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Effect of E-governance on Internally Generated Revenue in South East, Nigeria

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ABSTRACT

This study was on effect of e-governance on internally generated revenue in South East Nigeria (2010-2023). The objective of the study was to determine the extent to which e-governance had influenced the internally generated revenue in South East, Nigeria. The population of the study was 2004 from which a sample size of 190 was determined by the used Taro Yamane statistical formula. The descriptive survey design was applied because it is contemporary, economical and does not alter the variables. The primary and secondary sources were used to elicit data. Analysis of data was done by means of simple percentages and means scores, and the Z-test was used for test of hypothesis. Frequencies were used to present data. After analysis, it was found that with $z\text{-cal } 35.31 > z \text{ 1.64}$, e-governance had significantly helped to improve internally generated revenue in South East, Nigeria. The study, therefore, recommended that government should deploy such fund to development projects so that citizens will feel the satisfaction of the benefits of increased internally generated revenue.

Keywords:

E-governance, internally generated revenue, taxes, improved growth, economic development.

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Background of the Study

The importance of public services to citizens all over the world cannot be over-emphasized. Disparities occur in the quality and quantity of public goods and services across the developing countries (World Bank, 2018). In these countries, including Nigeria, provision of public services stood as a huge challenge. It is conventionally seen as exclusively government responsibility. Indeed, the difficulties and challenges of rendering public service delivery are demanding owing to scarce resources management.

Although the citizens perceive public service delivery as government responsibility, government alone cannot provide these services in view of the increasing population growth and urbanization in Nigeria. Resources available to government for public service in Nigeria appear inadequate to provide the required structures, and capability to deliver services up to citizens' expectations (Chibora, 2018).

Over the years, performance of the Nigerian public sector has been unacceptable and described as unsatisfactory and incapable of meeting the demands and expectations of the citizenry. The public sector in Nigerian rendered poor quality services considered inefficient and ineffective; suffered from poor database management, imprudent management of scarce resources, corruption in high places, inefficiency in internally generated revenue, and worst of all was the application of manual governance practices (Eze, 2019).

Nkwede (2018) asserts that public institutions represent "indispensable and dynamic structures for the implementation/translation of government policies and programmes into public service delivery that will promote growth and sustainability of the nation's development" unfortunately, it has been perceived that the frameworks and systems for administration in Nigeria appear inadequate to handle the demands of an increasing population facing the challenges of complex global economies (Adeyeomo, 2018).

It has been acknowledged that technological advancements have played significant roles in the globalization of commerce, communication, economics, politics, customs, traditions and life styles. More especially, modern communication technology or information and communication technologies (ICTS) is not only a means of improving effectiveness and efficiency in service delivery in the business world but an avenue for improving the standard of living of the global citizens . (Adeyomo, 2018).

E-governance is the application of information and communication technologies (ICTs) by government to move away from the traditional bureaucratic; slow, anti-democratic process in order to achieve optimal performance with speed, accuracy, transparency, accountability and efficiency, satisfying citizens' desires in a democratic government.

This view is supported by Uba and Ukomadu (2018) who stated that the coming into being of e-governance in the 21st century has introduced a paradigm shift in modern public administration and governance. This is intended to wipe off all forms of bottlenecks in administration. Adeyemo, (2018), observes that most Ministries, Departments and Agencies

(MDAs) embraced the use of computer to facilitate their business. This was the introduction of e-governance. Between 2008 and 2010, many MDAs in South East Nigeria joined the computer world in their business.

While the adoption of e-government has hit highly remarkable and visible heights in the developed nations of the world its application in the developing countries including Nigeria, is still under serious scrutiny. Today, Nigeria is said to be experimenting in e-governance operationally when compared to the developed nations (Bhamangar, 2017).

Statement of the Research Problem

The experience of a high level of efficiency and accountability in the private sector by the adoption of ICTs raised the hopes and expectations of the public sector in Nigeria that the adoption and implementation of e-governance through ICTs was the right step for improved service delivery (Christina et al, 2019).

In this modern age, no organization or country of the world can afford to be overtaken and left behind, in a competitive environment of multitude of business interactions conducted with maximum efficiency through the use of internet or worldwide web. Any organization wishing to keep afloat and continue to remain in business is bound to join the bandwagon and apply the latest ICTs (Obi et al, 2020).

