



COMMUNICATION AND ORGANIZATIONAL EFFECTIVENESS IN NIGERIA'S FEDERAL INLAND REVENUE SERVICE (2000 – 2015)

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Abstract

The Federal Inland Revenue Service (FIRS) is saddled with the responsibility of generating revenue, through taxation, in Nigeria where tax evasion and or avoidance is most prevalent among the people. Contrary to the non-performance that characterises the Nigerian public sector, FIRS in the last fifteen years present somewhat institutional productivity ascribed to a number of reforms. The communication aspect of the reform has been isolated for investigation in this work with a view to determining how it has impacted on the moderate success achieved in FIRS within the period under study and the possibility of replicating the feat in similar institutions at the state and local government levels. Survey research methodology was used and simple percentage and chi square analytical tools employed in the handling of the data. It was found out that communication was a major factor responsible for the productivity in FIRS notably communication of revenue target in clear terms to tax officers; training of FIRS officials in effective communication; communication with the tax-paying public in form of tax education and the essence of being faithful in the payment of their taxes. Among our recommendations are sustenance of the communication strategies including strengthening the existing modalities; collaboration in terms of training and exchange of expertise between the FIRS and various states and local governments' revenue generating agencies with a view to replicating the success at the lower level of government.

Keywords: Communication, taxation, reforms, revenue, effectiveness

Introduction

The public service is an indispensable instrument through which government implements its policies and programmes. It is through its instrumentality that government policies are translated into services for the people. The public service is made up of the employees of government. They are those responsible for the functioning of government through the implementation of government policies. The main functions of the public service are essentially to help formulate and implement the policies of government and to render related services to the public. The public service, made up of workers in government Ministries, Departments, and Agencies are further expected to provide continuity in governance, and to serve as a repository of knowledge and experience of the practices and procedures of governance, and to protect public interest (National Political Reform Conference 2005). Such policies include welfare services rendered to the citizens (Maikudi, 2012).

It therefore means that the success or failure of any government programmes and policies is tied to how well the public service effectively and efficiently carries out the stated reform programmes. Ability to communicate reform policies and programmes is sacrosanct for any effective public service function. Within the public service is the civil service which constitutes the inner core, or the heart of the public service (Anifowose and Enemuo1999:278-279). Civil service can thus be defined as a well organised body of permanent paid officials of ministries and departments under the executive arm of government, charged with the responsibility of implementing government policies and programmes in accordance with laid-down rules and procedures (Anifowose and Enemuo op. cit:279). There is no doubt that the Nigerian

public service has been afflicted over the years with a series of problems, among which are poor performance, corruption, absenteeism and the ghost workers syndrome.

Considering these malaise that have characterized the public service as well as the need to reposition it to make it people-oriented and compatible with the realities of global standards, President Olusegun Obasanjo approved the establishment of Bureau for Public Service Reforms (BPSR). The bureau was mandated to streamline and standardize the public service at the federal level, including setting minimum standards to be met by each ministry or agency. The task was 'to build a civil service that is performance and result oriented, professional and technologically sensitive, and committed to a continuous improvement in the conduct of government business and the enhancement of national productivity' (Ajayi, 2006:4). The core thrust of the Federal Government position, Ajayi explains further, was to 'reposition and re-professionalize the public service for greater efficiency, effectiveness in service delivery, accountability, transparency, and overall national productivity'

Statement of the Problem

An administrator has numerous functions to perform. One of the fundamental responsibilities of an administrator therefore is communication. Undoubtedly, the general abysmal performance of Public Sector organizations which necessitated public sector reforms world-wide and particularly in Nigeria should provide the strong background basis for this work. There are several aspects of public service reforms modelled after the neo-liberal theoretical under-pining. In the same model are public choice, new public management and governance theoretical persuasions. Despite all the nuances of these reformists' theoretical foundations, public sector organizations in Nigeria are still generally performing much below the optimal level.

