

TECHNOLOGY AND COST OF GOVERNANCE IN THE NIGERIA CUSTOMS SERVICE: A STUDY OF KEBBI AREA COMMAND

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Abstract

Previous studies mainly discussed on border security and revenue generation with no research on technology and cost of governance. Thus, this study investigated the impact of Technology in reducing the Cost of Governance using Nigeria Customs Service Kebbi Area command as a unit of analysis. The study used both primary and secondary source of data, the primary data were sourced from survey research using questionnaires, 150 questionnaires were distributed from which 108 questionnaires were retrieved, 108 questionnaires were valid and 00 questionnaires were not valid. The secondary data were sourced from the existing relevant literatures on the topic under study such as textbooks, journals, magazines, seminars and newspapers were consulted. Regression analysis was used using SPSS version 25. The findings show that there is relationship between technology and cost of governance in Nigeria customs service Kebbi area command with p-value of .001. The study recommends improving access to technological tools and providing enabling environment with strong internet network and the electric power generation would minimize the cost of governance and improve revenue generation as well as efficiency and effectiveness of the service in the organization.

Keywords: *Technology, Cost of Governance and Nigeria Customs Service*

Introduction

The increasing need for effective management of public sector organizations has attracted the attention of management researchers, scholars, and practitioners globally, especially on how to respond to challenges inherent in public sector organizations effectively. Governments around the world are continually searching for ways to deliver services that reduce costs of governance and improve efficiency (Government Summit, 2013). The Nigerian public sector had over the years been weakened with an over-expanded public expenditure profile, persistent deficits financed by domestic and external borrowing with resultant high debt service burden, breakdown of the traditional instruments of control leading to corruption and misappropriation of funds (Aduke, 2007). Some of the challenges to the effective management of public sector organizations in the Nigerian state lies in the inability to create an institutional environment for effective management of public sector organizations and absence or inadequate of sophisticated technologies among others (Waring & Morgan, 2007).

Over the years, technology in business has been changing rapidly as the global environment becomes highly competitive and innovative. Globally, the use of Information and Communication Technology (ICT) has become very vital to all organizations that intend to remain competitive in the market. According to Cravens (2000), the drivers of change in today's world include deregulation, global excess capacity, global competition, changing customer expectations, demographic shifts and changing work and lifestyles. These changes have led organizations to embark on activities that will provide a source competitive advantage and embrace the usage of ICT (Kevin, 2006).

Therefore, international organizations such as the Organization for Economic Co-operation and Development (OECD), the World Bank (WB), the World Customs Organization (WCO), the World Trade Organization (WTO) and the European Union (EU) have considered and provided recommendations on usage of ICT to enhance trade facilitation, minimize transaction cost and to improve the processes of customs administrations. Now, governments, the business community and individuals are looking to improve their respective financial situation as a matter of absolute necessity during the current global economic downturn (Kevin, 2006).

With the obvious advancement in technology, attention tends to shift from readiness to usage of technological tools for different purposes. Most organizations today use technology to provide their services. Among those organizations that are reliant on technology are the Nigerian military (Army, Air force and Navy) public sector agencies, (Nigeria Police, Federal Road Safety Commission among others). Therefore, the future of technology driven customs administration in Nigeria especially in the context of modernization has responded to the increasing demands for revenue optimization, minimize cost of governance, greater involvement in trade facilitation, enhanced security and enforcement of regulatory policies. As a result of this, the NCS is mandated to contribute to socio-economic development with its revenue collection activities and as such minimizing the cost of governance by facilitating legitimate trade (Mayowa, 2014).

Therefore, NCS personnel make use of the various technological tools such as computer, e-mail, the Internet, World Wide Web, online database, Pre-Arrival Assessment Report (PAAR), Automated System for Customs Data (ASYCUDA++) and other networking technologies in generating revenue into federation account, minimize transaction cost, detecting fraudulent ones and others stakeholders in the areas of proper documentation of imported goods, exports and excisable goods for onward collection of expected revenue for the nation. Successful incorporation of technology in the Nigeria Customs Service relies heavily on the personnel towards the role and use of modern technologies in handling importation and exportation goods (Kpolovie, 2014).

The Nigeria Customs Service personnel undergoes series of technological training and retraining on yearly basis, yet much is still expected from this organization being the second highest revenue generating body in the nation economy after crude oil. Proper usage of technological tools among NCS personnel seems to be negative and this called for concern. This could be as a result of fraudulent activities of some importers and exporters in terms of proper documentation of goods and services. The NCS requires knowledge, skills and competences to curb with these menaces to meet up with the yearning needs of the standard best practice of the 21st century. It is against this context that this paper attempts to assess usage of technology and cost of governance in the Nigeria Customs Services Kebbi area command.