It should be noted that electronic governance was introduced to make public services better, faster, and more efficient.

The primary role of governments all over the world is to provide social and welfare services as well as protect lives and property of the citizens. Most of the reforms floated in the public sector in Nigeria, particularly the e-government initiative had the main purpose of covering the line of differences noticed between the public and private sectors in order to improve the public sector and make it more business oriented.

All these efforts notwithstanding, efficiency, accountability, flexibility, profitable and competitive public service delivery remain far-fetched in Nigeria (Obi et al, 2020). OMeleke in Agboola (2018) opines that “mismanagement, favouritism/nepotism, political patronage, rigid bureaucracy, and widespread corruption would bear negative fruits that could render impotent, government plans and efforts at optimal public performance” and if allowed, could retard the growth and development of the public sector in general and the South East in particular. Issues like internally generated revenue have come to the fore and successive governments in Nigeria have been making efforts at improved revenue generation (Okwueze in Eze, 2019). This study sought to investigate how the e-government initiative has influenced internally generated revenue in the South East, Nigeria.

Objective of the Study

The objective of the study is to ascertain effect of e-governance on internally generated revenue in South East Nigeria.

Research Question

How does e-governance affect internally generated revenue in South East, Nigeria.

Research Hypothesis

E-governance has not significantly affected internally generated revenue in South East, Nigeria.

Review of Related Literature

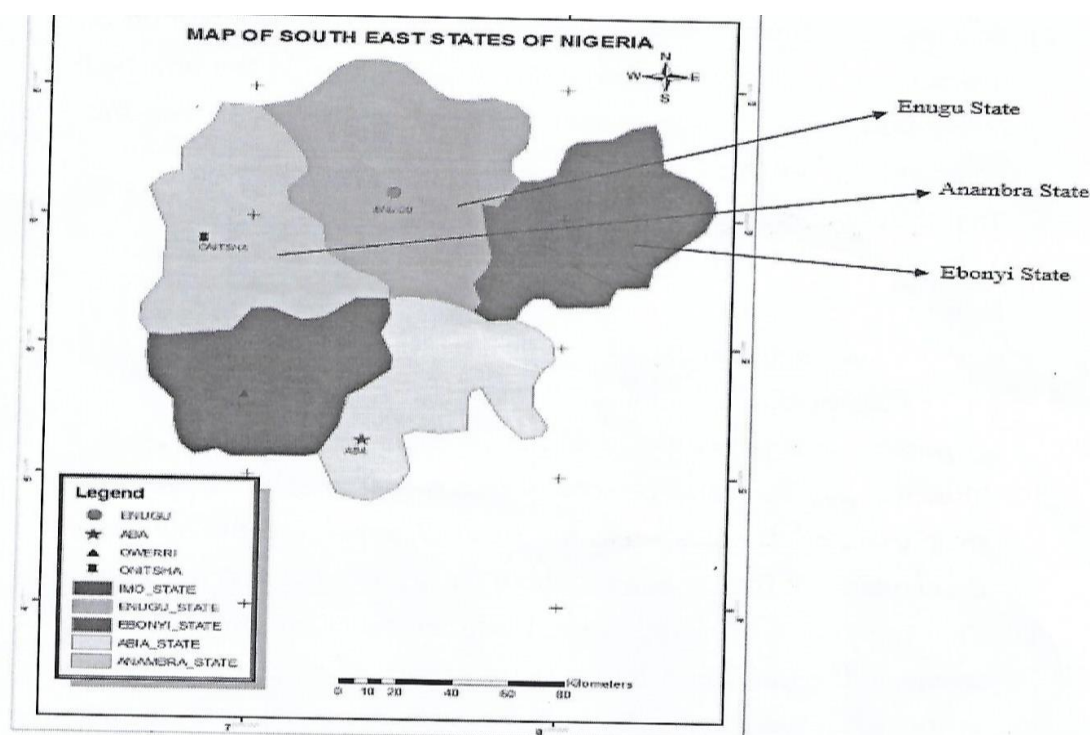
Conceptual Review

Internally Generated Revenue (IGR) in Nigeria:

Focus on South East States of Nigeria.

