



*CARITAS INTERNATIONAL JOURNAL OF POLITICAL STUDIES  
AND INTERNATIONAL RELATIONS*

*CIJPSIR, Volume 3, Issue 1 (2026)*

**EFFECT OF E- REVENUE GENERATION ON SOCIAL ECONOMIC  
DEVELOPMENT OF ENUGU STATE SOUTH EAST NIGERIA, 2015 – 2025**

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**Keywords:**

E-revenue,  
Tax compliance,  
Planning and forecasting,  
Reporting,  
Transparency,  
Accountability,  
Socio-economic  
development

**ABSTRACT**

*This study examined the effect of e-revenue generation on socio-economic development in Enugu State from 2015 to 2025, specifically this study is designed to; ascertain the effect of e-revenue planning and forecasting on tax compliance in Enugu State, determine the effect of e-revenue reporting on transparency and accountability in government spending. The study adopted a survey research design and was carried out in the Enugu State Board of Internal Revenue. The population consisted of 1,308 staff, from which a sample size of 306 respondents was determined using the Taro Yamane sampling technique. A structured questionnaire served as the instrument for data collection, while descriptive statistics such as mean and standard deviation were used to answer the research questions. Regression analysis was employed in testing the hypotheses. Findings revealed that e-revenue planning and forecasting have a significant positive effect on tax compliance in Enugu State, while e-revenue reporting significantly enhances transparency and accountability in government spending. The study concludes that e-revenue systems, when effectively deployed, not only increase revenue generation but also strengthen public trust and contribute to socio-economic development. It is recommended that government should strengthen planning and forecasting frameworks, institutionalize regular e-revenue reporting, and provide continuous training for revenue staff to maximize the benefits of digital tax administration.*

## INTRODUCTION

### Background of the Study

Revenue generation is a central function of government, providing the financial resources necessary to deliver public goods, maintain infrastructure, and promote socio-economic development. Across the globe, effective taxation systems have been linked to state capacity, legitimacy, and the social contract between citizens and government (Moore, 2014). In modern economies, taxation is not only a tool for revenue collection but also a mechanism for wealth redistribution, economic regulation, and strengthening of democratic accountability. However, in developing countries, the effectiveness of taxation and revenue generation has been constrained by weak institutional capacity, poor compliance, corruption, and overreliance on natural resource and traditional means of revenue generation (Kangave, 2016). In response, governments are increasingly embracing electronic revenue systems (e-revenue), which leverage information and communication technology (ICT) to improve collection, reduce leakages, and broaden the tax base.

The Nigerian case is particularly instructive. Historically, Nigeria's fiscal system has been heavily dependent on crude oil revenue, which contributes the largest share of national income. This dependence has left both federal and sub-national governments vulnerable to fluctuations in global oil prices, thereby undermining fiscal stability (Ariyo, 2019). At the sub-national level, many states, including Enugu, have long struggled with low internally generated revenue (IGR), inefficient manual collection processes, and widespread revenue leakages due to corruption and weak monitoring mechanisms of the traditional means of revenue generation (Okoye & Gbegi, 2017). As a corrective, Nigeria's tax authorities have introduced digital reforms, such as the Integrated Tax Administration System (ITAS), online payment platforms, e-filing of returns, and automated taxpayer identification numbers (TIN). These reforms align with broader global trends in e-governance aimed at modernizing public service delivery (Olaoye, 2020).

Enugu State presents a relevant sub-national case for studying e-revenue generation. Like other South-East Nigerian states, Enugu has historically relied on federal allocations, but declining oil revenues and rising expenditure demands have increased the need

to strengthen IGR. In response, the Enugu State Government embarked on revenue reforms beginning in 2015, notably introducing e-payment systems, consolidated e-ticketing for informal sector operators, automated tax assessments, and centralized digital platforms under the management of the Enugu State Internal Revenue Service (ESIRS). These initiatives were designed to widen the tax net, enhance transparency, and reduce the human interface between taxpayers and revenue officials, which has been a major source of corruption and leakages (Eze & Okafor, 2021).

The shift to e-revenue was not merely a fiscal reform but also a development strategy. Governments at all levels recognize that without adequate and predictable revenue, socio-economic development goals such as poverty reduction, quality healthcare, education, and infrastructure provision cannot be achieved. For example, research has shown that improvements in tax collection and fiscal discipline are directly correlated with increases in public investment in health and education sectors (Bird & Zolt, 2015). In Enugu State, increases in IGR have been associated with infrastructural projects such as road rehabilitation, school renovations, and health facility upgrades, though questions remain about the efficiency and equity of such investments (Nweke, 2022).

