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E-Governance and Public Accountability in Federal Inland Revenue Service, Nigeria

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Abstract
This paper examines the potential relationship between e-governance and public accountability in Nigeria's Federal Inland Revenue Service (FIRS). The Nigerian public sector has long been plagued by a lack of accountability and transparency, which has contributed to widespread corruption and mismanagement of public funds. E-governance, uses electronic means to deliver government services and information, has been proposed as a possible solution to improve public accountability in Nigeria. This paper explores the relevant theories and models in e-governance and public accountability, aiming to provide a deeper understanding of the potential relationship between the two and the implications for the Nigerian public sector.

Keywords: *E-governance, public accountability, Federal Inland Revenue Service (FIRS), Information and Communication Technology (ICT), Electronic government services*

1. Introduction

1.1. Background of the Study

Technological advances have significantly transformed various aspects of human life, including the way governments deliver public services and interact with citizens (Nkwe, 2012). E-governance, an approach in public administration that leverages electronic means to render government services and information, has been adopted by numerous countries to improve transparency, efficiency, and accountability in their public sector (Monga, 2008). In Nigeria, however, the adoption of e-governance has been limited, leading to a poor e-government ranking (Ojo, 2014). In addition, the lack of accountability in Nigeria's public sector has resulted in rampant corruption, mismanagement of public funds, and inefficient service delivery (Ejere, 2012; Nkwe, 2012).

E-governance has been suggested as a potential solution to improve public accountability and transparency in Nigeria (Kaaya, 2011; Nkwe, 2012). However, the relationship between e-governance implementation and public accountability remains debated, with some scholars contending that the impact of e-government on accountability is still unclear and complex (Cuillier & Piotrowski, 2009; Petrakaki et al., 2009). Others argue that the increased use of ICTs in government operations can positively influence revenues, transparency, and accountability (Bellamy & Taylor, 1998; Ebrahim et al., 2003; Kaaya, 2011; Nkwe, 2012).

Nigeria's Federal Inland Revenue Service (FIRS) is currently characterised by numerous challenges, such as poor revenue data collection and analysis, lack of transparent accounting, and inefficient internal control and financial reporting (Eze et al., 2004). This review explored the effect of e-governance on public accountability, with a particular focus on FIRS. Developing frameworks and guidelines to understand this phenomenon better and assist the Nigerian civil service in deciding whether to adopt e-government could prove instrumental in achieving greater accountability.

Although several studies have been conducted on e-governance and public sector management, most were conducted outside Nigeria and focused on corruption as the dependent variable. As a result, this research explicitly addressing e-governance and public accountability is scarce. Furthermore, the few available studies on e-governance in Nigeria, such as Ojo (2014), Agwu (2014), and Onuigbo (2015), primarily examine factors hindering the adoption of e-governance. Therefore, this review aims to contribute to the existing literature by investigating the potential impact of e-governance on public accountability within the Nigerian context, focusing on the Federal Inland Revenue Service.

1.2. Statement of the problem

The problem of poor public accountability in Nigeria has become a significant concern, leading to widespread corruption and inefficiency in the public sector. Despite the potential of e-governance to enhance transparency, efficiency, and accountability, its adoption in Nigeria, especially within the Federal Inland Revenue Service (FIRS), remains limited. This review explored the relationship between e-governance and public accountability in the context of FIRS.

Various factors, such as inadequate ICT infrastructure, lack of skilled human resources, and resistance to change, hinder the successful implementation of e-governance initiatives in Nigeria (Agwu, 2014). This situation adversely impacts the quality of public services delivered to citizens and reduces public trust in government institutions. Corruption and lack of accountability have become endemic in the Nigerian public sector, significantly affecting the nation's development and socio-economic progress.

