DIGITALIZATION ON NIGERIA'S REVENUE GENERATION, GOVERNANCE, AND SUSTAINABLE DEVELOPMENT: A STUDY OF THE FEDERAL INLAND REVENUESERVICE LOKOJA

Okpanachi Andrew Ugbede[1]
Department of Public Administration,
Kogi State Polytechnic Lokoja, Kogi State.
Email: ugbedeandy2013@gmail.com, 08053014245.

Adejoh Joseph Ataja[2] *Department of*
Business Administration,
Kogi State Polytechnic Lokoja, Kogi State.
Email:Ojochegbe2015@gmail.com, 08064469615.

Edah Friday John [3]
Department of Public Administration,
Akanu Ibiam Federal Polytechnic Unwana, Ebonyi State,
edahjohn@gmail.com, 08078836647.

ABSTRACT

The study examine digitalization on Nigeria's revenue generation, governance, and sustainable development: A Study of the Federal Inland Revenue Service Lokoja. Nigeria, a country rich in both natural resources and human capital, has faced persistent challenges in effectively harnessing its potential due to several issues such as revenue generation leakages, irresponsible expenditure. The specific objectives of this study were to examine the effect of e-payment on sustainable development in Nigeria and to evaluate the relationship between e- registration and sustainable development in Nigeria. The population of this study consists of 53 employees of the Federal Inland Revenue services, Lokoja branch. A descriptive survey method was used for this study. The returned questionnaires were analyzed using multiple linear regression. The study found that electronic tax payment has a positive (.520) and statistically significant relationship (.002) with sustainable development. The study also revealed that electronic tax registration has a positive (.432) and statistically significant (0.08) relationship with sustainable development. The study concludes that there is significant relationship between digitalization on Nigeria's Revenue Generation, Governance, and Sustainable Development of Nigeria. The study recommended for the encouragement and promotion of widespread adoption of electronic tax payment systems platforms across government institutions to enhance sustainable development in Nigeria. It was also recommended an awareness campaign and training programs be conducted to educate government officials and stakeholders about the benefits e- tax registration in improving sustainable development in Nigeria

Keywords: Digitalization, E- tax payment, E- tax registration, governance, sustainable development, Revenue systems.

1.0 INTRODUCTION

The Nigerian revenue system has faced so many challenges which have brought about inefficiency, increase in administrative cost and leakages, consistent low tax yield, corruption, governments within government(Muita, 2011). Accordingly, the amount of revenue to be derived from the taxation of any nation is completely dependent on the revenue system that is put in place. In a Federal Inland Revenue press released (2021) it was reported that trillions of naira vanishes into the pocket of individuals annually due to revenue leakages. This was believed to be due to manual system of tax administration characterized by low tax collection, bureaucratic bottleneck, unavailability of tax statistics and poor record keepings, complexity of payment and poor technological exposure on the part of both the taxpayers and tax authorities. Since the advancement of Information Communication and Technology (ICT), the operation of tax system in Nigeria has been seriously challenged and one of the ways tax authorities had improved interactions with taxpayers is through electronic tax system (Wasao, 2014). Etax system increases the quality and quantity of information available to tax officers, enabling them to complete transactions faster and more accurately.

The digitalization system as practiced by other countries such as china, United kingdom, America, South Africa and many others has helped to reduce time of compliance by taxpayers in payment of taxes as well as provided reliable and accurate tax statistics, therefore, the tax authorities, State Internal Revenue Service and the Federal Inland Revenue Service and other revenue generating agencies should adopt the full implementation of digitalize electronic taxation in their respective levels so as to eliminate revenue leakages, increase financial collection, avail services to the taxpayers all the time from anywhere, reduce cost of compliance and improve tax compliance through the application of electronic tax registration, electronic filling of tax returns and electronic tax payment.