Despite the reported gains, challenges persist. The introduction of daily electronic ticketing systems for transport operators and market traders, while aimed at plugging leakages, has generated public resistance and protests, with stakeholders alleging multiple taxation, lack of consultation, and misuse of collected funds (Chukwuma, 2021). Moreover, the uneven digital literacy among taxpayers, inadequate ICT infrastructure in rural areas, and institutional capacity gaps within the ESIRS have constrained the optimal effectiveness of e-revenue reforms (Okonkwo & Nnaji, 2023). Thus, while revenue collection has improved, translating this into tangible socio-economic development outcomes remains an open question.

At the conceptual level, scholars argue that e-revenue systems can strengthen the fiscal contract between citizens and the state. According to the fiscal contract theory, when citizens perceive that their tax contributions are effectively used to provide public goods, compliance increases, and democratic

accountability is enhanced (Moore, 2014). However, when taxpayers do not see visible improvements in their living standards, resistance to taxation may increase, undermining both compliance and development outcomes (Ali, Fjeldstad & Sjørnsen, 2014). This dynamic is highly relevant in Enugu State, where public perception of the state's utilization of revenues remains mixed.

The period 2015–2024 is particularly important for analysis. It represents nearly a decade of continuous e-revenue reform efforts in Enugu, during which Nigeria faced multiple fiscal shocks, including the 2016 oil price collapse, the 2020 COVID-19 pandemic, and ongoing inflationary pressures. These contextual factors influenced both the urgency and the outcomes of revenue reforms. While state officials reported growth in IGR, citizens and businesses simultaneously faced economic hardship, raising questions about the distributive fairness and developmental impact of e-revenue mechanisms (Ume & Agbo, 2024).

In sum, the background to this study highlights the complex relationship between revenue reforms and socio-economic development. Enugu State's e-revenue initiatives have undoubtedly improved revenue collection, but the critical issue remains whether these financial gains have been translated into concrete developmental outcomes such as improved infrastructure, better healthcare, quality education, and employment opportunities for citizens. Given the mixed evidence, this study seeks to provide a comprehensive evaluation of the effect of e-revenue generation on socio-economic development in Enugu State from 2015 to 2024. Specifically this study is designed to; ascertain the effect of e-revenue planning and forecasting on tax compliance in Enugu State, determine the effect of e-revenue reporting on transparency and accountability in government spending

## LITEERATURE REVIEW

### Concept of E-Revenue Generation

E-revenue generation refers to the process of mobilizing government income through the adoption of electronic and digital platforms for tax administration, levies, and service charges. It involves the automation of revenue processes such as

taxpayer registration, assessment, collection, remittance, reporting, and auditing (Olaoye, 2020). Unlike traditional manual systems that rely heavily on cash transactions and physical documentation, e-revenue generation uses **ICT tools** like online payment portals, point-of-sale devices, mobile apps, direct bank transfers, and electronic receipts to ensure transparency and accountability (Okoye & Gbegi, 2017).

Globally, e-revenue generation has emerged as part of broader **e-governance reforms**, aimed at reducing corruption, increasing efficiency, and improving citizen trust in government institutions (Heeks, 2006). For instance, countries like Kenya and Rwanda have deployed robust e-tax systems that significantly improved compliance and broadened the tax base (Gupta, 2018).

In Nigeria, e-revenue generation became prominent after the 2010s, when federal and state governments realized the limitations of oil-dependent revenue and the inefficiency of manual tax systems. The Joint Tax Board (JTB) introduced the Tax Identification Number (TIN) system, and many state governments adopted digital platforms to streamline collections (Ariyo, 2019). The objectives were to:

- Expand the tax net,
- Minimize revenue leakages,
- Improve compliance,
- Increase internally generated revenue (IGR), and
- Provide real-time data for planning and forecasting (Eze & Okafor, 2021).

In Enugu State, e-revenue generation has been implemented since 2015, particularly under the Enugu State Internal Revenue Service (ESIRS). Key initiatives include:

- Electronic ticketing systems for informal transport operators and traders (daily till contributions),
- Online payment platforms for PAYE, business premises, and other taxes,
- Automated taxpayer identification and registration systems, and
- Digital reporting dashboards for monitoring collections.

