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Digitization / Digital Transformation and Efficiency of Public Service Delivery in the Enugu State Inland Revenue Service

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Abstract

The study examined the state of digitization/digital transformation vis-à-vis the efficiency of public service delivery in the Enugu State Inland Revenue Service. This was with a view to identifying the organizational factors that may have impacted the interface between them. Quantitative survey research design was adopted for the study. A hypothesis was formulated to guide the study. Purposive random sampling procedure was adopted to select 150 respondents as sample for the study. A 39-item questionnaire anchored on three principal component factors - quality of service, quality of information and perceived impact on the organization - was adapted by the researchers to elicit information from the respondents; a research tool that had previously been tested and validated in other international studies. The instrument and the data generated were subjected to Principal Component Analysis (PCA), Kaiser-Meyer-Olkin and Bartlett's Test and Multiple Regression Analysis using SPSS software, version 24. Results showed that Quality of Service (t = 2.68), Quality of Information (t = 1.04) and Perceived Impact (t = 1.30) have significant effect on the outcome variable (Degree of Adoption of digital governance) (t = -0.07), hence $\rho = < 0.05$. It was therefore established that there is a statistically significant relationship between quality of service, quality of information and perceived impact, and the degree of adoption of digital governance in the Enugu State Inland Revenue Service (H_O rejected). The study identified inadequate internet access, cybersecurity threat and internet restrictions and shutdown as challenges to the digital governance and recommended improved internet access, improvement in Nigeria's cybersecurity, upholding the freedom of information and right to pursue legitimate economic activity, transparent and credible governance as measures to mitigate these challenges.

Keywords: *Digitalization, Digital Transformation, Efficient, Organizational Factors, Public Service Delivery*.

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INTRODUCTION

The concept of digital transformation of governance processes has gained momentum since 2005 to date. Social networking technologies have supported new forms of external communication with stakeholders (Okeke, 2024). Equally, new forms of participation and open government have appeared exemplified in open innovation platforms which collect insights from citizens. Also are open data platforms which share government data with mostly professional users of government services (Ugwu and Eze, 2020). Simultaneously, these incentives led to increase in outsourcing technology development to external IT service providers or consultants.

This equally resulted in a decline of in-house digital competences and capacities among public servants and a dependency on private companies and external consultants for public service delivery (Okwueze, Mba, Okwueze and Kalu, 2024; Jurisic and Kermek, 2021). The current digital transformation period focuses on re-designing existing administrative processes with a digital-first attitude where all services are predominantly designed to serve the public online. Office or analogue service delivery has become second priority (Xanthopoulou, 2021). Across the world, digital service teams have emerged in public administrations creating new roles such as service and user-centric web designers. These new roles bring new competencies and ways of working into the development of digital public services (Ngalim and Kaunert, 2024).

Implementing new institutional changes as this is a very herculean task; although key steps have to be taken towards their effective management, change programs increasingly at initial time, manifest high failure rates especially in the public sector (Wamba and Queiroz, 2022). Technology has constantly brought innovative opportunities into the public sector which has the potential to improve interactions between governmental institutions and citizens through the simplification of administrative processes and procedures, as well as contributing to open government (European Committee on Democracy and Governance, 2021). This application of technology is what is often referred to as digitalization or digital transformation (Alojail and Khan, 2023).

Interestingly, terms such as digitization, digitalization, digital governance, e-governance or digital transformation are used interchangeably in literature. Specifically, digital transformation is the process of adoption and implementation of digital technology by an organization in order to create new or modify existing services or operations by means of translating organizational processes into a digital format (Udeme, 2023; Mirzagayeva and Aslanov, 2022; Vial, 2019).

Digital transformation especially in the public sector also refers to new ways of working with stakeholders, creating new service delivery frameworks and new forms of relationships (European Commission, 2023). Hence, the digital transformation of government implies the further modernization of public administrative institutions and its activities for seamless cross-border mobility and enhanced digital interactions in the process of public service delivery; its implementation goal being, to increase efficiency and value through innovation, invention, improved customer experience (Mirzagayeva and Aslanov, 2022; Wren, 2020; Schmarzo, 2017). Focusing on efficiency and cost reduction, the Chartered Institute of Procurement and Supply, (CIPS) defined ‘digitalization’ as the practice of redefining models, functions, operations, processes and activities by leveraging technological advancements to build an

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efficient digital business environment one where gains (operational and financial) are maximized while costs and risks are minimized (CIPS, 2020).

Nonetheless, there is little systematic empirical evidence on how public administrations currently define digital transformation in their everyday activities - how they approach digital transformation projects and what the anticipated end results shall be (Eggers and Bellman, 2024). This is at the backdrop of the fact that digitally transformed organizations have the responsibility or task to create a climate of empowerment and continuous improvement of digital skills and at the same time, align all employees with a common vision around digital transformation (McGrath and McManus, 2020). To this effect, it is imperative for Chief Executives and other line staff in public institutions and organizations to understand the digital transformations adopted and show willingness to align and work with the spirit and letters of such transformations (Adelabu and Olalekan, 2020).

