MANAGERIAL EFFECTIVENESS IN A QUASI-GOVERNMENT ORGANISATION

A STUDY OF SOKOTO STATE BOARD OF

INTERNAL REVENUE

BY

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D E C L A R A T I O N

It is certainly obvious that in a research project such as this one, one can not help but use materials of other related researchers books, journals, magazines, pamphlets and the like, where this occur, the sources of the consulted materials have been duly acknowledged in the foot notes and bibliography.

The rest of the materials used in the project, are solely the findings of the researcher and have never been presented anywhere.

SEPTEMBER, 1986. JEGO, F. MATTHEW

C E R T I F I C A T I O N

This This project report entitled MANAGERIAL EFFECTIVENESS IN A QUASI - GOVERNMENT ORGANISATION: A STUDY OF SOKOTO STATE BOARD OF INTERNAL REVENUE by JEGO, Ferdinand Matthew, meets the regulations governing the award of the degree of Master of Business Administration (M. B.A.) of Ahmadu Bello University, Zaria, and is approved for its contribution to knowledge and literary presentation.

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A C K N O W L E D G E M E N T S

It is a simple fact of life that, conducting a research such as this, could not be done by a single person alone, and it is in the light of this, that I would want to extend my sincere thanks to my Supervisor, Professor N. R. Chatterjee, without whose help this work would not have been successful. Some thanks go to people like Abdullateef Ajoigbe, Holma, Yetunde, Sa'aidu B/Yauri, Kehind and Taiwo (the twins) and many others for their moral support.

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As for the other numerous contributors to this project, I will due to problem of space, say thank you for your assistance.

SEPTEMBER, 1986 JEGO F. MATTHEW

D E D I C A T I O N

This work is dedicated to all members of th Jego family.

ABSTRACT

It is a well-known fact that most of the public ventures (Parastatals) set up "by present end previous governments did and are still operating below their expected levels. This non-performance has forced researohers and other public policy analysts to go into the study of the principal pankerworm that has bedevilled these organisations.

Management, among other things has been found to be the ior problem that is seriously hampering the smooth operation of these organisations.

To enable the researcher undertake a study of the effectiveness of management in handling the affairs of the organicati*on*, questionnaires and interviews were applied, and the results of the findings show that Managerial effectiveness has not been bas< on the areas of planning, organising, controlling, directing, communicating and staffing because of the simple fact that most of these parastatals have no autonomy to exploit the best out of : tools at their disposal; dearth of finance, poor staffing policies The parastatals do not have that single opportunity of employing the best and most qualified staff to run their affairs.

In view of the fact that the problems have been identified, a conclusion was reached that for managerial effectiveness to be achieved, total autonomy in terms of staffing, planning end organising should be left to management and adequate finance should be provided. Furthermore, Board members should be selected *on* merit and not on their 'connections' with the powers that be.

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CHAPTER 1

I N T R O D U C T I O N

The various Internal Revenue Boards, and many other revenue - generating bodies in Nigeria have in one way or another, been accused by not only the government but even the general public of being grossly inefficient. That is say, they have not measured up to the expectations of these critics in terms of revenue generation since that is the only yardstick available to them for measuring their performance.

Since it is the objective of this project to determine how effectively these organisations with particular reference to the Sokoto State Board of Internal Revenue, is being run, the researcher shall look at it against the following background:

(i) Causal variables

(ii) Intervening variables

(iii) Output variables

Causal Variables

To enable us know the main censative agents that can exert an influence on the effective running of the organisation, the following factors will be looked into for a clearer analysis:

(i) Economic (ii) Technological (iii) Political (iv) Reward-Punishment criteria.

There is no gain-saying the fact that the way and manner an organisation is run is influenced by the economy. That is to say, the soundness or otherwise of the economy may affect the way an organisation is being managed. For example, in a period of recession, organisations have to make do with the resources available to them, which in most cases are far below their required levels. We are all withesses to the economic situation the country went and is still going through. The government was and is still compelled to introduce some austerity measures to slow down the plunge the economy has taken. During this period, there was serious inflation and circulation of money and importation were drastically reduced to conserve foreign exchange. In fact, many companies had to do without money which in more ways than one affected their performance. Management, in their own way of coping with the situation had to introduce some measures which affected their respective organisations and their staff.

The technology of a given organisation too, affects its performance. Organisations with modern sophisticated equipments can not be compared with those without them or obsolete ones. The speed with which they aid decision-making is by far more as in the case of those organisations with modern equipments. For example, high performance is in most cases associated with those companies with computers and other gadgets than those without them. Technology to a large extent aids an organisation in training and development of their staff. Learning is by far easier with visual and audio aids than the usual classroom teaching. Time is saved and costs of training are drastically minimised.

The political environment of a given country has great influence on the organisation. Infact, the political culture of a country determines the economic, social and cultural orientation of the citizens of a country. Since, organisation is people and not vice-versa, we can conclude that politics plays a very pervasive role in the effective running of an organisation.

Even though organisations operating in the socialist, capitalist, mixed economies have one sole aim which is high performance, their approach could be different because each has its own political orientation which is referred to by others as ideology.

The way and manner an organisation rewards or punishes its subordinates can have a telling effect on the organisation. People, as national beings may work or not, depending on how equitably or otherwise they feel rewarded or punished vis-a-vis their co-workers in the same organisation or elsewhere.

To enable management cope with the problems caused by the economic, technological, political and reward/punishment factors, POLICIES are drawn. These policies could be long-term as is usually the case, or short term. These policies are in terms of setting standards against which performance appraisals are done. Procedures and rules are also charted out to enable management and staff to function within the framework of these rules and procedures. Procedures are normally in terms of how things should be done. That is, the way and methods of doing things.

Rules on the other hand are in terms of dos and don'ts. That is, charting out all those things that are right, and those that are inimical to the smooth running of the organisation. Subordinates are advised to work within the confines of the policies, rules and procedures.

Intervening Variables

These play a sort of mediating role between the causal and output variables. They are mostly human factors and include the following: Attitude, Motivation, Leadership skills. The attitude of subordinates to his organisation affect its well-being. That is to say, if an individual's attitude to the organisation is positive, then that organisation will be seen to be functioning well. The reverse is the case in a situation where workers' attitude is negative. Workers' attitude to their organisations will determine how he sees his relationship with it.

Motivation: The extent to which an organisation motivates its employees will largely affect its success or failure. Hence, the reason why organisations in one way or another strive to make sure that they give their staff the necessary motivation required to make them partake in the smooth running of the organisation. Motivation could be in form of promotion, bonuses, retirement benefits, insurance policies and the like. Workers in the third world seem to be motivated more by hygiene needs than by maintenance needs. This is largely due to the fact that the third world by virtue of their economic and social development are more concerned with those basic things that make life tick, for example,

good pay, good housing, and the like are of more concerned to him than some abstract things like self actualisation, self esteem, recognition and the like as some of the motivational theorists would want us to believe.

The leadership style of management in an organisation is also a factor in the running of an organisation. There is the democracic, antocratic, laissez-faire kind of leadership styles. Some prefer either of the above while others have no specific style as they like to adopt to changing circumstances in the organisation. The success or otherwise of each of these styles depends on the objective conditions operating at any given time. Whatever style a leader chooses must be that one that gives workers ample degree of participation to enable them contribute their own quota. This will enable them have a sense of belonging in the organisation and will continue to identify themselves with all it does.

II. Output Variable.

Both the causal and intervening variables work to produce some result. This result could be in terms of productivity, satisfaction and individual development.

Productivity is measured in terms of production. That is, what level of production has been achieved so far? Is it above or below expected levels? If it is below, what measures should be taken to correct the situation. If on the other hand the level

is above the expected , do we want it that way? Why did it exceed the stated levels, is there the market to take up the excess?

We can also measure productivity in terms of wastage made. Is there too much waste? If so, why? Could the waste be reduced, or could it have been avoided? How much has the wastes cost the organisation in terms of raw materials, money and the like? These are some of the questions we should concern ourselves with.

Cost incurred in production can also be used to measure productivity. The following questions should be asked: What has it cost us to produce what we have produced? Could cost be minimised? Can we strike a balance between cost and profit?

Another aspect of output variable is satisfaction. Here, we are concerned with the level of worker-satisfaction achieved since their satisfaction or otherwise will have some effects on the organisation. We can measure the level of worker satisfaction by conducting attitude survey to enable us know those things that give workers satisfaction or dissatisfaction. We can then improve those that give him satisfaction and reduce that do not.

Satisfaction could also be measured in terms of the number of grievances, absenteeism, strikes, lock-outs etc. The extent to which they pervade an organisation determines the level of satisfaction of the staff. Union-Management relationship

also be looked at to determine the level of satisfaction of subordinates. If relationship is cordial, then performance in the organisation will be high. Management has it as a task to make sure that they avoid a situation where they will go into conflict with the workers . This is because of the contending forces (Resisting and Driving) operating in any organisation. Management has to reduce the resisting forces and increase the driving forces in order to achieve a balance between the two.[1]

The third of the output variable is individual development. This is the amount of effort the organisation devotes to develop its human resources. This could be viewed at in terms of training given to staff, promotion, degree of authority delegated and the like. All these prepare subordinates for future assumption of leadership position.

In view of the fact that this project is concerned with the output variables highlighted above, and considering the fact that the topic in itself is wide, the research shall due to time factor, concentrate on those factors that focus on satisfaction. Here, we shall concentrate on the attitude, subordinate/Management relations and other related issues.

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1. Lee S. (1976) Organisational Effectiveness: Theory, Research and Application. Co-operative Administration, Graduate School of Business Administration, Kentuchy State University, 1976. p.38.

1.2. STATEMENT OF THE PROBLEM

The study will be mainly concerned with how management in the Internal Revenue Board, Sokoto have succeeded in the effective application of the following tools in the day-to-day running of the organisation, namely:

(i) Planning

(ii) Organising

(iii) Staffing

(iv) Directing, leading and motivation

(v) Controlling.