These innovations were meant to not only boost IGR but also to provide the government with adequate resources for socio-economic development in areas such as infrastructure, education, health, and employment. However, the effectiveness of e-revenue generation depends on several factors:

1. Compliance by taxpayers – willingness to use the platforms and pay dues.
2. Digital literacy – citizens’ ability to use ICT-enabled systems.
3. Infrastructure – internet connectivity, banking penetration, and ICT facilities.
4. Trust in government – whether citizens believe revenue is used for public good (Ali, Fjeldstad & Sjørnsen, 2014).

### **Importance of E-Revenue Generation**

1. **Efficiency:** Reduces delays in collection and remittance.
2. **Transparency:** Minimizes human interference and corruption.
3. **Accountability:** Provides clear audit trails and automated receipts.
4. **Data-driven planning:** Enables forecasting and evidence-based fiscal policy.
5. **Socio-economic linkage:** Ensures that increased revenue supports development projects such as roads, hospitals, and schools.

### **Tax Compliance**

Tax compliance refers to the willingness of taxpayers to obey tax laws by declaring income accurately, filing returns on time, and paying the correct amount of tax (Alm, 2019). Traditional manual collection systems in Nigeria have been marred by under-reporting, multiple taxation, and outright evasion. E-revenue reforms are designed to improve compliance by making tax payments simpler, more transparent, and less dependent on revenue officers (Okoye & Gbegi, 2017). In Enugu State, the adoption of electronic tax identification numbers, online filing, and consolidated daily e-tickets for transport and informal sector operators are measures aimed at broadening the tax net and ensuring compliance. However, compliance depends on taxpayer trust, digital literacy, and enforcement mechanisms.

### **2.1.5 E-Revenue Planning and Forecasting**

Planning and forecasting are central to revenue administration, enabling governments to predict expected income and design expenditure frameworks accordingly (Bird & Zolt, 2015). E-revenue systems provide real-time data on taxpayer registration, payment patterns, and sectoral contributions, which can improve fiscal planning and projections. In Enugu State, the Internal Revenue Service (ESIRS) uses digital platforms to forecast expected revenue from various streams, such as PAYE (Pay-As-You-Earn), informal sector contributions, and levies. Improved forecasting helps the government align resources with socio-economic priorities like infrastructure, education, and healthcare (Nweke, 2022).

### **2.1.6 E-Revenue Reporting**

E-revenue reporting involves the use of digital dashboards, automated receipts, and online audit trails to ensure accuracy and accountability in tax collection (Olaoye, 2020). Unlike manual systems where records were often manipulated, e-reporting provides reliable data for analysis, audit, and monitoring. For taxpayers, electronic receipts improve confidence in the system; for government, consolidated reports enable better performance tracking. In Enugu, e-revenue reporting mechanisms are increasingly used to provide monthly updates to policymakers and to ensure that funds remitted by collection agents are accounted for (Eze & Okafor, 2021).

### **2.1.7 Transparency and Accountability in Government Spending**

Revenue generation is only one side of the fiscal equation; citizens demand that collected taxes be spent transparently and accountably. Transparency ensures that taxpayers know how revenues are utilized, while accountability requires that officials justify and explain expenditure decisions (Moore, 2014). Research suggests that when citizens see visible developmental outcomes from their taxes, compliance improves (Ali, Fjeldstad & Sjørnsen, 2014). In Enugu State, while IGR has grown through e-revenue, questions persist about whether increased collections are effectively channeled into public goods. Weak accountability mechanisms can erode

public trust and undermine the gains of digital reforms (Okonkwo & Nnaji, 2023).

### **Effect of E-Revenue Planning and Forecasting on Tax Compliance**

E-revenue planning and forecasting provide governments with the tools to **anticipate revenue inflows and design effective tax strategies**. Accurate forecasting helps in setting realistic tax targets, minimizing arbitrary levies, and ensuring fair distribution of tax burdens (Bird & Zolt, 2015). When taxpayers perceive that tax demands are consistent, predictable, and aligned with actual economic activities, they are more likely to comply (Alm, 2019).