Statement of Problem

Over the years, government has introduced reforms to improve productivity but realized that the public sector, particularly the Nigeria Customs Service has been passive in this regard. Some policies enlisted to boost the economy were unattainable and thus, creating a vacuum in both capital and infrastructural developments. It is argued that corruption remain one of the biggest challenges facing the Nigeria Customs Service. The degree of capital loss accrued from illicit practices has undermined the feasibility of sustainable revenue generation by the N.C.S. The institution has been accused of non-rational use of resources and practices that increases the cost of governance. (Nairametric, 2020). This led to government reforms designed to stimulate the revenue generation of the Nigeria Customs Service to optimum capacity in order to meet up with the demands of the modern society (Nwekeaku & Nwukamaka, 2019).

Therefore, in a bid to minimize the costs of governance and to address the challenges of corruption and mismanagement of public resources in the N.C.S, several innovative strategies have been adopted through the various reforms formulated by different governments. i.e., (PAAR, ASYCUDA++, Computer, Nigeria Trade Hub Portal, e-mail, the Internet, World Wide Web as well as online database) in order to address the miscreant activities of traders especially the fraudulent ones and other stakeholders in the areas of proper documentation of imported goods, exports and excisable goods for onward collection of expected revenue for the nation, the knowledge, skills and competences of the personnel are being undermined by these miscreants. The challenges experienced by the NCS in using these various applications to minimize cost of governance and to improve revenue generation as well as efficiency and effectiveness of the service require a series of training. To this end, the main concern of this paper is to assess the impact of technology on cost of governance in the Nigeria Customs Service Kebbi area command.

Research Question

The main question for this study is, what is the relationship between technology and cost of governance in Nigeria Customs Service Kebbi Area Command?

Research Objective

The main objective of this study is to establish the relationship between innovation and the cost of governance in Nigeria Customs Service Kebbi Area Command.

Hypotheses

HO: There are significance relationships between Technology and the cost of governance in Nigeria Customs Service Kebbi Area Command.

Literature Review

Technology

Many researchers have viewed and defined the term “technology” from different perspectives, thus, technology is always connected with obtaining certain result, resolving certain problems, completing certain tasks using particular skills, employing knowledge and exploiting assets (Lan & Young, 1996). The term technology according to Kumar and Persaud (1999) consists of two primary components: firstly, a physical component which comprises of items such as products, tooling, equipment’s, blueprints, techniques, and processes; and secondly, the informational component which consists of know-how in the management, marketing, production, quality control, reliability, skilled labor and functional areas.

Bozeman (2000) sees technology as 'configuration', observing that the transfer object (the technology) relies on a subjectively determined but specifiable set of processes and products. Technology is a vehicle with great potential to improve or accelerate the developmental process of any developing nation. Technology can be examined as a system within a specialized framework to achieve particular tasks or objectives. Mascus (2003), has broadened the concept of technology where technology is defined as "the information necessary to achieve a certain production outcome from a particular means of combining or processing selected inputs which include production processes, intra-firm organizational structures, management techniques, and means of finance, marketing methods or any of its combination".

From the functionalist perspective, technology can be set up to actualize the specific objective of collecting, storing, analyzing, and presenting information in a systematic manner. Structurally, technology is composed of interrelated components that include a combination of data, technical, and human or personnel resources (Sharma, Kumar, & Kumar, 2008). They further argue that, the concept of technology does not only relate to the technology that embodies in the product but it is also associated with the knowledge or information of its use, application and the process in developing the product. It can also be viewed as input, processing, and output sub-systems working according to a well-defined set of operational procedures. According to Volti (2009), technology is defined as "a system created by humans that uses knowledge and organization to produce objects and techniques for the attainment of specific goals"

Cost of Governance

The cost of governance is the money spent on administrative processes. It is also known as an administrative expenditure. The cost of governance, according to Afolugbo (2004), is the cost incurred in running the government. It is the cost of performing political duties, and discharging civil services to the public. Fluvian (2006), defined the cost of governance as any expenditure in maintaining government administrative structures. He also equated the cost of governance to total administrative expenditure, which is a part of total federal government expenditure in Nigeria. He argued that the justification for using total administrative expenditure as cost of governance stems from the fact that administrative expenditures are incurred in governing processes.

Similarly, Adewole and Osabuohien (2007) divided the cost of governance into two: recurrent administrative expenses and capital administrative expenses. They defined the cost of governance as costs associated with the running of government. In other words, these are costs incurred by the government in running its affairs. According to Drucker (2007), the cost of governance is the government budget allocated to both capital and recurrent expenditures on maintaining government administrative structures, which appear to be very enormous in Africa. The question of efficiency in governance is, therefore, to ensure that public funds are spent judiciously, while public goods and services are sufficiently provided.

Empirical Research

The role of the customs service is to be a business facilitator, policy adviser and implementer, and safety provider. The proper execution of these functions could foster a fair market, ensure timely delivery and reduce costs of international trade, which leads to the competitive advantage of firms and nations in the global value chain (Shujie et' al, 2009).