1.3. OBJECTIVES OF THE STUDY

There is no denying the fact that most public establishments (Parastatals) in Nigeria are performing far below expectation. This could be seen from the fact that both States and Federal Governments have in one way or another instituted different kinds of panels to determine why the public sector performs poorly in terms of achievement vis-a-vis the private sector. There is a plan by the Federal Government to privatise some of them.

To enable us see why this non-performance exists, we have to endeavour to make a thorough analysis of how effectively the organisations have used these tools. Truly, some problems are external to them, while most are from within. Due to lack of time to undertake a study into both factors, the researcher shall limit as earlier said, the coverage of the study to only the internal problems.

1. Level of worker satisfaction
2. Subordinate-Management relationships
3. To evaluate and review their present staffing method.
4. To identify the major constraints working against effective management of parastatals.
5. The extent to which government regulations affect managerial effectiveness.
6. To relate these problems to the organisation.
7. To make valuable suggestions on how best to effectively run the organisation and to also offer recommendations as to how these problems should be solved.
8. To add to the present body of knowledge on the topic for further research.

1.4. ASSUMPTIONS.

To enable the researcher pursue the study seriously, the following assumptions are made:

1. The Board of Internal Revenue, Sokoto exists as a parastatal in Sokoto State.
2. That the problems faced by the Board are purely management ones.
3. That effective managers are made and not .

1.5. DEFINITIONS OF SPECIAL TERMS.

To ease thorough understanding of the study, some management terms will be defined. These terms will from time to time be featuring in the course of the study.

1. EFFICIENCY.

This is the ability to get things done correctly. It is the ratio of output to input (result, productivity, performance) relative to the inputs (labour, materials, money, machines and time) needed to achieve them. In other words, managers who can minimise the cost of the resources used to attain a given output are considered efficient. Or, universally, the manager who can maximise output for a given amount is considered efficient.[2]

EFFECTIVENESS.

This is the ability to "do the right things" or to get the things accomplished. This includes choosing the most appropriate objectives and the proper methods of achieving the objectives. That is, effective managers select the "right" things to do and the "right" method for getting them done. Effectiveness is the secret behind the success of any organisation. For managers, "the pertinent question is not how to do things right, but how to find the right things to do, and to concentrate resources and efforts on them.[3]

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2. Reddin, W.J. Managerial Effectiveness
McGraw - Hill Book Company London.
(1970) P.13.

3. Ibid, P.17.

MANAGERIAL EFFECTIVENESS.

Mnagerial effectiveness is the extent to which a manager achieves the output requirements of his position. The concept of managerial effectiveness is the critical issue in management. Managerial effectivness has to be defined in terms of output by what a manager achieves rather than by what he does.

Effectivness is not a quality a manager brings to a situation. Rather, effectiveness, is best seen as something a manager produces from a situation by managing it appropriately.[4]

APPARENT EFFECTIVENESS

This shows the extent to which a manager gives the appearance of being a leader. It is difficult if not impossible to judge managerial effectiveness by observation of behaviour alone. The behaviour must be evaluated in terms of whether or not it is appropriate to the output requirements of the job. For example, the following qualities, while relevant in some positions, may, in others be irrelevant to effectiveness.

(i) Usually on time
(ii) Answers promptly
(iii) Has tidy desk
(iv) Makes quick decisions
(v) Good at public relations.

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4. Ibid, p.8.

These characteristics usually give an air of apparent effectiveness in no matter the context they are used. Unfourtunately, apparent effectiveness may not lead to managerial effectiveness.

PERSONAL EFFECTIVNESS

This is the extent to which a manager achieves his own private objectives. Poorly-defined job outputs can also lead to what might be called "Personal effectiveness," that is, satisfying personal objectives rather than the objectives of the organisation. This is likely to occur with ambitious men in an organisation which has a few clearly-defined management output measures. Meetings with such men are riddled with hidden agendas which operate below the surface and lead to poor decision-making.

LEADER EFFECTIVENESS

This is a person seen by others as being primarily responsible for achieving group objectives. A leader is not a manager in the formal sense. He is someone seen by others as being primarily responsible for achieving objectives. His effectiveness is measured by the extent to which he influences his followers to achieve group objectives. It is popular to view leadership effectiveness as something alien to the degree to which the leader gets his own way. This is not leadership effectiveness but personal effectiveness.

ADMINISTRATION.

The term administration and management are often used synonymously. In government agencies, for example, administration is the preferred term although in recent years management has become more widely used.

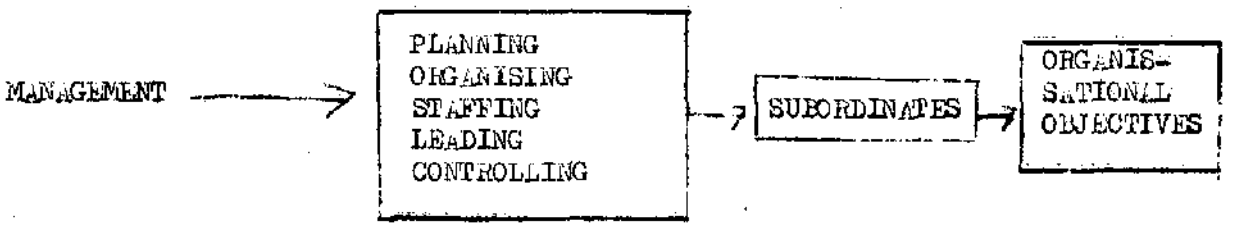
In government units, policies and goals are set primarily by legislators to be implemented by administrators.

MANAGEMENT

Management is the basic integrating process of the organisational activities that surrounds our daily life. The need for management arises out of the scarcity of resources that satisfy human wants, and out of the diversity and complexity of human activities.

The emergence of management as an essential, a distruct, and a leading institution is a pivotal event in social history. Rarely, if ever, has a new basic institution a new leading group, emerged as fast as has management since the turn of the century. Rarely, in human history has a new institution proved indispensable so quickly; and even less often has a new institution arrived with so little disturbance, so little controversy.

Management could also be described as working with people to determine, interpret, and achieve organisational objectives by performing the functions of planning, organising, staffing, leading and controlling.



CHAPTER TT

THEORETICAL PERSPECTIVE AND REVIEW OF RELATED LITERATURE.

2.1. EVOLUTION OF MANAGEMENT THOUGHTS IN NIGERIA

The evolution of management thoughts in Nigeria may be divided into the following periods:

1. Tribal
2. Local rulers, Emir, Oba, Chiefs etc.
3. Religious
4. British Bureaucracy
5. Management in the 80s

From time in memorial, Nigerians like any other race on earth, have been living in groups headed by tribal chiefs. The chief did all the functions of the modern day manager - survival and growth of his tribe. He did the function of hunting, farming and the like.

The Organisational structure was horizontal and was very simple. The chief was right at the top and men with different skills directly reporting to him and taking his instructions. The chief used to assign responsibility commensurate with appropriate authority and did the evaluation of all those assigned responsibilities. His reward and punishment system was observed.

With the advance of civilisation since no condition is permanent, the structure became vertical. This was when Obas and Emirs were at the helm of affairs.

With the advent of Islam and Christianity, a large scale of organisation system and the enhancement of the welfare of Nigerians were achieved.

The Emirs and Obas of the North and South respectively perfected the principles of hierachy of authority and delegation, but this was later distorted by the British colonialists. From welfare oriented management system, it changed to exploitative. Bureaucracy was introduced with the following criteria:

Hierarchy of authority

Well-defined chain of command.

Division of labour.

For effective maintenance of law and order, and the systematic exploitation of resources of the Nigerian nation, the British colonialists introduced bureaucracy.

The colonialists had an edge in the fields of civil administration and business administration. During that period, most Nigerians became interested in civil service jobs instead of services in business. The whole concept of management then was tailored to suit the bureaucracy. Like other nations of the world; the term management and administration were used synonymously in Nigeria. Because, most of the principles of administration are also applicable in management. The distinction between the terms administrationand management may be of preference. Hence, the reason why some business concerns prefer

the term management which government organizations prefer administration. On some occassions, the distinction is on the grounds of policy - determination levels. For example, in government, the legislators determine the policies and goals of the government as enshrined in the constitution, while the administrators execute it. On the other hand, the makers and designers of policies are known as management in the case of the private sector. The managers who push the policies and implement through junior managers are known as middle management (Head of Departments) and those managers who implement or execute the policies are known as junior managers (supervisors). In health care and other service organisations, problems of chronic diseases, flood and droughts are managed, whereas programmes of malaria, meningistis, population control are administered.

Management in the 80s will be for change as intellect and flexibility not just book knowledge./ are what will be required. This is not to say that a thorough grounding in management practice and principles is not essential. Selection will be based on hevaioural flexibility.

It is envisaged that in the 80s, there will be three classifications of management: the Supervisors, the bureaucrats and the managers. The supervisors function will be to supervise work and workers. His main skill will be subordinate motivation.

The bureaucrats, who as now administers a system, will find that their main skill will be judgement, but still doing what the system commands.

The manager, who will deal exhaustively with knowledge the future and will need behavioural flexibility.

It is quite obvious that the manager of the future will really face challenges because c. the change in value systems. This change in value systems will lead to material progress, and then to social change and this will ultimately lead to social problems.

2.2. THEORETICAL BASIS.

Managerial effectiveness standards allow the manager/administrator to make a value analysis of himself in the organisation. It also gives him direct advice and how to improve his own effectiveness and that of others. Effectiveness is the central issue in management. It is the manager/administrators job to be effective, in fact he has no other job than that.

The limiting factor in effectiveness is not knowledge, intent, or lack of external persuasion. The main limiting factor is a behavioural one. Managers/Administrators need to learn how to manage social systems and how to manage themselves in them.