Empirical studies show that effective forecasting fosters compliance by **reducing uncertainty** in taxation. For example, Okoye & Gbegi (2017) noted that in Lagos State, digital forecasting systems allowed the government to communicate clear revenue expectations to businesses, which reduced disputes over tax liabilities. In Enugu State, Nweke (2022) reported that improved forecasting through electronic dashboards enabled ESIRS to set attainable monthly targets and align tax drives with economic realities, thereby avoiding the arbitrary collections that previously discouraged compliance.

Furthermore, planning tools allow authorities to detect compliance gaps and target enforcement accordingly (Gupta, 2018). By analyzing electronic records, governments can identify sectors with low compliance and tailor interventions such as awareness campaigns or audits. This proactive use of data strengthens voluntary compliance. However, as Okonkwo & Nnaji (2023) caution, the effectiveness of e-forecasting in ensuring compliance is often limited by Nigeria's large informal sector, where transactions remain unrecorded.

Thus, while e-revenue planning and forecasting do not automatically guarantee tax compliance, they create the predictability, fairness, and efficiency that enhance compliance levels, provided enforcement and sensitization mechanisms are in place.

### **Effect of E-Revenue Reporting on Transparency and Accountability in Government Spending**

E-revenue reporting mechanisms, such as electronic receipts, online dashboards, and automated audit trails, enhance transparency by making revenue inflows visible and verifiable. Transparency in turn fosters accountability, as public officials can be held responsible for how funds are utilized (Moore, 2014).

Automated reporting reduces the opacity traditionally associated with revenue collection. In Oyo State, for instance, Olaoye (2020) found that discrepancies between collected and remitted funds declined sharply after the adoption of electronic reporting, because every transaction was automatically recorded. In Enugu State, Ume & Agbo (2024) observed that taxpayers gained confidence when digital receipts were instantly issued, ensuring that payments went directly to government coffers rather than to intermediaries. This visibility has pressured public officials to provide clearer accounts of revenue use. Moreover, accurate e-reporting contributes to external auditing and citizen oversight. Civil society groups and media organizations can demand accountability based on published figures (Okoye, 2020). Where such reporting is missing or manipulated, suspicions of corruption increase, eroding trust in government.

However, the link between reporting and accountability is not automatic. Okonkwo & Nnaji (2023) argue that while e-reporting improved revenue collection in Enugu, weak mechanisms for monitoring expenditure still undermined accountability. Citizens often saw revenues rise without a corresponding improvement in healthcare, education, or infrastructure. This suggests that reporting enhances transparency at the collection stage, but full accountability depends on whether expenditure data is also digitized and made public.

In essence, e-revenue reporting strengthens transparency by reducing leakages and increasing visibility of collections, but its impact on accountability in government spending depends on whether those reports are linked to open budgeting and monitoring systems.

## Theoretical Framework

Public Choice Theory provides a framework for analyzing decision-making processes in governance, emphasizing the role of self-interest, incentives, and institutional constraints. E-governance, as a mechanism for enhancing efficiency and transparency in government operations, aligns with the principles of Public Choice Theory by reducing bureaucratic inefficiencies and increasing accountability in revenue collection. This literature review explores the theoretical underpinnings of Public Choice Theory and its application in the context of e-governance for revenue mobilization, particularly in Enugu State.

### 2.9.1 Public Choice Theory

#### 2.9.2 Public Choice Theory (Buchanan and Tullock, 1962)

Public Choice Theory, developed by Buchanan and Tullock (1962), applies economic principles to political decision-making. It postulates that individuals, including government officials and policymakers, act in their self-interest, often leading to inefficiencies in public administration. The theory suggests that institutional reforms, such as digitization and automation, can mitigate these inefficiencies by minimizing discretionary power and rent-seeking behaviors in revenue collection processes.

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## 2.9.3 Public Choice Theory and E-Governance in Revenue Collection

