Examining the impact of E- Governance in Reducing Corruptible Tendencies among Public Servants in Kwara State Internal Revenue Service (KWiRS)

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Abstract

Concerns for corrupt practices among public servants is a global phenomenon, yet not much studies have been carried out in this area in Nigeria especially in virtual perspective. Thus, this study examined the impact of an E-governance initiative, the Integrated Tax Administration System (ITAS), in curbing corruptible tendencies among public servants in Kwara State Internal Revenue Service (KWiRS). The triangulation approach was used where data was collected through an interview and a survey. A total of 40 public servants in Kwara state who use ITAS were surveyed and an interview was conducted with two personnel of KWiRS. The survey assessed the perception of respondents on the impact of ITAS in curbing corruptible tendencies among personnel in KWiRS, while the interview investigated use of ITAS in KWiRS. The survey data was analyzed descriptively and the interview summarized. Findings indicate that ITAS has increased responsiveness and ensured transparency in tax collection in KWiRS. The study recommends that future studies undertake a survey of staff in the taxation unit of KWiRS.

Keywords: *E-governance, Corruption, Kwara State Internal Revenue Service (KWIRS), Integrated Tax Administration System (ITAS)*

1 Introduction

Corruption is a global phenomenon and one of the greatest challenges of modern-day society (Zhao and Xu, 2015). It is a major governance concern in most nations which negatively affects development (Zheng, 2016). Equally threatening is how corruption hinders human capital and economic growth which results in a weakened institutional foundation and a distortion of the rule of law (Duasa, 2008). These problems have attracted the attention of scholars to this phenomenon for many years. Despite various findings and solutions proffered, it is still an unresolved global problem (Zheng, 2016). Corruption affects societies not just economically, but also socially and morally. It has impeded growth and development especially in developing countries like Nigeria. Accordingly, Nigeria has been ranked as one of the countries in the bottom half of the Corruption Perception Index in 2017 (Transparency International, 2017). Thus, just like other corrupt countries in the world and in this group, Nigeria needs enough backing in its fight against corruption. Evidently, the best approach to curbing corruption is required. One of such proposed strategies is the utilization of Information and Communication Technologies (ICTs) through E-governance initiatives. Consequently, the E-governance initiative for revenue generation in Nigeria is the Integrated Tax Administration System (ITAS) introduced by the Federal Inland Revenue Service (FIRS) in 2013.

Foundational to this, development in ICT has impacted on government activities globally in the past two decades. Thus, improving transparency and responsibility has been put forward as solutions to corruption in which ICT plays a great role (Zheng, 2016). Specifically, ICT utilization in the public sector increases transparency of government (Zhao and Xu, 2015) thereby curbing corruption through E-governance. Basically, E-governance reduces corruption in two ways. First, is by making a system more transparent and in so doing reducing discretion and providing less opportunity for arbitrary actions (Carr & Jago, 2014). And second, is that ICT makes it possible for citizens to monitor government employees such that they can detect and report corrupt behavior easily (Shim & Eom, 2008).

Seemingly, it is imperative to focus on corrupt system and not on corrupt individuals in the fight against corruption (Pathak, Naz, Rahman, Smith & Agawal, 2009). This is especially important since E-governance is a critical factor in determining corruption. Yet, few statistical evidences abound on the connection between E-governance and corruption (Zhao and Xu, 2015) especially in Nigeria. While the prospects and problems of E-governance implementation in Nigeria have been the focus of former studies (Abasilim & Edet, 2015; Budhiraja, 2003; Ojo, 2014) and its influence on the level of corruption in other climes (Lupu & Lazar, 2015), it seems little has been done on its impacts in curbing corruptible tendencies of public servants. Although, some case studies (Akingabde, Naverra, Georgiadou, Zevenbergen, 2012; Zhao & Xu, 2015) proved compelling evidence that E-governance brings greater transparency which is related to lower levels of perceived corruption, there is still need for empirical evidence which could be generalized to an extent (Shim & Eom, 2008). However, given that previous studies have highlighted some prominent roles of e-governance in curbing corruption, each government project is unique, and hence it is uncertain if the same result will be gotten from a Nigerian system especially with regards to ITAS in KWiRS. Furthermore, given Nigeria's position among emerging economies in ICT, it would be worthwhile to see if it is effectively being used to curb corruption.