Managers/Administrators generally know what action would improve things, but they often do not take them. There is a tremendous gap between what managers know about being effective and what they actually apply.

Managerial Effectiveness Defined.

There is only one unambiguous and realistic definition of managerial effectiveness. Effectiveness is the extent to which a manager/administrator achieves the output requirements of his position. The concept of managerial effectiveness is the central issue in management. It is the manager's job to be effective. Managerial effectiveness has to be defined in terms of output rather than input, by what a manager achieves rather than by what he does.

Effectiveness is not a quality a manager brings to a situation. Rather, effectiveness is best seen as something a manager produces from a situation by managing it appropriately. It represents output not input. The manager must think in terms of performance, not personality. It is not so much what a manager does, but what he achieves.

Once a manager has decided he wants to become effective, he should initially focus on how he can contribute more, or contribute more effectively than he is now doing. Some managers have very narrow view of their jobs. What they do, they may do well, but what they leave undone is enormous.

Managerial effectiveness can seldom be obtained by achieving a single objective, no matter how broadly it is written. Profit in the case of profit-seeking organisations can be obtained at the risk of loosing customers.

Any manager who sees his effectiveness criteria in simple black-and-white terms may succeed only in the short-run as effectiveness is not unidimensional, rather, it is multi-dimensional.

Every managerial job has effectiveness standards associated with it. They may not be written down or even known, but they are always there. These are the standards by which the performance of the manager in the job may be judged.

Effectiveness standards carried to their logical conclusions lead to Management by Objective (MBO). This is nothing more than designing an organisation around the outputs, of managers jobs rather than inputs. There should be qualifications in terms of percentages, or employees' Time bonds should be set. When this is done, the effectivnesses standards are transformed into objectives.

Two factors inhibit effectiveness; Job descriptions and position descriptions. The source of much of the problem surrounding effectiveness is found in the way job descriptions are written. Lengthy job descriptions or crash programme to write or update

them usually indicate very little. As it has been found, the last act of a dying organisation is to issue a revised and greatly enlarged rule book.

Many, if not, most, managerial jobs are defined in terms of their input and behaviour requirements by such phases such as:

He administers

He maintains

He organises and he plans.[1]

Job descriptions often lead to an emphasis on what could be called managerial efficiency: the ratio of output to input. The problem is that even if both input and output are low, efficiency could still be 100%. In fact, a manager or department could easily be 100% efficient and zero percent (0%) effective. The efficient manager is easily identified as he prefers to:

Do things right rather than do right things, solve problems rather than produce creative alternatives, safeguard resources rather than optimise resource utilisation, follow duties rather than obtain results, lower costs rather than increase profit.

Position descriptions too inhibit effectiveness. Some organisations have a predominance of descriptions which focus on a manager's position in the organisation, such as he reports to; He authorises; He coordinates; and He approves.

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1. Reddin, W. J. (1970). Managerial Effectivness Mcgraw-Hill Book Company Inc. Pp. 3 - 4.

Positions descriptions without objective standards of output associated with them can lead to the maintenance of managers who are not contributing to the organisation in any useful way.

In the case of other Boards of Internal Revenue, the reasons that very much inhibit its effectiveness are:-

i. Lack of complete autonomy, as some of them are directly under the Ministry of Finance; and the Director has to receive orders from his Permanent Secretary/Commissioner even though Permanent Secretary might not know anything regarding Tax matters.

ii. Difficult and not-so-straight forward laws that could not be interpreted correctly by an average officer in the Revenue Offices.

iii. Corrupt revenue officers.

iv. Illiterate and unpatriotic taxpayers.

v. Lack of proper incentives like good pay, housing, insurance scheme, car loans etc.

vi. Lack of properly trained staff to handle the affairs of the office.

2.3. REVIEW OF RELATED RESEARCHES.

As a matter of fact, management of nonprofit organisations has no right to be ineffective, to ignore managerial productivity, to ignore the profit motive-in this case the revenue collected less costs of collection, or to fail to evaluate new or revised approaches

to management as the approaches develop. A Manager is a manager regardless of the product or service which he deals in. Nor should these managers be immuned from strict accountability to those whom they serve and from those on whom they depend for their funds and support.

Non-profit organisations, too, must earn a profit by operating with a high sense of priority and as effeciently and effectively as possible. While the nature of their profits may bear different labels, the profit motive must be present if they are to avoid drifting into practices which are economically and socially wasteful and which raise major questions about their reason for being.

Nonprofit organisations make their profits depending on the way they manage their resources from the following to realise a higher return on resources:-

1. Increased productivity from employees (2) lowering the administrative costs of operating the organisation (3) reducing wasted effort and/or wastes in the utilization of any assets. (4) blending together of the efforts of all personnel to achieve an overall effectiveness which is greater than the sum of the individual efforts (synergy). The question that worrries administrators/managers of nonprofit organisationsbent on effective performance is, not

whether they should increase their 'profits', but how the improvement can be brought about - what means, methods, or tools are available to them.

One of the means being used as earlier on highlighted in those entities is MBO, which is a systems approach to running and organisation - any organisation for that matter. MBO has been applied in the Mayor's Office of the city of Sappino, Japan - where in only one area, the tax division, major efficiencies have been realised in better methods of collecting taxes with substantial reduction in personnel.[2]

2.4. AIMS AND PURPOSE OF ESTABLISHING PUBLIC ENTERPRISES

In every country, the concept of public enterprises is defined by legislation and other legal acts, by the manner of establishment, as well as on the basis of other relationships.

The form in which a public enterprise is established often depends on its aims, and certain forms are appropriate to the achievement of certain aims. As a rule, profit making enterprises are established and operated under private law, while observing specific provisions of public law, and non-profit making organisations are established and organised according to public law, while specific provisions of private law influence the conduct of their business.[3]

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2. Diane, B. et al. (1977). Managing Non-Profit Organizations. Amacon. A Division of American Management Association p. 152.

3. Ibid. P.55.

The chief direct aims for which public organisations are established may be classified as follows:-

1. Political
2. Economic
3. Financial
4. Social.

Their significance in various countries is not the same, but depends on (i) the socio-economic system of the state in question. (ii) whether the country is economically developed or emergent. Some of these aims overlap. This overlapping could be relative Political aims are more important in socialist states, where the establishment of public economic enterprises reflects the political implementation of an ideological andphysiological conception of the social and economic organisation of the country. Political aims are considered primary when enterprises are established for ensuring the economic sovereignty of the country, for eliminating foreign capital from certain economic branches.

Economic aims may be observed in many states, with variations as regards the factors and motives involved, such as the development of the national economy in general or of a particular economic branch of the economy, incentive for private capital, lack of private resources for certain large investment projects, lack of attractive investments, the presence of risks that cannot be assured

by private capital, the passivity of a private sector taken over by public enterprises because of its importance and indispensability to the economy.

Financial aimsare generally evident when public enterprises are created by the extension of autonomy to administrative agencies for the purpose of economic operation, greater financial and business flexibility, and meeting their expenditures from their revenues, or without state subsidies; and also when public enterprises have been directly established as self-supporting organisations for carrying out specific tasks.

Social aims take various forms, since public enterprises may be established, for instance, for the performance or improvement of public services, for non-profitable economic activities necessary for social progress or society in general, for social progress or society, in general, for the elimination of unemployment, or for raising the workers' standards of living.

In some countries, the aims of public enterprises are determined at the time of their establishment. The aim for which an enterprise is established comprises both the reason for its creation and the object to be achieved through its activities.

The determination of purposes and tasks the issuing of directives and instructions, the granting of funds and subsidies, and the directing and general control of public enterprises seem to form a self-explanatory and national relationship emerging from the

public character of the enterprise, the state ownership of the property, and the purpose for which the organisation was established. What we should consider is only the extent to which this function is exercised by the state, and the type of controlling agency, certain control is exercised in every country to safeguard public interests in the operations of the enterprises and in the performance of the tasks for which it was established.

Criteria for effective management of all parastatals, regardless of their nature, purpose, and organisation: the reduction of costs without impairing the performance of tasks, increased productivity, attainment of new unforseen, unplanned objectives, exceeding the planned introduction of new techniques and modern technological processes and finally, a higher standard for workers[4].

The essential prerequisites for efficient parastatals have to do with how the staffing, financial handicap, interference and politics have been taken care of.

2.4. GENERAL CHARACTERISTICS OF PARASTATALS.

Parastatals per se, have been subjected to different kinds of definitions, but for our purpose, we shall take the definition given by A. Mbanefo. Parastatals according to him are those businesses which for various reasons, governments have chosen to own and control and which, therefore, are included in the concept of the public sector of the economy. Some businesses are set up

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4. Balog, N. Administrative Management of Public Enterprises. International Institute of Administrative Sciences 1966 P.40.

strictly to provide social services to the community while some are established with the normal emphasis on profit motive and are thus run on best commercial basis. The parastals include all corporations, authorities, boards councils and limited liability companies in which the government has full or majority interests.[5]

Teriba and Kayode, have pointed out that Parastatals (other than the Marketing Boards) in Nigeria, may be classified into three main groups. First, there are the public utility corporations set up to run enterprises previously under the control of government departments. The objectives of such corporations are to free basic commercial undertakings from civil service control and red tape to facilitate the co-ordination and extension of economic development.[6]

In this group the parastatals are infrastructural establishments fundamental to the natural economy which the government has decided to control in order to guarantee appropriate balance between social and commercial aims. In terms of functional and operation effectivness and officiency, the emphasis is on providing satisfactory service whole and minimising cost. They are expected to break even while rendering services to the society.[7] Examples of such parastatals are the Nigerian Railway Corporation (NRC), the National Electric Power Authority (NEPA), the Nigerian Ports Authority (NPA), the Nigerian Airways, the Federal Radio Corporation of Nigeria (FRCN)

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5. Mbanefo, A. (1978 "Management of Public Enterprises Published in "Marketing Magazine Agust, p.11.