Consequently, if digitalization of revenue system is properly administered in Nigeria, it can undoubtedly be a lasting solution to the irregular tax system that is been practice in Nigeria. It is in line with the above problem that this study was prompted to examine digitalization ofNigeria revenue system as a panacea for good governance and sustainable development in Nigeria.

The law is very clear as to how to collect revenue. Section 162 of The Nigerian constitution as amended state that; The Federation shall maintain a special account to be called “the Federation Account” into which shall be paid all revenues collected by the Government of the Federation. Full digitalization of the revenue system in Nigeria can tackle the challenge through fiscal discipline and harmonization of revenue channels using technology to view all government revenue collecting agency in real time. The question then is; to what extent has Nigeria’s revenue system been digitalized? And how does the digitalization of revenue system impact governance practices? Technological platform will enable the government to know what is happening in NCC, NPA, NCC, NIMASA, FIRS, NNPC ltd etc, in real time. This will avail the government the adequate information on the accrued revenue generated in the Treasury Single Account which will be an enabler for government planning for its citizens and infrastructural development of the country. The study has the following research questions:

(i) To what extent does e- tax payment enhance sustainable development in Nigeria.

(ii) What is the relationship between e- tax registration and sustainable development in Nigeria.

Objectives of the Study

The broad objective of the study is to investigate the Digitalization on Nigeria's Revenue Generation, Governance, and Sustainable Development: A Study of the Federal Inland Revenue Service Lokoja. The specific objectives are:

(iii) To examine the effect of e- tax payment on sustainable development in Nigeria.
(iv) To evaluate the relationship between e- tax registration and sustainable development in Nigeria.

The following research hypotheses were formulated:
(iii) E- tax payment has no significant effect on sustainable development in Nigeria.
(iv) There is no significant relationship between e- tax registration and sustainable development in Nigeria

2.0 LITERATURE REVIEW

Conceptual Clearification

Digitalization

Digitization is the process of converting information into a digital format. In this format, information is organized into discrete units of data called bit that can be separately addressed, usually in multiple-bit groups called bytes.Digitalization according to Deloite (2017) is the use of digital technologies to change a business model and provide new revenue and valueproducing opportunities; it is the process of moving to a digital business in a real time.

Electronic TaxPayment Platform (E-Tax)

E-tax payment platform according to Guttman (2003), define e-tax payment platform as all payments that are completed using some form of electronic communications technology with a range of payments instruments such as debit or credit cards, Internet payments, direct debiting of accounts and the use of mobile phones or set-top boxes. Stored value, pre-paid cards and accounts, electronic money and click-through transactions are also included. Humphrey et al. (2001) referred to e-payment as cash and related transactions carried out using electronic tools. This usually includes the use of computer networks such as the internet and the distributed digital value system.

Electronic Tax Registration (E-tax registration)

E-tax registration, PWC (2018) defined it as the deployment of computer system and network in the process of levying and payment of taxes. It involves the application of computer techniques in the process of tax assessment, collection and administration, generally referred to as e-payments and e-filing.

Revenue

According to Webster New International Dictionary (Third edition), revenue could be defined as the annual or periodically yield of taxes, exercise as" the other sources of income that a nation state or public sector collect or receives into their treasury for public use". This means that it is a public income of whatever kind. Dixon (2000) sees revenue as the total amount obtained from the sale of a merchandise services to customers. Fayemi (2001) sees it as All tolls, taxes, impress, rates, fees, duties, fine, penalties, fortunes and all other receipt of government from whatever source arising over a period either one year or six months. PWC Nigeria (2015) define Government revenue as well as government spending are components of the government budget and important tools of the government's fiscal policy. The collection of revenue is the most basic task of a government, as revenue is necessary for the operation of government, provision of the common good (through the social contract in order to fulfill the public interest) and enforcement of its laws; this necessity of revenue was a major factor in the development of the modern bureaucratic state.