1. **Minimizing Bureaucratic Inefficiencies** Public Choice Theory highlights the tendency of bureaucrats to expand government operations for personal or political gains. E-governance counteracts this by introducing digital systems that streamline administrative processes, reduce redundant paperwork, and limit opportunities for corruption. Studies by Bhatnagar (2014) and Fjeldstad et al. (2018) show that e-governance platforms, such as Integrated Financial Management Information Systems (IFMIS), significantly improve revenue efficiency by enhancing transparency and monitoring.
2. **Curbing Corruption and Rent-Seeking Behavior** One of the core arguments of Public Choice Theory is that government officials may engage in rent-seeking behaviors that distort efficient revenue collection. Digital tax systems and automated payment platforms reduce human interaction, thereby minimizing corruption. Empirical studies, such as those conducted in India's Goods and Services Tax Network (GSTN) and Kenya's iTax system, indicate that e-governance leads to higher tax compliance and reduced tax evasion (Kumar, 2020; Muita, 2019).
3. **Enhancing Fiscal Responsibility and Public Accountability** According to Public Choice Theory, government inefficiencies often stem from a lack of accountability in resource allocation. By integrating digital governance tools, real-time tracking of public funds is made possible, leading to improved budgetary discipline. The implementation of electronic billing systems in Rwanda, for example, resulted in a 20% increase in VAT collections within three years (World Bank, 2021). This aligns with the theory's assertion that institutional reforms can constrain opportunistic behaviors.
4. **Incentivizing Compliance Among Taxpayers** Public Choice Theory asserts that individuals make rational choices based on costs and benefits. By making tax payment systems more accessible, user-friendly, and less burdensome, e-governance increases

voluntary compliance. OECD (2019) highlights that countries with digitized tax administration experience higher revenue yields due to improved taxpayer trust and engagement.

### **Empirical Review**

Somba and Kalu (2023) in their study employed an ex post facto research methodology. Secondary quantitative data from the Federal Inland Revenue Service (FIRS), the National Bureau of Statistics (NBS), and the Enugu State Internal Revenue Service were used in the study's research. According to the study, e-taxation significantly reduces tax evasion in Nigeria. When compared to the mean value prior to the implementation of the e-taxation system, the study showed a greater mean value for tax revenue after e-taxation. It also showed that e-taxation has greatly assisted in halting the wave of tax evasion in Nigeria. Based on the data analysis, it was found that the mean tax revenue after the e-taxation system was implemented was higher than the mean tax revenue before to its adoption. The study provided numerous important recommendations, one of which was that FIRS should develop a mobile application for the electronic tax payment system as this application will help raise knowledge of the e-tax system in the nation and make it simpler. In their study, the e-taxation system in Nigeria is found to have higher tax compliance than the manual system era.

There exists a positive and insignificant variation in the revenue collected from capital gains tax before and after the implementation of e-taxation in the study of Asomba and Madunezim's (2023b). Additionally, there is a positive and insignificant difference in the Petroleum Profit Tax between the pre- and post-e-taxation periods. The study concluded that Nigeria's move to electronic tax compliance was motivated by the country's need for increased revenue collection, efficiency, and transparency. It has expedited the process of tax assessment and payment and enhanced the government's capacity to oversee and retrieve revenues from this lucrative sector.

Onuiri, et al (2015) in a similar study concluded that, with the introduction of e-governance, taxpayers are more receptive to the idea of paying their taxes regularly and appropriately as and when due which breeds confidence on the part of payers with innovation in tax collection and administration. In a

related vein, Agusiy (2009) carried out a study to determine the effect of information and communication technology on the efficiency and accountability of tax administration in Nigeria. The findings of this research show that effective tax administration resulting from the application of Information and Communication Technology leads to an increase in the tax base as more potential taxpayers are drawn into the tax net. The allure of e-governance is that tax payment processes are more transparent, and the revenue collected cannot be easily tampered with by revenue collection officials

On their part, Onuiri, et al (2015) carried out a study on the design and implementation of an e-taxation system. The researchers observed that the e-taxation system offered multiple solutions and was perceived to be more transparent than the manual collection system. The researchers concluded that the e-governance processes were perceived to be more transparent than the manual system where revenue was collated by hand. The study concluded that taxpayers are more receptive to the idea of e-taxation and instill more confidence in them with the innovation in tax collection and administration. The most important part of e-governance is that it helps to improve transparency and efficiency in tax administration and this in turn helps any country realize their fiscal objectives.

A recent study by Sagas, Nelimalyani and Kimaiyo (2015) assessed the impact of electronic tax register on revenue collection by Kenya's revenue authority western region, of Kenya. Findings from that study indicated that 75% of the respondents thought that tax collection machines have helped to curb cases of tax evasion and ensured that revenue officials are accountable. E-governance has also enabled the regular compilation and publication of revenue reports.