6. Teriba and Kayode (1977) Industrial Development in Nigeria. (Ibadan University Press) P.76.

7. Ibid. P. 76.

and the like. At the state level, some of the common parastatals are: Sokoto State Water Board, Rural Electrification Board (REB), Sokoto State Supply Company (SOSSCO) and the Sokoto State Board of Internal Revenue. The generation of Revenue is the sole responsibility of the state government in the light of the fact that money is needed to enable the government execute its programmes and policies that are aimed at uplifting the social, economic and standard of living of the people.

In the second category of parastatals are the Development and Finance Corporation set up by the former Regional Governments to advance development, to operate particularly where the private sector is lagging behind. The New Nigerian Development Company (NNDC), owned by the ten Northern State, the Cement Company of Northern Nigeria (CCNN) which is owned by some states of the North are examples.

Those parastatals in the third category are the limited liability companies with or without the participation of private capital. These are business with long term profit motive. They quite differ from the other two groups in terms of their legal status and profit orientation. They are concerned with the development of production, sales and maintenance of a wide range of goods and services for public consumption on normal commercial basis. An example is, Bank of the North, which is owned by the ten Northern States and operate commercial banking services on

profit. The trade Development Company (Trader) owned by the Sokoto State government which procures and sells goods on profit. Others in this category are all government financial institutions like the National Insurance Corporation of Nigeria (NICON), and manufacturing companies like the Defence Industries Coporation (DIC) belong to this group.

Professor A. H. Hanson (1962) states the basic characteristics of a parastatal as follows:

(i) It is either wholly or mhinlly owned by the State.

(ii) It is generally created by state, pursuant to a special law defining its powers, duties and immunities and prescribing the forms of management and its relationship to the established departments and ministries.

(iii) It is a body corporate, a separate entity for legal purposes and can sue and be sued, enter into contracts and acquiring and disposing of property than ordinary government department. Except for appropriation to provide capital or to cover losses, a parastatal is usually independently financed and obtained its funds from borrowings either from government (in form of grants) or from revenues derived from the sale of goods and services.

(iv) It is authorised to use and revise its revenue. It is generally exempted from the regulatory and prohibitory statutes applicable to the expenditure in the government department. It is also ordinarily not subject to the type of budget accounting and audit laws and procedures applicable to normal government agencies.

(v) Lastly, the majority of cases, employees of parastatals are not civil servants per se and are recruited and remunerated under the terms and conditions which the parastatal itself determines. The government provides all these freedoms and autonomies at least on paper to nearly all parastatals.

The appointment of the Board of Directors is done by the government. The Board in turn appoints the management. The management recruits workers and determines the internal conditions of the organisation. Such internal conditions are influenced by external factors such as the quality of management which is manifested into the quality of its decisions on internal conditions. The calibre of personnel recruited affect the actual performance. The relationship between actual performance and possible performance is overseen by the Board of Directors and where actual performance equals possible performance, the position is fair.[8]

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8. Hanson, A. H. (1962) Managerial Problem in Public Enterprises (Asia Press, India) p.21.

> " Whatever the ultimate perspective may be writes A. H. Hanson, "the country anxious to develop economically, has no alternative but to use public enterprises on a considerable scale at the very least in order to get things going."

The use of parastatals to achieve economic development in Nigeria and their establishment outside the regular administrative framework of government was a by-product of the British conception of the civil service. After independence (1960), Nigeria inherited from its former colonial masters (Britain) many things, including the system of economic development. It was also in part the tendency, more marked in underdeveloped countries like Nigeria, to create a new quasi-autonomous institutions for the fulfilment of almost every new need that become apparent and to consolidate thereby through "autonomy", party political loyalty" with employment for the people."[9]

Apart from the social and political considerations used in establishing parastatals, there are other reasons why government create parastatals, perhaps the most important is the need to establish "state monopolies" in important commodities such as cotton, groundnut, cocoa and petroleum, in Nigeria there are important revenue earners. Another reason for locating an enterprise in the public sector is their strategic importance. In Nigeria, prudence demand that certain types of defences production

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9. Murray, D. J. (1978) Studies in Nigerian Administration (Hutchingson Press London) P.43.

(arms and ammunition) should be controlled by the government. The desirability of creating a monopoly, offers justification for the parastatals. In such cases independent units are brought together in order to achieve economies of scale as in the Nigeria National Supply Company (NNSC).

Cultural and educational factors may be responsible for the choice of public as distinct from private enterprise as in the creation and control of broadcasting.

It should be noted, however, that the contributions of parastatals to the economy are quite extensive. They include contribution to the Gross National Product (GNP), absorption of investment resources and generation of productive employment. In the modern would, even the most capitalistically inclined countries (like the United States of American, USA) find that at a certain stage of their progress towards economic maturity and development, they need to make fairly extensive use of the parastatals as a catalystic agent.[10]

In order to considerably narrow this gap, where the enterpreneur is only concerned with profitability of the venture and not the fact that business is a "zero-sum" activity in which the gain of one is exactly offset by the loss of another without any net addition to the wealth of the society as a whole, the government invólves itself directly in productive activities since it is the only

10. Encyclopaedia Britanica - Public Enterprises, (Chicago 1947) Vol. 15 P.198.

organisation that can see a clear view of the economy as a whole and can, therefore ensure that investments which alone have social repercussions. Since the government is responsible to the society as a whole rather than to sectional interests, it owes it a duty to regulate productive activities in such a way as to improve income distribution in the society. For these reasons, government involvement in direct productive investments is more of a continuous exercise.

2.5. MANAGEMENT OF PARASTATALS.

In view of the fact that there has been a lot of clamourings in some quarters about the effectiveness of most of our parastatals, many prominent experts on management had taken it upon themselves to explore the reasons behind such problems.

In his "Accountability and Public Control of Public Corporations - the experience of Western Nigeria," as published in "D.J. Murray's Studies in Nigerian Administration (1978)," Dr. O. Teriba states that:

> The Public Corporations have by and large, come into existence through governmental initiative and pioneering rather than through a policy of nationalisation. Their formation had been haphazard and piece-meal, stimulated in the main by socio-economic and political emergencies. There has so far been neither a coherent nor any vigorous body of political or economic philosophy behind these forms of state intervention and participation.[11]

11. Ibid. P.43.

This has succeeded in bringing about the general impression that government's resources are inexhaustible and as such the organisations need not work harder to justify the money invested in them.

Recent researches have also arrived at the conclusion that the management of the corporations are in the hands of governmentally appointed boards, members of which hold and continue to enjoy offices only at the pleasure of or the discretion of the 'governor'. This without mincing words will only succeed in making robots out of the board members.

Politics, from our recent experience of the 1979-83 political era had shown the extent to which excellence, capability and competence were mortgaged for mediocrity and non-performance. Members of Boards of parastatals were appointed on the basis of the political 'colour'.

Problem of Finance has also been identified to be one of the main problems crippling the parastatals.

Teriba has been able to identify three possible sources of capital for public parastatals:

(i) loans, advances and grants from governmental and quasi-government organisations

(ii) Public borrowing and

(iii) Accumulated surpluses of these loans and grants from the government in practice constituted the main source of capital for public comparations[12]

Two basic requirements have been tendered by A. H. Hanson, (1962) as prerequisites for the efficient management of public Corporations. First of all, there has to be a competent and responsible management free to run an enterprise within the limits laid down by constitution, legislation and governmental policy decision; secondly, and this is as a result of the first-that the enterprise should possess personnel and financial systems which are sufficently similar to those prevailing in the best organised enterprises not to place it at any great disadvantages[13].

Peter F. Drucker (1973) is of the view that public enterprises need to define what their businesses are and what they should be; they need to derive clear objectives and goals for their definition of function and mission; that they have to think of priorities of concentration which enable them to select targets, to set standards of accomplishment and performance, that is to define the minimum acceptable results; that they need to use the measurement for feed-back on their efforts, that to build self-control from results into their system; finally that they need an organised audit of objectives that no longer serve as purpose or have unattainable.[14]

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12. Ibid. p.58.

13. Ibid. p.21

14. Drucker, P. F. (1973) Management, Tasks, Responsibilities and Practices (Heinman, London), Pp.150-160.

He concluded that:

> to make service institutions (public enterpises) perform-better, does not require great men. It requires instead a system. The essentials of this system are not too different from the essentials of performance in a business enterprises, but the application will be quite different. The public enterprises are not businesses performers means quite different in them. They need people who do the management job systematically and their institutions purpose fully on performance and results. They do need efficiency that is control of costs, but above all they need effectiveness, that is emphasis on the right result.[15]

Problem of public parastatals could also be linked to the fact that promotion is in most cases based on factors that are very 'unconventional.' Staffing policies are generally charted out by a body quite detached from the day to day running of the organisation.

The government itself, which has created these parastatals does not share their aspirations. For example, most parastatals are owed a huge sum of money for services rendered by them to the government.

The incentive system has been to be very faulty because it is almost always made in consonance with the civil service regulations ignoring the fact that they perform different functions. This has succeeded in making people less productive and in most cases, staff of these parastatals do not make any distinction between their organisations and the ministries.

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15. Ibid. P. 166

For our parastatals to be effectively run, they must be given free hand to run their affairs; more modern management oriented personnel should be employed to run the organisations; more financial assistance should be given to them, the hiring and firing of personnel should be left to them. It is only when they are given some consideration that the government can expect the best from them.

CHAPTER III

METHODOLOGY OF THE STUDY

3.1. SAMPLE

The choice of one organisation, Sokoto State Board of Internal Revenue was made because adequate time has not been given to enable one undertake a wider comparative analysis of managerial effectiveness in similar governmental organisations. The size of the sample chosen (within SSBIR) was done to enable the researcher obtain adequate and accurate information.