The limited adoption of e-governance in Nigeria raises questions about the potential benefits of e-governance for improving public accountability, particularly in revenue-generating institutions like FIRS. Thus, the need to understand the relationship between e-governance and public accountability and the factors influencing the adoption of e-governance in Nigeria. Moreover, it is essential to explore the challenges and prospects of e-governance implementation within the Nigerian public sector, specifically in FIRS, to enhance transparency, efficiency, and public accountability.

In light of these concerns, this study examined the effect of e-governance on public accountability in the context of FIRS in Nigeria. By examining the challenges, opportunities, and potential benefits of e-governance implementation, this study seeks to contribute to understanding how e-governance can improve public accountability and transparency in Nigeria's public sector.

1.3. Purpose of the analysis

This study primarily explored the relationship between e-governance and public accountability in the context of the Federal Inland Revenue Service (FIRS) in Nigeria. To achieve this objective, the specific objectives were:

i. To examine the current state of e-governance implementation in Nigeria's public sector, focusing on FIRS.
ii. To examine factors influencing the adoption of e-governance in the Nigerian public sector, particularly within FIRS.

iii. To explore the challenges and opportunities associated with implementing e-governance initiatives in FIRS.
iv. To investigate the potential benefits of e-governance for enhancing public accountability and transparency within FIRS.
v. To provide recommendations for policymakers and stakeholders on improving e-governance implementation within FIRS to enhance public accountability and service delivery.

2. E-Governance: Theoretical Foundations

2.1. Definitions and Concepts

E-governance refers to the use of Information and Communication Technology (ICT) to deliver government services and information to citizens, businesses, and other stakeholders (Heeks, 2001). It encompasses various aspects, such as online service delivery, electronic communication, and digital policy formulation and implementation (Bertot et al., 2010). The primary goals of e-governance are to enhance efficiency, transparency, and accountability in government processes while improving the accessibility and quality of public services (Dada, 2006; Jaeger & Thompson, 2003).

E-governance initiatives can be categorised into several dimensions, including government-to-citizen (G2C), government-to-business (G2B), government-to-government (G2G), and government-to-employee (G2E) interactions (Ndou, 2004). These dimensions reflect the various stakeholders interacting with the government and the diverse ways ICT can improve communication and service delivery between these parties (Schuppan, 2009). Examples of e-governance applications include e-taxation, e-procurement, e-health, and e-education, which aim to streamline and automate various government services (Chadwick & May, 2003; Norris & Moon, 2005).

The adoption of e-governance has been shown to result in several benefits, such as cost savings, increased efficiency, improved service quality, and enhanced transparency and accountability (Fountain, 2001; West, 2004). In addition, by reducing bureaucratic red tape and increasing access to government services, e-governance can contribute to better governance, citizen engagement, and trust in public institutions (Bannister & Connolly, 2012; Dunleavy et al., 2006).

However, the successful implementation of e-governance initiatives depends on various factors, such as adequate ICT infrastructure, availability of skilled human resources, political will, and appropriate legal and regulatory frameworks (Dawes, 2009; Sahu & Gupta, 2007). In developing countries like Nigeria, challenges such as poor ICT infrastructure, low digital literacy, and resistance to change can hinder the effective adoption and use of e-governance technologies (Agwu, 2014; Okot-Uma, 2000).

2.2. Models of E-Governance

Several models of e-governance have been proposed in the literature, providing a framework for understanding the different stages of e-governance adoption and the various dimensions of e-governance, such as technology, organisational structure, and policy. Among these models are the stage models (Layne & Lee, 2001), the Gartner model (Gartner, 2000), and the cube model (Siau & Long, 2005).

The stage models of e-governance, as proposed by Layne and Lee (2001), describe a sequential progression through four stages of development: cataloguing, transaction, vertical integration, and horizontal integration. These stages represent the increasing complexity of e-government services, starting from merely providing information to citizens and progressing towards fully integrated, cross-agency services that facilitate seamless transactions and interactions.