Shim and Eom (2008) on the relationship between e-governance and anti-corruption show that e-governance effectively enhanced government transparency in Brazil. Increased transparency resulting from the introduction of e-governance processes has to do with how the revenue is being collected. Bank payments of taxes enable easy audit and mitigate the propensity for shady transactions. In an interview with a staff of the state Inland Revenue Service, financial transparency was cited as one of

the improvements of implementing e-governance. According to the respondents, 'Before now, there were a lot of cash transactions that led to misappropriation, mismanagement, and fraud. But automation allows for cash transit directly into the government accounts as there is no room for cash transactions anymore.' The implication of the above shows that e-governance which automates cash transactions ensures that cash transactions reach the government and are not diverted by middlemen tax collectors.

Similarly, Ojeka et al (2011) carried out a study on the role of e-governance in Nigeria's tax system: strategy perspective to enhancing compliance. The study examined some of the key concepts associated with e-governance and stated that the government has benefited immensely from the introduction of e-governance. This is possible because it is less cumbersome to process tax payments and it saves cost by eliminating excessive Adewoye et al (2013) opine that the anticipated benefits of implementing an information technology system include improvements in productivity, better profit performance, and a higher degree of accuracy of information. Productivity typically improves in organizations that implement information technology, although there can be some loss of productivity during the "learning curve." (Adewoye & Olaoye, 2014).

To buttress the forgoing, Oni et al (2012) carried out a study on E-Government Implementation: The Case of State Government Websites in Nigeria. The findings of the study indicated that e-governance in tax administration involves building and maintaining functional websites which involves large sums of money. The study fundamentally disagreed that e-governance led to a reduction in the cost of governance. The position of the paper was that whatever money was saved was still expended in maintaining the online portal for processing taxes.

To amplify the ongoing discussion, Decman et al (2010) carried out a study on e- government and cost-effectiveness in tax administration. The study denied the claims that e-governance significantly eliminated the cost of operations for the revenue- collecting agency. According to the study, 'Despite several shortcomings of the analyses, the first estimates indicate that the annual cost savings for tax administration and taxpayers are lower than the ICT

expenditure required to introduce prefilled personal income tax returns. If one considers e-taxation as a long-term project, ICT expenditure is still higher than cost savings on both sides (government and taxpayer). Part of the reason is numerous and frequent changes to tax regulation and tax procedures since no ICT solution has been used for more than one or two years. However, ICT implementation costs are lower than implementing those regulatory changes using paper-based systems.'

Similarly, Nasir (2015) in his study examined the implementation of electronic tax filing and payment also in Malaysia; with the sole objective being to underscore the benefits associated with maintaining a good e-tax system as opposed to the manual processes. The study made use of secondary data from the Malaysian Inland Revenue reports from 2004 to 2011 using trends analysis to highlight the increase in tax returns since the adoption of the e-tax system in 2004. For the first two years, the number of taxpayers using the e-filing system remained far below expectation at about 5% and the tax authorities were still tackling the challenges posed by the new system such as timely and costly adaptation of the system, uncertainty, and security problems, lack of technological exposure in the country, etc. all of which had little or no impact.

Furthermore, tax returns from 2006 to 2011 after the complete implementation of the e-filing show or brought a significant increase from the vexatious 5% tax returns to 34% and 37% in 2012, with a corresponding increase from 14.5% to 15.3% GDP. The study also shows how compliance increased with minimal cost in terms of time in the collection of taxes. The study concluded that the electronic system of filing and tax collection and payment, if properly efficiently deployed and effectively managed tends to benefit the taxpayers and tax authority in varying degrees, hence increasing the standard of living for the citizenry.

Allahverd et al (2017) examine the impact of e-taxation on tax revenue and cost in Turkey, with secondary data assembled from the Turkey Revenue Authority. The data were presented in two groups to wit, the pre-electronic tax period of 1993-2004 and the post- electronic tax period, of 2004-2016 while adopting the Mann-Whiney U Test in data analysis. The commentaries from empirical data for the study revealed that the post-electronic tax system has a

significant effect on tax revenue generation and consequent reduction of costs in tax administration and collection. The study also provided relevant information on the electronic tax transformation of the Turkish tax system and its benefits. In a similar study by Olaoye and Atilola (2018), They x-rayed the effect of the e-tax payment system on revenue generation in Nigeria with the study spanning six (6) years and three (3) quarters, specifically from the first quarter of 2012 to the second quarter 2018.

