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Relationship between Technology and Internally Generated Revenue in Plateau State Internal Revenue Service (PSIRS)

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ABSTRACT
This study examined the relationship between Technology and Internally Generated Revenue in Plateau State Internal Revenue Service. The study adopted a correlational research design where the population of 376 staff members of Plateau Internal Revenue Service was used to determine the sample of sample size of 194 on which the questionnaire distribution was based. Primary data was employed and Regression analysis was used to measure the relationship between the independent variable against dependent variable using Statistical Package for Social Scientists (SPSS 26). Findings indicated that there is positive and significant relationship between Acceptance of SMART and Internally Generated Revenue and there is positive and significant relationship between Acceptance of PIRAS and Internally Generated Revenue; there is no significant relationship between perceived usefulness of SMART and Internally Generated Revenue; and there is a significant relationship between the use of Technology and Internally Generated Revenue. It was recommended that there should be a ccontinuous training of PSIRS staff and relevant stakeholders on the use and maintenance of SMART technologies and there should be regular update and maintenance of PIRAS systems to ensure reliability, user-friendliness, and data security.

Key Words: Technology, Internally Generated Revenue (IGR), Plateau State Internal Revenue Service (PSIRS)

1.0 Introduction

The imposition of taxes is just as old as civilization beyond boundaries of religion, race, and continent. Taxes are compulsory and are levied as a means of raising funds for economic development (Osho, et al., 2020). Taxation on the other hand, is one of the important elements in managing national income, especially in developed countries and has played an important

role in civilized societies since their inception. As a source of revenue, Tyokoso et al. (2021) said that taxation has a significant contribution to revenue generation. It also aids the government in the provision of public services such as medical care, education, infrastructure, security and maintenance of law and order. Despite these, its significance in national development, most developing countries face difficulties in rising taxes (Fidelia, 2021). Tax management is a multifaceted and dynamic task. Regularly, leaders are faced with new issues, conflicting priorities tax payers' compliance and emerging commitments. In other, for government to get adequate relevance from taxes to develop the state, the government needs to look inward to be able to harness the huge potential that is available within the state (Mahmoud, et al., 2023).

In Nigeria, most of the states have about 75% of their revenues generated from the federal allocated sources according to a report by the National Bureau of Statistics from 2015-2020, without any effort to have alternative sources of the revenue. This study focuses on plateau state Board of internal Revenue for a number of reasons. The state is lagging behind other states such as Kaduna and Nassarawa in terms of internally generated according to a report by Boston Companies Group (BCG). The State can generate more from the internally generated revenue because of its ease of doing business; it has a population which about 60% are young according to a source document (BCG). Plateau State is the Twelfth largest state of Nigeria and is located in the Centre of the country. According to a report by BCG, it is geographically unique because its boundaries surrounded by Rocks. The Jos Plateau has a population of about 3.5 million people acrossed the seventeen Local Government Areas. It has a mid-range population density of Approximately 155 people per square kilometer compared to a national average of Approximately 212 people per square kilometer and has over 40 ethno-linguistic groups out of 400 ethno-linguistic groups in Nigeria according to National Bureau of Statistics (2018) BCG analysis.

The automation of the State Internal Revenue in 2018 has brought an increase in the revenue generation, the deployment of high technology by the consultant boosted tax revenue but fall short of what it is expected compared to a neighbouring state like Kaduna. The state has the potential to depend solidly on tax revenue generated internally considering the vast available land and favourable conditions for planting exotic crops Such as potatoes, natural resources such as tin columbine, with over a century of mining experience, potential natural tourism attraction such as the Shere Hills, Wase Rock, Kura falls, Jos wildlife park and significant hydro-and solar power generation potential but yet the state is struggling to turn them to social and economic gains, for example, according to Plateau State strategic agenda and implementation plan, in 2018, the total revenue declined by 14% i.e., from ₦415billion in 2013 to ₦195 billion in 2018,out of the 195B, Federal Allocation accounted for 73% and internally Generated Revenue and donor funds only accounted for over 17%. This has shown that the State total revenues depend largely on federal allocation; therefore, there is the need to study IGR of the State. The **acceptance of SMART technology** is a crucial enabler of increased **internally generated revenue**. It modernizes revenue collection, reduces inefficiencies, and fosters transparency. However, the technology must be user-friendly, supported by good governance, and matched with user training and infrastructure to be truly effective. **PIRAS** stands for **Public Internal Revenue Automation System** (or a similar term, depending on the context/country). It's a type of **digital platform or software** used by government revenue agencies (often at the state or municipal level) to: Automate tax collection, digitize records of revenue collections, improve transparency and accountability and track and manage Internally Generated Revenue (IGR) (Mahmoud, et al., 2023).