Good Governance

Good Governance refers to all processes of governing, the institutions, processes and practices through which issues of common concern are decided upon and regulated Isham et al., (1997). Good governance adds a normative or evaluative attribute to the process of governing. From a human rights perspective it refers primarily to the process whereby public institutions conduct public affairs, manage public resources and guarantee the realization of human rights. Sharman et al. (2013) affirms that good governance "established the rule of law, enforces contracts and agreement between the individuals, maintain law and order, guarantees security to the people, economizes on cost and resources, protects the government and properly delivers services to the society. It also determines an optimal size of the government and makes best possible use of government resources". In the opinion of Fagbadebo (2007), good governance could be "accomplished when the operation of governance is in line with the prevailing legal and ethical principles of the political community.

While there is no internationally agreed definition of 'good governance', it may span the following topics: full respect of human rights, the rule of law, effective participation, multiactor partnerships, political pluralism, transparent and accountable processes and institutions, an efficient and effective public sector, legitimacy, access to knowledge, information and education, political empowerment of people, equity, sustainability, and attitudes and values that foster responsibility, solidarity and tolerance.

Good governance relates to the political and institutional processes and outcomes that are necessary to achieve the goals of development Ogundiya (2010). The true test of 'good' governance is the degree to which it delivers on the promise of human rights: civil, cultural, economic, political and social rights Fagbadebo (2007). The key question is: are the institutions of governance effectively guaranteeing the right to health, adequate housing, sufficient food, quality education, fair justice and personal security?

Sustainable development

Sustainabledevelopment is an organizing principles that aims to meet human development goals while also enabling natural systems to provide necessary natural resources and ecosystem services to humans. The desired result is a society where living conditions and resources meet human need without undermining the planetary integrity and stability of the natural system.Sustainable development tries to find a balance between economic development, environmental protection and social well-being. The Brundtland Report of (1987) defined sustainable development as "development that meets the needs of the present generation without compromising the ability of future generation to meet their own needs". The concept of sustainable development nowadays has a focus on economic developments, social development and environmental protection for future generations. **Benefit of Digitalization of Revenue to the Government**

The digitalization of the revenue system comes at a high cost, especially with the poor technological infrastructures in Nigeria. However, the merit cannot be overemphasized.

The Nigerian government can leverage on existing technology and subsequently improve more. These technologies such as those provided through electronic payment services can ease the process of revenue collection. The use of Point of Sales (PoS), tax identification number, electronic codes, and other services provided by financial institutions can enhance revenue generation transparently and in real time. The real-time access to taxpayer information, enabling tax authorities to monitor compliance with tax laws (FIRS, 2020)

The benefit is as follows;

ii. It enhances efficiency and transparency; digitalization brings greater transparency to revenue collection as all transaction leave digital trail. This efficiency benefits both the government and taxpayers, reducing waiting times and processing delays.
iii. It increases revenue generation; this enables better tracking and monitoring of revenue streams, reducing leakages and overall tax compliance. This leads to increased revenue collection for the government planning, and spending on infrastructural development
iv. Data driven decision making; data analytics helps the government identify trends, understand taxpayer behavior, and devise effective revenue collection strategies in real time.
v. Financial inclusion and economic growth; this enable faster processing of tax and inclusivity of the citizen in governance which will foster economic growth.
vi. Effective monitoring and audit; digitalization makes it difficult for individual and businesses to evade taxes, as electronic systems leave an audit trail that can be crossed referenced and analyzed.

