that would enhance efficiency in FIRS and fosters the achievement of organizational goals.	10	30.3
4.	The e-Administration provides interactive website for staff to pass and receive information from tax payers through their Help Desk	7	21.1
5.	Citizen's participation and usage of e-services of FIRS has increase positively	10	30.3
	Total	**43**	**100 (%)**

Source: *Field survey (2021).*

Table 1 show that the respondents indicated their option on how e-Administration influenced service delivery in FIRS .The study revealed that e-Administration has significant influence on work organization schedule and thereby increased the usage of the e-services offered by FIRS to enhance the achievement of organizational goals. This is explained by the rate of responds by the participates during the interview

Hypothesis Two: The information technology initiatives enhance data protection and cyber tracking to increased citizen's responsiveness to e-services tax FIRS in Anambra State

Nigeria public sector has not had it so well with this current trend in governance. In the recent past, various government information, communication, business and activities were still in the analogue system. Taxes remain the most sustainable and reliable source of public revenue of any modern state. According to recent estimates from the International Center for Tax and Development (2020), tax revenues account for more than 80% of total government revenue in about half of the countries in the world and more than 50% in almost every country. In Nigeria, the search for a sustainable data protection and cyber tracking of taxpayers has increased the responsiveness of the citizens and taxable individual to subscribe to the e-services despite the possibility of challenges they may face through the use of the technology. During my interview with the media spokesman and ICT unit of the agency as to how they have managed these challenges to ensure that consumers use the e-services they gave the following ideas.

1. Cyber crime is at the increase as hackers learn new ways of defrauding or getting personal information filled by taxpayers online. Hence we have to review and ensure that our data system is protected.

2. Consumers are advised to visit FIRS Websites and not links or blogs to assist in downloading sensitive information
3. There are many challenges since they have failed to merge the back and front office. The e-filling, e-TCC, e-registration and e-application is still done physically by the taxpayers
4. Hence the information required from FIRS is to achieve a better service deliver by offering e-services and support, process applications and send transaction notifications to the relevant parties, verify your identity, mitigate risks, detect, prevent, or address fraud or other potentially prohibited or illegal activities, enhance FIRS services by implementing aggregate customer or user preferences, assess the performance of FIRS services and to contact and safeguard the initiatives in place to manage the e-services platform

Hypothesis Three: The use of information technology reduced logistics delays of e- application and e-filling in FIRS in Anambra State between 2015 and 2019

The advent of ICTs and their use in electronic business (e-business) within the private sector steered the paradigm shift in the public sector, whereby governments worldwide started to reconsider their hierarchical and bureaucratic managerial models (Heeks, 1999). The basic proposition behind the deployment of ICTs in e-Governance is that citizens will have improved and easier accessibility to different governmental departments and within the government itself e-Governance ensures and enhances internal communication. The development of ICT has hampered the efficacy, effectiveness, efficiency and fast tracking of business of governance (Ndubuisi, 2000). Vital information which would have been placed at the disposal of citizenry via the electronic gadgets of E-governance are hindered and thus causing what Obi (2008) called "Total black out in government activities."
Nevertheless, much of the advantages seem to be obvious to the government sectors (G2G), business (G2B) and the citizens (G2E). ICT application in e-Governance assist the government sectors, citizens and businesses to have improved access to online government services (e.g. various information, online payment) 24/7 hours a day. Cost reduction and diminishing the levels of organizational processes in institutions (by restructuring and re- organizing working procedures have been extensively documented by several scholars (Abu-Shanab and Bataineh, 2014; Alshehri, Drew and Alfraaj, 2012; Heeks and Bailur, 2007; Aishihi, 2006; Ndou 2004) as among the advantages of the e-Governance system.

The experience of e-administration implementation shows that deployment of ICTs in e-Governance offers a great opportunity to improve public service delivery, thus leading to the improvement of service quality. Also, ICTs in e- administration provide a possibility of promoting 'good governance. Moreover, the study summarized set of e-administration advantages such as the reduced organisations' and customers' effort, costs, and time; improved service delivery and hence offering satisfaction to citizens; increased ICT skills for users, thus acquiring knowledge on basic computer and internet usage; and emergence of more work opportunities and new business creation (National Office for Information Economy, 2003).

Major findings

1.

5. Recommendations

The following recommendations are made:

    i.   The Federal government and management of FIRS in particular should develop more roust e-administration system that will ensure the successful implementation   of quality service within the organization.

    ii.   The management of FIRS should improve it internet service to ensure adequate tax payers are responsiveness to data protection and cyber tracking are enhanced for compliance to pay more tax.

    iii.   The study finally recommend for a mass campaign and sensitization of the public on the imperative of ICT for effective and efficient service delivery in FIRS that will ensure FIRS customers satisfaction through the reduction of logistics delays that may effect the e-services platform of the FIRS

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