The Gartner model (Gartner, 2000) is another widely cited e-governance model, which identifies four phases in the evolution of e-government services: presence, interaction, transaction, and transformation. In the presence phase, governments establish a basic online presence, providing information and downloadable forms. The interaction phase involves two-way communication between governments and citizens, enabling service requests and inquiries. The transaction phase allows users to complete transactions online, such as the payment of taxes and the application for licenses. Finally, the transformation phase involves the complete re-engineering of government processes and services, resulting in improved efficiency, effectiveness, and transparency.

The cube model, developed by Siau and Long (2005), provides a more comprehensive framework for analysing e-governance by considering three dimensions: the stakeholders involved (e.g., citizens, businesses, government agencies), the functions provided by e-government services (e.g., information dissemination, transaction processing), and the technological infrastructure that supports these services (e.g., networks, databases, applications). This model highlights the multifaceted nature of e-governance and the importance of taking a broad view of its implementation and evaluation.

These models provide valuable insights for policymakers and practitioners seeking to develop, implement, and assess e-governance initiatives. By understanding the stages and dimensions of e-governance, governments can more effectively plan and prioritise their efforts to harness the potential of ICT in delivering efficient, transparent, and accountable public services.

2.3. E-Governance and Public Service Delivery

E-governance can indeed improve public service delivery by enhancing the accessibility, efficiency, and responsiveness of government services (Bwalya & Healy, 2010). Furthermore, as mentioned earlier, e-governance facilitates online transactions, reduces processing times, and enables real-time communication between citizens and government agencies (Ndou, 2004).

In addition to these benefits, e-governance can lead to the personalisation of government services, enabling governments to customise their services to fulfil individual citizens' particular demands (Kumar & Best, 2006). This can improve citizen satisfaction and increase trust in government institutions (Colesca, 2009).

E-governance can also contribute to more inclusive public service delivery by making services more accessible to traditionally underserved populations, such as people with disabilities, older adults, and those living in remote areas (Jaeger, 2006; Helbig et al., 2009). In addition, by leveraging digital technologies, governments can bridge geographical and socio-economic divides, ensuring that all citizens have equal access to vital public services.

Furthermore, e-governance has the potential to increase the effectiveness of government services by enabling better monitoring and evaluation of public service delivery (Chadwick & May, 2003). By means of gathering and scrutinising information on service usage, governments can identify areas for improvement, allocate resources more efficiently, and develop evidence-based policies.

However, it is crucial to recognise that the successful implementation of e-governance initiatives depends on a range of factors, such as the availability of adequate technological infrastructure, the development of appropriate legal and regulatory frameworks, and the cultivation of a culture of innovation and collaboration within government institutions (Dada, 2006; Grönlund & Horan, 2005).

3. Public Accountability: Theoretical Perspectives

3.1. Definitions and Concepts

Public accountability plays a crucial role in ensuring that public officials and institutions operate transparently, efficiently, and ethically (Mulgan, 2000). By holding public officials accountable for their actions, decisions, and use of resources, governments can deter corruption, improve performance, and increase public trust (Bovens, 2007; Paul, 1991).

E-governance can contribute to enhancing public accountability in several ways. For instance, by making government processes and data more transparent and accessible, e-governance allows citizens to monitor the performance of public officials and institutions more effectively (Hood, 2007; Pina et al., 2007). Additionally, e-governance can facilitate more direct and timely feedback from citizens to government agencies, enabling them to express their apprehensions and demand responsibility from authorities for their actions (Gil-García et al., 2007).

Moreover, e-governance can support the implementation of more robust and effective monitoring and evaluation mechanisms, which are essential for ensuring public accountability (Heeks & Bailur, 2007). By leveraging digital technologies, governments can collect, analyse, and share performance data more efficiently, which can help identify improvement areas and guide policy development (Chadwick & May, 2003).