Therefore, this study examines the impact of ITAS in curbing corruptible tendencies among public servants in KWiRS. Specifically, the aim of this study is to understand the extent to which the implementation of ICT in governance has reduced corruption and improved government procedures at the KWIRS.

Against this background, this study aims to:

1. assess how public servants perceive corruption in KWiRS.
2. investigate the attitude of public servants towards ITAS in KWiRS.
3. assess the impact of ITAS in reducing corruptible tendencies among public servants in KWiRS.
4. determine the extent to which ITAS is implemented in KWIRS
5. examine the uses of ITAS in KWiRS.

1.1 Electronic Governance

The adoption of Information and Communication Technologies (ICT) has been acknowledged in virtually all spheres of human endeavor, including governance. It's adoption in governance has been attributed to the need to digitize the trends of government (Gant, 2008) and to ensure that governments comply with citizens' demand for quality information. Additionally, ICTs are used by the government to reduce the cost of information management and to increase information utilization. Essentially, the process of retrieving data from the internal operation of government organizations and for serving citizens have been made cost-effective with the use of ICTs. (Gant, 2012).

ICT leads to enhancement in communication which makes it possible for citizens to play more role in their governance, especially in policy formation, thereby inculcating the habit of trust and mutual interest among citizens (Pathak, Naz, Rahman, Smith & Agawal, 2009). Thus, to foster transparency in governance, there is a need to have adequate knowledge about government operations. The government

and civil society can utilize the ICTs to make citizens aware of there rights and privileges. Furthermore, citizens, especially in the rural areas can use ICTs to have access to data and engage in political participation. Information is a very crucial element in a democratic society. Apart from equipping the citizens with the knowledge of the state and its economy, its free flow gives people the opportunity to hold government accountable for their actions. Similarly, the smooth running of the nation's economy is determined by how well the government manages information (Gant, 2012). Sheryazdanova and Butterfield (2017) also posited that the strategy of increasing access to information as a corruption fighting tool is a novel development which expectedly coincides with the increased use of ICT in society. ICT has the potential to ensure transparency and efficiency. Thus, its use in fighting corruption falls within the scope of ICT for development because it can help manage citizen-state relationships and transactions like E-governance.

The gains of curbing corruption with ICTs is that it enhances a smooth and fast information management operation and transaction, making room for the provision of better and effective public service to citizens. Furthermore, it enhances the transparency of information services provided to the public which ultimately brings the hope of fighting corruption. The implementation of using ICTs to reduce corruption has been effectively tried out in some countries' public sectors like Fiji (Pathak, Naz, Rahman, Smith & Agawal, 2009).

Thus, Pathak, Naz, Rahman, Smith and Agawal (2009) surmised that the major advantages of using ICT in service delivery include improvement in the free flow of information, better information management skills, transparency and efficient government and administrative processes.

1.2 E-Governance and Corruption

Corruption refers to the misuse of entrusted power by politicians or civil service for private gain or vested interest (Shim & Eom, 2008). In other words, it is simply the misuse of power for personal benefit (Pathak, Naz, Rahman, Smith & Agawal, 2009; Zhao & Xu, 2015) and an illegal act which involves exploiting public authorities for private gain (Sheryazdanova & Butterfield, 2017). Generally, the level of corruption in nation is influenced by social, economic, political, demographic and cultural factors (Zhao and Xu, 2015). Thus, the determinants of corruption ranges specifically from developmental level, system of government to population size (Shim & Eom, 2008). Additionally, some factors such as ethnic rivalry, unaccountability of public servants, unequal share of government resources and ineffectiveness of government enforcement agencies can equally lead to corruption (Duasa, 2008). Also, cases of corruption include abuse of public funds or office, kickback, palm greasing, rank pulling etc. (Pathak, Naz, Rahman, Smith & Agawal, 2009).