At the inception of the current administration in Enugu State, the Governor, Barrister Peter N. Mbah vowed to digitize his administration. This led to his initiation of different transformations in the different ministries, departments and agencies in the Enugu State public service. One of such transformations is the digitization of procedures and processes in the Enugu State Inland Revenue Service that changed its revenue collection/payment system from analogue to digital with the introduction of the Flutter wave, Remita, E-Tranzact, e-Ticketing, Moniepoint and e-Rev applications into the Enugu State Consolidated Revenue collection system. This came into effect on 1st September, 2023 and has been in place till date with citizens, the implementors and their leaders, made to key into the process with little or no prior education and training.

The Enugu State Inland Revenue Service (ESIRS) is the major funding arm of the Enugu State Government charged with the responsibility of collecting taxes and other revenue (Nnamani, 2025). Over the years, ESIRS has increased the state's IGR by executing various pioneering programs and implementing strategies which have positively impacted revenue administration, generation and collection in the state. A specific example here being its empowerment with the signing into law by the Governor on the 4th of February, 2025, the bill to create a one-stop shop for tax collection and administration in Enugu State, thereby ending multiple taxations. Entitled "the Enugu State Inland Revenue Service (Establishment and Consolidation of Revenue Administration) Law, 2025", the new legislation made the revenue collection agency autonomous and free of bureaucratic encumbrances (Ugwu, 2025). A milestone in the administration's quest to enable the ease of doing business, it positions the state as the premier destination for investment (Mbah, 2025).

With the enactment of the law, Enugu state successfully put in place one revenue collection point for the market women, the organized private sector and the different agencies of government. This is very important as one of the core indicators of the Ease of Doing Business is to make sure that there is "the ease of payment for services" and that there doesn't exist, "multiple channels" where citizens are being dragged to pay for services. The new law effectively consolidated the revenue of the state and local governments, with each tier of government getting what is due to it at the end of the day and helping the government to have a full line of sight to all the revenues the state have (Nnamani, 2025).

Equally introduced as a policy reform, is the making of the Enugu State Inland Revenue Service autonomous. With that, it was empowered to act as an autonomous institution of the state government. The implication being that it can set targets and try to meet those targets the

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same way as private businesses. It also implies being given the powers to hire and fire its own employees, thus increasingly being made a professional body. The fallouts of the above reforms being that the massive rise in the state's IGR is rather inspired by the widening of the tax net, plugging of revenue leakages, and deployment of technology, rather than increasing tax rates.

Following from the above actions of government is the understanding that, leadership has a direct bearing on digital maturity itself (Xanthopoulou, 2021; Xanthopoulou and Karampelas, 2020). Ensuring success in the digitalization of the Enugu State Internal Revenue generation system requires strong central leadership, complemented by preventive departmental, unit and sectional or sectoral initiatives promoted by local committed actors (Ugwu and Eze, 2020). Digital technologies alone provide just an insignificant value to an organization (Matt, Hess and Benlian, 2023), it is their application in specific contexts as the e-ticketing and E-Tranzact processes that enable the organization (Enugu State Inland Revenue Service) to discover new ways of operating more efficiently and effectively while creating value in their revenue generation/collection and administration system according to the enduring idea that organizational change is an emerging phenomenon (Nnadozie, 2024). Thus change is emphasized in redefining of the e-public service delivery models in the context of digital transformation (Okeke, 2024). The success of e-governance practices and digital governance systems therefore hinge significantly on how citizens (here the clients of Enugu State government) perceive the impacts or value achieved in using these e-systems (Ugwu and Eze, 2020).

Statement of Problem

Enugu state government has been making concerted and vigorous efforts at increasing and improving her IGR requiring the cooperation and efforts of all the citizens and organizations in the state. As the state moves towards becoming a megacity, ESIRS continues to position itself as a major funding arm of the state government by putting in place, structures that will ensure collection of the proper amount of revenue at the least cost while also working with MDAs to improve in the same direction to realize the visions of the state.

A great challenge to this being that Enugu State Inland Revenue Service (ESIRS) has been inherently paper based. While there are many attempts to modernize the sector and move it towards a "digitized government", the core philosophy and mode of operation is still derived from paper forms. ESIRS administration has developed different strategies to support and foster technology-driven change; one of such strategy is digitization, a process where paper forms are replicated from analogue to digital formats with the analogue services remaining in place while an online channel is added. Another strategy has been digitalization which goes beyond mere digitizing of existing processes and forms but focuses on opening effective interactions online. The third being digital transformation which emphasizes the cultural, organizational and relational changes and different forms of public value creation as a result; it is about rethinking processes and services.

In line with the above, the digital transformation in the forms of remarkably new institutional policies, practices, skills and models to drive these processes, and services efficiently and effectively has become the key emerging issues in modern ESIRS administrative practices and management processes. However, despite increasing demand for digital transformation in the system, current researches have rarely focused on adopting specific technologies (from social media, artificial intelligence, to block chain) and processes (from digital transactions to flexible contacts).

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Hence, we still have relatively little ideas about whether and how the adoption of digitalization is associated with real transformations of the system's revenue collection and administration procedures and processes in the state. Hence the need to interrogate the internal organizational factors (quality of service, quality of information, perceived impact and the degree of adoption) that impact on the digitization and digital transformation of the Enugu State Inland Revenue Service with the emergence of new administrative policies and practices, and ultimately, the recent legal reforms introduced therein to strengthen its effective and efficient service delivery.