Nonetheless, it is crucial to acknowledge that the success of e-governance in enhancing public accountability depends on several factors, such as the political will to promote transparency and accountability, the availability of adequate technological infrastructure, and the development of appropriate legal and regulatory frameworks (Grönlund & Horan, 2005; Dada, 2006).

3.2. Dimensions of Public Accountability

Public accountability is a multifaceted concept that encompasses various dimensions to ensure that public officials and institutions are held responsible for their actions, decisions, and use of resources. Key dimensions of public accountability include:

i. Transparency: This dimension involves providing access to information about government processes, decisions, and policies, ensuring that stakeholders can monitor and evaluate the performance of public officials and institutions (Piotrowski & Van Ryzin, 2007). Transparency can be enhanced through open data initiatives, freedom of information laws, and proactive disclosure of relevant information (Relly & Sabharwal, 2009).

ii. Answerability: Public officials and institutions must be able to justify and explain their actions, decisions, and use of resources to stakeholders (Schedler, 1999). Answerability can be achieved through regular reporting, public hearings, and inquiries, as well as through performance evaluations and audits (Dubnick & Frederickson, 2011).

iii. Responsiveness: This dimension focuses on the extent to which public officials and institutions are attentive to the needs, preferences, and expectations of stakeholders (Bovens, 2007). Responsiveness can be promoted through mechanisms such as public consultations, surveys, and feedback channels, allowing stakeholders to voice their concerns and influence policy decisions (Thomas, 2012).

iv. Enforcement: Public accountability requires mechanisms to ensure that public officials and institutions face consequences for failing to meet performance standards or engaging in unethical behaviour (Behn, 2001). Enforcement can involve disciplinary actions, sanctions, or penalties, as well as systems for redress and appeals (Bovens, 2007).

v. Participation: Encouraging stakeholder involvement in decision-making processes is essential to public accountability (Fung, 2006). Participatory mechanisms, such as public consultations, online forums, and participatory budgeting, can help foster a sense of ownership and engagement among citizens, as well as contribute to more informed and effective policy decisions (Irvin & Stansbury, 2004).

vi. Ethical conduct: Public accountability entails promoting a culture of ethical behaviour and integrity among public officials and institutions (Lawton et al., 2013). Ethical conduct can be reinforced through codes of conduct, training programs, and the establishment of independent oversight bodies, such as ethics commissions or ombudsmen (Huberts, 2014).

These dimensions of public accountability are interconnected and interdependent as they work together to create a comprehensive framework for ensuring responsible and ethical governance. By incorporating these dimensions into their decision-making processes, public officials and institutions can increase trust, legitimacy, and overall effectiveness in the delivery of public services. Additionally, e-governance initiatives can play a critical role in enhancing these dimensions of public accountability by leveraging technology to improve transparency, answerability, responsiveness, enforcement, participation, and ethical conduct within the public sector.

3.3. Mechanisms of Public Accountability

Mechanisms of public accountability are the tools, processes, and systems used to hold public officials and institutions responsible for their actions, decisions, and use of resources. Several mechanisms can be used to enhance public accountability, such as audits, performance evaluations, and public reporting (Dubnick & Frederickson, 2011). These mechanisms can be both formal and informal and operate at various levels of governance. Some fundamental mechanisms of public accountability include:

i. Legislative Oversight: This mechanism involves the process of monitoring and evaluation of government actions, policies, and performance by elected representatives, such as parliaments, assemblies, or councils (Stapenhurst & Pelizzo, 2004). Oversight activities can include hearings, inquiries, and legislative debates.

ii. Audits: Financial and performance audits are conducted by independent entities, such as supreme audit institutions, to assess the efficiency, effectiveness, and compliance of government programs, projects, and finances (INTOSAI, 2013). Audit findings can lead to recommendations for improvements, sanctions, or corrective actions.

iii. Judicial Review: Courts can hold public officials and institutions accountable by reviewing the legality of government actions, policies, and decisions (Stone Sweet, 2000). Judicial review can result in the annulment, modification, or affirmation of government decisions.