The case with the FIRS presents a departure from this abnormality. FIRS before reforms had parity performance with other public sector organizations. The story has since changed. FIRS have always communicated a corporate target of tax revenue generation since year 2000 and a more ambitious target since 2004 where its reforms became full-blown. (Refer to FIRS Tax Revenue Statistics on page 9). There has been progressive increase in the proceeds of revenue generation effort of FIRS in the last seven years signifying the effectiveness and efficiency of that organization contrary to what a typical public sector organization in Nigeria is known for. Communication has been identified as one of the variables responsible for organizational effectiveness and efficiency. The task confronting the FIRS is no less a daunting one especially that an average Nigerian, no matter how rich, would either want to avoid or evade taxation. The situation is worsened by the lacklustre attitude of the average public sector employee to achievement of organizational goals.

The focus of this work finds its relevance in the immediate foregoing. The work is specifically interested in isolating the variable of communication and its impact on the achievement of organizational goals as typified by the success story of FIRS. Pertinent to the study are the questions such as the intra-organizational communication strategy that goaded the organizational performance being witnessed in FIRS currently; the content and form of communication with the taxable members of the public that stimulate their cooperation to pay tax despite the generally acclaimed poor performance on the part of the government; the possibility of replication of the communication strategies at the thirty-six (36) states level and the seven hundred and seventy-four (774) local governments level so that rather than the current model of our development financing structured on natural resources and borrowing, tax can replace them and Nigeria will join other advanced democracies that thrive on tax rather than natural resources.

Objectives of the study

The main objectives of this research include:

- To examine the role of communication on achievement of FIRS goals.
- To look at intra organizational communication strategy adopted by FIRS that aided her exceptional performance.
- To examine the content and form of communication with the taxable members of the public that stimulated their cooperation.
- To underscore the possibility of replicating this communication strategies at the thirty-six (36) state level and local governments.

Basic Assumptions

The following basic assumptions are formulated to give direction to this work:

- That appropriate communication strategies have significant impact on the achievement of organizational goals of FIRS.
- That effective communication with organization's customers/ clients significantly leads to effective service delivery.
- That revenue target communication to workers leads to progressive increase in FIRS performance
- That frequent training on cutting-edge communication skills often conducted in FIRS is partly responsible for progressive success recorded.

Literature Review

The very life of any public administration is communication (Sapru, 2013). What this implies is the fact that the absence of it could mean death to any administration. Millet (1954) corroborates this line of thought when he posited that communication in the blood stream of an administrative organization, therefore it places communication in a position which forms the orb around which all organisational endeavours rotate if it would really be a living organisation. Effectiveness in communication would be sine qua non to a healthy, vibrant and productive administration. According to Ajayi (2006), the process of making any public organisations "performance and result oriented, professional and technologically sensitive and committed to a continuous improvement in the conduct of government business", lies at the root of reform in the public sector. It again, implies that the success of any ministry, departments and agencies (MDAs) is not just in the assignment which defines the body, but the ability to implement government policies through effective communication.

As Terry (1953) observed, communication is the oil which aids smooth operations in the activities of administrators, enabling her to achieve stated goals. Communication therefore has a four pronged duty to perform in any administration. These are; control, emotional expressions, motivation and information (Sapru, 2013:494). Reforms become necessary where the gap between targets and actual performance are abysmally apart (Brunsson, 1993). This has been clearly demonstrated by the Federal Inland Revenue Service (F.I.R.S) ability to break-free from the non-performance status quo whereas other Ministries Departments Agencies (MDAs) have been mired in poor performance and poor service delivery.

Civil service reforms have become necessary as a fundamental component for effective governance. As the fundamental orb for policy implementation, the civil service has become the pillar that supports the entire system of governance (Repucci, 2014). However, in order to brace up to public expectations of service delivery, reforms are embarked on to foster effectiveness in the public service delivery. According to Mustapha (2013), the Nigerian public sector organizations have been bedeviled by inability to perform optimally even after several reform attempts by President Obasanjo and his successors. This position has necessitated a look at how FIRS has been able to make a difference.