Nightingale in Mbah and Onuora (2018) defines revenue as fund generated by the government of public sector administration and such funds are raised from other sources than oil revenue. Such sources include “income and other sources of tax, royalties, fines, fees, rates and grants and aids from the federal government and foreign financial institutions and countries”. Mbah and Onuora in Eze (2019) observe that revenues generated by government consists of “the entire fund generated from oil and non-oil sources other than fund raised from issue of debt instrument such as government bonds, treasury certificates and treasury bills from capital and money market”. They added that non-oil sources include “income tax receipts, royalties, fees, utilities, miscellaneous revenue among others”. Udo and Nkeanor (2018) describe internally generated revenues as the revenues collected by states within their jurisdictions which include taxes, various licence fees including vehicle lincensing, royalties, etc.

Internally Generated Revenue in South East States of Nigeria 2015-2021



Source: Department of Surveying and Geoinformatics, Nnamdi Azikiwe University, Awka

Fig 1: Map of South East Nigeria showing the three study states (Anambra, Enugu and Ebonyi)

SOUTH EAST STATES INTERNALLY GENERATED REVENUE**Table 2.1.10 Internally Generated Revenue for Abia State**

S/No	Year	Internally Generated Revenue
1	2011	11, 763, 510, 585.86
2	2012	16, 751, 700, 375.58
3	2013	12, 512, 103, 711.18
4	2014	12, 371, 194, 895.08
5	2015	13, 349, 444, 263.72
6	2016	13, 349, 444, 263.72
7	2017	18, 219, 393, 817.12
8	2018	19, 821, 239, 320.37
9	2019	25, 723, 719116.92

Source: National Bureau of Statistics/Joint Tax Board/State B.i.r. Report, January 2022.

The above table shows that internally generated revenue had steadily improved as a result of implementation of e-governance rising from ₦11.76 bn in 2011 to ₦16.75bn in 2012. Though it dropped to ₦12.51 bn in 2013, it picked up in 2015 to ₦13.35 bn, ₦18.22 bn in 2018 and had reached a peak of ₦25.72 bn in 2019. This is highly commendable. Thanks to e-payment of taxes.

Table II: Performance Of Land Based Revenue Of Enugu State From 2006 To 2019

Year	Actual LBR	Budgeted LBR	Variance	% Yield
2006	89,875,757.68	206,380,000.00	-116504242.3	44
2007	203,268,346.78	390,379,610.00	-187111263.2	52
2008	261,154,328.01	475,837,996.00	-214683668	55
2009	497,058,133.88	1,535,788,000.00	-1038729866	32
2010	709,770,338.06	443,453,200.00	266317138.1	160
2011	507,313,028.40	731,580,097.00	-224267068.6	69
2012	960,961,379.17	1,013,715,000.00	-52753620.83	95
2013	635,350,714.09	1,415,847,000.00	-780496285.9	45
2014	508,084,907.96	651,440,480.00	-143355572	78
2015	465,479,378.48	503,920,800.00	-38441421.52	92
2016	525,979,845.63	3,570,276,000.00	-3044296154	15
2017	2,582,475,070.64	3,224,430,000.00	-641954929.4	80
2018	1,694,924,647.04	4,315,129,600.00	-2620204953	39
2019	1,160,104,438.59	2,990,784,000.00	-1830679561	39

Source: Annual Accountant General's Report of Enugu State, from 2006 to 2019

Table 2.1.12 Performance of Igr of Enugu State from 2006 to 2019

Table 111: Performance Of Igr Of Enugu State From 2006 To 2019

Year	Actual IGR	Budgeted IGR	Variance	%Yield
2006	1,703,851,054.61	2,709,175,010.00	-1005323955	63
2007	4,755,471,509.43	3,731,568,900.00	1023902609	127
2008	3,963,978,722.06	6,503,700,002.00	-2539721280	61
2009	4,702,872,549.01	8,300,000,000.00	-3597127451	57
2010	9,346,797,669.56	6,620,092,358.00	2726705312	141
2011	988,423,723.10	7,263,537,267.00	-6275113544	14
2012	12,377,298,787.94	7,996,200,000.00	4381098788	155
2013	20,236,601,895.16	14,309,922,000.00	5926679895	141
2014	19,662,869,639.57	14,494,081,895.00	5168787745	136
2015	17,982,225,270.50	19,168,129,700.00	-1185904430	94
2016	14,235,512,226.09	27,765,167,100.00	-13529654874	51
2017	22,039,060,902.95	25,987,709,960.00	-3948649057	85
2018	21,743,012,253.22	30,000,000,000.00	-8256987747	72
2019	31,142,966,700.14	27,734,000000.00	3408966700	112

Source: Annual Accountant General's Report of Enugu State, from 2006 to 2019

Table 2.1.12 above shows that internally generated revenue significantly exceeded the budgeted amount for years 2007, 2010, 2011, 2012, 2013, 2014 and 2019 recording an all time high of N31.14bn in 2019. This level of performance showed that e-payment of taxes in Enugu State is a vehicle for increased generation which should lead to improved economic development.