In Philippines, Alcedo and Cajala (2015) study assessed the present computerization program of the Bureau of Customs (BOC) with focus on the import and export transactions. Descriptive-survey method was employed in this study using a validated questionnaire to gather the data. Using incidental sampling in choosing the respondents, the subjects of the study were customs brokers/representatives, shipping agents/freight forwarders, and Value-Added Service Providers (VASP). The respondents were unanimous that the perceived benefits of the computerization program of the BOC were achieved in reducing the transaction costs. However, the elimination of corruption was fairly achieved. On the other hand, the respondents are unanimous in saying that the computerization of BOC was effective. The import/export documentation, however, was judged fairly effective.

In Croatia, Erceg (2016) argued that the adoption of e - customs significantly alters the role of international forwarders and customs authorities. The New Computerized Transit System (NCTS) was one of the e-customs tools being implemented by Croatians when the country was preparing to join the European Union. Erceg found out that utilization of the NCTS assisted business people to reduce transit time from the Croatian border to products destination. The NCTS also shortened waiting time at the border and this created saving in transit time. It also saved money for preparing customs documentation processes at the border which led to greater participation and transparency, it facilitates and enhanced quicker and professional work-related procedures of transportation of cargo.

Serete (2015) assessed factors affecting containerized cargo clearance in the Kenya port. This research embraced a descriptive research design. The target population involved 200 respondents. Stratified random sampling method was used to select 25% of the target population to act as the sample size. The study found out that a strong positive relationship existed between independent variables; documentation process, handling equipment, transport infrastructure and space capacity and the dependent variable containerized cargo clearance at Kenya Port Authority (KPA). Single window system on containerized cargo clearance has been seen as a solution to curb congestion problem in KPA.

In Ghana, Nsiah (2014) sought to examine the electronic cargo clearance procedures at the Port of Tema. The study was at the port of Tema which handles about 80% of Ghana's imports. A mixed sampling technique was used in sampling a total of 142 respondents for the study. Results from data analysis revealed that majority of shippers (92%) were in favour of electronic cargo clearance at the Port. In addition, most (84%) of freight forwarders supported the use of electronic goods clearance system. In respect of the rationale for endorsing the electronic cargo clearance procedures, a high number of the shippers (32%) explained that it would reduce transaction costs and bureaucratic procedures associated with cargo clearance at the Port. Majority of the freight forwarder (34%) also explained that it would ensure efficiency of cargo clearance operations.

Ufoeze, Okoro and Ibenta (2017), investigated the effect of cost of governance on economic growth in Nigeria. Ex-post factor research design method was adopted in this study, qualitative data was used to generate data from secondary sources. The study is based on the theory of comparative cost Advantage and the theory of government expenditure. While the comparative cost advantage looks at the opportunity cost of expending more resources on running the government (administrative cost), the government expenditure theory looks at the effect of government expenditure on public goods on the general welfare of the citizenry. The variables of cost of governance are broken into general administration, defense, internal security and national assembly and used as the explanatory variable while GDP served as the dependent variable and proxy for economic growth. The study covered the period of 1999 to 2014.

The finding of the study indicated that, federal government cost of general administrations has no positive significant effect on economic growth in Nigeria; federal government cost of defense has positive significant effect on economic growth in Nigeria; federal government cost of internal security has negative significant effect on economic growth in Nigeria; and federal government cost of national assembly has positive significant effect on economic growth in Nigeria.

Theoretical framework

The study is anchored on policy network theory. The theory is widely accepted framework for actors centered studies on organizations, economics, and society (Thompson et'al, 1991). The exponents of this theory include: Marsh and Rhodes 1992, Kickert et'al 1997, Borzel 1998 and Evans 1999. Marsh and Rhodes (1992), argues that, a cluster or complex of organizations connected to each other by resource dependencies and distinguished from other clusters or complexes by breaks in the structure of resource dependencies. The theory also argues that the emergence of a 'network society', promulgated by new ICT, in which network permeating relationships virtually in all social institutions; that autonomy networks are self-organizing and have no internal or external sovereign authority, although some groups may be more powerful than others (Rhodes, 1997).

The relevance of this theory to this study hinged on the premise that it contains key components of ideas and themes that not only emphasize on structural forces guiding actor's behavior the "rule of the game" but also organizations and individuals would be seen as the "players". According to policy network theory, policy processes should not be viewed as intellectual design processes, but as 'games' in which a series of interactions among actors focused on influencing public decision making on certain issues or on the implementation of policies (Scharpf, 1997). Institutions determine the level of transaction costs in each organizational transaction, political governance is a way to influenced transaction costs via innovative strategies in an organization and as such, cost of governance could be influenced in Nigeria Customs Service via innovative strategies such as technological advancement and investment in skills as suggested by Castells (2000).