E-governance on the other hand is a distinguished concept that pertains to the utilization of Information Technologies for the planning and execution of political processes in a country (Gant, 2008). It is an electronic delivery of government services to citizens in a reliable, timely and transparent manner. Zhao & Xu (2015) defined it as the process of providing citizens with political knowledge with the internet. Government capacity increases when e-governance is applied in government activities. According to Shim and Eom (2008), this is manifest in the reduction of the cost of governance, transparency, proper accountability and improvement in the decision-making process. Its implementation in a country goes beyond making more investments in ICTs but rather engendering the willingness of citizens to make use of the internet and the development of organizational and practical skills to execute the initiatives of electronic governance (Prattipati, 2003). Also central to the functions e-governance is not only the way it promotes accountability and ensures clarity in the organization of government businesses but also the level to which it enhances public access to political activities of the government through modern communication (Sunday, 2014). According to Odia and Odia (2016), corruption can be curbed in the society with e-governance through the promotion of good governance, improvement in the relations

between government employees and citizens, surveillance of government activities by the citizens and the promotion of political transparency and accountability. Thus, the initiatives of e- governance promotes greater pellucidity with the aim of curbing corruptible tendencies among service providers (Pathak, Naz, Rahman, Smith & Agawal, 2009). It makes the system more transparent making it difficult to carry out corruption practices and easy to track and catch corrupt acts (Zhao and Xu, 2015). E-governance is a viable corruption curbing tool to reinvent the public sector by transforming internal government administration and public relationships with citizens (Carr & Jago, 2014).

Accordingly, an important aspect of E-governance is the participatory approach of which ICT is an integral part. ICT can be described here as instruments for promoting a representative government and enhancing trust in the political system. The update of pertinent political information online portrays the transparency of the government and engenders active political participation among citizens (Zhao and Xu, 2015). Pathak, Naz, Rahman, Smith and Agawal (2009) consider this as imperative given that the major determinants of corruption in the society include hiding of information and lack of transparency among government officials.

Given that E-governance initiatives requires ICTs, government have the capacity to work efficiently, enhance the free flow of information and deliver better services to the public, it prevents corruption by increasing enforcement and access to information which ultimately improves government capacity to provide better services. To this end, studies in several countries provides evidence of effectiveness (Sheryazdanova & Butterfield, 2017). Also, Pathak, Naz, Rahman, Smith and Agawal (2009) reported 65% of their respondents suggest E-governance can reduce corruption. No wonder, there are increasing number of countries using E-governance initiatives to fight corruption (Nam, 2018) making it an effective corruption fighting tool (Shim & Eom, 2008). Furthermore, in a longitudinal study of 80 countries from 2003 to 2010, Zhao and Xu (2015) reported that E-governance reduces corruption and enhances transparency. Explicitly, results of their panel data analysis show a positively correlation between E-governance and perception of corruption. This means that the extent of e-government readiness determines the rate at which corruption can thrive. Thus, they concluded that E-governance promotes democratization, increases transparency, accountability, access to government, increased trust in government (Zhao and Xu, 2015). In the same vain, Sheryazdanova and Butterfield (2017) reported the advantages of E-governance use on perceived transparency of and trust in government. Thus, it can control corruption through transparency since both concepts are negatively correlated. These arguments show E-governance has positive influence on corruption. Hence, e- governance and corruption can generally be said to be positively and statistically correlated.