Table 2.1.13 Contribution of Lbr to Igr of Enugu State

Table Iv: Contribution Of Lbr To Igr Of Enugu State

Year	Actual LBR	Actual IGR	%Contribution
2006	89,875,757.68	1,703,851,054.61	5.3
2007	203,268,346.78	4,755,471,509.43	4.3
2008	261,154,328.01	3,963,978,722.06	6.6
2009	497,058,133.88	4,702,872,549.01	10.6
2010	709,770,338.06	9,346,797,669.56	7.6
2011	507,313,028.40	988,423,723.10	51.3
2012	960,961,379.17	12,377,298,787.94	7.8
2013	635,350,714.09	20,236,601,895.16	3.1
2014	508,084,907.96	19,662,869,639.57	2.6
2015	465,479,378.48	17,982,225,270.50	2.6
2016	525,979,845.63	14,235,512,226.09	3.7
2017	2,582,475,070.64	22,039,060,902.95	11.7
2018	1,694,924,647.04	21,743,012,253.22	7.8
2019	1,160,104,438.59	31,142,966,700.14	3.7

Source: Annual Accountant General's Report of Enugu State, from 2006 to 2019

Table 2.1.13 above shows the percentage contribution of land based revenue to the total internally generated revenue of Enugu State as follows: 5.3% in 2006, 4.3% in 2007, 6.6% in 2008, 10.6% in 2009, 7.6% in 2010, 51.3% in 2011, 7.8% in 2012, 3.1% in 2013, 2.6% in 2014, and 2015, 3.7% in 2016, 11.7% in 2017, 7.8% in 2018, 3.7% in 2019. With these contributions the usefulness of land based revenue in the state cannot be overemphasized particularly when its contribution to IGR went as high as 51.3% in 2011, 10.6% in 2009, and 11.7% in 2017. The effort made in collection of land based revenue through e-payments in the state should be sustained.

Conceptual Framework

Independent variable	Dependent variable
E-governance	Internally Generated Revenue
-e-payment of taxes	-Improved growth and economic development

Source: Author's Conceptualization, 2023

Theoretical Framework

Diffusion of Innovation Theory (DoI)

Jones and Jeffrey (2018) inform that Diffusion of Innovation theory was developed in communication in 1962 by Rogers, E.M. This theory stands as one of the earliest theories in social sciences. It was set to clarify how a new idea or product within a space of time, gains acceptance by a given population or a social system. And as Onyinye (2022) observes, the applicability of the theory in most of the new technologies in social sciences and human progress, is one of its greatest strengths. The theory has been confirmed by various disciplines as a framework, and various findings of different studies have confirmed its general applicability.

The key tenets of diffusion of innovation theory are innovation, channels of communication, time, and social system (Rogers in Onyinye, 2022). Diffusion of innovation is a social process that takes place when people respond in pursuit of internalizing a new idea or product. A classical understanding of diffusion entails an innovation communicated through particular channels over time, between people who belong to a social system. The ultimate result of diffusion is that members within a social system assimilate and adopt the new idea, behavior or product (Jones and Jeffrey, 2018). The principle of adoption is that the idea or product has to be understood as something new or innovative. This understanding is what makes diffusion possible (Toews, 2018). E-governance is something new in the drive for internally generated revenue. We accept this theory as apt for the study and therefore anchor it on Roger's Diffusion of Innovation Theory.

Empirical Review

Objective: Ascertain effect of e-governance on internally generated revenue in South East, Nigeria.

Ajape, Afara and Usman (2017) empirically examined the "Influence of e-Tax System on tax Administration and Tax Revenue Generation in Lagos State Internal Revenue Service" Survey research design was applied, making use of structured five-point Likert scale questionnaire to obtain data. Analysis of data was by means of descriptive statistics while hypothesis was tested with the multivariate analysis of variance (MANOVA) using SPSS.