There has been a continuous decline in internally generated revenue in the state prior to the adoption of technology for revenue generation. This continuous decline in revenue base has been a menace to state development and has brought the state to a point of depletion. Many developing countries lack efficient tax collection system, in some cases, a high proportion of tax revenue remained uncollected as a result of the presence of avoidable leakages and corruption. The efficiency and effectiveness of tax revenue collection can be affected by the medium of collection. The use of technology in collecting tax revenue is more common in developed countries. Since the early 1970s when oil became the major source of Nigeria's revenue, other sectors of the economy which had put the three regions on the high pedestal of financing had been nose diving. In the first republic, derivation was the principle used in allocation of revenue. There were four regions namely- North, East, West and Mid-West. Each region was then known for its export oriented agricultural produces. The North was known for its groundnut, cotton and hides and skin; the East for its palm produce and coal; the West for its Cocoa and the Mid- West for its rubber and timber. That was then when the resources were mainly used for individual regions and the balance posted to the federal government (Tyokoso et al., 2021)

Over the years, different researchers such as Mahmoud et al. (2023), Martíneza et al. (2022), Ajala & Adegbie (2020) and Olajide (2015) have turned to establish that deploying high technology through automation may improve revenue generation but, on the Plateau, the studies showed only insignificant increase, therefore more researches need to be carried out on internally generated revenue in the state revenue system since there was less improvement in revenue generation as expected. According to the National Bureau of Statistics (2018), analysed by BCG, falling state revenues will hinder Plateau capacity to implement the needed structural changes, it has been observed that since automation from 2013 to 2018, there is a decline in revenues. Owing to the problems stated above, this study seeks to examine the relationship between Technology and Internally Generated Revenue in Plateau State Internal Revenue Service.

The researcher formulated the following questions which are as follows:

1. What is the relationship between Acceptance of SMART and Internally Generated Revenue?
2. What is the relationship between Acceptance of PIRAS and Internally Generated Revenue?

The Objectives include:

1. To examine the relationship between Acceptance of SMART and Internally Generated Revenue
2. To examine the relationship between Acceptance of PIRAS and Internally Generated Revenue

The following hypotheses are formulated for statistical testing:

1. Ho_1: There is no significant relationship between Acceptance of SMART and Internally Generated Revenue
2. Ho_2: There is no significant relationship between Acceptance of PIRAS and Internally Generated Revenue.

2.0 Literature review

2.1 Concept of Internally Generated Revenue (IGR)

Revenue is the income that an organization or business has from its normal business activities, usually from the sale of goods and services to customers. Some organizations receive revenue from interest, royalties, or other fees. Revenue may refer to business income in general, or it may refer to the amount in a monetary unit, earned during a period of time. Agu (2011) defined revenue as the funds required by the government to fund its operations. These money are derived from a variety of sources, including taxes, borrowing, fines, and fees. It is also described as the entire amount of income generated by a public or private entity during a given time period (Alade, 2015). States' revenue consists of both taxation receipts and non-taxation receipts, such as the realization from the sale of government properties or other interests and returns from loans and investment earnings.

Onah (2006) asserts that revenue receipts contain both “routine” and “earned” income. For these reasons, he defines revenue as tax collections, donations, grants, fees, fines, and so on, rather than borrowing and recovering loans from third parties. Similarly, Erikume (2016) defined government revenue as any money received other than through the issuance of debt or the liquidation of investments. Tax collections, levies, and miscellaneous income, as well as utility and insurance trust money, are all sources of revenue for government funds and agencies. Public revenue according to Osita (2004) is concerned with various ways in which the government raises revenue. Revenue, according to Section 162 subsection 10 of the constitution of the Federal Republic of Nigeria 1999 CAP. C23 L.F.N. 2004 means any income or return accruing to or derived by the Government of the Federation from any source and includes – any receipt, however described, arising from the operation of any law; any return, however described, arising from or in respect of any property held by the Government of the Federation; and any return by means of interest on loans and dividends in relation to shares or interest owned by the Government of the Federation in any firm or statutory body.