However, against the above arguments Pathak, Naz, Rahman, Smith and Agawal (2009) reported some scholars noted that E-governance is not the ultimate solution to the problem of corruption. Rather, to tackle corruption, there is a need to plan and organize resources, stimulates the cooperation, support and commitment from relevant stakeholders. Thus, for E-governance to succeed, people, process and technology should play equal roles. Technology itself is an instrument for E-governance success. Unfortunately, in as much as ICT can be used to enhance transparency and the effectiveness of service delivery, the personnel part of E-governance makes it ineffective (Carr & Jago, 2014). To this end, Pathak, Naz, Rahman, Smith and Agawal (2009) suggest the best way to cut corruption is to ensure that service providers work together with the public to implement E-governance systems. Thus, the implementation level of e-government in a state determines the level of cleanliness and transparency in that state. Thus, promotion of E-governance through policy initiation can be effective in curbing corruption. (Zhao and Xu, 2015).

1.3 E-Governance and Integrated Tax Administration System (ITAS) in Nigeria

The formulation of the Nigerian National Information Technology (NNIT) policy in the year 2000 paved the way for the advent of e- governance in Nigeria (Abasilim & Edet, 2015). The concept was introduced

in Nigeria partly due to its perceived potential of exposing corrupt practices in the governance. Seemingly, lucidity in the organization and management of government businesses has been attributed to e-governance (Danfulani, 2013). The scope of it revolves around electronic registration, electronic participation, electronic taxation, electronic mobilization, electronic education, electronic service delivery, electronic feedback, electronic policing, electronic debate and the analysis of public financial statements. Thus, overtime, the application of e-governance has been attributed with the reduction of corruptible tendencies among public servants in the three levels of the Nigerian government (Danfulani, 2013).

However, a major drawback for the world is how ICTs can be used by developing countries improve the welfare of its citizens (Gant, 2008). In other words, the perceived success of E-governance is beset with myriad of challenges, which given the developing status of Nigeria may make its full implementation a lofty ideal. Some of the problems identified include irregular power supply, lack of trained and qualified personnel and the unyielding attitude of most public servants to respond to global trends (Abasilim & Edet, 2015).

Notwithstanding, some aspects of E-governance initiatives that have been recorded in recent times in Nigeria include the registration of teachers, police diary (a form of broadcast programme where citizens call in to interact with police and report on rights abuse or crime), electronic passport and visa application, registration of voters, payment of tax, land registration and electronic payment, online registration of Joint Admission Matriculation Board (JAMB) by candidates and the organization of computer based examinations for candidates (Odia & Odia, 2016).

The E-governance arm of interest to the present study is e-taxation. Taxation is important for sustainable economic development, as such online tax systems have received global attention through the development of ICT which affects tax administration (https//iproject.com.ng). E-taxation is the E-governance initiative related to the revenue generation and it manifests in areas such as biometric and online processing of documents such as tax payer registration, and payment of taxes which curbs corruption as it reduces human contact and speed up services (Carr & Jago 2014). Electronic revenue collection is important especially in developing countries where government face great challenges in tax revenue collection. E-tax system is an integral part of revenue collection reform in Nigeria. The specific initiative used in Nigerian is Integrated Tax Administration System (ITAS) introduced by the Federal Inland Revenue Service (FIRS) in 2013. ITAS was introduced to improve tax administration in Nigeria and transform tax compliance process form a manual to an electronic system. It is the only system where Nigerians are able to carry out various registration, filling and application activities in relation to taxation.

1.4 Background on KWiRS

The Kwara State government established the KWiRS in 2015 when it signed state's revenue administration law (Law No 6 of 2015). It was created to diversify the state's revenue base for financial freedom and better efficiency in government. Thiis make the KWiRS solely responsible for the effective and efficient administration of tax and related matters on behalf of the state government. The services of KWiRS include motor licensing, building permit rates, and tertiary educating tax, value added tax and other tax types as approved by the law. These tax collection cuts across the federal, state and local level of the government (Kwara State Inland Revenue Service, 2018). The ITAS aims to make the taxation process in the country transparent as studies have shown transparency is an important remedy against corruption. Especially as pellucidity in e-taxation has been attested as a successful solution to corruption related problems in many countries (Nam, 2018). Moreso, Olatunji and Ayodele (2017) found that ICT enhances tax collectivity and administration.