Purpose of Study

This study aims to interrogate those organizational factors that bear on the results and the successful adoption of digital transformation in governmental processes such as revenue collection and administration by the government of Enugu State from 2023 to date through the ESIRS. More specifically, it examines the key success factors associated with digital transformation of processes of revenue collection for efficient and effective service delivery to the society.

Significance of the Study

Theoretically, the idea of the study is to add to the ongoing intellectual discusses on public administration reforms by providing new theoretical knowledge and empirical evidence on the effects of internal organizational factors on the digitization and digital transformation of public sector organizations such as the Enugu State Inland Revenue Service's revenue collection and administration processes. Practically, our results can be of great use to policy-makers at the national level and in other states of the federation especially now the present federal government is poised to increase her revenue generation and administration with the new tax reform bill recently passed by the national assembly, bearing in mind the adoption of similar systems in public organizations or public service and management decisions in other developed countries of the world.

Hypotheses

H_O: There is no statistically significant relationship between quality of service, quality of information and perceived impact and the degree of adoption of digital governance in the Enugu State Inland Revenue Service.

H_1: There is a statistically significant relationship between quality of service, quality of information and perceived impact and the degree of adoption of digital governance in the Enugu State Inland Revenue Service.

LITERATURE REVIEW

The concepts 'digitalization' and 'digital transformation' has been used interchangeably though there appears to be a slight difference between them. Thus, different writers (Jurisic and Kermek, 2021; Picard, 2021; Ugwu and Eze, 2020; Arnold and Wade, 2020, among others) have viewed them as implying different things. Digitization was described by Arnold and Wade, (2020) as something "paperless" and as the application of the digital tools to all aspects of society and that is why Jurisic and Kermek (2021) observed that all sectors are affected by digitalization. Hence the need to make clear the distinction between 'digitization' and 'digitalization' - terms synonymously used.

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The term ‘digitization’ refers to the conversion of information from something analog to a digital one (Picard, 2021); or the automation of processes through information communication technology (ICT), example, scanning a document or typing handwritten notes in an excel file (Ugwu and Eze, 2020). Specifically, the European Committee on Democracy and Governance, ECDG, (2021) referred to digitization as the conversion of data or transformation from analog to digital or binary. On the other hand, ‘digitalization’ has been seen to imply significant improvements in the use of information technology by institutions and organizations; the implementation of information technology strategies and information processing capabilities (Onoh, 2023). ECDG (2021) noted that digitalization goes beyond this process, opening effective online interaction. It went further to assert that it is the use of digital technologies: tools and applications of any kind - from digitization of processes to block chain and artificial intelligence - is what are referred to as ‘digital transformation’.

Therefore we can decipher that if ‘digitization’ refers to the conversion of data and processes, ‘digitalization’ refers to a transformation which embraces the ability of digital technology to collect data, establish trends and make better operational decisions (European Commission, 2021). The same deduction was made by Jurisic and Kermek, (2021) that digitalization involves the use of digital technologies to change operational models, offer new avenues and value creation opportunities. Likewise, to Ngalim and Kaunert (2024), digitalization is understood as the socio-technical process of adaptation of new technologies, or a process of adoption of digital technologies that, occur at the individual, institutional or organizational, social and global levels.

In relation to e-governance, digitalization entails the transformation of traditional bureaucratic and ‘paper-based’ processes into digital platforms (Arnold and Wade, 2020). Applied also to governance and public administration, digital transformation enables new ways of functioning, engaging with citizens and civil society at large and efficiently providing services to the public (ECDG, 2021). In this context, digitalization is seen as the advanced form of e-governance innovation that redesigns natural processes to promote efficiency and effectiveness (Picard, 2021). It contributes to the promotion of democracy, transparency, accountability and freedom while ensuring seamlessness in the ease at which governmental actions are undertaken (Ngalim and Kaunert, 2024). Equally, it offers opportunities for governments to modernize public sector administration and cooperation with citizens and clients (Falk, Rommele and Silverman, 2024). An aspect of public sector modernization is the simplification of processes and procedures, here referring to ease of doing business through the standardization of activities to increase efficiency and effectiveness and as well, reduce response time (Calvo and Campos, 2023). Furthermore, digitalization ensures cost reduction in public administration (Okwueze, 2010). Generally, digitalization helps to streamline costly and inefficient vertical and horizontal processes (Sun, Savaget, and Parycek, 2020).

Digital governance according to Moon (2023) is the way that governments use information communication technology (ICT) to efficiently provide information and governmental services to its people; to effectively improve the quality of services it provides; and, to offer greater opportunities for citizens’ participation. It equally entails an innovative leadership style and a new way of making public policy and administrative decisions (Fountain, 2024). Furthermore, e-governance (Sinha, 2023) is the use of information technology to provide government services, information exchange, communication transactions and integration of different stand-alone systems between government and citizens (G2C), government to business (G2B), government to employees (G2E) and back office processes and

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interactions within the entire governance framework. Hence, digital governance has evolved as a governance model that increases the potential of the public sector to use appropriate technologies for improving governance relations – both internal and external – at different levels of government (Nnamani, 2025).