A random choice of respondents was done and a total number of 70 employees of the Sokoto State Board of Internal Revenue were administered a questionnaire each. The distribution of employees covered the Board's branch offices at Sokoto, Gusau, Birnin-Kebbi, Yauri and Zuru.

Sokoto	30	employees
Gusau	20	"
B/Kebbi	10	"
Yauri	5	"
Zuru	5	"
Total	70	

The number of persons administered questionnaires in order of hierachy include:

Top Management	5
Inspectors of Taces	10
Executive Officers	15
Clerks	30
Labourers	10
Total	70

3.2. PROCEDURE

(a) Questionnaire

Before the prepared questionnaires were administered, a draft questionnaire was designed and tested on a selected group and based on the information and suggestions given, the questionnaire was re-drafted to include the suggestions given. The final questionnaire was then administered personally in order to get positive cooperation from respondents and to further establish a closer relationship with them. This, in fact, afforded the researcher the opportunity to explain some of the things the respondents found difficult to understand considering their different levels of education. Vernacular had to be used in the case of those that have not had the opportunity of going to school.

Most items included in the questionnaire were based on a five point scale (5 point scale). Where a statement is given, the respondents were asked to rank their answers on their extent of agreements or disagreement. When questions were asked, each alternative answers were also ranked according to their frequency of occurrence and usage (see appendix). All data obtained were tabulated and interpreted aaccordingly.

(b) Secondary Data.

Published (Secondary) data on parastatals, ranging from text books, newspapers and magazines, Federal Government official gazette and Notes from the Federal Inland Revenue Department were utilized during the study. The Edict establishing the Sokoto State Board of Internal Revenue was also used. The data obtained were later interpreted on the basis of the researhcer's observation and responses to questionnaires. Finnaly, a review of related literature was undertaken.

(c) Discussions and Interviews:

Wide-ranging discussions were held with the Top Management, the Inspectors of Taxes and officers in the executive cadre. The main technique here was a series of structured interview questions and discussions with the following staff of the Revenue Board:

(a) The Director/Chairman

(b) The Secretary

(c) The Principal Inspector of Taxes

(d) The staff Officer

(e) The Chief Clerical Officer.

Most of the discussions centered on the general areas of operations of the Internal Revenue Board and the types of efforts being put in order to realise the objectives of the organisation. The relationship existing between and within the departments was also taken into consideration. The communication system (Information Flow) of the Board (both lateral, horizontal, vertical) and how it contributes

to harmonious co-existence coupled with its application in effective control were also discussed and analysed. The only expartriate staff in the employment of the Board was also asked to bare his mind regarding the way and manner the organisation is being run.

3.3. LIMITATIONS OF THE STUDY

The study is limited to the seven functions of management that are universally recognised. These include: Planning, Organising, Staffing, directing, controlling, reporting and budgeting as they apply to the Internal Revenue Board, Sokoto. Data analysis and intepretations were based on information given by respondents in the various methods mentioned earlier on.

Furthermore, a lot of problems were encountered in the course of this study. It's only natural that when somebody is undertaking a project such as this, he will always find people who will not respond as he wants them to. This, could be due to the fact that, some staff, especially the juniors ones fear being victimised if they bare their minds on any issue. Hence, the withholding of vital information.

Secondly, some people feel very reluctant to respond because, as some of them claim "Is not their job." That is to say, their response or non-response will not tamper with the progress of their work.

Thirdly, there is that fear of anything "theory". Some of the respondents felt that the whole exercise was one in futility as it would not by one bit improve the office.

Another problem which is peculiar to humanbeings is that of hoarding information pertaining to themselves, especially if they feel the information will have a kind of negative repercussion on their performance as managers. For example, a despotic leader will never agree that he is a despot. In fact, he will with confidence tell you that he is the most democratic person one could ever find, or, he will try to justify his despotic behaviour and actions by using clever and misleading arguements.

As is the practice with bureaucrats, they always consider the most irrelevant information as "Confidential" and as such would not release it. At times, one is forced to go through a chain of people to obtain what should not have taken so long to get.

Most government establishments do not care to keep up-to-date data. For example, some organisations accounts are audited once in every five years! So, getting current records regarding the accounts of the office to enable the researcher see the extent of financial management proved difficult.

Lastly, general nonchallance on the part of the respondents forced the researcher to switch to some respondents who proved willing to co-operate. In fact, some of them misplaced my questionnaires that I had to produce new ones. This attitude could be tied to the fact that people (both the educated and uneducated) do not regard research work as something worth 'wasting' time on. Some respondents, when filling in the questionnaires will do it with little concern about what they write-in fact, some of them are not being honest when it comes to seeking for their opinion about a particular issue.

All these are some of the limitations imposed on the study.

CHAPTER IV

4.1 BACKGROUND INFORMATION.

Until 10th March, 1986 yhe Sokoto State Board of Internal Revenue was existing as a division in the State's Ministry of Finance. Prior to this period, when the division was made autonomous, a lot of problems had been faced regarding tax collection and Asessment. These problems were as a result of the fact that the office then, had no requisite powers to execute its duties effectively. The Director, who was then the head of the Division had to consult the Permanent Secretary of the Ministry of Finance on minor issues that were in actual fact not beyond his ability, taking into consideration his wealth of experience and training.

However, in the light of increasing population which of course means more demand for social servicesslike schools, hospitals, roads, and the like, the government was compelled after series of attempts made previously regarding the strengthening of the revenue generating organ, to transform the division into a Board.

The edict (Sokoto State Board of Internal Revenue Edict No. 5, 1986) was formally signed into Law by the Military Governor of Sokoto State on the 10th March, 1986.

The Board is a body corporate formed with perpetual succession and a common seal with legal power to sue and be sued in its corporate name and to acquire, hold or dispose movable and immovable property for the purpose of its function under the edict.

The Board shall consist of:-

(a) the Director of Internal Revenue who shall be appointed by the Military Governor from the State Public Service and shall be the Chief Executive of the Board and its Chairman;

(b) the state Deputy Director of Revenue shall be the Deputy Chairman;

(c) the Legal Adviser to the Board or representative of the Ministry of Justice of the State (not below the ranks of Senior State Counsel);

(d) One representative each, not below the rank of Principal Grade Officer of the Ministry of:-

(i) Finance

(ii) Trade; and

(iii) Local Government;

(e) Two representatives of the private sector who shall be appointed by the Military Governor for a period of three years.

The duties of the Board as stated in the edict are as follows:

(i) The Board shall have a complete autonomy in terms of day to day administration, budgetary provisions and staff matters and in terms of policy matters the Board shall be responsible to the Commissioner for Finace.

(2) Assess and collect all taxes in the state and in particular shall have the responsibility for the due administration of the following:-

(i) the Personal Tax Law;

(ii) The Stamp Duties Law;

(iii) the Capital Gains (adoption) Edict;

(iv) The Purchase Tax Law;

(v) such other enactments on tax or revenue as may from time to time be promulgated or applicable in the State;

(3) Pay all moneys collected or received for or on account of taxes into the consolidated revenue fund of the State.

(4) Exercise duties and power confirmed upon it by this Edict in respect of the assessment and collection of and accounting for, taxes payable in any year of assessment.

The Board shall in exercise or performance of its functions under this Edict be assisted by such member of the Civil Service of the State as may be required by the Board for such purposes.

Quite in line with the provisions of the edict and in consonance with the provision of "The Personal Tax Law, 1962 Chapter 1, Section 3(1) and (2)," Viz; "The authorities responsible for the administration of this Law shall be the Directorof Internal Revenue, who shall be a public officer, and such other persons as may be necessary." Sub-Section 2 has empowered the Director delegate his power to any officer he deems fit, capable and competent to execute any duties that

may be assigned to him. "The Director may be in writing and subject to such limitations as he may think fit authorise any person whether within or without Sokoto state of Nigeria to perform or assist or advise in the performance of any function conferred upon him by this Law for all purposes of this Law except the exercise of the powers conferred by proviso (d) to subsection (2) of Section 60, subsection (3) of Section 61 and Sub-Section (2) of Section 62.

4.2. ORGANISATIONAL STRUCTURE.

The management of the Sokoto State Board of Internal Revenue rests with th Board of Directors which consists of the Direction(Chairman) and seven other members. The Chairman and the other members are appointed by the Governor provided that in appointing the members, the Governor shall appoint at least two representatives, who in his opinion, will represent the interest of tax payers adequately. A member shall not be liable for any act or any omission to do any act or any default of the Board so long as such act, omission of default is in the course of the operations of the Sokoto State Board of Internal Revenue and in good faith. The tenuer of office for members of the Board of Directors is for a period of three years from the date of their appointment. The Chairman shall preside over all meetings of the Board and in his absence the Deputy Chairman shall preside. The Board may hold such and so many meetings as may be necessary for the due discharge of its functions, so, however, that it shall hold at least one meeting every three months. The validity of any proceedings of the Board

shall not be affected by any vacancy in its membership or by any defect in the appointment of a member. Five members of the Board, one of whom shall be the Chairman or the Deputy Chairman of the Board shall form a quorum at a meeting of the Board. The Chairman of the Board as per the Edict, shall have a deliberative as well as a casting vote.

The management structure of the organisation is a combination of line, staff, and functional type. The line organisation is the central starting point and also the controlling and directing element of the other three types, which are modifications of the line organisation.

Apart from the usual line, staff and functional organisation structure, the Board at times appoint one or more committee to advise or take any other actions as to the initiation, administration or progress of any assignment which the Board may undertake or in which it may participate or for any other purposes other than the power to make rules or regulations. Staff department include the staff officer in charge of personnel matters who is seconded to the Board by the Establishments division in the Ministry of Establishment and service matters. The Staff Department deals with the recruitment and training of personnel, their transfers, promotion and discipline. Training facilities are provided both within and outside the country and covers on-the-job training, in-service and professional training. Only permanent employees who have proved themselves competent, capable and consciencious are eligible for further training on the

recommendation of their respective Heads of Departments.