2. Theoretical Framework

To understand the impact of Information and Communication Technologies (ICTs) in reducing corruption among public servants at KWiRS, this study applied the propositions of TAM- Technology Acceptance Model. This model is notable for its exploration on the correlation between humans and technology through Perceived Usefulness (PU) and Perceived Ease of Use (PEU), this model will thus be applied to understand the role of

The Technology Acceptance Model proposed by Fred Davis in 1985 explains that Perceived Ease of Use and Perceived Usefulness are the important factors that determine the acceptance of technology and information technology usage behavior (Ducey, 2013). Similarly, affective, behavioral and cognitive factors also influence the acceptance and usage of technology. This means an individual's behavior can be impacted by the intention to perform the behavior, thus the real behavior is heralded by a person's behavioral intention to engage in the activity (Teo, 2013).

An application of this model to this study invariably suggests that the adoption of ICTs to curb corruption among public servants in KWiRS is determined by the acceptance of e- governance initiatives such as the ITAS (Integrated Tax Administration System) and the user behavior of public servants towards such initiatives.

3. Methodology

Triangulation is a method often used in research to enhance confidence in research findings and to confirm the proposition of two or more independent measures (Heale & Forbes, 2017). Thus, we adopted the triangulation approach to examine KWiRS to explain the causal link between ITAS and reduction of corruptible tendencies among its professional personnel. This study was conducted to describe the activities of KWiRS personnel (Cresswell, 2012) thereby providing an in-depth exploration of the case understudy. Thus, data was collected quantitatively and qualitatively. The quantitative survey assessed perception of forty public servants in Kwara state, while the interview was conducted with two personnel of KWiRS. The data collection instruments were questionnaire and interview guide.

Table 1: Respondents' Demographic Analysis

Variable	Category	Frequency	Percentage
Gender	Male	30	75%
	Female	10	25%
	Total	40	100%
Age	18-35	8	20%
	36-50	26	65%
	51-70	6	15%
	Total	40	100%

Source: Authors' Field Survey, 2018

Table 1 indicates the variance in the demographic characteristics of the 40 respondents. While a quarter of the population were female, the remaining three- quarter of the population were male. Also, the middle-aged respondents accounted for the largest population at sixty-five percent while respondents between the ages of eighteen and thirty-five recorded fifteen percent.

Table 2: Perception of Corruption

Category	SA	A	U	D	SD	Total
Corruption is a negative practice which should be abhorred	36 (90%)	4 (10%)	-	-	-	40 (100%)
Corruption is manipulation of taxation of procedures	14 (35%)	26 (65%)	-	-	-	40 (100%)
Bribe provides motivation for underpaid workers	-	18 (45%)	-	22 (55%)	-	40 (100%)
Corruption is taking bribe to get service rendered	18 (45%)	22 (55%)	-	-	-	40 (100%)
Dishonesty is not a corrupt practice	-	-	-	18 (45%)	22 (55%)	40 (100%)
Corruption is receiving an award or financial assistance from a citizen	8 (20%)	24 (60%)	-	8 (20%)	-	40 (100%)
Receiving gratification enhances effective service delivery	-	14 (35%)	-	14 (35%)	12 (30%)	40 (100%)
There is no harm in receiving gratification for a service rendered	-	22 (55%)	-	6 (15%)	12 (30%)	40 (100%)
Corruption is giving bribe for service delivery	12 (30%)	14 (35%)	8 (20%)	6 (15%)	-	40 (100%)
Corruption is manipulating government process for one's gains	18 (45%)	22 (55%)	-	-	-	40 (100%)
Corruption is rendering government service for which its payment goes to the officer's pocket rather than government purse	10 (25%)	30 (75%)	-	-	-	40 (100%)