Furthermore, digital or e-governance is the use of ICT to effectively and efficiently create public value through the cooperation and assistance of the people and the provision of appropriate information and citizen participation (Bannister and Connolly, 2024). The underlying objectives often being to promote the democratic right to expression and human dignity, to support economic development and to encourage the effective and efficient provision of services to society (West, 2024).

Stressing the benefits therein, United Nations identified that e-governance reduces costs and lowers the barriers of allowing citizens to interact with the government by reducing the time required for clients to conduct transactions as one has no need to commute to a government agency's office; and transactions may be conducted online instantly with the click of a mouse (United Nations, 2023). In addition, e-government can help citizens to navigate through government regulations by providing an intuitive site organization with a wealth of useful applications (ECDG, 2021). Therefore, failure to comply with the requisite regulations could be due to confusion about the requirements rather than the product of willful disregard of the law (OECD, 2021).

Furthermore, e-government focuses on the administration and management within an organization, public or private, and refers to the internal use of ICT for horizontal, vertical and multi-level management of organizational resources, policy and process. Therefore, digital governance can be expressed as a stage of e-government maturity and refers to the digital transformations required for a collaborative government and administrative model; more citizen-centered that efficiently and effectively creates social or public value (Xanthopoulou, 2021).

In tandem with the above postulations, have been expressions about the factors that influence the success of the digitalization process. This is at the backdrop of the fact that public sector digital projects are integrated into combinations of public policy reforms and organizational changes often designed to establish, support, promote and midwife transformations in public organizations like the Enugu State Inland Revenue Service (Ugwu, 2022). Generally, the nature of culture and the organizational structures in the public sector can constitute a hindrance to digital innovations (Okwueze, 2010).

The traditional public sector in many third world countries is characterized by hierarchical and dissimilar structures as well as bureaucracy and procedures based on print media (Davison, 2023). Initially, the bureaucracy with its literal interpretation, (office administration) that causes deficiencies and delays in the public sector service delivery was aimed at promoting efficiency, equality and democracy (Okeke, 2024). In the present times however, (Sinha, 2023) it has come to be a source or multiplier of recurring delays and inefficiencies (manifestations of the red-tapism espoused by Marx Webber).

Other problems arising from the structure and culture of the public sector include functional divisions and politics (Bannister and Connolly, 2024), and resistance to innovations (Ugwu, 2022). Equally, the lack of exchange of ideas and information between departments or units as well as organizations within and outside the system (Fountain, 2024) and, resistance by civil servants for fear of job loss (Okwueze, Mba, Okwueze and Kalu, 2024) also limits

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digitalization in the public sector. Other barriers identified by researches include: complex and multi-layered bureaucratic structures inherited from previous forms and schools of administration (Imran, 2023); e-literacy and inadequate ICT infrastructure (Hendrix, 2023); resistance to change, power struggles and lack of cooperation between organizational units (Matt, Hess and Benlian, 2023); as well as failure to update existing laws (Ugwu and Eze, 2020).

Aside the aforementioned, different studies have also conceptually and empirically examined other challenges and hindrances to the adoption of technology in public administration. Hence, how a technology is applied depends on the institutional and organizational arrangements that guide decision makers in their everyday behavior (Fountain, 2024). The Fountain (2024) model is commonly used to describe the interactions between organizational forms and institutional arrangements and their implications for the design and adoption of a technological system (Luna-Reyes and Gil-Garcia, 2024). Both factors referring to organizational forms and institutional arrangements may hinder the adoption of new technologies in public sector as the one under study. As an instance European Committee on Democracy and Governance (2021) showed that institutional arrangements have prevented the adoption of e-governance solutions in the European Union. Okeke (2024) also showed similar results for open data in Nigeria on organizational factors. Therefore, the acceptance of technologies hinges largely on their compatibility with prevailing institutional and organizational arrangements or designs.

Further empirical analyses of obstacles to the application of ICT in the public sector have focused on e-government – from a technological point of view, a previous public sector innovation. These empirical studies have found barriers to the application or adoption of e-government, including a lack of trust, (Wamba and Queiroz, 2022); general concern about public safety, privacy and data protection (Butt, Imran, Kantola and Helo, 2021); information quality, (European Commission, 2021); strategy (McGrath and McManus, 2020); technology (Ugwu and Eze, 2020); policy (Lam, 2015); leadership and management (Schwester, 2019); accessibility (Okeke, 2024); and, organizational weaknesses (Ugwu, 2022). In their meta-analysis Alojail and Khan (2023) equally identified three groups of hindrances to the adoption of e-government: technological and economic; managerial and organizational; and, institutional and political.

The technological factors cited in the literature as obstacles to transformation efforts include: system complexity and incompatibility (Wamba and Queiroz, 2022); lack of business architecture (Matt, Hess and Benlian, 2023); as well as standards and interoperable systems (Ebrahim and Imran, 2021). Added equally as identified barrier is security threats often referred to as cyber security threats (European Commission, 2021).

Theoretical Framework

The Technology Acceptance Model (TAM) is adopted as the framework of analysis. Technology is dramatically affecting the way people work and serve the public. In studying e-governance acceptance and use of technology, the TAM is frequently cited. The technology acceptance model (TAM) was proposed by Davis (1989). This model reveals the factors that influence one's attitudes towards the acceptability or otherwise of a particular technology including perceived usefulness and perceived ease of use.