The Director (Chairman) is the chief executive responsible for the carrying out of policies of the Board in accordance with the provision of the Editt. Management tasks and responsibilities are divided and allocated to units.

Even though it has not been explicitly stated in the Edict, the Director, in the light of the fact that the Revenue office is a professional organisation that deals with tax and tax-related matters, is an experienced and qualified tax administrator. In the discharge his duties, he is usually assisted by the Deputy Director, who is an equally experienced and qualified tax administrator. The deputy director co-ordinates the functions and general supervision of all the departments of the Revenue Board. The Secretary (Board of Internal Revenue) who is appointed to the Board from the State Public Service as per the Edict ....."shall have such qualification and experience, as are appropriate for the due discharge of his duties." He is responsible to the Director/Chairman as well as the Board of Directors. His function is of an administrative nature as may be assigned to him from time to time by the Chairman. He shall with the approval of the Chairman summon a meeting of the Board wherever the business requiring its attention so warrants, or upon any request of a member. The power to appoint and exercise disciplinary control over the Director, Deputy Director and the Secretary and the determination of their terms and conditions of service as to remuneration or otherwise is vested in the Governor. The Board

of Internal Revenue, Sokoto has the power to appoint and exercise disciplinary control over other members of staff. All heads of departments are directly responsible to the Director but may of course, have staff relationship with other departments in the set-up.

The Board does not have the power to employ officers on salary grade levels 07 and above as the appointments are subject to the approval of the State Civil Service Commission. Matters regarding promotion, discipline, dismissal and the like in respect of the above category of officers must be sent to the Civil Service Commission for approval or otherwise. There is the provision concerning the delegation of authority and responsibility. The Board may delegate any of its powers to the Chairman or Secretary and has no power to dismiss a confirmed officer.

4.3. ROLE OF THE GOVERNMENT

The Sokoto State Board of Internal Revenue is wholly owned and controlled by the Sokoto State Government. Its operations are under the direct supervision of the state Ministry of Finance. The commission of Finance has been vested with the powers to make regulations generally for the purpose of the Edict establishing the Board. The Edict contains many provisions where the approval of the State Governor will have to be sought in order to undertake certain actions and decisions. This is usually channelled through the Ministry of Finance.

The Governor is expected to give the Board of Directors such general directives as to the discharge of their functions to ensure that they conform with the policies of the Government. The Board also seeks for guidance in respect of the administration of Tax from the Federal Inland Revenue Department to make sure that it does not run foul of the Tax Laws of the country. Prohibitions or limitations of expenditure proposed to be incurred by the Board which appear to the Governor to be excessive or unnecessary are also included in the powers of the Governor to give directions.

The finances of the Sokoto State Board of Internal Revenue consist of such sum as may be provided by way of subvention from the state government. Estimates of revenue and expenditure are usually prepared before the commencement of each financial year and passed to the Commissioner of Finance for approval. The Ministry has power to disallow or reduce the provision under any item in the estimate.

On the issue of accountability and Financial Management, the Board of Internal Revenue is required to keep proper accounts in respect of its functions, prepare statement of accounts annually in the form approved by the Governor. The annual statement of accounts are required to be auditted by an auditor or auditors to be appointed by the Commissioner of Finance. Auditors normally come from the State Audit Directorate. In respect of personnel matters, the State Civil Service Commission's approval is sought cases like qualifications required for appointment, forms of agreement between the Board its employees, methods of employment including

promotion, maintenance of discipline, hiring and firing of employees, the transfer of employees between the Board and the State Civil Service or Local Government or any statutory corporations and secondment of staff to other bodies outside the state.

4.4. SOKOTO STATE BOARD OF INTERNAL REVENUE STAFF STRENGTH

In view of the increasing demand for social services from the government, it has been compelled to widen its scope for generating revenue by widening the powers of the hitherto Internal Revenue Department. To enable it function effectively, the Board had to embark on a series of interviews with a view to employing more hands. Turnover rate is very neglible and it more common among senior staff of the organisation. A New Departments have been created such as the Accounts and Intelligence and Monitoring and old ones have been given more staff. Prior to its becoming a Board, the Revenue Officer had no full-fledged Accounts department. Salaries of staff were prepared by the Ministry of Finance. What the office had then, was a cashier whose duties was to prepare claims of officers and issue receipts of all monies paid in by taxpayers. The cashier used to keep the imprest. The Board is now contemplating opening at least one zone at Birnin-Kebbi this year. This, obviously can not be done without adequate personnel.

TABLE 4.1. SOKOTO STATE BOARD OF INTERNAL REVENUE STAFF STRENGTH FOR THE PERIOD 1983 - 1986.

	DEPARTMENTS	1983	1984	1985	1986
1.	Administration	17	18	18	69
2.	Direct Assessment	8	10	10	70
3.	Pay As You Earn(PAYE)	10	10	12	35
4.	Accounts	-	-	-	4
5.	Commercial Section	-	-	4	14
6.	Information and Intelligence	1	2	3	13
7.	Monitoring Section	1	2	4	4
8.	Other Taxes	-	-	-	13
9.	Motor Licensing Authority, Sokoto	5	5	6	10
10.	Motor Licencing Authority, Gusau	3	4	5	15
11.	Motor Licencing Authority, Zuru	2	2	4	20
12.	Motor Licincing Authority Argungu	2	3	4	20
13.	Zonal Revenue Office Sokoto.	10	10	12	20
14.	Zonal Revenue Office Gusau	6	8	10	18
15.	Tax Liaison Office/ Motor Licensing Office Yauri	5½	5	6	6
16.	Tax Liaison Office/ Motor Licensing Office, Birnin-Kebbi	5	5	7	17
17.	Tax Liason Office Sokoto	2	2	3	24
18.	Collection Section	4	3	3	6
19.	Central Motor Registry	3	2	5	10
20.	Cash Office	3	2	4	-
21.	Legal Section	-	-	2	2
	TOTAL	87	93	122	360

Some departments in the organisation have recently been set up with the coming of the Board. This is why no figures have been reflected against the years at issue.

TABLE 4.2. SOKOTO STATE BOARD OF INTERNAL REVENUE DEPARTMENTS:

	DEPARTMENTS	HEADS OF DEPARTMENT.
1.	Administration	Secretary
2.	Direct Asessment	Deputy, Director of Internal Revenue
3.	P.A.Y.E. (Pay as You Earn)	Senior Inspector of Taxes.
4.	Accounts and Finance	Inspector of Taxes
5.	Commercial Section	Asst. Executive Officer
6.	Information/Intelligence Section.	Inspector of Taces
7.	Monitoring Section	Inspector of Taxes
8.	Other Taces Section	Inspector of Taxes
9.	Motor Licensing Authority Sokoto	Inspector of Taxes
10.	Motor Licensing Authority Gusau	Asst. Executive Officer
11.	Motor Licensing Authority Zuru	Executive Officer
12.	Motor Licensing Authority Argungu	Asst. Executive Officer
13.	Zonal Revenue Office, Sokoto	Principal Inspector of Taxes
14.	" " " Gusau	Senior Inspector of Taxes
15.	Tax Liaison Office, Bakkobi	Higher Executive Officer
16.	" " /M.L.A., Yauri	Asst. Executive Officer
17.	" " Officer Sokoto	Higher Executive Officer
18.	Legal Section	State Council
19.	Central Motor Registry	Tax Clerk
20.	Collection Section	Inspector of Taxes.

BOARD OF DIRECTORS

DIRECTOR/CHAIRMAN

DEIUTY DIRECTOR SECRETARY

INSFECTOR OF TAXES | INSPECTOR OF TAXE,, | INSPECTOR OF TAXES

EXECUTIVE OFFICER | EXECUTIVE OFFICERS | EXECUTIVE OFFICERS

CEERKS/MESSESOKS/ LABOURERS | CLERXS/MESSENOERS/ LABOURERS | CLERICS

1^.3 ORGANISATIONAL CHART OF SOKOTO STATE BOARD OF ETERNAL REVENUE

C H A P T E R V

DATA ANALYSIS AND FINDINGS

5.1. GENERAL COMMENTS

All the data obtained from the respondents through the administration of questionnaires were tabulated. The number of ticks obtained were tallied, their frequencies, percentages obtained and then converted into raw scores. The results were then considered in relation to the eight objectives of the study earlier on highlighted with particylar reference to the seven generally accepted functions of management processes namely: Planning, Organising, Staffing, Directing, Controlling, Reporting and Budgeting.

On the whole, seventy (70) people Responded, about 55% of them below the age of 40 years, while 35% were between the ages of 35 and 50 years. Only about 10% were above 50 years. Of the respondents served questionnaires, about 15% had up to University education, but 75% of the respondents had qualifications not higher than secondary education - most of the respondents in this category rose through the ranks. Regarding the respondents' working experience, over 78% have over three years experience with about 10% having two to three years' working experience. The remaining 12% have one to two years' experience. If a closer look is taken of the respondents in the organisation regarding their age, and experience one would find that the organisation has a very active work force that could be effectively utilised for greater productivity. But, on the other hand, one would find out from the data on qualification that, the organisation's work force has not got the requisite

qualification for effective performance of their tasks. However, only 0.007% of the organisation's workforce are on secondment from other Ministries of the state to the Board of Internal Revenue. About 97% of the respondents profess the Islamic religion, while the remaining 3% are of the christian faith. The Hausa/Fulani tribe represents over 88% of the organisations workforce with 10% representing Dakarkari tribe, and 2% represent Yoruba and expartri- tes. Through random selection, about 98% of the respondents come from Sokoto State. This is quite in line with the state government's directive that in the event of any vacancy, or, in the course of any state's parastatal's or Ministries' recruitment drive, Sokoto State indigenes should be given more preference and consideration.