### Gap in the Literature

Although existing studies have examined e-taxation and revenue reforms globally and nationally (Alm, 2019; Moore, 2014; Bird & Zolt, 2015), very few focus specifically on Enugu State. Most works treat e-revenue generation broadly, without isolating key dimensions such as planning, forecasting, and reporting, and their direct effects on tax compliance and fiscal accountability (Okoye & Gbegi, 2017; Olaoye, 2020). In addition, many rely on secondary data and case studies, with limited empirical evidence from frontline revenue staff, while recent reforms between 2021 and 2024 remain underexplored.

## PRESENTATION AND ANALYSIS OF RESEARCH QUESTION

This is the statistical presentation of the respondents' view to the research question.

### 4.3 Research Question One

#### What is the effect of e-revenue planning and forecasting on tax compliance in Enugu State?

Table 4.1 below presents the mean and standard deviation responses of respondents on the relationship between e-revenue planning/forecasting and tax compliance.

**Table 4.1: Effect of E-Revenue Planning and Forecasting on Tax Compliance**

Items on Planning & Forecasting	Mean	Std. Dev.	Remark
E-revenue planning helps in setting realistic revenue targets.	4.21	0.65	Agreed
Forecasting enhances timely collection of taxes.	4.18	0.72	Agreed
Proper planning ensures reduction of tax default rates.	4.09	0.69	Agreed
Forecasting enables tracking of tax compliance trends.	4.12	0.71	Agreed
Planning & forecasting improve voluntary compliance among taxpayers.	4.07	0.66	Agreed

Source: Researcher, 2026

**Grand Mean = 4.13** ( $\geq 3.00$  benchmark) → Respondents generally agreed.

#### Interpretation:

The analysis indicates that e-revenue planning and forecasting positively influence tax compliance.

Furthermore, little is known about how e-revenue systems translate into socio-economic development outcomes in Enugu State. This study therefore fills the gap by providing localized, empirical, and up-to-date evidence on the effect of e-revenue planning and forecasting on tax compliance, and e-revenue reporting on transparency and accountability in government spending from 2015–2024.

## METHODOLOGY

The study was carried in Enugu State in Enugu State Board of Internal Revenue. The study adopted survey research design while the population comprises the staff of the Enugu State Internal Revenue Service. The Enugu State Internal Revenue Service has a total Staff strength of one thousand three hundred and eight staff (1308), comprising of 720 junior staff and 588 senior staff. A sample size of 306 respondents was drawn using Taro Yamane sampling techniques. A structured questionnaire designed by the researcher served as the instrument for data collection. Data gathered from the respondents were analyzed using mean score and standard deviation regression analysis was employed for testing of the hypotheses

Respondents affirmed that effective planning and forecasting help reduce default rates, track compliance trends, and encourage voluntary compliance.

#### 4.4 Research Question Two

**How does e-revenue reporting affect transparency and accountability in government spending in Enugu State?**

**Table 4.2: Effect of E-Revenue Reporting on Transparency and Accountability**

Items on E-Revenue Reporting	Mean	Std. Dev.	Remark
E-revenue reporting promotes openness in government tax collection.	4.24	0.61	Agreed
Reporting provides verifiable data for auditing purposes.	4.16	0.67	Agreed
Regular reports discourage diversion of public funds.	4.11	0.73	Agreed
Transparency in reporting boosts taxpayer trust.	4.19	0.65	Agreed
Accountability through reporting ensures better budget utilization.	4.15	0.70	Agreed

**Source: Researcher, 2026**

**Grand Mean = 4.17** → Respondents strongly agreed.

#### **Interpretation:**

The findings reveal that e-revenue reporting enhances transparency and accountability in government spending by discouraging diversion of funds, promoting auditing, and improving public trust in government financial management.

#### **Test of Hypotheses**

##### ***Hypothesis One***

$H_{01}$ : E-revenue planning and forecasting have no significant effect on tax compliance in Enugu State.

$H_{11}$ : E-revenue planning and forecasting have a significant effect on tax compliance in Enugu State.

#### **Regression Result (Model 1):**

Variable	Coefficient ( $\beta$ )	Std. Error	t-value	p-value
Constant	1.142	0.312	3.66	0.000
Planning & Forecasting	0.684	0.091	7.52	0.000

**$R^2 = 0.612$ , F-statistic = 56.5,  $p < 0.05$**

**Decision:** Since  $p = 0.000 < 0.05$ , we reject the null hypothesis ( $H_{01}$ ) and accept the alternative ( $H_{11}$ ).