He contends that many factors influence the decision of a person or an organization to accept and use new technology. The model focuses mainly on the adoption and use of

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technology in the workplace. It models how users accept and use new technology and suggests that when organizations and clients are presented with a new technology, several factors influence their decision about how and when they will use it. Such factor includes Perceived Usefulness (PU) defined by Davis (1989) as the degree to which a person believes that using a particular system or structure would enhance his or her job performance.

A second factor the model postulates is the Perceived Ease-of-Use (PEoU) defined as the degree to which a person believes that using a particular technological system would be free from effort (Davis, 1989). In the context of e-governance's technologies' adoption for the digital transformation of organizations like the Enugu State Inland Revenue Service, TAM suggests that users formulate a positive attitude towards a particular technology or technologies when they perceive that the technology is/are useful and easy to use, (Davis, 1989). This model relates to the present study in that if the users or clients are to understand the benefits of using the digitized revenue collection system (e-Rev, e-ticketing and E-Tranzact technologies among others), and how user-friendly the technologies are, they will develop interests in them and subsequently intensify efforts towards the adoption of these technologies for effective and efficient revenue service delivery. This theoretical model is simplified in a matrix in Fig. 1 below.

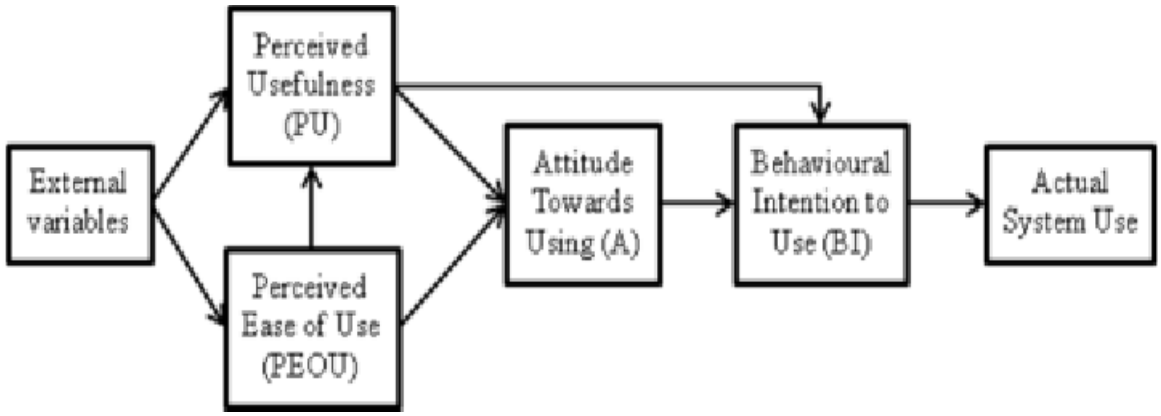

Fig 1: Technology Acceptance Model

METHODS

The study adopted the quantitative survey research design. It examined the relationship between the following components: Quality of Service (QS), Quality of Information (QI), and Perceived Impact (PI) on the organization (the independent variables) and the Degree of Adoption (DA) of digital governance (the dependent variable) in the Enugu State Inland Revenue Service (the public organization under focus). Component analysis was used to reduce the number of variables to fewer component numbers, with three ultimately retained (Quality of Service, Quality of Information, and Perceived Impact on the organization). The Cronbach alpha reliability test was used to measure the reliability of each component. The data collected were subjected to the multiple regression analysis using SPSS software, version 24.

Questionnaire was the major instrument of data collection. This was administered on 30 middle and senior executive officers of the Enugu State Inland Revenue Service, 20 other civil servants whose responsibilities involve revenue collection and administration for the state and 100 clients (40 'Keke', 'Okada' Bus, Tipper, Tanker and other drivers, 30 business operators and 30 other individuals) totaling 150 (42 or 27.8% women and 108 or 72.2% men)

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across the state that uses digital services in their revenue collection/payment and administration, all purposively selected at random across the 17 local government areas of the state. This was done in order to evaluate the effectiveness and efficiency of the Enugu State Inland Revenue Service's digital project (value-based approach) and mainly to reveal the organizational factors that affect them. A 39-item questionnaire was adapted, a research tool that had previously been tested and validated in other studies (eg. Alojail and Khan, 2023; Xanthopoulou, 2021; Vial, 2019; and, Mahmood, 2018). A total of 150 questionnaires were distributed and returned validly completed and as mentioned earlier, the participants were middle and senior executive officers and identified clients of Enugu State Inland Revenue Service as at February, 2025. Based on the analyses' results, conclusions were drawn.

RESULTS

The structure of the observed correlations was determined from the results of the component analysis matrix, identifying the clusters of variables that have high correlation.

Table 1: Rotated Component Matrix [a]

	Components		
	1	**2**	**3**
QSV1	0.71	0.00	0.00
QSV4	0.59	0.00	0.00
QSV5	0.66	0.00	0.00
QSV7	0.69	0.00	0.00
QSV8	0.66	0.00	0.00
QSV9	0.68	0.00	0.00
QIV12	0.00	0.73	0.00
QIV14	0.00	0.75	0.00
QIV16	0.00	0.59	0.00
PIV21	0.00	0.00	0.67
PIV22	0.00	0.00	0.75
PIV24	0.00	0.00	0.78
PIV27	0.00	0.00	0.56
PIV29	0.00	0.00	0.78

Extraction Method: Principal Component

a: Rotation Converged in 5 iterations

As shown in Table I, the first component is Quality of Service (QS), the second component is Quality of Information (QI) and the third is the Perceived Impact (PI) on the organization. Their correlation values were as presented above.