Finally, it has been observed that public sector organizations in developing countries have suffered immensely due to poor communication skills, "...agencies and bureaus charged with collecting and managing government data are often under-resourced and frequently lack the capacity to carry out their mandate" (CommGAP).

Theoretical Framework

New Public Management Theory

In order to clarify this theory, the New Public Management finds its relevance on the assumption that the civil service at large is endemically defective and bedeviled by wastefulness and that the market is notably a better provider of basic goods and services than large state bureaucracies (Olaopa 2008:33).

It is against this backdrop that the NPM theory finds its roots from the reasoning of public choice postulates, which typically looks at government from the angle of productivity and markets, and focuses on management approaches to achieve productivity gains. The main thrust of NPM relies heavily on a number of ideas which are deliberately embraced to

emulate the private sector practices in the public sector (Bourgon 2007:13). In order to transform the public sector through radical changes and clear cut departure from practices that have made her unproductive, there is the need to imbibe a model of entrepreneurial paradigm which would suit the public sector.

Another approach in this regards by Minogue (2000:5) as cited in Mustapha (2011) would be a reduction of the public sector through privatization; reorganizing and slimming down the civil services; introducing competition into the remaining public services and the contracting of the provision of services to the private sector; and improving efficiency and obtaining 'value for money' through performance management and auditing. The implication of this is that private enterprises are believed to be more efficient than their public counterpart (Obadan et al 2004). This position is highly contestable because there is little empirical evidence to support this claim in Nigeria. Private sector organizations keep collapsing under the yoke of inefficiency and corruption (the banking sector, before the consolidation exercise is a good case in point).

Furthermore, there is the argument by Ferlie et al (1996) cited in Olowu (2002:3) that there are basically four models of NPM within which most of the reforms in the civil service around the world can be Situated. These are the 'efficiency drive' model, whose objective is to make the public sector more business-like; the 'downsizing and decentralization' model, whose focus is on disaggregation, organizational flexibility and downsizing; the 'management of change' model, which aims at integrating bottom-up and top –down approaches to change; and the 'public service orientation to change' model, with greater focus on service quality (Olowu 2002:4-5). For this study however, we have adopted the efficiency drive model. The model is relevant in that communication reforms, as it were, especially with the tax-paying community will invariably be analysed with a view to determining its effect on the productivity recorded in the FIRS.

Table 1: Federal Inland Revenue Service Tax Revenue Statistics Annual Summary of Collection From Year 2000

Year	COLLECTION	
	Target (=N= Billion)	Actual (=N= Billion)
2000	380.5	455.3
2001	500.7	586.6
2002	396.2	433.9
2003	572.9	703.1
2004	800.0	1,194.8
2005	1,304.4	1,741.8
2006	3,054.1	1,866.2
2007	1,753.3	1,846.9
2008	2,274.4	2,972.2
2009	1,909.0	2,197.6
2010	2,557.3	2,839.3
2011	3,639.1	4,628.5
2012	3,635.5	5,007.7
2013	4,468.9	4, 805.6
2014	4,086.1	4, 714.6
2015	4,572.2	3, 741.8

Source: www.firs.gov.ng/tax-revenue-statistics

Research Methods

The population of study of this research is made up of staff (both senior and junior) of Federal Inland Revenue Services in Edo state, Delta State, Lagos State and Plateau State.

Table 2

FIRS Location	Population Designation		Sample Size	
	Senior Staff	Junior Staff	Senior Staff	Junior Staff
FIRS (Warri)	3	29	2	22
FIRS (Benin)	7	40	5	37
FIRS (Lagos)	35	56	31	52
FIRS (Jos)	6	55	3	48
Total	51	180	41	159
	231		200	

Source: FIRS Nominal roll (Benin, Warri, Lagos and Jos) 2016.