Methods of data collection

Research Design

This study used survey design; the rationale is that the quantitative results provide a general picture of the research problem (Creswell, 2003).

Population of the study

The population of the study would consist of Nigerian Customs Service (NCS) personnel posted to Kebbi Area Command with the total number of 220 staff who are deployed across the border areas. The border areas in the Kebbi area command include Kamba and Dole-Kaina borders in Dandi local government; Kangiwa and Bachaka borders in Arewa local government; Lolo and Maje borders in Bagudo local government.

Sampling Technique and Sample Size

Simple random sampling would be used systematically in selecting respondents. A total number of one hundred and forty (150) questionnaires would be systematically distributed to NCS personnel in the area command headquarter and across all the border areas. Simple random sampling allows the researcher to apply to the entire demographic and provides information with a lower chance of data errors.

Method of Data Collection

This study used two major types of data collection that is primary and secondary data. The primary data were sourced from questionnaires which was conducted in the Nigeria Customs Service Kebbi Area Command headquarters and across the border areas. The secondary data were sourced from relevant existing literature on the topic under study, such as journals, textbooks and magazines among others that were consulted.

Instruments of data collection

Close-ended questionnaire design was used to collect information from the respondents. The close-ended questionnaire was formulated and it reflect the research question and it were taken to an expert on the topic under investigation to make his input in a bid to get the target respondents from the informants.

Questionnaire Administration and follow-up

The study used one method of distribution of questionnaire that is direct handling of questionnaires to the respondents in the unit of analysis. Questionnaires are particularly advantageous whenever the sample size is large to make it economical for reasons of time or funds, to observe or interview every subject. A total of one hundred and fifty (150) questionnaires were administered with forty (40) questionnaires at Area Command Headquarter, thirty (30) at Maje border area, eighteen (18) at Lolo border area, twenty-two (22) at Kamba border area, fifteen (15) at Dole-kaina border area, fifteen (15) at Kangiwa border area and ten (10) at Bachaka border area.

Scale dimension

The questionnaire comprised of two parts; the first part contains demographic data of the respondents such as sex, gender, qualification and ranks. The second part contains the substantive issues of the research. It is worthy of note that, a five-point linker scale type of questionnaire was used in the study. Bryman (2012) posits that a five-point linker scale questionnaire is the one in which respondents are provided with a statement, in which they will be asked to indicate their level of agreement or disagreement with each statement by indicating whether they: Strongly Agree (SA), Agree (A), Neutral (N), Strongly Disagree (SD) and Disagree (D). The scale is categorized as 1,2,3,4 and 5.

Method of Data Analysis

The study used descriptive statistical tool to analyze data. Thus, the data gathered from questionnaires administration were analyze quantitatively using tables and simple percentages. Regression analysis was run using SPSS version 25.

Data Presentation and Analysis

Table 4.1 Number of questionnaires distributed

Responses	Frequency
Questionnaire distributed	150
Questionnaire retrieved	108
Number of Questionnaires valid	108
Number of Questionnaires not valid	Nil

Source: Survey Data (2022)

The table 4.1 above shows the numbers of questionnaires distributed, 150 questionnaires were distributed, 108 questionnaires were retrieved, 108 questionnaires were valid and 00 questionnaires were not valid. Which is in line with the suggestion of Mugenda and Mugenda (2003) that fifty percent (50%) is adequate for data analysis.

Reliability test

Reliability test was run to determine the internal consistency of the data, eight items were used to test Technology and the Cronbach's Alpha shows .64 and eight items were used to test Cost of governance and the Cronbach's Alpha shows .63. Sekaran (2009) suggested that reliability test of .70 is accepted, therefore these variables Cronbach's Alpha are accepted in line with suggestion above.

Demographic data of the respondents

Table 4.2: Sex distribution of the respondents

Responses	Frequency	Percent
Male	90	83.4%
Female	18	16.6%
Total	108	100%

Source: Survey Data (2022).

In the table 4.2 above, the results indicated that a total of 108 questionnaires were returned and 108 are valid, out of this number, 90 representing 83.4 % of the respondents are males while 18 representing 16.6% of the respondents are females. This indicates that majority of the respondents were males.

Table 4.3: Educational qualifications of the respondents

Responses	Frequency	Percent
M.Sc	2	1.8%
PGD	4	3.7%
HND/Degree	47	43.6%
OND/ND/NCE	33	30.6%
SSCE	22	20.3%
Total	108	100%

Source: Survey Data (2022).

Table 4.3 shows the educational qualifications of the respondents, 2 respondents representing (1.8%) are M. Sc holders, 4 (3.7%) respondents had PGD, 47 (43.6%) had Degree /HND, 33 (30.6%) had OND/ND/NCE, 22 (25.3) had SSCE certificates. This indicates that majority of the respondents are HND/Degree holders.