TABLE 5.1. PERSONAL CHARACTERISTICS OF RESPONDENTS

	FREQUENCY	PERCENTAGE
Age:		
Below 40 years	39	55%
35 to 50 "	24	35%
Above 50 "	7	10%
TOTAL	70	100.0
SEX:		
Male	62	88.5
Female	8	11.5
TOTAL	70	100.0

EDUCATION:	FREQUENCY	PERCENTAGE
WASC/GCE 'OL"	NIL	-
Diploma/GCE 'A'	19	27.0
University	11	16.0
Others	40	57.0
Total	70	100.0
OCCUPATION:		
Civil Service	49	70.0
Legal Practitioner	5	7.0
Businessman (Private Sector)	6	9.0
Others	10	14.0
Total	70	100.0

RELIGION:	FREQUENCY	PERCENTAGE
Islam	68	97.0
Christianity	2	3.0
Traditional	-	-
Total	70	100.0
TRIBE:		
Hausa/Fulani	62	88.0
Dakarkari	7	10.0
Others	1	2.0
Total	70	100.0

State of Origin:	FREQUENCY	PERCENTAGE
Sokoto	69	98.0
Others	1	2.0
Total	70	100.0
Experience:		
Less than 1 year	-	-
1 - 2 years	8	12.0
2 - 3 years	7	10.0
More than 3 years	55	78.0
Total	70	100.0
Marital Status:		
Married	45	64.0
Single	25	36.0
Total	70	100.0

Source: Questionnaire.

For effective management of the Board, the state government should relax its indigenisation policy regarding employment to enable the organisation introduce more capable, competent and able staff that will help it in achieving it's most desired objectives.

A. PLANNING

Planning is selecting a particular set of feasible decisions from among a number of alternative sets.[1] The ability to plan consciously may be the most distinctive feature of man. As a matter of fact, every individual plans, but striking differences among people and cultures can be noted on the basis of three factors: the planning methods used, the detailed richness of the plans, and the extent of the period ahead (called the planning horizon) for which the plans are drawn.

A good and effective planning requires a set of well-defined objectives as well as a properly balanced organisational structure. Planning embodies the skills of anticipating, influencing, and controlling the nature and the directions of events.[2] The Sokoto State Board of Internal Revenue Edict stipulates the organisations objectives, activities, the selection of members of the Board of Directors and the general policy guidelines.

It is the sole responsibility of the Board of formulate policies relating to the general management, staff budget and other relevant matters. Section 8 (1) of the Edict states that:

> "The Board shall have a complete autonomy in terms of day to day administration, budgetary provisions and staff matters, and in terms of policy matters the Board shall be responsible to the Commissioner of Finance."

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1. Star, M.K. (1971), Management: A Modern Approach (Harcourt Brace Jovanovich Inc. New York) P.304.
2. McFarland D.E. (1979), Management: Foundation and Practices (Mcmillan Publishing Co. New York) Pp. 121 - 123.

The Commissioner of Finance has the power to initiate and or influence all policies formulated. The government has a very pervading influence on the Board to the extent that certain policy decisions had to be dropped no matter their viability as long as they do not tally with government's point of view. For a proper and EFFECTIVE Management of the Board, free hand should be given to the Board members, especially as most of them are reasonably educated, and moreso, the chief Executive and his deputy are experienced and trained Tax Administrators.

TABLE 5.2. PLANNING ACTIVITIES BY HIERACHY AT THE SOKOTO STATE BOARD OF INTERNAL REVENUE n = 70

LEVEL OF ORGANISATION	TYPES OF PLANNING
Government	Objectives and Goals as Per Edict
Top Management	Policies, Long-range Plans
Inspectors of Taxes	Programmes, Rules & Regulations Budgets or Estimates.
Supervisory Management (Executive Cadre) Non-Managerial Workers (Clerks)	Schedules, Supplementary Policies Work Routines and Minor Procedures.

Appointment into the Board was purely based on merits, as most of the members are either seasoned civil servants or reputable members of the society representing the private sector. The appointments were not based on political considerations. This, as a matter of fact will save the organisation from undue extraneons

influences that could be placed on the "sponsors" of the members if their appointment had been based on political grounds. The only problem facing the members of the Board is their being tied to the Ministry of Finance still in spite of the autonomy granted it. The existing relationship between it (the Board) and the Finance Ministry only goes to show that the Board is not fully autonomous. The Commissioner can overrule any decision taken by the Board. The Finance Ministry is getting back the powers it gave the Board with its right hand through the left hand. The fact that the Board is just at its infancy, no proper financial planning has been undertaken so far. The Board gets its subvention from the state Government every year. Its budget could be reduced or increased as the Commissioner deems fit. Middle Management (Executive Cadres) are not involved in the planning process. This I discovered was because of the fact that their duty is purely to execute whatever policies that have been charted out by top management. The Inspectors of Taxes are adequately represented in the planning process. They attend meetings of top management almost always. In fact, it is only the Board of Director's meeting that they do not attend. The middle management are only involved in the planning process if there happens to be a very urgent matter that the Board wants to execute. For example, they are involved in the planning and execution of the 'On-the-spot Assessment Exercise, and the 'Purchase Tax' exercise. The executive officers are most of the times involved in planning short-run strategies towards meeting the

Boards objectives. The clerks who are at the lower echelon of the Board's Organisation chart are not involved in any planning activity. This infact, is the main reason why they exhibit a large degree of non-challance. Some of them feel isolated or rejected by the organisation.

5.3. THE EXTENT TO WHICH MIDDLE MANAGEMENT ARE INVOLVED IN PLANNING AT THE INTERNAL REVENUE BOARD, SOKOTO, n=70

	Not at all	Ocassionnally,	Sometimes	Frequently,	To a great extent
Objectives	65%	15%	5%	10%	5%
Strategies	46%	20%	25%	5%	4%
Policies	68%	15%	4%	5%	8%
Procedures	45%	6%	9%	18%	21%
Rules	31%	13%	19%	32%	5%
Budgets	46%	3%	9%	30%	12%

Source: Questionnaire.

The Revenue Board has not yet started using external consultants to aid it in planning. What it does normally is to critically and thoroughly evaluate prevailing conditions in the organisation and then go ahead to solve, them. There is general agreement among the staff that there are some inadequacies existing in the organisation. The fact that all staff are almost agreed that inadquacies exist is a pointer that they will on their part try to eliminate them as long as they are not beyond their control.

TABLE 5.4. INADEQUACY OF PRESENT SITUATION AT SOKOTO STATE INTERNAL REVENUE BOARD. n = 70

	Strongly disagree	Disagree	Do not know	Agree	Strongly Agree
Lack of skilled Personnel	3%	5%	2%	20%	70%
Administrative Structure	68%	15%	7%	5%	5%
Poor Maintenance of files and Equipment	70%	14%	6%	3%	7%
Interpersonal relations in the Organisation	9%	21%	4%	20%	46%
All the above	80%	10%	1%	6%	3%

Source: Questionnaire.

From the above information, the researcher has been able to see that a very large percentage of up 70 are agreed that the office needs skilled personnel and interpersonal relationships existing in the organisation need to be improved. The inadequacies existing in the organisation have nothing or little to do with the Administrative structure or poor maintenance of files and equipments as the response figures of 68% and 70% respectively show.

To enable the researcher know how affectively plans are used and the kind of plans used, a provision was made in the questionnaire where respondents were asked to indicate the kind of plans being used by the organisation and the frequency of usage.

5.5. MOST USED PLANS AT THE INTERNAL REVENUE BOARD, SOKOTO.

	Not all	Ocassi- onal	Sometimes	Frequently	To a large Extent
Single-use plans (Budget, Projects and Programmes)	2%	3%	2%	20%	73%
Standing Plans (Policies, Procedures, rules & Regulations)	4%	8%	2%	16%	70%
Long-range plans	62%	10%	8%	12%	8%
Do not know	20%	10%	40%	30%	-
Other (short-run)	-	1%	4%	15%	80%

Source - Questionnaire.

From the above, the researcher was able to find out that the organisation makes use of single-use plans. 73% of the respondents strongly agree that it is being used to a great extent. This could be because of their importance. The extent to which an organisation uses its budgetary mechanism and has been able to accomplish its projects and programmes is an indication that it is fully utilising its planning tool effectively. There is also a favourable response in the case of standing plans. The Policies Procedures, rules and Regulations are effectively used as shown by 70% response. Procedures seek to avoid the chaos of random activity by directing, co-ordinating, and of course, articulating the operations of the enterprise. They as a matter of fact, help organisation to achieve consistency, seek economy by enabling the management of the

organisation to avoid costs of recurrent investigations and to delegate authority to subordinates to make decisions within a frame work of a given policy. The organisation does not make very much use of long-range plans. This could be due to the dynamic nature of the environment. The economy is so unpredictable that it may make long-range plans quite ineffective. The choice of short-range plans as indicated by an 80% response goes to buttress the assertion that short-range plans seem to be most preferred by the organisation than long-range ones.

Since the researcher has been able to know the types of plans mostly used by the organisation and the frequency of usage, it has been found pertinent that the accuracy or otherwise of the plans should also be examined. Hence, its inclusion in the Questionnaire.

5.6. ACCURACY OF PLANS AT INTERNAL REVENUE BOARD SOKOTO n = 70

	Not at all	Occass-ional	Sometimes	Frequently	To a large Extent
Accurate	52%	20%	7%	13%	8%
Inaccurate	4%	7%	17%	11%	61%
Difficult to achieve	7%	3%	6%	10%	74%
Easy to accomplish	68%	5%	3%	17%	7%
Others (Unclear)	5%	3%	7%	5%	80%

SOURCE - Questionnaire

From the information collected, it has been found that majority of the respondents (61%) are of the view that the plan drain up by the organisation are inaccurate. That is to say, the success rate is low. This, the researcher feels could be due to the fact that the plans are designed by management in such a way that they become very difficult to achieve (71%). 80% of the respondent are of the view that the plans more often than not are unclear to them. This could be traced to the fact that Middle level management and clerical staff are not normally involved in their formulation. The neglect of a very vital organ of the organisation's workforce can spell doom to it if not properly taken care of.