Sampling Technique

The research adopted the probabilistic sampling technique relying specifically on the simple random sampling method in selecting 200 respondents, for the study. Thus, the research survey was carried out on five (5) departments of the Federal Inland Revenue Services. These departments include Operations, Administration and General Services, Tax Audit, Public Relations / Protocol, and Planning, Research and Statistics. In each of the departments, 40 staff was randomly selected making a total of two hundred (200) staff, comprising 30 management staff, 60 senior staff, and 110 junior staff respectively.

Data Collection and Analysis

The standardized questionnaire was deployed to elicit information from respondents. The questionnaire was divided into two sections. Section A consists of the respondents' bio data, while section B relates to the core issues of supervision as it relates to revenue generation. Two statistical tools of data analysis were deployed in the analysis of data derived from the field. They are the simple percentage and the chi - square (χ^2).

Test of Assumptions

Assumption 1

- Communication of revenue target to tax officers led to progressive increase in FIRS performance. performance
To test this assumption, we utilized items two (2) on the questionnaire

Item 2

The FIRS has a revenue target which is clearly communicated and this boosts tax revenue generation $\frac{PC}{N} \times \frac{100}{1}$

Table 3

Revenue Target Communication	Supervisees	Supervisors	Total
Yes	137	22	159
No	14	19	33
Total	151	41	192

Source: Field Survey; 2016.

Computation of Result

Calculated $\chi^2 = 31.1$

Critical $\chi^2 = 10.83$

Df = 1

$\alpha = 0.001$

Research Decision

Calculated $\chi^2 > \text{Critical } \chi^2 @ \alpha = 0.001$

Data are statistically significant @ 0.001 sampling error. Thus an association exists between the variables. This means that we reject A_0 and accept A_R

Yule's Q (Q) = 0.7

Interpretation

There is a very large positive relationship between communication of revenue target to tax officers and achievement of organizational goals in FIRS. That is to say according to our findings in assumption one contingency table 2.1, supervisees are more likely to support the notion that, FIRS has a revenue target clearly communicated and which led to progressive increase in tax revenue generation in the organization.

Assumption 2

Effective communication with organization's customers/clients significantly leads to effective service delivery In testing Assumption 2 items seven (7) and nine (9) shall be used.

Item 7: Tax education is a key tool for effectiveness (Communication with clients)

Table 4

Tax education is key for effectiveness	Supervisees	Supervisors	Total
Yes	136	33	169
No	15	8	23
Total	151	41	192

Source: Field Survey; 2016.

It can be seen from table 1.12 that 136 supervisees representing 70.8% of the respondents agreed that, tax education is a key tool for effectiveness, while 33 supervisors representing 17.2% of the respondents equally agreed making a total of 88% agreement. On the contrary, 8 supervisors representing 4.2% of the total sampled respondents disagreed while 15 supervisees representing 7.8% of the respondents disagreed. Thus bringing the total percentage of disagreement to 12% of the total respondents.

Computation of Chi Square

$$X^2 = 16.3$$

$$Df = 1$$

Research Decision

$$\text{Calculated } X^2 = 16.3$$

$$\text{Critical } X^2 = 10.83$$

$$\alpha = 0.001$$

Research Result

$$\text{Calculated } X^2 > \text{Critical } X^2 @ \alpha = 0.001$$

Therefore data are statistically significant @ 0.001 sampling error. Thus an association exists between the variables. This means that we reject A_0 and accept A_R

Yule's Q (Q)

$$Q = 0.6$$

Interpretation

There is a large positive relationship between effective communication with FIRS customers/clients and effective service delivery. That is to say, according to table 2.5, supervisees are more likely to respond to the fact that effective communication is often rewarded. Therefore, according to the above findings it was noticed that, significant level of increase on revenue generation was achieved in FIRS due to effective communication training in relation to customer/clients service delivery.

Item 9 Effective communicators (Tax Educators) are often rewarded.

Table 5

Effective communicators are often rewarded	Supervisees	Supervisors	Total
Yes	133	25	158
No	18	16	34
Total	151	41	192

Source: Field Survey; 2016.