Challenges to Digitalization of Revenue to the Government

i. Cyber security measures; frequent break down and hacking of data is a major challenge to digitalization of revenue in Nigeria. Inadequate cyber security measures could undermine trust in digital systems, leading to reduced adaptation and compliance.
ii. Capacity building; lack of adequate or robust digital infrastructure including reliable electricity and internet connectivity possess a significant obstacle to the digitalization of revenue collection.
iii. Political will; as in all projects, it is necessary to ensure good political will, especially where innovating public administration is involved. Unfortunately, this is one of the major obstacles to the success of digitalization projects in Nigeria. Since more and more people demand digital technology in their everyday lives, politicians always show a general desire to support digitalization projects. However, in reality, there is a serious lack of confidence and trust from the authorities.
iv. Policy and legal framework; inadequate or outdated policy and legal framework can hamper the effective implementation of digital revenue collection system. The clarity of the laws and regulation governing digital transaction is essential.
v. Poor infrastructure; there is the poor organization of the digital economy sector which naturally influences the results of digitalization projects. Indeed, other sectors manage to impose a certain code of conduct or discipline because they are headed by influential politicians or sufficiently powerful corporations (cabals). Even though the government has developed a general framework for the interoperability of applications and infrastructures, this is not followed by digital actors, and everyone does what suits them. In addition to these institutional weaknesses, there is the problem of project management. In governmental digitalization projects, it is not uncommon to see a single person playing several roles. This is likely a result of a lack of best practices and has direct consequences, such as poor project execution.

Theoretical Review

TheTechnology Acceptance Model (TAM) developed by Fred Davis in 1986. (ICT4D) refers to the application of information and communication technologies (ICT) toward social, economic, and political development, with a particular emphasis on helping poor and marginalized people and communities. While the (TAM) is an information systems model that shows how users come to accept and use a new technology. The assumption of this model is that the acceptability of an information system is determined by two factors, being perceived usefulness (PU) and perceived Ease of use (PEOU).

Relevance of the Theory to the Study

The Technology Acceptance Model (TAM) is thereby adopted for the study because it enable digital revenue system access to the financial services. It emphasized how digitalization can contribute to increase revenue generation in Nigeria, reduce leakages, improve in transparency and audit trail, reduces corruption and 'government within government' (spending of government agencies without sending money to the TSA), contribute to poverty reduction, sustainable development and improved governance. With improved revenue generation, government can now plan properly for the development of the country as well as measuring performance.

The TAM theory is relevant to this study in that electronic tax system is expected by FIRS to enhance revenue collection by creating an enabling technological environment that facilitate efficient tax administration that boost revenue collection efficiency in Nigeria. **Theory of Social Construction of Technology (SCOT)**

The theory of Social Construction of Technology (SCOT) falls under the domain of science and technology studies, although its applicability extends to other fields of knowledge and research. As described by Sismondo (1993), SCOT emphasizes that technology is shaped by human actions. Understanding the use of technology requires a deep comprehension of its integration within the social context. Pinch and Weibe (1984) also assert that understanding why certain technologies are embraced or rejected necessitates a focus on the social environment. According to SCOT, simply labeling a technology as "the best" is insufficient to explain its success. Instead, researchers must delve into how the criteria for being "the best" are established, who is involved in defining those criteria, and why they are framed in a particular manner. Additionally, it is crucial to examine who is included or excluded in this process. SCOT is not just a theoretical concept; it is also a methodology that lays out systematic principles for analyzing the reasons behind technological achievements or failures. By following these principles, researchers can gain valuable insights into the underlying factors that shape the course of technological developments.

Empirical Review

Nwachukwu et al (2022) Tax administration and e-tax in Nigeria: bringing the informal sector into the tax net. The study see the informal sector as very important in the tax administration then proffer workable solution on how they brought into the tax net. The secondary source of data was utilized and analyzed appropriately

Audu (2021) digital economy and tax administration in Nigeria. The study investigate the impact of digital taxation as a panacea for increase revenue generation in Nigeria. Wellstructured questionnaires were administered to the targeted respondents and were analyzed using descriptive statistics. The result of the analysis showed that adoption of digital taxation in tax administration in Nigeria significantly reduces the incidence of tax evasion and avoidance in Nigeria.