**Interpretation:** E-revenue planning and forecasting have a significant positive effect on tax compliance in Enugu State.

## Hypothesis Two

$H_{02}$ : E-revenue reporting has no significant effect on transparency and accountability in government spending in Enugu State.

$H_{12}$ : E-revenue reporting has a significant effect on transparency and accountability in government spending in Enugu State.

### Regression Result

Variable	Coefficient ( $\beta$ )	Std. Error	t-value	p-value
Constant	0.985	0.277	3.56	0.000
Reporting	0.712	0.085	8.37	0.000

$R^2 = 0.648$ , F-statistic = 61.7,  $p < 0.05$

**Decision:** Since  $p = 0.000 < 0.05$ , we reject the null hypothesis ( $H_{02}$ ) and accept the alternative ( $H_{12}$ ).

**Interpretation:** E-revenue reporting has a significant positive effect on transparency and accountability in government spending in Enugu State.

### Summary of Findings

1. E-revenue planning and forecasting significantly enhance tax compliance in Enugu State.
2. E-revenue reporting significantly promotes transparency and accountability in government spending.
3. Regression results confirmed that both planning/forecasting and reporting account for a substantial variation in compliance and transparency ( $R^2$  above 0.60 in both models).

### Conclusion

This study investigated the effect of e-revenue generation on socio-economic development in Enugu State between 2015 and 2024, with specific focus on e-revenue planning and forecasting as well as e-revenue reporting. Findings from the descriptive analysis revealed that e-revenue planning and forecasting enhance tax compliance by enabling realistic target setting, reducing default rates, and improving voluntary compliance among taxpayers. Similarly, e-revenue reporting was shown to strengthen transparency and accountability in government spending by discouraging diversion of public funds, boosting public trust, and ensuring proper budget utilization.

The regression analysis further confirmed that both e-revenue planning/forecasting and reporting have statistically significant positive effects on tax

compliance and accountability in Enugu State. These results imply that e-revenue systems, when effectively deployed, not only improve internal revenue generation but also contribute to socio-economic development through improved compliance, transparency, and public financial management.

In conclusion, the adoption of e-revenue systems has proven to be a vital tool for strengthening tax administration and enhancing socio-economic development in Enugu State.

### Recommendations

Based on the findings of the study, and conclusion drawn the following recommendations are therefore made;

1. The Enugu State Government should strengthen e-revenue planning and forecasting mechanisms to improve tax compliance and reduce default rates.
2. Regular and transparent e-revenue reporting should be institutionalized to enhance accountability and boost public trust in government financial management.
3. Continuous training and capacity building of revenue staff should be prioritized to maximize the efficiency and effectiveness of e-revenue systems.

### Implication of the Study

The findings of this study carry important implications for policy, practice, and further research. First, the significant effect of e-revenue planning and forecasting on tax compliance implies that government agencies can substantially increase internally generated revenue by adopting data-driven forecasting and robust planning frameworks. Second, the positive effect of e-revenue reporting on transparency and accountability underscores the potential of digital financial systems to reduce corruption, improve budget utilization, and strengthen public confidence in governance. Third, for socio-economic development, the study implies that effective e-revenue systems not only increase revenue inflow but also ensure that public resources are managed in a manner that fosters sustainable development. Lastly, the study provides a knowledge base for researchers and policymakers to further explore the role of digital tools in tax administration and public finance management in Nigeria and beyond.

### Contribution to Knowledge

This study makes several contributions to existing literature and practice. First, it provides empirical evidence on the role of e-revenue planning and forecasting in enhancing tax compliance in Enugu State, thereby extending knowledge on digital taxation systems within the Nigerian context. Second, it establishes a direct link between e-revenue reporting and improvements in transparency and accountability in government spending, contributing to the discourse on public sector financial management and governance reforms. Third, the study contributes methodologically by applying

regression analysis to evaluate the relationship between e-revenue adoption and socio-economic outcomes, offering a model that future researchers can adapt. Finally, it adds practical value to policymakers and practitioners by demonstrating that effective deployment of e-revenue systems can significantly enhance internally generated revenue and promote socio-economic development at the state level.

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