Internally Generated Revenues (IGRs) are the types of revenues created within the confines of the local government council that are unique and different. The fourth schedule of Nigeria's 1999 constitution addressed the numerous tasks of local government while also tacitly mentioning the various revenue sources available to local governments. These are divided into externally and internally generated revenues. The externally generated revenues are statutory allocation from central and state government, grants and loans while the IGR in local government are taxes; rates; tolls, local licences, fees and fines; earnings from commercial undertakings; permits; charges; rent on local government property; and miscellaneous revenues. Finance is the fuel of any administration as it constitutes lubricants for the wheel of good administration (Adekoya, 2020). Therefore, IGR as a source of finance is vital for the socio-economic growth and sustainability of local government. IGR is the totality of revenues on rates/taxes imposed by the local government on the incomes, products or activities undertaken by individual or firm within the conferment of the local government.

Internally revenue generation is the complete amount of money that is generated during specific time period. The money is used to calculate business profits (Eme, Emeh & Onyishi, 2012). Internally Generated Revenue (IGR) refers to revenues earned internally rather than through government subventions, allocations, or grants. Every firm has several approaches to increase its internal sources of revenue. For example, universities' internal revenue sources include student registration fees, hall rent, equipment rent, donations, dividends, interest, transcript payment, and academic gown payment, among others. Local governments also have such

internal sources. For example, Okolie and Eze (2004:168) define Local Government internal sources of revenue as the ways in which local governments produce money from within their own communities. Internal revenue production is the sole source of money for Nigeria's local governments. They are that revenue which the local government alone is in charge. They were the primary sources of revenue for local governments before to the 1976 reform. They are the revenue sources that local governments rely on when external ones fail. In reality, these are the traditional revenue sources for Nigeria's local governments.

Internally Generated Revenue in normal day to day parlance refers to those revenue sources that are generated solely by the state and local governments. Adesoji and Chike (2013:241) defined it as "those revenues that are derived within the state from various sources such as taxes (pay as you earn, direct assessment, capital gain taxes, etc), and motor vehicle license, among others". State government as the second tier of government in Nigeria derives its revenue from various sources which are by no means uniform among the states. As a result, nations rely on the resources at their disposal to generate revenue.

2.1.2 Technology and Revenue Collection Information Dissemination

Vasconcellos and Rua (2015) stated that "the world's dissemination of microcomputers and their interconnection through the internet at the early 2020s led to the adoption of what is called Information and Communication Technologies (ICT), symbolizing the integration of information systems with data communication and the result from this trend was the possibility of providing information and services at a distance to the citizens through the good practices of electronic government". A new medium of communication has been created by using ICT in tax collection for individuals and businesses, with opportunities to communicate and obtain tax information in an entirely different way. Technological development opens up new routes of tax communication between a tax authority and its taxpayers.

The tax authority needs to make tax system information available in the right form to taxpayers, both at individual and organisational levels, and at the right time. The use of ICT has made it possible to cope with a vast amount of information faster and more efficiently, which benefits both the tax authority and taxpayers. Information provision should not be limited to one-time dissemination of amendments to the tax code, newly issued rules and regulations. The use of ICT has enabled the tax authority to provide tax information on a continuous basis, which is vital to improving compliance. Chen (2016) identified ICT as "the use of man-made tools for the collection, generation, communications, recording, re-management and exploitation of information". "It includes those applications and commodities, by which information is transferred, recorded, edited, stored, manipulated or disseminated" (Anyakoha, 2016).

Chatfield (2019) identified that the use of ICT has reduced tax collection costs internally, and reduced compliance costs by providing news conveniently and faster and improved public services. "ICT enables the tax authority to provide taxpayer services because one of its missions is to facilitate a proper and fair taxation" (Maumbe, 2020). To achieve voluntary compliance, the tax authority needs to provide necessary tax information that is understandable and timely to taxpayers (Carter & Weerakkody, 2020). The availability of required information to the taxpayers will make tax payment procedures much easier and taxpayers' confidence will also improve. "Some important factors that need to be considered when providing information are that the service is accurate, understandable, quick, kind, polite, and courteous" (Hussein,2016; Basu,2020; Ndu, 2020). "The use of ICTs has improved information flow between the tax authority and taxpayers and at the same time ICT connects people within rural areas proving that illiteracy of rural communities may no longer be an excuse to deny payment

of taxes" (Lee, 2018; Chatfield, 2019).