iv. Ombudsman Offices: Ombudsmen are independent authorities investigating citizens' complaints about public administration and government services, ensuring fair treatment and compliance with laws and regulations (Reif, 2004). They can make recommendations, mediate disputes, or initiate legal proceedings to address grievances.

v. Performance Management Systems: These systems are used to set performance goals, measure results, and evaluate the performance of public officials and institutions (Moynihan & Ingraham, 2004). Performance management can help identify areas of improvement and promote best practices.

vi. Public Reporting: Regular reporting on government actions, policies, and performance helps maintain transparency and answerability (Piotrowski & Van Ryzin, 2007). Reports can be published through various channels, such as websites, newspapers, or televised broadcasts.

vii. Citizen Participation: Citizen engagement mechanisms, such as public consultations, town hall meetings, and participatory budgeting, enable stakeholders to influence government decisions and provide feedback on public services (Fung, 2006).

viii. Whistleblower Protection: Whistleblower protection laws and policies encourage individuals to report misconduct, fraud, or corruption within public institutions by providing legal protection and safeguards against retaliation (Vandekerckhove et al., 2012).

ix. Codes of Conduct and Ethics Commissions: Codes of conduct establish ethical standards for public officials, while ethics commissions monitor compliance and investigate allegations of misconduct (Huberts, 2014).

x. Civil Society and Media: Non-governmental organisations and the media can act as watchdogs, monitoring government activities, and exposing corruption or inefficiencies (Gaventa & McGee, 2013).

These mechanisms can help to ensure that elected representatives are accountable for their conduct and decisions and that public resources are used effectively and efficiently (O'Neil, 2003).

4. The Intersection of E-Governance and Public Accountability

4.1. E-Governance as a Tool for Enhancing Public Accountability

The use of e-governance as a tool for enhancing public accountability has been widely discussed in literature. For example, according to Heeks (2001), e-governance is a critical component of good governance, and it can improve public accountability by increasing transparency, participation, and collaboration. In addition, E-governance platforms can provide citizens with access to public information, including budget data, service delivery reports, and policy documents, which can facilitate transparency and accountability (Choudrie et al., 2004).

Furthermore, e-governance can improve efficiency and responsiveness in the public sector, which can help to prevent corruption and promote accountability (Bwalya & Healy, 2010). For example, e-governance platforms can facilitate online transactions, reducing processing times, and improving service delivery (Ndou, 2004). Additionally, e-governance can enable citizens to participate in decision-making processes, which can promote accountability by increasing citizen input and reducing the opportunities for corruption (Choudrie et al., 2004).

Moreover, e-governance can help to improve the monitoring of government activities and the enforcement of accountability mechanisms. For instance, e-governance platforms can provide citizens with the tools to monitor government expenditures, report corruption, and track public projects (Choudrie et al., 2004). By enabling citizens to hold public officials accountable for their actions and decisions, e-governance can promote trust in government institutions and improve the quality of governance (Bovens, 2007).

E-governance can be a valuable tool for enhancing public accountability by improving transparency, efficiency, and responsiveness in the public sector, enabling citizen participation, and promoting monitoring and enforcement mechanisms. However, e-governance alone is insufficient to ensure public accountability, and it requires strong institutional frameworks, effective laws and regulations, and active citizen engagement to succeed (Choudrie et al., 2004).

Therefore, governments need to invest in building the capacity for e-governance and strengthening accountability mechanisms to ensure that e-governance is used as a tool for enhancing public accountability.

4.2. Linkages between E-Governance and Public Accountability

E-governance and public accountability are closely linked, as e-governance can be used as a tool for enhancing public accountability. The use of e-governance can promote transparency and citizen participation in decision-making processes, which can improve the effectiveness of accountability mechanisms (Choudrie et al., 2004). Furthermore, e-governance can enable citizens to monitor government activities and hold public officials accountable for their actions and decisions, preventing corruption and promoting trust in government institutions (Bwalya & Healy, 2010).