Table II: Kaiser-Meyer-Olkin (KMO) and Bartlett's Test

KMO and Bartlett's Test		
Kaiser-Meyer-Olkin		0.80
Bartlett's Test of Sphericity	Approximate Chi-Square	614.754
	Df	90
	Sig.	0.00

Table II with KMO and Bartlett's test shows that the data from the sample were adequate enough for the Components Analysis (KMO = 0.80 > 0.60 the established benchmark); Bartlett's Test of Significance < 0.001). We subsequently ran a reliability test, Cronbach's alpha interpreted for the questions of each component, (See Table III blow).

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Table III: Cronbach's Alpha

	Cronbach's Alpha	No of Items
Quality of Service (QS)	0.79	6
Quality of Information (QI)	0.62	3
Perceived Impact (PI)	0.77	5

Test of reliability of the instrument

The results showed that the alpha coefficient for the first component (Quality of Service) with 6 items is 0.79. The second component (Quality of Information) with 3 items had a coefficient value of 0.62.

The third component which is Perceived Impact with 5 items had a coefficient value of 0.77. In most cases a reliability factor benchmark of $\alpha \geq 0.70$ is acceptable in Social Science research. The alpha (α) coefficient for the 1st and the 3rd clusters is $\alpha > 0.70$ which showed that the data have high internal consistency.

On the other hand, the 2nd component, Quality of Information with 3 items had an alpha coefficient value of $\alpha = 0.62 < 0.70$ indicating that the data do not have a high internal consistency. Tables IV a-d present the Test Statistics

Table IV(a): Statistics

Statistics					
		SQ	QI	PI	DA
N	Valid	150	150	150	150
	Missing	0.00	0.00	0.00	0.00
Mean		3.79	3.66	4.43	3.37
Median		3.83	3.67	4.60	4.00
Standard Deviation		0.54	0.57	0.51	1.05
Variance		0.29	0.32	0.26	1.11
Skewness		-1.23	-0.05	-1.02	-0.69

Table IV(b): Model Summary [b]

Model	R	R-Square	Adjusted R-Square	Standard Error of Estimate	Durbin-Watson
1	-353[a]	0.125	0.107	0.996	1.901

a. Predictors (Constant), PI, QI, SQ.

b. Dependent Variable: DA

Table IV(c): Analysis of Variance (ANOVA) [a]

Model		Sum of Squares	Df	Mean Square	F	Significance
1	Regression	20.82	3	6.94	6.99	0.000[b]
	Residual	145.91	146	0.99		
	Total	166.73	149			

a. Dependent Variable: DA

b. Predictors: (Constant) PI, QI, SQ.

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Table IV(d): Coefficients [a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-0.06	0.81	-	-0.07	0.94
	Service Quality	0.47	0.17	0.24	2.68	0.01
	Information Quality	0.17	0.17	0.09	1.04	0.30
	Perceived Impact	0.23	0.18	0.11	1.30	0.19

a. Dependent Variable: DA

From Table 4b it could be seen that the overall regression model was significant (R^2 = 0.125 > 0.00). The predictive power of the independent variables in terms of the degree of adoption (DA) of digital governance in the organization, R^2 value = 0.125 which showed that the independent variables (PI, QI, and QS) explained 12.5% of the variance of the dependent variable (DA); Regression Sum of Squares = 20.82, df = 3, Mean Square = 6.94 and Residual Sum of Square = 166.73, df = 146, and Mean Square = 0.99 all significant at 0.000[b] (See Table 4c).

Table 4d showed the predictive ability of the three components with regards to the degree of adoption of digital governance. Quality of Service (QS), Quality of Information (QI) and Perceived Impact (PI) were all positively related to the adoption of digital governance in the Enugu State Inland Revenue Service. Service quality (t = 2.68), information quality (t = 1.04), and perceived impact (t = 1.30) have a statistically significant effect on the outcome variable (t = -0.07) hence, (ρ = < 0.05). Therefore, the null hypothesis (H_O), "there is no statistically significant relationship between the quality of service, quality of information and perceived impact and the degree of adoption of digital governance in the Enugu State Inland Revenue Service" is hereby rejected. The alternative hypothesis (H_1) is therefore accepted.

Findings

The major findings of the study are:

1. The quality of services has a statistically significant effect on the adoption of digital governance in the Enugu State Inland Revenue Service.
2. The quality of information also has an essential relationship with the adoption of digital governance practice in the Enugu State Inland Revenue Service.
3. The perceived impact on the organization also has a significant positive relationship with the adoption of the digital governance in the Enugu State Inland Revenue Service.