The Swedish Program for ICT in Developing Regions (SPIDER) has created a list of potential areas where ICTs can help prevent corruption. Gronlund (2016): "automation, which can reduce the opportunities for corruption in repetitive operations; transparency, which can help reduce the room for discretion; awareness-raising to empower the public and educate them about their right to oppose arbitrary treatment; reporting to establish complaint channels that can result in tangible action and help punish violations and close loopholes; deterrence by sharing information about reported cases of corruption; prevention through monitoring of networks and individuals; and promotion of ethical attitudes through public engagement and online discussions. "ICT use facilitates seamless sharing of information across tax collectors" (Maumbe, 2020). Fu (2016) defined e-filing as "an important application that automates tax-related processes in an attempt to improve efficiency in assessing and collecting tax information".

The moment data or figures are entered into the system, they are sent to the central database or server and the process of revision or refund can be carried out efficiently (Dorasamy, 2016). According to Dorasamy (2016), "the e-filing system provided easy, accurate, safe and fast processing compared with manual procedures and the system imposes no risk of loss of mails and produces a high accuracy rate as the e-filing computes the tax for taxpayers". "The implementation of information technologies, particularly using the internet to improve the efficiency and effectiveness of internal government operations, communications with citizens, and transactions with both individuals and organisations, has brought about the term e-government or electronic government" (Berdykhanova, 2016). The increased availability of public information disseminates from the tax authority to taxpayers through radio and websites, as well as information requests submitted by taxpayers and queries answered by tax officials. Most of the scholars named above used simple quantitative tools to measure tax information dissemination, instead of a generalised and expanded treatment of both qualitative and quantitative techniques. The current study considered different working groups and examine their different perceptions and ICT knowledge levels to extract a more accurate scenario of e-filing intentions and usage, which none of the previously mentioned studies have done.

2.2 Theoretical Review

2.2.1 The Theory of Technology Acceptance Model

This theory was developed by Fred Davis in 1986, an information systems theory that models how users come to accept and use a technology. The theory is based on the assumption that the acceptability of an information system is determined by two main factors, being Perceived Usefulness (PU) and Perceived Ease of Use (PEOU). Perceived usefulness is the degree to which an individual believes that utilizing a specific system will improve his or her job performance. Perceived Ease of Use (PEOU) is the degree to which a person believes that using a certain system would require no effort. Technology Acceptance Model (TAM; Davis, 1989) has been one of the most influential models of technology acceptance, with two primary factors influencing an individual's intention to use new technology: perceived ease of use and perceived usefulness. An older adult who considers digital games to be too difficult to play or a waste of time is unlikely to want to adopt this technology, whereas an older adult who sees digital games as providing needed mental stimulation and being simple to learn is more likely to want to learn how to use them. While TAM has been critiqued for a variety of reasons, it remains a useful overall framework and is consistent with a number of studies on the elements that impact older individuals' intentions to adopt new technology (Braun, 2013).

This study is anchored on the Theory of Technology Acceptance Model. This theory is relevant to this study in the sense that the Technology Acceptance Model provides the bases for the adoption and implementation of the e-business channels by the State Board of Internal Revenue Service based on the assumption of its perceived usefulness on both the revenue (tax) payers and revenue (tax) of officials.

2.3 Empirical Review

Martíneza et al. (2022) investigated if tax collecting efficiency in 28 OECD countries may be improved through decentralization, simplification, digitalization, and education. The study assesses tax administration performance and gives evidence of the relationship between fiscal decentralization and tax structure, as well as technical efficiency in tax collection. Data Envelopment Analysis (DEA) was used to acquire data on technological efficiency estimates for 28 OECD nations sampled between 2004 and 2017. The next section investigates how fiscal decentralization and tax structure variables affect technological efficiency. The study's findings revealed that digitalization of tax administration has a considerable favourable impact on tax collecting efficiency.

Mahmoud et al. (2023) determined if the use of information and communication technology (ICT) improved revenue collection efficiency, this study looked at how ICT affected revenue generation in the Gombe State Internal Revenue Service. The Technology Acceptance Model (TAM) was the theory used in this investigation. Utilizing a survey study design, data was collected from a representative sample of participants. 98 employees of the Gombe State Internal Revenue Service made up the study's total population and sample size. A straightforward random sampling method was used to administer the questionnaire. The data were analysed using the average mean score, and the hypotheses were tested using Analysis of Variance (ANOVA) with the Statistical Package for Social Sciences (SPSS). The study's findings revealed that there is a significant difference in mean between the availability of ICT infrastructure and an increase in revenue collection; there is a moderate positive relationship between ICT availability and revenue generation in Gombe State Internal Revenue Service; and there is a correlation coefficient for the relationship between the introduction of ICT and the ease of doing business in Gombe State Internal Revenue Service. The study recommended that the Gombe State Board of Internal Revenue upgrade its ICT infrastructure, which includes completing the fibre-optic network project and providing adequate computer systems and reliable UPS to all offices for personnel.