From the table 1.14 above, it can be seen that 133 supervisees representing 69.3% of the total respondents agreed that, effective communicators are often rewarded, while 25 supervisors representing 13.0% also agreed to the above assertion thereby bringing the total number of agreement to 82.3%. However, 18 supervisees representing 9.4% of the total respondents disagreed with the above proposition, while 16 supervisors representing 8.3% equally disagreed bringing the total number of disagreed respondents to the above proposition to 17.7%.

Assumption 3 Frequent trainings on cutting-edge communication skills often conducted in FIRS positively affect performance.

Item 4 Field representatives are often trained to communicate effectively.

Table 5

Effective communication training of field workers	Supervisees	Supervisors	Total
Yes	127	30	157
No	24	11	35
Total	151	41	192

Source: Field study (2016)

Computation of Chi Square

$$X^2 = 2.6$$

$$Df = 1$$

Research Decision

Calculated $X^2 = 2.6$

Critical $X^2 = 1.64$

$$\alpha = 0.20$$

Research Result

Calculated $X^2 >$ Critical $X^2 @ \alpha = 0.20$

Therefore data are statistically significant @ 0.20 sampling error. Thus an association exists between the variables. This means that we reject A_0 and accept A_R

Yule's Q (Q)

$$Q = 0.31$$

Interpretation

There is a medium positive relationship between effective communication with FIRS customers/clients and effective service delivery. That is to say, according to table 2.4, supervisees are more likely to respond to the fact that field representatives are often trained to communicate effectively.

Item 8 Frequent training on cutting edge communication skills is often conducted within FIRS.

Table 6

Frequent training on cutting edge communication skills is conducted regularly by FIRS	Supervisees	Supervisors	Total
Yes	118	25	143
No	33	16	49
Total	151	41	192

Source: Field study (2016)

Computation of Chi Square

$$X^2 = 5.0$$

$$Df = 1$$

Research Decision

$$\text{Calculated } X^2 = 5.0$$

$$\text{Critical } X^2 = 3.84$$

$$\alpha = 0.05$$

Research Result

$$\text{Calculated } X^2 > \text{Critical } X^2 @ \alpha = 0.05$$

Data are statistically significant @ 0.05 sampling error. Thus an association exists between the variables. This means that we reject A_0 and accept A_R

Yule's Q (Q)

$$Q = 0.4$$

Interpretation

There is a large positive relationship between ineffective intra – organizational communication and reduction in productivity among FIRS workers. And as show in contingency table 2.3, supervisees were more likely to respond positively to the fact that, frequent training on cutting edge communication skills is often conducted within FIRS.

Findings

In view of the fore going, the study found that there are visible close links between effective communication and the generation and mobilization of revenue by the FIRS. Thus in analyzing our findings from this research work, it was discovered that communication is a requirement for optimum productivity in the FIRS (Federal Inland Revenue Service). As there appear to be an agreement between the supervisees and supervisors of FIRS that effective mode of communication via ICT internally and externally has led to the improvement of the service and increased revenue mobilization rate. This was pointed out by our informant interviewed that effective communication has been a major factor responsible for optimum productivity in the FIRS.

Again, clear communication of revenue target by FIRS has been identified as another major factor in the revenue generation progression in FIRS over the years. From item 2, table 3 above, which states that the FIRS has a revenue target which is clearly communicated, we found out that, there is an agreement of opinion between supervisors and supervisees on the issue of revenue target being clearly communicated in order to make sure that all hands were on deck to make sure the target set by service management was achieved. Furthermore, it was discovered that the channels of communicating the FIRS targets are mainly modern communication tools. These tools include an

internally connected internet service for all departments and offices, a workable platform interface that allows all staff at the service to receive and send work information within the service, etc.

It was further discovered that the above method of communicating set target in the FIRS was very effective. With the balance of opinion on the side of both supervisees and supervisors of FIRS, it was observed in item 2 table that the methods of communicating set targets were a well - connected email platform for sending and receiving messages, a workable telephone system, an effective customer care service, an FIRS web site where various information about FIRS is posted and viewed.