The study revealed that e-tax system has enhanced revenue generating chances of Lagos State. It, therefore, recommended that the relevant tax authorities should formulate and implement policies that would ensure a sustainable positive effect of the e-tax system including staff training for improved tax collection.

Olatunji and Ayodele (2017) examined the "Impact of Information Technology on Tax Administration in South West Nigeria". The study specifically investigated the effect of information technology on tax implementation and tax planning. Data were generated with a structured questionnaire. Subsequently multiple regressions and Pearson's product moment

correlation were applied in the analysis of data. The analysis revealed that the level of tax productivity and management was significantly enhanced by information technology. The study recommended one-on-one tax collection awareness seminars by Federal, State and Local Governments to sensitize citizens on the benefits of information technology for tax administration.

Bett and Yudah (2017) assessed “Contribution of Tax System as a Strategy for Revenue Collection at Kenya Revenue Authority/” the objective of the study was to ascertain how the strategy of Integrated Tax System had contributed to revenue collection for Kenya Revenue Authority. A five-point Likert scale questionnaire was used in collecting data from respondents. Both descriptive and inferential statistics were applied in the analysis of data. Their determination of statistical significance of relationship between selected variables was done by the use of multiple regression analysis. The study confirmed that online taxpayer registration as well as online tax return processing have a significant positive impact on chances of revenue generation. Similarly; online tax payment and monitoring of activities have ensured compliance with the e-tax system of revenue generation at Kenya Revenue Authority. The study recommended tax-payment facilitation by means of robust customers’ relationship management that engenders a user friendly online tax system for the realization of a sustainable long term effect.

Mellin, Ali and Metahan (2019) explored the “Effect of e-Taxation System in Tax Revenues and Costs in Turkey.” The study had the aim of investigating the effect of electronic taxation on tax collection costs in Turkey. Secondary sources were consulted for different groups, namely the pre-electronic tax group that existed between 1993 and 2004, and the post-electronic tax group commencing from 2005 to 2016. The study used the Mann Whitney U-Test to analyze the data. The result of the analysis showed that the application of the electronic tax system significantly affected the tax revenues positively and also reduced the cost per tax.

Okoye and Ezejiofor (2018) examined the “impact of e-taxation on Revenue Generation in Enugu, Nigeria”. The study set out to ascertain whether e-taxation can stop tax evasion and prevent corrupt practices of tax officials in Nigeria. Three research questions as well as three hypotheses were formulated in line with objectives of the study. Data were collected from both primary and secondary sources and were analyzed by means of standard of vision and the hypothesis were tested by the use of Z-test statistical tool. Findings showed that e-taxation increases internally generated revenue and minimized tax evasion in Enugu State of Nigeria. Also, e-taxation stopped the corrupt practices of public tax officials. But it is sad that enough awareness has not been created among some tax administrators and tax payers about the online tax assessment/collection in Nigeria. Based on these findings it was recommended that government endeavours to reinforce tax administrative mechanisms via ICTs application so as to reap the benefits of high rate of compliance by tax payers.

Obert, et al (2018) evaluated the “Effect of e-Tax Filing on Tax Compliance in Zimbabwe. The objectives of the study were to determine how the e-tax filing has influenced

tax compliance by citizens in Harare, Zimbabwe. Data were collected with a structured questionnaire and analysed with multiple regression using SPSS version 2010. The results of the analysis showed that electronic taxation produce positive attitude by clients towards electronic filing, and finally, that electronic filing has also significantly increased the case of doing business.

Olaurankinse and Oladeji (2018) examined “Self Assessment, Electronic Taxation Payment Systems and Revenue Generation in Nigeria”. The population of the study comprises 30 companies quoted in the Nigerian stock exchange. Pearson’s product moment correlation coefficient statistical tool and regression and analysis were used in testing the hypothesis by the application of SPSS version 2010. Results of the analysis indicated a positive and significant relationship between self-assessment and e-taxation payments systems and revenue generation.

Also, Omodero, Ekwe and Ihedinihu (2018) investigated the “impact of internally generated revenue (IGR) on economic development of Nigeria.” Time series data were used covering the period 1981 to 2016, and were gathered from the Central Bank of Nigeria (CBN) Statistical Bulletin. The statistical tool used for the data analysis was the multi regression and t-test for test of hypothesis. The findings of the study revealed that ‘total internally generated revenue, and state internally generated revenue have robust and significant positive effect and significant influence on real gross domestic product. The study recommended that government officials with corruption history should not be given responsible positions in government, rather, the civil service should be manned by people of proven outstanding integrity.