3.0 Methodology

A correlational research design was used to establish a relationship between two or more variable. Primary data was adopted in this research. In this study the population comprised of the staff of Plateau State Internal Revenue Service in Plateau State. Oral interview was to ascertain the total number of staff from Plateau State Internal Revenue Service in Plateau State. The study's population consists of Plateau State Internal Revenue Service staff. The service has a total population of 376 staffs (Field Survey, 2024). The statistical formula applied to determine the sample size of the study is Taro Yamani out of the population. Sample size of 194 was determined using $n = N/1 + N (e)^2$. Therefore, the questionnaire was administered accordingly. The judgmental sampling technique was used and multiple regression analysis was employed to measure the relationship between the dependent variable (Internally Generated Revenue) and independent variables (Acceptance of SMART and acceptance of PIRAS*)* through the Statistical Package for the Social Sciences (SPSS) 26.

4.0 Results and Discussion

Table 1: Table of Coefficients

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	T	Sig.
1	(Constant)	1.123	.203		5.530	.000
	Acceptance of SMART	.216	.076	.167	2.854	.005
	Acceptance of PIRAS	-.298	.050	-.368	-5.947	.000

a. Dependent Variable: Internally Generated Revenue

Table 1 shows the relationship between the Acceptance of SMART, Acceptance of PIRAS, and on internally generated revenue. From the table it is obvious β= 0.167, t= 2.854; sig. 0.005 showed that there is positive and significant relationship between Acceptance of SMART and Internally Generated Revenue. Also, given that β= -0.368, t= -5.947; sig. 0.000 showed that there is positive and significant relationship between Acceptance of PIRAS and Internally Generated Revenue.

4.2 Discussion of Findings

The study result indicated there is positive and significant relationship between Acceptance of SMART and Internally Generated Revenue. It agreed with Olajidi (2015) who contends that revenue generation in Nigeria state governments is principally derived from tax. Another related literature by Ajala & Adegbie (2020) on the effects of information technology on effective tax assessment in Nigeria states that ineffective tax assessment and systematic deficiencies have been widespread perceptions that tax administrators do not remit tax collections, which has a significant impact on tax revenue generation in Nigeria.

Secondly, from the regression analysis run, given the coefficients in table 1, it shows that there is negative and significant relationship between Acceptance of PIRAS and Internally Generated Revenue, given (β= -0.368, t= -5.947; sig. 0.000). Thus, there is positive and significant relationship between Acceptance of PIRAS and Internally Generated Revenue. Showing that if the tax authorities improve more on the use of Plateau Integrated Revenue Automated System, the staffs using the platform to carry out tax assessment may generate more revenue to the tax net. The study findings are in consistent with prior literature such as Okoye (2016) and Uhunmwuangho and Aibeiyi (2013) who studied revenue generation problems and management.

5.0 Conclusion and Recommendations

5.1 Conclusion

The study results indicated that the test of hypothesis one in table 1 showed that there is positive and significant relationship between Acceptance of SMART and Internally Generated Revenue. Similarly, hypothesis two showed that there is positive and significant relationship between Acceptance of PIRAS and Internally Generated Revenue. The ability of the regression analysis to explain the magnitude variation that occurred in the dependent variable was explained by the coefficient of determination (adjusted R square). The implementation of SMART and PIRAS technologies in the Plateau State Internal Revenue Service has shown a significant relationship with Internally Generated Revenue (IGR). These digital solutions have improved tax collection efficiency, transparency, accountability, and compliance. By automating processes, reducing human interference, and enhancing data management, these

technologies have modernized the revenue system, thereby increasing public trust and encouraging voluntary tax compliance. Furthermore, the integration of SMART and PIRAS has enabled real-time monitoring and analysis, providing better insights for strategic decision-making.

5.2 Recommendations

Based on findings of the study, the researcher recommends:

1. There should be a ccontinuous training of PSIRS staff and relevant stakeholders on the use and maintenance of SMART technologies.
2. There should be regular update and maintenance of PIRAS systems to ensure reliability, user-friendliness, and data security.

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