Again, it was noticed that the training of field representatives to communicate effectively was a viable strategy in the improvement of the service revenue generation profile. The immediate foregoing is supported by the sampled respondents (both supervisees and supervisors). Training and re – training of staff in any organization has been seen by management experts as a vital tool in the continued development process in terms of maximization of output. In view of the foregoing, the FIRS is not left out in this management strategy. Thus in order to be effective in revenue generation and mobilization, the service periodically engages in capacity building for both field workers and office staff. It was also discovered through in depth interview that the official communication channels in FIRS are often cordial. The implementation of a Customer Service Contact Centre was also found out as a communication channel in FIRS; as a service delivery tool, it involves facilitating tax-payers' access to the Service in pursuit of customer-centric service delivery and voluntary compliance. Other channels include; Multi-channel platform for engaging, communicating and educating tax payers and stakeholders and integrated program plan for engagement, monitoring and evaluation of response.

Furthermore, as a noticeable issue in this research work, the researcher found out that, tax education is a major key tool for effectiveness. This is because most tax payers do not know how to go about paying their taxes. And some of them do not see the need for tax payment due to the fact that they do not understand what their taxes are being used for. The issue of training on cutting edge communication skills was also discovered as being important to the increase in revenue productivity in FIRS. The continuous process of training staff of FIRS on modern communication skills using ICT both internally and externally can be said to be a crucial part in the success stories of the service over the years (refer to table on page 8 for a 15 year break down revenue).

It was equally found out that effective communicators in the service were often rewarded for their effort in communicating the goals and objectives of the service to both the internal community of the service and the external tax community. The reward system according to the researcher goes a long way in motivating staff of the service to do more in terms of revenue generation and mobilisation. And this reward package sometimes is being given at the service get – together and other social events organized by the service. On the issue of replicating the models of communication in FIRS in other MDA's, it was discovered that both supervisors and supervisees agreed to the fact that it can be replicated in other ministries, departments and agencies of government. This is because, the model of “top to bottom” and “bottom to up” style of communication in FIRS majorly being done via ICT means can be of great help and advantage too to other MDA's in fast tracking effectiveness and efficiency in governance to the people of Nigeria. And more importantly, the communication with their customers who are in most cases external to the establishment about what the organization is doing to serve them should be incorporated if it is presently non-existent.

Again, the study discovered that field agents, who are major communicators with the customers to the FIRS, are paid on commission. According to the researcher's findings, this policy or pattern of commission payment for field workers energises their drive to mobilize more revenue for the service. And lastly, it was discovered that the revenue increase being experienced by the FIRS over the years was due the pattern and drive for effective communication skills. These skills were notice in the communication manner within the agency and the agency with the tax community.

Recommendations

The FIRS communication strategies should not only be sustained, modalities to strengthen it should be worked out. Though the performance is now adjudged to be good because of our past as a non-performing public sector, that agency

should work toward making tax, aside from natural resources, a major source of revenue for the Federal Government. The agency should take Nigeria to the level of countries that run exclusively tax economy.

There should be a collaborative effort between FIRS and various states' revenue generation agencies such that the latter are able to learn the communication strategies that are part of the reform that has transformed the FIRS. If all states revenue collection agencies are able to look inwards and generate, through taxation, enough revenue to run the government, the over-reliance on the Federal Government for allocation will be a thing of the past and the country may subsequently become a true federation. As it is being replicated at the states' level, there should also be training modalities to replicate same at the local government level. If local governments revenue agencies can acquire communication skills that would enable them raise their tax revenue, it will be a major step toward using local government as an instrument of development.

Ministries, Departments and other Agencies of both the Federal and State governments nationwide should be made to replicate the communication strategies. To be able to do that, they must be able to identify their customers both within and those that are external to their organizations. Their customers must know the services they render and must be approached for patronage.

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