Madegwa, Makokha and Namudonge (2018), investigated the “Effect of Automation of Revenue collection on the Performance of Country Government in Kenya”. The study had the objective of determining the effect of communication on the performance of Trans Nzloa country government in Kenya. The researchers applied a semi structured self- administered questionnaire to elicit data from respondents. The data generated were analysed with the use of descriptive statistics by the application of SPSS. The study found out that online process of automation of revenue collection greatly influences performance in Trans Nzloa country government in Kenya. The study recommended improvement of the process of automation of revenue management so as to enhance efficiency in the revenue collection process.

Sagas, Nelmalyon and Kanayo (2018) on “Impact of Electronic Tax Register on Revenue collection by Kenya Revenue Authority, Western Region, Kenya” discovered that 15% of respondents to the questionnaire agreed that ETR machines were useful in curbing tax evasion, 80% believed the ETRs were efficient and helped in increasing the revenue collected.

Nkanor and Udu (2019) examined the “Effects of Electronic Internally Generated Revenue (IGR) on Infrastructural Development of Ebonyi State Nigeria”. The objective of the study is to investigate the extent to which the application of capital expenditure on

infrastructure was affected by either manual or electronically generated revenue. The decrease of oil revenue in Nigeria and the necessity for continued expenditure on public utilities motivated the researchers to embark on an empirical determination of this relationship. To achieve this main objective, the study developed three hypotheses. Ex Post facto research design which involved use of existing data, applied in the study. Data components of manual and electronic internally generated revenue, and capital expenditure on infrastructure by Ebonyi State government between 2011 and 2014 were collected and analyzed by means of Pearson correlation method with the aid of SPSS version 17.0. The study noted the relationship between each independent variable namely, infrastructure development using capital expenditure, but cannot ignore the increase in associations. The general finding is that there is no significant degree of relationship between the variables investigated.

Akamelu and Iyidiobi (2019) assessed the “Effect of E-governance on Revenue Generation in Anambra State,” with the aim of determining tax malpractices in Anambra State as to improve tax revenue. The study employed the survey design. Data collected were analyzed while one sample t-test was used in testing the formulated hypotheses. The study found that the adoption of e-taxation had reduced tax malpractice in Anambra State, thereby improving tax revenue in the state. The paper, therefore, recommended among other things, making available a properly equipped data base identifying all tax payers and possible sources of income tax.

Fave and Dabiri (2017) did an “Empirical Analysis of TAX Revenue Collection by the Federal Government in Nigeria”. Secondary data were obtained from the Federal Inland Revenue service (FIRS) for the total tax revenue collected from the oil and non oil taxes for period 2011-2015. These data were analyzed using multiple regression with the aid of SPSS software. The result showed that “capital gains tax, stamp duty, education tax, and petroleum profit tax are positively significant at 1% respectively, while company tax and value added tax (VAT) are not significant”. It was also revealed that company income tax alone contributed more to the revenue than the total generated from all the other variables put together. As a recommendation, the study urged for improved tax collection process by ensuring that non-compliance with the rules and regulations attract commensurate sanctions and penalties.

Ojo (2019) investigated “E-governance and Anti Corruption War in Africa: The Nigerian Experience”. In his opinion, because the traditional model of governance could not solve the challenges of the public sector of contemporary times, it was necessary to embrace the sophisticated technologies of the modern times which is digitalizing public services worldwide. The advent of ICTs is transforming the mechanism, strategies and processes of government citizens all over the world including Africa. The shift of paradigm from government to e-governance has proven to be veritable manifestation of speed, accuracy, transparency, accountability, astuteness, efficiency and effective public service delivery in comparison with the private sector management styles. These qualities in service delivery are supported by the effective implementation of e-governance through ICTs mechanism.

Nigeria is ranked as one of the most corrupt countries of the world and only the provision of a platform of e-governance in managing our financial resources can remove Nigeria from that black list and ensure provision of the qualities of good governance enumerated above.