Table 4.4: Age distributions of respondents

Responses	Frequency	Percent
18-25	11	10.1%
26-35	23	21.3%
36-45	51	47.3%
46-55	15	13.9%
55 and above	8	7.4%
Total	108	100%

The above table 4.4 shows that, 11 respondents representing (10.1%) fall within the age range of 18-25, followed by those within the age bracket of 26-35 which represents 23 (21.3%) of the respondents, the category of respondents within the age bracket of 36-45 is represented by 51 (47.3%), while respondents within the ages of 45-55 represents 15 (13.9%), and lastly those from ages of 55 and above represent 8 (7.4%). Thus, most of the respondents of this study fall within the ages of 36-45.

Table 4.5: Marital status of respondents

Responses	Frequency	Percent
Married	102	94.4%
Single	6	5.6%
Total	108	100%

Source: Survey Data (2022).

From the table 4.5 above, 102 respondents representing (94.4%) are married, while 6 respondents representing (5.6%) are single. The findings show that majority of the respondents are married.

Table 4.6 Rank Status of Respondents

Responses	Frequency	Percent
Junior cadre	43	39.9%
Senior cadre	65	60.1%
Total	108	100%

Source: Survey Data (2022).

Table 4.6 shows 43 respondents representing (39.9%) are junior cadre, while 65 of the respondents representing (60.1%) were senior cadre. This shows that majority of the respondents were senior cadre.

Table 4.7: The organization has access to latest technology

	Frequency	Percent
SD	1	.9
N	6	5.6
A	81	75.0
SA	20	18.5
Total	108	100.0

Source: Survey Data (2022).

From table 4.7 above, a question was asked whether the organization has access to latest technology and 1 (.9%) respondent strongly disagreed, 6 (5.6%) respondents said neutral, 81 (75.0%) respondents agreed and 20 (18.5) respondents strongly agreed. Based on the above table, 93.5% of the respondents generally agreed that the organization has access to latest technology.

The percentage of respondents that strongly disagreed and those that stand neutral which accumulate to 6.5% are insignificant to delude the response of majority of the respondents.

Table 4.8: The Organization uses tools introduced by world customs organization

	Frequency	Percent
D	1	.9
N	7	6.5
A	73	67.6
SA	27	25.0
Total	108	100.0

Source: Survey Data (2022).

The above result from table 4.8 indicates the distribution of respondents about whether the Organization uses tools introduced by World Customs Organization and it shows that 1 (.9%) disagreed, 7 (6.5%) neutral, 73 (67.6%) agreed and 27 (25.0%) of the respondents strongly agreed. From the above results, it is clear that 92.6% of the respondents allude the fact that, the organization uses tools introduced by World Customs Organization in which 7.4% of the respondent that disagreed are insignificant to delude the results of the majority respondents.

Table 4.9: The organization generates information using technological tools

	Frequency	Percent
D	3	2.8
N	9	8.3
A	67	62.0
SA	29	26.9
Total	108	100.0

Source: Survey Data (2022).

Table 4.9 reveals the distribution of respondents about whether the organization generates information using technological tools. It shows that 3 (2.8%) disagreed, 9 (8.3%) neutral, while 67 (62.0%) agreed and 29 (26.9%) of the respondents strongly agreed. From the results above, 88.9% of the respondents generally agreed that the organization generates information using technological tools. The percentage of respondents that disagreed and those that stand neutral with 11.2% are insignificant to elude the response of majority of the respondents.

Table 4.10: The organization uses online to inform people of its activities

	Frequency	Percent
D	2	1.9
N	11	10.2
A	64	59.3
SA	31	28.7
Total	108	100.0

Source: Survey Data (2022).

Findings from table 4.10 present the distribution of respondents about whether the organization uses online to inform people of its activities. It shows that 2 (1.9%) disagreed, 11 (10.2%) neutral

while 64 (59.3%) stands agreed and 31 (28.7%) strongly disagreed. From the above table, 88% of the respondents generally agreed that the organization has access to latest technology. The percentage of respondents that strongly disagreed and those that stand neutral which accumulate to 12.1% are insignificant to delude the response of majority of the respondents.

Table 4.11: The organization uses computers

	Frequency	Percent
D	2	1.8
N	11	10.2
A	68	63.0
SA	27	25.0
Total	108	100.0

Source: Survey Data (2022).

Table 4.11 portrays the distribution of respondents about whether the organization uses computer. The result reveals that 2 (1.9%) disagreed, 11 (10.2%) respondents neutral, 68 (63.0%) agreed while 27 (25.0%) of the respondents strongly agreed. From the above results, it is clear that 88% of the respondents are significantly allude to the fact that, the organization uses computers in which 12% of the respondents that stand disagreed and neutral are insignificant to delude the result of the majority respondents.

Table 4.12: The organization has data base to determine performance

	Frequency	Percent
D	3	2.8
N	23	21.3
A	64	59.3
SA	18	16.7
Total	108	100.0

Source: Survey Data (2022).