Key: SD- Strongly Disagree, D- Disagree, U- Undecided, A- Agree, SA- Strongly Agree SA- Source: Authors' Field Survey, 2018

Table 2 shows the perception level of respondents towards corruption. All the respondents believed corruption is a negative practice that should be abhorred. Given by their response, they revealed that corruption manifests in the manipulation of taxation of procedures, manipulation of government process for one's gains and rendering government service for which its payment goes to the officer's pocket rather than the government. This perspective is supported by one of the two participants that was interviewed. According to participant A, the type of corruption that was prevalent in the KWIRS before the implementation of ITAS was collection of taxes from people and its diversion to personal purse and not the government's pocket. Table 2 also reveals the different responses of respondents on what motivates corruption. While almost half of the respondents agreed that bribe provides an incentive for underpaid workers, the remaining respondents disagreed. Also, all the respondents believed dishonesty is not corruption and while half of the respondents representing fifty-five percent believed there is no harm in receiving gratification for services rendered, the remaining half disagreed.

Table 3: Causes of Corruption

Category	SA	A	U	D	SD	Total
Corruption is caused by political factors	18 (45%)	22 (55%)	-	-	-	40 (100%)
Corruption is caused by economic factors	24 (60%)	16 (40%)	-	-	-	40 (100%)
Corruption is caused by cultural factors	12 (30%)	22 (55%)	-	6 (15%)	-	40 (100%)
Poor working conditions	8 (20%)	32 (80%)	-	-	-	40 (100%)
Poor remuneration	22 (55%)	6 (15%)	8 (20%)	4 (10%)	-	40 (100%)
Public servants' unaccountability	18 (45%)	22 (55%)	-	-	-	40 (100%)
Unequal resources distribution	16 (40%)	16 (40%)	8 (20%)	-	-	40 (100%)
Inactions of sanctions on cases report	18 (45%)	22 (55%)	-	-	-	40 (100%)
Promotion of ethnicity	12 (30%)	24 (70%)	-	-	-	40 (100%)
Lack of nationalism	4 (10%)	36 (90%)	-	-	-	40 (100%)
Weak leadership	18 (45%)	22 (55%)	-	-	-	40 (100%)
Weakness of governmental enforcement agencies	22 (55%)	18 (45%)	-	-	-	40 (100%)

Key: SD- Strongly Disagree, D- Disagree, U- Undecided, A- Agree, SA- Strongly Agree

Source: Authors' Field Survey, 2018

Table 3 reveals that the entire respondent perceived political and economic factors as the causes of corruption. While many respondents constituting eighty-five percent believed cultural factors leads to corruption, fifteen percent disagreed. This is not dissimilar to the identification of poor remuneration of staff as one of the causes of corruption whereby ninety percent agreed as opposed to one tenth of the population that disagreed. Other factors which all respondents identified as the causes of corruption as shown in table 3 include public servants' unaccountability, unequal resources distribution, lack of disciplinary actions on cases report, promotion of ethnicity, weak leadership and weakness of governmental enforcement agencies.

Table 4: Awareness of Corrupt Practices

Category	SA	A	U	D	SD	Total
I am aware of bribery in service delivery	18 (45%)	12 (30%)	-	10 (25%)	-	40 (100%)
I know someone who has given bribe	6 (15%)	20 (50%)	0	14 (35%)	0	40 (100%)
I know someone who has received bribe	6 (15%)	20 (50%)	0	14 (35%)	0	40 (100%)

Key: SD- Strongly Disagree, D- Disagree, U- Undecided, A- Agree, SA- Strongly Agree