Obara and Bangih (2017) empirically investigated tax compliance barriers and internally generated revenue in Nigeria: A study of small and medium enterprises in Portharcourt. The objective of the study was to examine the effect of taxation barriers on government's revenue generation in Nigeria. Primary data were collected using structured questionnaires, while formulated hypotheses were analyzed using simple regression analysis with the aid of SPSS software.

Afuberoh and Okoye (2014) evaluated the impact of taxation on revenue generation in the federal capital territory and selected states in Nigeria. The study was aimed at finding out the impact of taxation on revenue closed-ended form of strongly agreed, agreed, strongly disagreed and disagreed responses. The testing of the hypotheses of the study was done using regression analysis with the aid of SPSS version 17.0. The research discovered among others that electronic taxation has a significant contribution to revenue generation and significant contribution on gross Domestic product (GDP).

Alake and Olatunji (2012) examined the impact of electronic taxation on tax evasion and avoidance in Nigerian Banks. The objective of the study was to investigate the impact of electronic taxation on tax evasion and avoidance in Nigeria. Well-structured questionnaires were administered to the targeted respondents and were analyzed using descriptive statistics. The result of the analysis showed that adoption of electronic taxation in tax administration in Nigeria significantly reduces the incidence of tax evasion and avoidance in Nigeria.

Gap in Literature

From the empirical review, the following gaps were observed, the study of Nwachukwu et al. (2022) should have elaborated on the specific methodologies used to gather and analyze the secondary data. Transparency in the research process is crucial for replication and credibility. The absence of primary data collection might limit the depth of the analysis and understanding of unique challenges faced by the informal sector. The study of Audu (2021) would have benefited from a more comprehensive discussion of the limitations and potential biases associated with the questionnaire-based research approach. While descriptive statistics are useful, they may not provide a thorough analysis of the complex relationships and factors influencing tax evasion and avoidance. The absence of a control group or other comparative approaches limits the study's ability to establish a causal relationship between digital taxation and reduced tax evasion/avoidance. It is that gap that the study intend to fill.

3.0 METHODOLOGY

A descriptive survey method was used for this study. It is important to determine the method and procedure adopted in this research report since it gives the reader background information on how to evaluate the findings and conclusion. The population of this study consists of 53 employees of the Federal Inland Revenue services, Lokoja branch. Since the population is very small, it was also used as the sample size for this study . A total of 53 questionnaire were distributed to the staffs of FIRS Lokoja branch in order to elicit their responses on the topic for the study. The returned questionnaires were analyzed using multiple linear regression.

Model Specification

For this study, the dependent variable is sustainable development (SD), while the independent variable is Digitalization. The independent variable has the following explanatory variables (Electronic payment and Electronic Registration).

The OLS model takes the form

$SD=f(ETPT+ETR+\mu)$------------------------equ (1)

$SD= \beta_0 + \beta_1 ETPT + \beta_2 ETR+\mu$ ----------- equ (2)

Where: SD= an indicator representing sustainable development (dependent Variable);
ETPT: = independent variable (E- tax payment)
ETR: = independent variable (E- tax registration) β_0 = a constant
and β_{1-2} = coefficients of independent variables;
ETPT = a predictor representing Independent Variable (Electronic - tax payment);
ETR= a predictor representing Independent Variable (Electronic tax registration);
μ= Stochastic error term; i
= Cross sectional; and f =
Functional relationship.

DATA ANALYSIS AND DISCUSSION OF FINDINGS

Table 4. 1

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.940[a]	.883	.878	.459

a. Predictors: (Constant), ETRG, ETPT

A multiple regression analysis was conducted to evaluate the relationship between the digitalization on Nigeria's Revenue Generation, Governance, and Sustainable Development: A Study of the Federal Inland Revenue Service Lokoja. The results of the analysis are presented in the table 4. 1. The regression coefficient, denoted as R, was found to be 0.94. The R-square value, indicating the proportion of variance in the dependent variable explained by the independent variable, was 0.883. Additionally, the adjusted R-square value, which takes into account the number of predictors in the model, was 0.878. Based on these results, it can be concluded that there is a strong and statistically significant relationship between e- tax payment and e- tax registration in sustainable development in Nigeria, at a significance level of 5%. The R-square value of 0.883 indicates that approximately 83% of the variation in sustainable development in Nigeria can be explained by the increase in e- tax payment and e- tax registration by 1 unit. The close proximity of the adjusted R-square to the R-square suggests that the sample used in the analysis is likely to be a representative aggregate of the total population in the model. This means that the differences in outcome due to sampling from the population are negligible.