Table 4.12 reveals that the distribution of respondents about whether the organization has data base to determine performance. The findings show that 3 (2.8%) of the respondents disagreed, 23 (21.3%) respondents neutral, 64 (59.3%) stands agreed and 18 (16.7%) of the respondents strongly agreed. Based on the above table, it is clear that majority of the respondents which account for 76% demonstrated that the organization has data base to determine performance while 2.8% respondents that disagreed are insignificant to elude the response of majority respondents. However, 21.3% respondents that stand neutral being insignificant are either passive or ignorance of the operations of the organization.

Table 4.13: Technology is cheaper than the use of human capabilities

	Frequency	Percent
D	5	4.6
N	12	11.1
A	54	50.0
SA	37	34.3
Total	108	100.0

Source: Survey Data (2022).

From table 4.13 above, a question was asked whether technology is cheaper than the use of human capabilities, 5 (4.6%) respondents disagreed, 12 (11.1%) respondents demonstrated neutral, 54 (50.0%) respondents showed agreed, and 37 (34.3%) respondents strongly agreed. Table 4.13 above, implies that majority of the respondents which account for 84.3% demonstrated that technology is cheaper than the use of human capabilities in the organization while 4.6% respondents that disagreed are insignificant to elude the response of majority respondents. However, 11.1% respondents that stand neutral being insignificant are either passive or uneducated on the usage of technology in the organization.

Table 4.14: Technology eases ways of doing business with stakeholders

	Frequency	Percent
Valid D	1	.9
N	1	.9
A	68	63.0
SA	38	35.2
Total	108	100.0

Source: Survey Data (2022).

Results from table 4.14 indicated the distribution of respondents about whether technology eases ways of doing business with stakeholders and the result showed that 1 (.9%) of the respondents disagreed, 1 (0.9%) respondent stand neutral, 68 (63.0%) respondents said agreed while 38 (35.2%) of the respondents stand strongly agreed. The report from the above table, which clearly shows that 98.2% of the respondents agreed that, technology eases ways of doing business with stakeholders in the organization while 1.8% that stand disagreed and neutral are insignificant to elude the response of majority of the respondents.

Table 4.15: The cost of governance has reduced in the organization

	Frequency	Percent
SD	3	2.8
D	4	3.7
N	30	27.8
A	54	50.0
SA	17	15.7
Total	108	100.0

Source: Survey Data (2022).

Table 4.15 shows the distribution of respondents about whether the cost of governance has reduced in my organization. The results showed that 3 (2.8%) respondents strongly disagreed, 4 (3.7%) respondents disagreed, 30 (27.8%) respondents neutral, 54 (50.0%) respondents agreed and 17 (15.7%) of the respondents stand strongly agreed. From the table above, it is clearly indicated by majority of the respondents with 65.7% who significantly agreed that the cost of governance has reduced in the organization while 6.5% respondents that disagreed are insignificant to delude the response of majority respondents. The percentage of respondents that stand neutral with 27.8% are either passive or not conversant with operations of the organization.

Table 4.16: Introduction of single treasury account has reduced the cost of governance in the organization

	Frequency	Percent
D	6	5.6
N	24	22.2
A	46	42.6
SA	32	29.6
Total	108	100.0

Source: Survey Data (2022).

The above table 4.16 indicated the distribution of respondents about whether the introduction of Single Treasury Account has reduced cost of governance in the organization and it shows that 6 (5.6%) disagreed, 24 (22.2%) neutral, 46 (42.6%) agreed and 32 (29.6%) of the respondents strongly agreed. From the analysis of the above table, it is clearly demonstrated by majority of the respondents with 72.2% that the introduction of Single Treasury Account has reduced cost of governance in the organization while 5.6% respondents that disagreed are insignificant to elude the response of majority respondents. The percentage of respondent that stand neutral with 22.2% are either uneducated or does not understand what single treasury account is all about.

Table 4.17: Transparency minimizes cost of governance in the organization

	Frequency	Percent
SD	1	.9
D	1	.9
N	22	20.4
A	61	56.5
SA	23	21.3
Total	108	100.0

Source: Survey Data (2022).

Table 4.17 shows the distribution of respondents about whether transparency minimizes cost of governance in the organization. The result shows that 1 (.9%) respondent strongly disagreed, 1 (.9%) respondent disagreed, 22 (20.4%) respondents neutral, 61 (56.5%) respondents agreed and 23 (21.3%) of the respondents stand strongly agreed. From the discussion of the analysis above,

based on the above result, it is clearly significantly agreed by majority of the respondents which account for 77.8% that, transparency minimizes cost of governance in the organization while 1.8% respondents that stand disagreed are insignificant to elude the response of majority of respondents. However, 20.4% respondents that stand neutral being insignificant are either uneducated or not transparent in discharging their duties in the organization.