Source: Authors' Field Survey, 2018

Table 5: Implementation of ITAS in KWIRS

Category	SA	A	U	D	SD	Total
I am aware of ITAS in KWIRS	4 (10%)	28 (70%)	-	8 (20%)	-	40 (100%)
ITAS has increased efficiency in revenue generation by KWIRS	-	32 (80%)	8 (20%)	-	-	40 (100%)
ITAS reduces corrupt tendencies by personnel of KWIRS	-	28 (70%)	8 (20%)	4 (10%)	-	40 (100%)
ITAS increases responsiveness	18 (45%)	14 (35%)	8 (20%)	-	-	40 (100%)
ITAS ensures transparency in revenue generation	18 (45%)	14 (35%)	8 (20%)	-	-	40 (100%)
ITAS promotes accountability among personnel of KWIRS	18 (45%)	8 (20%)	14 (35%)	-	-	40 (100%)
ITAS brings about faster service delivery	18 (45%)	14 (35%)	8 (20%)	-	-	40 (100%)
ITAS enhances better service delivery	-	32 (80%)	8 (20%)	-	-	40 (100%)
ITAS reduces bureaucratic delays	10 (25%)	22 (55%)	8 (20%)	-	-	40 (100%)
ITAS has no effect on quality of service delivery	18 (45%)	6 (15%)	12 (30%)	4 (10%)	-	40 (100%)
ITAS is easy for me to use	4 (10%)	16 (40%)	8 (20%)	12 (30%)	-	40 (100%)
ITAS is useful in carrying out the duties at KWIRS	14 (35%)	12 (30%)	14 (35%)	-	-	40 (100%)
ITAS has been implemented to a large extent in KWIRS	10 (25%)	22 (55%)	8 (20%)	-	-	40 (100%)

Key: SD- Strongly Disagree, D- Disagree, U- Undecided, A- Agree, SA- Strongly Agree

Source: Authors' Field Survey, 2018

Table 4 indicates the level of awareness of respondents towards corrupt practices. Three quarters of the respondents agreed to their knowledge of bribery in service delivery as against a quarter of the respondents

who disagreed. Similarly, while sixty-five percent of respondents agreed to know someone who has given bribe, just over a third of them disagreed to this. Also, just over thirty percent disagreed to knowing someone who has received bribe as opposed to sixty-five percent of them who agreed. While lending credence to this, Participant B who was interviewed revealed that before the implementation of ITAS, several corrupt practices were prevalent among tax collectors and tax payers. According to her, not all tax collected from tax payers are deposited in the government's purse. Also, some tax payers always managed to evade the payment of taxes. She attributed this to lack of transparency in tax administration and the lack of adequate and accurate documentation.

Table 5 reveals the awareness of respondents towards the implementation of the Integrated Tax Administration System (ITAS) at the Kwara State Internal Revenue Service (KWIRS). Three in four of the respondents indicated their awareness of ITAS implementation in KWIRS as against just a fifth of the respondents who did not. While eighty percent of respondents believed ITAS has increased efficiency in the revenue generation of KWIRS, about twenty percent were unsure about this. Similarly, just over three quarters of the respondents believed ITAS reduces corrupt tendencies among personnel of KWIRS as opposed to a tenth of the respondents who disagreed. Also, eighty percent of respondents agreed that ITAS increases responsiveness and ensures transparency in revenue generation. Participant A who was interviewed supported this when he said ITAS has had a great impact on revenue generation at the Kwara State Internal Revenue Service. According to him, money previously realised from taxation was very low but with the implementation of ITAS and inauguration of the state revenue service, there has been a boost in the revenue generated from taxation. More so, funds are no longer mismanaged and people in the state can see evidence of their taxation being put to good use. He also added that ITAS has aided transparency and accountability in the tax administration process. This is not so dissimilar to the view of majority of respondents on table 5 who indicated that ITAS promotes accountability among the personnel of KWIRS; enhances better and faster service delivery; and reduces bureaucratic delays. Just a few representing one tenth of the respondents believed ITAS has no effect on quality of service delivery as opposed to sixty percent who disagreed. While half of the respondents agreed to the ease of use of ITAS, about a third of the respondents disagreed. Also, sixty-five percent and seventy-five percent agreed that ITAS is useful in carrying out the duties at KWIRS and it has been implemented to a large extent in KWIRS. Participant B who was interviewed equally added that ITAS has helped a lot with better documentation. More so, information about tax collection process is now available on the website of the KWIRS. The website is very easy to use and the transparency now apparent in tax administration has helped to curb corruption to a large extent. Similarly, tax collectors now get better salaries and their working conditions have been made better. According to her, corruption was prevalent in the tax administration system but the introduction of ITAS has helped to curb it to the barest minimum.