Table 4. 2

ANOVA[a]

Model	Sum of Squares	Df	Mean Square	F	Sig.

1	Regressi on	76.384	2	38.192	181.052	.000b
	Residual	10.125	48	.211		
	Total	86.510	50			

a. Dependent Variable: SD

b. Predictors: (Constant), ETRG, ETPT

The p-value (0.000) obtained is less than the significance level (0.05), indicating a strong statistical significance. This suggests a positive association between the independent variables, E- tax payment and e- tax registration, and the dependent variable, sustainable development. Therefore, it can be inferred that there is a significant relationship between sustainable development in Nigeria and the adoption of E- tax payment and e- tax registration at a 5‰ level of significance

Table 4.3

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.646	.238		-2.719	.009
	ETPT	.605	.182	.520	3.326	.002
	ETRG	.455	.165	.432	2.759	.008

a. Dependent Variable: SD

Discussion of Findings

Table 4.3 presents the statistical analysis of the relationship between e- tax payment and governance practices in Nigeria. The t-statistic value of 3.719 is associated with a significant level of .002, indicating a positive and statistically significant relationship at the 5% significance level. Therefore, we can conclude that there is a significant relationship between e- tax payment and sustainable development in Nigeria. As a result, the null hypothesis, which suggests that E- tax payment has no significant effect on sustainable development in Nigeria, is rejected. Conversely, the alternative hypothesis, stating that there is a significant relationship between e- tax payment and sustainable development in Nigeria, is accepted. This finding is consistent with the results reported by Audu (2021).

Additionally, the results in Table 4.3 reveal the impact of e- tax registration on sustainable development in Nigeria. The coefficient value of .432 is positive, and the p-value of 0.08 is less than the critical value of 0.005. The t-statistic value of 2.759 further supports the statistical significance of this relationship. Therefore, we reject the null hypothesis, which posits no significant relationship between e- tax registration and sustainable development in Nigeria, and accept the alternate hypothesis, suggesting a significant relationship between e- tax registration and sustainable development in Nigeria. These results align with the findings of Nwachukwu et al. (2022).

In summary, the analysis presented in Table 4.3 demonstrates that both e- tax payment and eregistration have a positive and significant impact on governance practices and sustainable development in Nigeria, respectively. The acceptance of the alternate hypotheses indicates a meaningful relationship between these electronic tax payment systems and sustainable development indicators. These findings are consistent with previous studies by Audu (2021) and Nwachukwu et al. (2022).

5.0 CONCLUSION AND RECOMMENDATIONS

Based on the result of the p-value (0.000), which is less than the significance level of 0.05, we can conclude that there is indeed a significant positive relationship between the independent variables, E- tax payment and e- tax registration, and the dependent variable, sustainable development in Nigeria. The adoption of E- tax payment and e- tax registration positively influences governance practices in Nigeria. The relationship between E- tax payment, e- tax registration, and sustainable development is statistically significant. In conclusion, there is significant relationship between digitalization on Nigeria's Revenue Generation, Governance, and Sustainable Development of Nigeria.

The following recommendations were made from the findings:

i. Government should encourage and promote the widespread adoption of E- tax payment systems platforms across government institutions to enhance sustainable development in Nigeria.
ii. Government should conduct awareness campaigns and training programs to educate government officials and stakeholders about the benefits e- tax registration in improving sustainable development in Nigeria.

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