Table 4.18: Stakeholder engagement improves revenue in the organization

	Frequency	Percent
SD	2	1.9
D	1	.9
N	25	23.1
A	56	51.9
SA	24	22.2
Total	108	100.0

Source: Survey Data (2022).

Table 4.18 showed the distribution of respondents about whether stakeholder engagement improve revenue in the organization. The results showed that 2 (1.9%) respondents strongly disagreed, 1 (.9%) respondent disagreed, 25 (23.1%) respondents neutral, 56 (51.9%) respondents agreed and 24 (22.3%) of the respondents strongly agreed. Base on the above result, 74.1% respondents have significantly agreed that the stakeholder engagement improves revenue in the organization while 2.8% respondents that are disagreed are insignificant to elude the response of respondents. However, 23.1% respondent that stand neutral are either not conversant with activities of the organization or not actively participate in the organizational operations.

Table 4.19: The organization is funding itself

	Frequency	Percent
SD	33	30.6
D	10	9.3
N	24	22.2
A	28	25.9
SA	13	12.0
Total	108	100.0

Source: Survey Data (2022).

Result from the above table 4.19 showed the distribution of respondents about whether the organization is funding itself. The result shows that 33 (30.6%) respondents strongly disagreed, 10 (9.3%) respondents disagreed, 24 (22.2%) respondents neutral, 28 (25.9%) respondents agreed and 13 (12.0%) of the respondents stand strongly agreed. From the analysis of the above table, it is significantly disagreed by majority of the respondents with 39.9% that the organization is not funding itself. The percentage of respondent who stand neutral with 22.2% and the percentage of respondents that agreed the organization is funding itself which account for 37.9%, when

compare the response of respondents that are disagreed and those that are neutral, it is clearly signifies that the organization is not funding itself.

Table 4.20: There is e-accounting in the organization

	Frequency	Percent
SD	1	.9
D	6	5.6
N	18	16.7
A	63	58.3
SA	20	18.5
Total	108	100.0

Source: Survey Data (2022).

From the above table 4.20, the results showed the distribution of respondents about whether there is e-accounting in the organization. The result shows that 1 (.9%) respondent strongly disagreed, 6 (5.6%) respondents disagreed, 18 (16.7%) respondents neutral, 63 (58.3%) respondents agreed and 20 (18.5%) of the respondents stand strongly agreed. From the table above, it is significantly agreed by 76.8% of respondents that there is e-accounting in the organization. The percentage of respondents that disagreed which account for 6.5% being insignificant cannot elude the percentage of respondents stand agreed while 16.7% respondents that stand neutral are either uneducated about e-system or not opportune to participate in a series of technological training organize by the organization.

Table 4.21: There is e-auditing in the organization

	Frequency	Percent
D	7	6.5
N	23	21.3
A	63	58.3
SA	15	13.9
Total	108	100.0

Source: Survey Data (2022).

The findings from table 4.21 indicates the distribution of respondents about whether there is e-auditing in the organization and the finding showed that 7 (6.5%) disagreed, 23 (21.3%) stand neutral, 63 (58.3%) respondents agreed and 15 (13.9%) of the respondents strongly agreed. Table 5.37 above, clearly demonstrated that majority of the respondents which accumulate to 72.2% have generally agreed that there is e-auditing in the organization while 6.55% respondents who disagreed are insignificant to delude response of majority respondents. However, the percentage of respondents that stand neutral which account for 21.3% are either passive or not conversant with e-system within the organization.

Table 4.22: The organization adheres to the rule of law

	Frequency	Percent
SD	1	.9
D	2	1.8
N	15	13.9
A	68	63.0
SA	22	20.4
Total	108	100.0

Source: Survey Data (2022).

Table 4.22 shows the distribution of respondents about whether the organization adhere to the rule of law. The result shows that 1 (.9%) respondent strongly disagreed, 2 (1.9%) respondents disagreed, 15 (13.9%) respondents neutral, 68 (63.0%) respondents agreed and 22 (20.4%) of the respondents stand strongly agreed. Based on the result above, it is clearly demonstrated by 83.4% who significantly agreed that, the organization adheres to the rule of law. However, the respondents that disagreed and those who stand neutral with 16.6% being insignificant percent cannot elude the response of majority respondents.

Test of hypothesis

To test the hypothesis formulated in this study, Multiple Regression was used to determine the multiple impact of Technology on the Dependent variable that is Cost of Governance. Below are the hypotheses for the study:

HO: There is significance relationship between technology and cost of governance in Nigeria Customs Service Kebbi Area Command.