DISCUSSION

The results presented above provide support for the findings of existing research and literature. The quality of services has a statistically significant effect on the adoption of digital governance in the Enugu State Inland Revenue Service. Here referred are concepts such as perceived ease of use, perceived ease of doing business, etc. Implicit here is the perceived seamlessness of the operations of the digitized processes of service delivery by clients - the tricycle (Keke) and motorcycle (Okada) riders and bus and truck drivers, shops and market stall owners, among other enterprises and individuals - that use the digitalized Enugu State revenue payment system (the N700.00 e-ticketing, N200.00 MOT - Movement of Trucks, N6500.00 Biometric, and N6,500.00) e-Emblem and E-Tranzact daily, monthly or annual

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remittance of taxes, levies payment platforms) among other payments for cost of services to the Enugu State government (Nnamani, 2025). This also refers to the degree to which the structure of the e-service portal is clear and easy for the users to navigate and is properly aligned with the needs of the individual users listed as explained in the Technology Acceptance Model (TAM). It also addresses issues of availability and accessibility of the online services at any point in time (Igwesi, 2023). Also is the extent to which the online service portals quickly perform the services successfully at the request of clients or operators and facilitates everyday life and transactions of the users of the services (especially the *8011*042# USSD App) (the perceived usefulness) in synergy with other state institutions and organizations (Nnamani, 2023).

This finding is apt as the digitization (computerization) of the process of revenue payment/collection has been so simplified, transparent and useful as explained in Davis' (1989) TAM, our theoretical framework. Clearly, with any kind of mobile phone - android, smart-phone or any type of phone -, tablet or laptop, one can use the online-revenue (the e-ticketing or e-rev of the Enugu State Consolidated Revenue Service) App or platform to make payments, check status of payments, track payments, among other services in any part of the state once one is within any network zone – MTN, Glo, Airtel or any other network available and in use by the individual, organization or enterprise involved (Okeke, 2024; Mbah, 2023).

Furthermore, the quality of information also has an essential relationship with the adoption of digital governance practice in the Enugu State Inland Revenue Service. Here referred are the concepts found in international literature such as "trust" and "security". An instance here is obtaining the username or identity (ID) and password on the portal, operational code of each of the user or client, transaction security in the online service, the availability of a data recovery plan (back end server or backup), the reliability and sequence of the Google Drive Protection Right (GDPR), or the privacy policy so that users have easy access to the respective services while logging in or browsing the site and the use of the site of digital signature for the authentication of user's ID (Udeme, 2023). Also identified here include the monitoring of citizen's activity (Adelabu and Olalekan, 2020).

In terms of content, an essential role is played by monitoring the activity of citizens, the updating and accuracy of information displayed on the online service portal and the provision of web application for a range of services (requests, payments, generation of remitas, invoices and receipts, etc). This agrees with the views of Abdulrasheed and Majeed, (2022), and Raheem and Salami, (2021) that in situations where the individual or client make request for verification or clarification of the status of payment and it provides him with a negative report, the trust and reliability of the platform to serve its purpose will be eroded. This casts doubt as to the need for the continued use of the Application (App) or platform. This equally agrees with the findings of Izunaso and Enwerem (2021) that the reliability of a digital system in the view of the clients depends on their trust on its security and prompt services. Where opportunity for doubt in a digitalized process to deliver on its intended objective sets in, trust will be eroded (Ugwu and Eze, 2020).

Finally, the perceived impact on the organization also has a significant positive relationship with the adoption of the digital governance in an organization like the Enugu State Inland Revenue Service. In this component, essential parameters related to the equipment and resources, the policy or strategy followed by the organization as well as the organizational structure and leadership of the establishment were here referred. Hence, it is an imperative that for the digitization process to effectively and efficiently deliver the appropriate services it is

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intended to offer the operational control room must be effective and efficient too and must be hitch free (Eze, 2020). Issues of technical glitches or breakdown of the server or broadband should be seriously guarded so that seamless service delivery shall always be ensured (Okeke, 2024; European Commission, 2021).

The answers found in this study demonstrated the importance of both the technological factors that compose the quality of service, that is, perceived ease of use, promotion of digital governance and perceived usefulness; the quality of information referring to trust and security as well as content (ECDG, 2021); and, the perceived utility in the organization here bothering on issues of equipment, policy and strategy, organizational factors here emphasizing the importance of training and evaluation of human resources in the successful adoption of digitalization but also the impact of leadership and top management in creating a digital culture within the organization (Nnamani, 2025; Ngalim and Kaunert, 2024). In the context of the adoption of digital governance in the Enugu State Inland Revenue Service, the support of the top management plays an important part because the adoption of new technologies should require new regulatory requirements, a high degree of capacity (Mbah, 2025; Ugwu and Eze, 2020), new resources, resource integration, redesign, and the development of new skills and competences (Udeme, 2023) which the Governor of Enugu State always stress while striving towards the digitalization of governance in Enugu State under his leadership.