4. Discussion of Findings

The major aim of this research was to examine the impact of Integrated Tax Administration System (ITAS) in curbing corruptible tendencies among public servants in Kwara State Internal Revenue Service (KWIRS). All other research objectives emanated from this and were all achieved.

The first research objective designed to achieve this aim was based on the perception of public servants towards corruption in KWIRS. The findings of this research revealed that most of the respondent regarded corruption as a practice that should be abhorred. According to these respondents, manipulation of taxation of procedures, manipulation of government process for one's gains and rendering government service for which its payment goes to the officer's pocket rather than the government all constitute forms of corruption. This research findings can be related to the views of Pathak, Naz, Rahman, Smith and Agawal (2009); Zhao & Xu (2015) who explained that the process of misuse of power for personal gain and an

illegal act which involves exploiting public authorities for private gain is regarded as corruption (Sheryazdanova & Butterfield, 2017).

This research also sought to determine the level to which ITAS has been implemented in KWIRS. According to the results of this study, many respondents indicated their knowledge of ITAS implementation in KWIRS. This objective bothered on the uses of ITAS in KWIRS. As revealed in the findings of this research, many respondents believed ITAS has increased efficiency in revenue generation, reduced mismanagement of funds generated from tax and promoted accountability in tax administration procedures.

The research also aimed to investigate the attitude of public servants towards ITAS in KWIRS. Most of the respondents as indicated in table five revealed ITAS has increased responsiveness and ensured transparency in revenue generated from tax. Similarly, they revealed ITAS has enhanced better and faster service delivery, easier use and access to taxation procedures. They also indicated how ITAS has improved documentation in tax administration procedures. Lending credence to this, Pathak, Naz, Rahman, Smith & Agawal (2009) are of the view that pellucidity is enhanced when the procedures of e-governance are adopted with the aim of curbing corruptible tendencies among service providers. According to them, it makes the system more transparent making it difficult to carry out corruption practices and easy to track and catch corrupt acts (Zhao and Xu, 2015).

The need to assess the impact of ITAS in reducing corruptible tendencies among public servants in KWIRS was another objective of this research. Based on the findings of this research, respondents believed corruption which was prevalent in the tax administration system before the introduction of ITAS in KWIRS has been curbed it to the barest minimum. Corroborating this finding is a longitudinal study of 80 countries from 2003 to 2010 by Zhao and Xu (2015). The study was carried out to examine how these countries used e- governance to fight corruption. They reported that E-governance reduces corruption and enhances transparency. Explicitly, results of their panel data analysis showed a positive correlation between E-governance and perception of corruption.

5. Conclusion and Recommendation

The focus of this paper was to understand the role of Integrated Tax Administration System (ITAS) in curbing corruptible tendencies among public servants at Kwara State Internal Revenue Service (KWIRS). The findings of this study corroborated previous studies which examined the application of e- governance initiatives to curbing corruption in the society. It was revealed that ITAS and other e-governance initiatives, all of which are powered by Information and Communication Technologies indeed play prominent roles in helping to curb corruption in government agencies.

However, it is advisable as revealed in this research that government should not be complacent in their introduction of ICTs in governance but should also make efforts towards sustaining high standard of its implementation. In developing countries such as Nigeria, suggestions of improvements would be in the areas of constant supply of electricity, adequate training of personnel in effective usage of ICTs and encouraging mass literacy on the ease of use of these technologies.

This study recommends that future study conduct a survey on staff of KWiRS to find out their perception on E-governance initiatives in their organization.

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