Methodology

The study employed the descriptive survey research design. Tuckna in Obasi (2008) defines survey research as “a process of deriving data from a Target Population through either a questionnaire or interview instruments and subjecting such data to statistical analysis for the purpose of drawing conclusions”. The research design was chosen because it is contemporary, economical and does not alter the variables. The area covered by the study includes Enugu and Abia States of South East, Nigeria, using office of Head of Service, Ministry of Works/Science and Technology, and Board of Internal Revenue. The population of the study comprises all the staff of the three institutions mentioned totaling 2004. The Taro Yamane statistical formula was used in determining a sample size of 1908. Thus:-

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

Where, n = Sample size (1908)

N = Population (2004)

e = acceptable margin of error (2.5%)

1 = constant

The instrument used for data collection was the questionnaire in a five-point Likert Scale structure from whose validity and reliability were established by the pilot and test-retest methods respectively. Data were analysed through the descriptive statistics of frequencies, percentages and mean scores, while the z-test was used in the test of hypothesis with the aid of SPSS statistical tool.

Research Question One: How does e-governance affect internally generated revenue in South East, Nigeria?

Table 1

S/no	Statement of Service Deliver Content	Response					Total	Mean	Std Deviation	Decision
		SA	A	UN	D	SD				
1	E-governance has eliminated cash transaction in collection of revenue in South East, Nigeria.	751	722	126	189	92	1880	3.98	1.15	Accepted
2	Electronic taxation has made payment of taxes very easy	688	1037	92	29	34	1880	4.23	77	Accepted

	for citizens in South East, Nigeria.									
3	E-taxation has significantly increased internally generated revenue in Enugu and Abia States	722	785	281	63	29	1880	4.21	1.82	Accepted
4	Increased revenue as a result of e-payment of taxes, duties, rates and fines has helped governments of Enugu and Abia States to embark on more developmental projects.	155	470	470	470	315	1880	2.83	1.21	Rejected
5	The public is satisfied with the benefits of improved revenue as a result of the electronic payment system	281	470	281	470	441	1880	2.86	1.41	Rejected
	Grand Mean							3.62	1.23	

Source: Field Survey, 2022

The mean scores as seen in Table 1 above show that item No. 2 has the highest mean of 4.23 followed by item No.3 with 4.21, item No. 1 with 3.98, item No. 5 with 2.86, while item No. 4 obtained the least mean of 2.83 with a grand mean of 3.62, the result shows that e-governance significantly improved internally generated revenue in South East, Nigeria.

Test of Hypothesis one

Decision Rule: The rule in the use of z-test criterion is to accept the alternate hypothesis if z-calculated value is greater than z-criterion at 0.05 level of significance.

Restatement of Hypothesis Three

Ho: E-governance has not significantly affected internally generated revenue in public institutions in South East, Nigeria.

Table 2: Normalizes z-score for mean responses

S/n	Item	N	Mean	STD	Z-Score	Z-criterion	Significant P value	Rule for hypothesis
1	E-governance has eliminated cash transaction in collection of revenue in South East, Nigeria.	1880	3.62	1.23	35.31	1.64	0.05	Accepted

Source: Field Survey, 2022

From table 2 above, the z-calculated value of 35.31 is greater than the s-criterion value of 1.64 at 0.05 level of significance. This indicates that e-governance has significantly affected internally generated revenue in South East, Nigeria.

Discussion of Results

Research Question One: How does e-governance affect internally generated revenue in south East, Nigeria.

The mean scores from the five statements in this Research Question were 3.98, 4.03, 4.21, 2.83, and 2.86 in descending chorological order. This depicted a glowing response of a highly improved internally generated revenue in Enugu and Abia States that left the respondents unsatisfied with the failure of government to purposefully apply the increased revenue to developmental projects.

Summary of Finding

With $z_{cal} 35.31 > Z 1.64$, e-governance had significantly helped to improve internally generated revenue in South East, Nigeria.

Conclusion

Even though e-governance had proved to be a significantly effective Tool for improving internally generated revenue, the researcher was irked by the fact that not much is done by government to prove the usefulness of the increased revenue generation to the citizens. Something needs to be done.

Recommendation

The increased revenue generated internally by the governments of South East, Nigeria through e-payment of taxes should provide enablement for more visible developmental projects. Government should therefore deploy such fund to development projects so that citizens will feel the satisfaction of the benefits of increased internally generated revenue.

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