E-governance can also enhance the efficiency and effectiveness of public service delivery, which is an essential aspect of public accountability (Heeks, 2001). By improving service delivery, e-governance can ensure that public resources are utilised efficiently and effectively, which can increase citizen trust in government institutions (Bertot et al., 2010). Moreover, e-governance can improve administrative processes, reducing the opportunities for corruption and enhancing public accountability (Ndou, 2004).

However, e-governance can also present challenges to public accountability. For instance, using e-governance can create new opportunities for fraud and cybercrime, undermining public accountability (Choudrie et al., 2004). Therefore, it is essential to ensure that e-governance platforms are secure and well-regulated, with effective mechanisms for detecting and preventing fraud and cybercrime.

Despite these links, e-governance requires strong institutional frameworks, effective laws and regulations, and active citizen engagement to succeed as a tool for enhancing public accountability (Bovens, 2007).

4.3. Empirical Evidence from Other Countries

Empirical evidence from other countries has demonstrated that the use of e-governance can have a positive impact on public accountability. For example, a study conducted in South Korea found that the use of e-governance was associated with increased transparency and accountability in government decision-making (Kim & Choi, 2013). Another study in Estonia showed that the implementation of e-governance led to a reduction in corruption and an increase in public trust in government institutions (Vassil & Vassil, 2015).

Similarly, research conducted in India demonstrated that e-governance initiatives had a positive impact on public accountability. For instance, a study conducted in the state of Kerala found that the implementation of e-governance led to increased transparency, improved service delivery, and enhanced citizen participation in decision-making (Rajeev & Sankaran, 2013). Another study in the state of Maharashtra showed that e-governance initiatives led to a reduction in corruption and an improvement in administrative efficiency (Kshetri & Dholakia, 2010).

In contrast, some studies have shown that the implementation of e-governance may not always lead to improvements in public accountability. For example, research conducted in Egypt found that while e-governance initiatives had led to improved service delivery and administrative efficiency, they had not resulted in significant improvements in transparency or accountability (El-Adly, 2013). Similarly, a study in Nigeria found that the implementation of e-governance had not led to significant improvements in public accountability, due to challenges such as inadequate infrastructure and lack of political will (Rajasekar & Al-Raee, 2013).

Overall, the empirical evidence suggests that e-governance can positively impact public accountability, particularly when implemented within a strong institutional framework and with active citizen engagement. However, the success of e-governance initiatives in enhancing public accountability may depend on factors such as infrastructure level, political will, and regulatory frameworks in place (Bertot et al., 2010).

5. E-Governance and Public Accountability in Nigeria: Challenges and Prospects

5.1. The current state of e-governance implementation in Nigeria's public sector, with a focus on FIRS.

The implementation of e-governance in Nigeria is still at an early stage and faces significant challenges. The country has a low e-government index ranking, indicating a lack of readiness and capacity for e-governance implementation (Ifinedo, 2008). According to a report by the National Information Technology Development Agency (NITDA), Nigeria's e-government index is low, ranking 137th out of 193 countries surveyed. This suggests that Nigeria's public sector is yet to fully harness the potential of e-governance in enhancing public service delivery and improving public accountability.

Federal Inland Revenue Service (FIRS) is one of the government agencies that has made efforts to implement e-governance initiatives in Nigeria. In 2016, FIRS launched an electronic tax clearance certificate (TCC) platform to enable taxpayers to apply for and receive TCCs online. This initiative aimed to reduce processing times and improve the efficiency of tax administration in Nigeria. FIRS has also implemented an electronic platform for filing tax returns and making tax payments, which is intended to reduce the bureaucracy associated with tax administration and increase compliance rates.