Regression Analysis

To test the relation between Technology and the Dependent variable that is Cost of Governance, Multiple Regression was used to determine the multiple. The table below shows the model summary as follows:

Table 4.23: Model summary table

Model Summary ^b									
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	Change Statistics			
						F Change	df1	df2	Sig. F Change
1	.513 ^a	.263	.242	.95045	.263	12.398	3	104	.000

- a. Predictor: MeanTech
b. Dependent Variable: MeanCG

The table 4.23 above shows the model summary table, the empirical findings shows that R has .513 which indicate 51% correlation between the independent variables and dependent variable, R^2 stood at .263 which shows that the overall model explains by 26%. The adjusted R^2 stood at .242 also indicates that the independent variables explain 24% of variation cost of governance.

Table 4.24: Coefficient table

Coefficients ^a								
		Unstandardized Coefficients		Standardized Coefficients			95.0% Confidence Interval for B	
Model		B	Std. Error	Beta	t	Sig.	Lower Bound	Upper Bound
1	(Constant)	1.235	.420		2.937	.004	.401	
	MeanTech	.299	.089	.304	3.363	.001	.123	

a. Dependent Variable: MeanCG

The above table 4.24, shows the outcome of the variable on the issue under review below: -

HO: There is significance relationship between technology and cost of governance in Nigeria Customs Service Kebbi Area Command. The B stood at .299, Std. Error stood at .089, and Beta stood at .305, t statistics stood at 3.363 with p-value of .001. The p-value is less than 0.05, indicating that the relationship exist in the model is significant at 95% confidence level. This implies that the study has enough statistical evidence to accept the alternative hypothesis. Based on the above analysis, the study accepts the alternative hypothesis.

Discussion of the Findings

Based on the hypothesis which states that “there is significance relationship between technology and cost of governance in Nigeria Customs Service Kebbi Area Command” with p-value of .001. The p-value is less than 0.05, indicating that the relationship exist in the model is significant at 95% confidence level. This finding is in agreement with the findings of Alcedo and Cajala (2015) who carried out empirical study on the computerization program of the Bureau of Customs (BOC) In Philippine with focus on the import and export transactions. Descriptive-survey method was employed in this study using a validated questionnaire to gather the data. Using incidental sampling in choosing the respondents, the subjects of the study were customs brokers/representatives, shipping agents/freight forwarders, and Value-Added Service Providers (VASP). The respondents were unanimous that the perceived benefits of the computerization program of the BOC were achieved in reducing the transaction costs, the elimination of corruption was fairly achieved and also the respondents are unanimous in saying that the computerization of BOC was effective in reducing the time of import/export documentation.

However, the finding of this study is also consistent with Erceg (2016) who argued that the adoption of e - customs significantly alters the role of international forwarders and customs authorities. The New Computerized Transit System (NCTS) was one of the e-customs tools being implemented by Croatians when the country was preparing to join the European Union. Erceg found out that utilization of the NCTS assisted business people to reduce transit time from the Croatian border to products destination. The NCTS also shortened waiting time at the border and this created saving in transit time. It also saved money for preparing customs documentation processes at the border which led to greater participation and transparency, it facilitates and enhanced quicker and professional work-related procedures of transportation of cargo.

The finding was equally corroborated with findings of Nsiah (2014) who examine the electronic cargo clearance procedures at the Port of Tema in Ghana. The study was at the port of Tema which handles about 80% of Ghana's imports. A mixed sampling technique was used in sampling a total of 142 respondents for the study. Results from data analysis revealed that majority of shippers (92%) were in favour of electronic cargo clearance at the Port. In addition, most (84%) of freight forwarders supported the use of electronic goods clearance system. In respect of the rationale for endorsing the electronic cargo clearance procedures, a high number of the shippers (32%) explained that it would reduce transaction costs and bureaucratic procedures associated with cargo clearance at the Port. Majority of the freight forwarder (34%) also explained that it would ensure efficiency of cargo clearance operations.

Conclusion

The study concludes that, organizations that embrace the use of technological tools stand to receive unprecedented benefits in terms of improvement in its operations and productivity for effective and efficient realization of its mandate in the competitive world. From the findings of this study, it can be argued that, level of technological tools is on average and the extent at which the NCS personnel are using the available tools is very high and the tools are very useful in simplifying ways of doing business thereby reducing the cost of transaction drastically.

Despite the numerous advantages of technological operations of Nigeria Customs Service Kebbi area command, there are some certain constraints that affect the smooth operations of the service. These include; inadequate adoption of technological tools in most border areas such as internet connectivity, X-ray scanning machine, computers, and communication gadgets as well as electric power supply for effective operations of the organization.

Recommendations

The study recommends that, the application of technological tools should be enhanced and sustained in the Nigeria Customs Service Kebbi Area Command in order to minimize the penetration of users into the website of NCS especially the fraudulent ones in the areas of proper documentation of import and export goods and excisable goods for onward collection of expected revenue for the nation. Similarly, Electric power generation should be improved in order to ensure constant power supply for proper utilization of technological tools. Since technological accessories heavily rely on electric power, efforts should be made to ensure that there is steady supply of power.

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