In sum, the present study confirms the findings of the literature (Okeke, 2024; Wamba and Queiroz, 2022; Jurisic and Kermek, 2021; Picard, 2021; Butt, Imran, Kantola and Helo, 2021; European Commission, 2021; Ugwu and Eze, 2020; Arnold and Wade, 2020; Schwester, 2019; Lam, 2015, among others) that the barriers and conditions for the successful transformation of digital governance are not limited to technological issues. Multiplicity of issues arising as fallout to the digitalization process suggests that the introduction and adoption of new technologies by government is often limited by organizational, institutional and legal issues (Okwueze, Mba, Okwueze and Kalu, 2024). This is often explained by the fact that new technologies are expected to challenge almost every process, system, and structure of the state government. However, these changes are complex and require radical transformations (McGrath and McManus, 2020). The change aspect of transformation is seen in the literature as the ultimate goal of the development of digital governance and implies the transition from the digitization of public service to a wider and broader governmental reforms. In order to sustain this transformation, there must be multiple processes of change and redesign, not only of the organizational processes involved in the Enugu State Inland Revenue Service, but also of the regulatory and institutional aspects of the organization in particular and Enugu state public administration in general.

Challenges to the Adoption of Digital Governance

Following the Enugu State Inland Revenue Service digitization example, it was identified that some structural challenges still continue to impede full application of technology in the process of efficient and effective public service delivery. Some of these include:

1. **Inadequate Internet Access:** Unfettered access to the internet is critical to fueling digitization of public sector administration for the efficient and effective creation of public value. Without the Internet, citizens cannot utilize the digitalized processes freely and fully. Accessing government services and conducting business with governmental institutions digitally require cheap and unfettered access to the Internet. The absence of this, challenges the development of digital governance since only a handful of people in Enugu state today

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can comfortably access the internet. Therefore, providing adequate e-services cannot be possible without adequate reach via unfettered internet access.

2. **Cybersecurity Threat:** Cybersecurity remain a significant concern in digital governance. Digitalization of governmental processes is great, but citizens and institutions can have their devices hacked, compromising their privacy. Users of e-platforms risk their safety because they do transactions and as well communicate and share information with strangers whose intentions they may not know. With advancements in artificial intelligence (AI) in recent times, there is no guarantee that the e-ticketing, E-Tranzact or e-rev app codes cannot be cracked by internet fraudsters, "Yahoo boys", among other cybercriminals. Hence, cybersecurity and spyware attacks are great threats to e-governance.
3. **Internet Restrictions and Shutdowns:** In most cases internet access restrictions or complete shutdown during serious business activities poses great barriers to digitization. From time to time, the Nigerian government and Internet Service providers restrict Internet access, social media apps or hike cost of data usage. The BBC for instance catalogued Internet shutdowns in Africa since 2019 and noted that "cases of internet shutdowns in Africa have been rising". AccessNow took legal action in 2018 against the then Minister of Information Lai Mohammed for Buhari government's internet shutdown for some days during their administration. This situation poses not only potential but actual threats to unfettered access to the internet for e-governance.

Recommendations

In the light of the above, the following recommendations are proffered.

1. **Improved Internet Access:** Like in other European countries, upgrading Nigeria's technological and internet infrastructure is vital for the growth of digital processes, economic development and transformation of our public bureaucracy. These should include critical aspects like infrastructure, electricity, and financial system that will accompany the sustainability of the technology infrastructure in Enugu State in particular and the entire Nigeria.
2. **Improvement in Nigeria's Cybersecurity:** The state government must ensure that the digital system or platforms they use are properly protected to prevent cybersecurity attacks and privacy breaches. They should use encryption, passwords or codes, antivirus and malware systems to protect their devices. The state government should categorize the e-governance process and the associated infrastructure as critical infrastructure, and provide the necessary technical and physical protection required to ensure their security. This includes safeguarding access to the internet "24/7".
3. **Uphold the Freedom of Information and Right to Pursue Legitimate Economic Activity:** E-governance cannot exist without the fundamental freedom of information and the right to pursue legitimate economic activity. This is why the 1999 Constitution in its Section 16(c & d) provided that it is the duty of the government without prejudice to the right of any person to guarantee individuals' right to participate in areas of the economy within the major sector of the economy; protect the right of every citizen to engage in any economic activity outside the major sectors of the economy (FRN, 1999). Adopting strict laws restricting, gauging or violating these freedoms will force citizens to have distrust in governmental process or abdicate their obligations to the state or bypass law enforcement. When this happens, the results can be catastrophic to the economy of the state and nation at large.

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4. **Transparent and Credible Governance:** Involving all citizens through participatory governance is crucial to ensure a trusted outcome. Nigerians have the potential to contribute to their states and national development, but they often feel there is a high level of corruption in the system and processes. As a result many citizens tend to migrate or leave their home states and settling abroad because the management of governmental processes deprives them of their rights to decent lives. While some governments may consider this a solution and a pathway to covering their excessive corruptions, citizens get exposure to more advanced forms of economic manipulations and quickly learn as well how to illegally reap the governmental institutions, individuals and businesses off their resources with digital tools. Eliminating the citizens from participating in the state's economic processes hurts the government.

CONCLUSION

It is a fact that concepts such digitization, digitalization, digital governance or digital transformation are used interchangeably in the literature. Also, we found that the majority of them focus almost exclusively on the technological factors with less reference made to organizational ones. Though not many studies concerning the public sector are found, the issue of the digitization of governmental processes has in recent times been much canvassed. Through the studies of these factors, a questionnaire was adapted which corresponded to these three major components (quality of service, quality of information, and perceived impact on the organization) factors. The results of the study showed that the three component factors were statistically significant for the adoption of digital governance and their importance, found in the Enugu State Inland Revenue Service.

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