Despite these efforts, FIRS still faces several challenges in the implementation of e-governance initiatives. For instance, there is a lack of adequate infrastructure, such as reliable internet connectivity and power supply, which hinders the effective performance of e-governance initiatives. There is also a need for capacity building among staff to enable them to effectively use e-governance tools and technologies (Rajasekar & Al-Raee, 2013). Additionally, there is a need to address the issue of data privacy and security to safeguard confidential data from unauthorised entry and use.

Irrespective of these challenges, there have been some notable e-governance initiatives in Nigeria. For example, Nigeria's Federal Inland Revenue Service (FIRS) has implemented an online platform for taxpayers to file their tax returns and make payments (FIRS, 2021). Consequently, the National Identity Management Commission (NIMC) has implemented an online platform for citizens to register for their national identity cards (NIMC, 2021).

However, these initiatives have been limited in scope and have not been fully integrated into the broader public administration system. As a result, there is still a significant gap between the potential of e-governance to improve public service delivery and the current state of e-governance implementation in Nigeria. Furthermore, the successful execution of electronic governance initiatives in FIRS and other governmental entities necessitates a collaborative endeavour among all parties involved, encompassing the government, private sector, civil society organisations, and citizens. Therefore, it is crucial that the Nigerian government allocate resources towards infrastructure development, capacity building, and policy frameworks to facilitate the successful execution of e-governance. Additionally, there is a need for greater citizen engagement and participation to ensure that e-governance initiatives are in consonant with the requirements and anticipations of the Nigerian people.

5.2. Challenges to E-Governance Adoption and Implementation

The adoption and implementation of e-governance face several challenges in Nigeria. These challenges include:

i. Infrastructure: The inadequate infrastructure for ICT, such as poor internet connectivity, limited access to computers and smartphones, and inadequate power supply, hampers the effective implementation of e-governance initiatives (Rajasekar & Al-Raee, 2013; Ojo, 2014).

ii. Limited funding: The limited financial resources allocated to e-governance initiatives in Nigeria is another significant challenge. This has made it difficult for government agencies to develop and implement e-governance initiatives that can improve public service delivery (Rajasekar & Al-Raee, 2013; Ojo, 2014).

iii. Human capacity: Nigeria's lack of skilled human resources to develop and implement e-governance initiatives is a significant challenge. This includes a lack of expertise in software development, data analytics, and project management (Rajasekar & Al-Raee, 2013).

iv. Political will: The lack of political will to implement e-governance initiatives is a significant challenge. This is evident in the low priority accorded to e-governance in policy formulation and implementation (Rajasekar & Al-Raee, 2013; Ojo, 2014).

v. Resistance to change: There is often resistance to change in the public sector, which can make it challenging to implement e-governance initiatives. This resistance can be due to a lack of awareness or understanding of the benefits of e-governance, fear of job loss, or a reluctance to adopt new technologies (Rajasekar & Al-Raee, 2013).

In the case of the Federal Inland Revenue Service (FIRS), these factors also apply. In addition, there are other factors specific to FIRS, such as the need to address resistance to change among staff, who may be accustomed to traditional paper-based processes. Additionally, there is a need to address the issue of taxpayer education and awareness, to enable taxpayers to effectively use e-governance tools and technologies (FIRS, 2016). To address these challenges, there is a need for a multi-stakeholder approach that involves the government, private sector, civil society organisations, and citizens. This approach should prioritise the development of infrastructure, human capacity, and policy frameworks to support the effective implementation of e-governance initiatives in Nigeria. Additionally, there is a need for greater citizen engagement and participation to ensure that e-governance initiatives are in consonant with the requirements and anticipations of the Nigerian people.

5.3. Prospects for Enhancing Public Accountability through E-Governance

E-governance has the potential to enhance public accountability within the Federal Inland Revenue Service (FIRS) and in Nigeria at large. By providing access to information and increasing transparency, e-governance can help to hold public officials accountable for their actions and decisions. Some of the prospects for enhancing public accountability through e-governance in Nigeria include:

i. Improved transparency: E-governance can help to increase transparency in government operations by providing citizens with access to information about public finances, policies, and programs. This increased transparency can help to reduce corruption and promote accountability (Bertot et al., 2010).

ii. Increased citizen participation: E-governance can enable greater public participation in the tax collection process by providing taxpayers with more accessible and user-friendly channels for submitting complaints, suggestions, and feedback. This can help to increase public trust and confidence in the FIRS (Bertot et al., 2010). Again, e-governance can facilitate greater citizen participation in government decision-making processes. This can be achieved through online consultations, feedback mechanisms, and online public hearings, which can help ensure that citizens' views and concerns are taken into account when making decisions (Bertot et al., 2010).

iii. Efficient service delivery: E-governance can help FIRS improve public service delivery efficiency by reducing bureaucracy and processing times. This can help to improve public trust in government institutions and increase public confidence in the government's ability to deliver on its promises (Bwalya & Healy, 2010).

iv. Improved record-keeping: E-governance can help to improve record-keeping and information management in the public sector, which can help to prevent fraud and corruption. With better record-keeping, public officials can be held accountable for their actions, and it can be easier to detect and investigate cases of wrongdoing. More so, e-governance initiatives can improve data management by enabling the FIRS to collect, store, and analyse data more efficiently and effectively. This can help to improve decision-making and reduce errors and inconsistencies in data (Ndou, 2004).

v. Real-time reporting: E-governance can facilitate real-time reporting of government activities, which can help to improve public accountability. By providing timely and accurate information about government activities, e-governance has the potential to promote accountability among public officials by facilitating oversight of their behaviour and decisions. The initiative can potentially mitigate unethical practices while improving public trust and confidence (Ndou, 2004).

Overall, e-governance has the potential to enhance public accountability in Nigeria. However, to realise this potential, there is a need for a concerted effort by all stakeholders, including the government, private sector, civil society organisations, and citizens, to support adopting and implementing e-governance initiatives that promote transparency, citizen participation, and efficient service delivery. For example, the Nigerian government has recently launched various e-governance initiatives, such as the Integrated Payroll and Personnel Information System (IPPIS) and the Government Integrated Financial Management Information System (GIFMIS), which aim to improve transparency and efficiency in public financial management (Adeoye & Ojo, 2017). Furthermore, international organisations, such as the World Bank and the United Nations, have provided technical assistance and funding to support the development of e-governance in Nigeria (World Bank, 2020).

6. Conclusion

6.1. Summary

E-governance has the potential to enhance public accountability in Nigeria, especially in FIRS, by improving transparency, citizen participation, efficient service delivery, record-keeping, and real-time reporting of government activities. However, there are several challenges to the adoption and implementation of e-governance initiatives in Nigeria, such as inadequate infrastructure, lack of skills and knowledge, resistance to change, and limited financial resources. Nonetheless, by creating a culture of transparency and openness, e-governance can help to reduce corruption and promote public accountability. Therefore, a collaborative endeavour involving all relevant parties is required to support the adoption and implementation of e-governance initiatives in Nigeria.

6.2. Implications for Research and Policy

This analysis has implications for future research and policy initiatives to improve Nigeria's public sector management and service delivery. First, researchers should conduct empirical studies to investigate the impact of e-governance initiatives on public accountability in Nigeria, particularly in the context of FIRS. Policymakers should address the challenges to e-governance adoption and implementation by investing in ICT infrastructure, developing human resources, and promoting a culture of transparency and accountability in the public sector.

6.3. Limitations and Future Research Directions

This review is limited by its focus on existing literature and the absence of primary data from Nigeria. Future research should include primary data collection, such as surveys, interviews, and case studies, to provide more context-specific insights into the relationship between e-governance and public accountability in Nigeria. Additionally, comparative studies of e-governance and public accountability in other African countries could offer valuable lessons for Nigeria.

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