Forecasting as a tool of planning has also been taken into consideration by the researcher. Forecasting embodies procedures and techniques for predicting conditions or events that are expected to prevail in the future. As a matter of fact, forecasting may apply to any relevant aspect of the future, but the most important focus is on the general level of conditions in the economic, governmental, and social sectors in which the organisation operates. In the case of the Board of Internal Revenue, the economic conditions, financial conditions and population changes are critical. In the questionnaire, a provision is made to enable the researcher ascertain the basis of the organisation's forecasting activity.

5.7. FORECASTING AT INTERNAL REVENUE BOARD, SOKOTO n = 70

	Not at all	Occass-ional	Some-times	Frequently	To a large Extent.
Governmental activities	5%	6%	2%	7%	80%
General Economic Situation of the country	6%	3%	4%	20%	67%
Expected Number of New Taxpayers	3%	4%	23%	11%	59%
Financial Standing of the State	1%	4%	7%	5%	83%
All of the above	-	1%	2%	6%	91%

Source - Questionnaire

The organisation, from responses collected bases its method of forecasting on governmental activities (80%), General economic situation of the country (67%), Expected number of new taxpayers (59%), Financial standing of the state (83%). 91% are of the opinion that all the above factors are taken into consideration. Since, the most important duty of the Revenue Board is to generate funds for the state through taxation, the researcher has been able to find out that all the above factors can have serious influence on the success or otherwise in the achievement of the organisation's objective.

As highlighted earlier on, approved plans are most often changed as a result of government interference as per Edict No.5. Other factors can also make the Board to relax its plans namely: Public clamour, actions of the Joint Tax Board and Internal factors.

5. 8. FREQUENCY OF CHANGE OF APPROVED PLANS AT SOKOTO INTERNAL REVENUE BOARD. n = 70.

	Not at all	Occassional	Sometimes	Frequently	To a large Extent.
Government Interference	6%	3%	3%	5%	83%
Public Clamour	32%	4%	8%	6%	51%
Actions of the Joint Tax Board	2%	3%	10%	20%	65%
Internal factors (logistics)	2%	5%	3%	16%	74%
All of the above	1%	3%	7%	3%	86%

Source:- Questionnaire.

The Joint Tax Board which is made up of all Directors of Boards of Internal Revenue of the Federation makes policies that all Boards of Internal Revenue must comply with. It interprets tax policies of the Federal Government and must therefore make sure that all policies of Revenue Boards in the country tally with the Federal Inland Revenue Department's. Internal factors like complaints from members of staff or lack of logistical facilities like transports, equipment, stationary and the like do make the Board to change its plans. In as much as the government can interfere in the affairs of the Board, the interference should be minimised and logistical problems should also be made available to reduce the rate at which plans are changed.

Financial plans of the Board are based on government subvention. The Revenue Board has a central planning unit which is at the Headquarters. The zonal offices are not empowered to initiate policies. Plans in the Internal Revenue Board are tested by implentation. This is because on several occassions some plans had to be discontinued if they had been found to be unimplementable, especially if there is public outcry.

On the job being assigned to subordinates by the planners in the organisation, the researcher has been able to find out that the respondents are almost unanimous in agreeing that the jobs are not only repetitive, monotonous but duplicative.

5.9. NATURE OF JOBS AT INTERNAL REVENUE BOARD.SOKOTO n = 70

	Not at all	Occassional	Some-times	Frequently	To a large Extent.
Repetitive	4%	2%	3%	9%	82
Duplicative	1%	-	-	12%	87
Both (1) and (ii)	5%	5%	-	11%	79
Monotonous	-	5%	-	7%	88
Others.	-	-	-	-	-

Source - Questionnaire.

From the above we can see that jobs should be very much enriched as any refusal to do so will reduce employee morale. Job satisfaction can lead to greater performance and improvement of their jobs. Jobs at the Internal Revenue Office, by the very

nature of the office need skilled and experienced staff to enable the work to be accomplished successfully. Technical skills in interpreting tax laws are also required. Hence, the dire need for staff training. The training of staff is mostly on-the-job as the rate at which people are sent on course in higher institutions is very slow.

5. 10 METHOD OF TRAINING AT INTERNAL REVENUE BOARD, SOKOTO. n = 70

	Not at all	Occass-ional	Some-times	Frequently	To a large Extent
On-the-Job	-	1%	1%	8%	90%
In Institutions of higher learning	92%	3%	3%	-	2%
Attending Seminar & Symposia	98%	1%	1%	-	-
All of the above	89%	7%	3%	1%	-
Other	-	-	-	-	-

Source - Questionnaire

The Board does not train its staff by sending them on courses at other institutions. Those trained in most cases are clerks and the number is very negligible. Some of the staff informed the researcher that the previous courses they attended were on their initiative. The Senior staff are hardly sent on course based on the reason that they are experienced and some of them are University graduates. Recently, one Senior Inspector of taxes was sent to Britain for a Six-Month Tax course sponsored by the British Government. One Senior Executive Officer was sent to Ilorin on a

one-year course preparatory to her conversion to an Inspector of Taxes. The Board does not give any emphasis on the training of both its junior and senior staff to enable them up-date and widen their scope of understanding of their jobs. The fact that it is quite surprising to find out that an Organisation like the Board of Internal Revenue has no adequate training plans for its staff, made the researcher to enquire into the reasons behind the attitude.

5.11 REASONS FOR LACK OF TRAINING AT SOKOTO STATE INTERNAL REVENUE BOARD n = 70

	Not at all	Occas-sional	Some-times	Frequ-ently	To a large Extent
Lack of Funds	82%	5%	6%	3%	4%
Lack of Proper Training Facilities	89%	-	6%	5%	-
Non-challant attitude of Management to employee training needs	-	-	-	8%	92%
On-the-job training more effective	-	-	10%	4%	86%
All of the above	59%	-	20%	20%	9%

Source - Questionnaire.

The research was able to understand from the responses made that most of the respondents who felt lack of funds and proper training facilities are members of top management as their percentages of their responses show; 82% and 89% respectively. The junior staff do not agree with the above claims. Rather, they feel (92%) that the non-

challant attitude of top management to their training needs has been the main reason behind insisting on on-the-job training. To aid them in learning their respective job as is usual with governmental organisations, rulers, c alculators, biros, pencils and other stationeries are provided.

To make sure that the top management and their subordinates know what plans are, a provision was made in the questionnaire to enable them say what in their opinions are plans supposed to do.

5.12 REASONS FOR PLANS AT THE BOARD OF INTERNAL REVENUE, SOKOTO
n = 70

	Not at all	Occassional	Some-times	Freq-uently	To a large extent
To save costs	6%	12%	7%	8%	67%
For proper Co-ordination		8%	10%	12%	70%
Because Similar Organisations do it	81%	11%	5%	3%	-
Others	-	-	-	-	-

Source - Questionnaire.

Respondents are generally agreed that plans have the main objectives of saving unnecessary costs (67%), proper co=ordination (70%), effective control (72%). 82% of the respondents do not agree that the Board makes its plans simply because similar organisations do it. This goes to show that the organisation has certain objectives in mind whenever it goes to make its plans. Carefully designed plans have the tendency of helping both superior and

subordinates in decision making. They also afford all staff the opportunity to know their direction, and subordinates do not have to be checking with their superiors unnecessarily.

The value of Time in planning cannot be downplayed when one looks at the fact that time per se can make the plans of an organisation succeed or fail depending on the use it is put to. For this reason, respondents were asked whether they take into consideration the factor of time in their planning process and their reasons for doing so.

5.13. ROLE OF TIME IN PLANNING AT THE BOARD OF INTERNAL REVENUE, SOKOTO n = 70

	Not at all	Occasional	Sometimes	Frequently	To a Large Extent
Dynamic nature of the Environment	3%	4%	5%	6%	82%
The Sensitive nature of some decisions.	2%	-	9%	3%	86%
Changing needs of government	6%	3%	9%	3%	79%
All of the above	1%	6%	5%	-	89%
Others	-	-	-	-	-

Source -- Questionnaire

Majority of the respondents are of the feeling that time given some consideration in planning because of the changing nature of the environment (82%), the sensitive nature of some decisions (86%), and changing needs of government (79%). 89% are of the view that time needs all the above to make proper planning effective.

ORGANISING:

Organising is the establishment of effective behavioural relationships among persons so that they may work together efficiently and gain personal satisfaction in doing selected tasks under given environmental conditions for the purpose of achieving some goals or objectives.[3] Organising brings together basic resources in an orderly manner and arranges people in an acceptable pattern so that they can perform activities or stated goals. In fact, organising unites people in interrelated tasks. The intuntion always is to help in getting people to work together toward the accomplishment of specific goals.

The purpose of organising is to establish an intentional structure of roles by which people in a given organisation can know what their tasks and objectives are, how these very objectives outlined giy with those of others, and the extent of discretion they and others have in making decisions to enable them accomplish desired results. Organising just establishes a role environment for performance by individuals operating together in a formally structured organisation.

The duties of the Internal personnel are not similar as the different departments existing in the Board perform different functions.

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3. Terry, G. R. (1977) Principles of Management (Richard D. Irwin, Inc., Homewood, Illinois p.264.

5. 14. SIMILARITY OF FUNCTIONS AT THE BOARD OF INTERNAL REVENUE SOKOTO n = 70

	YES	NO
Are all functions Similar?	15%	85%
Are functions with similar jobs grouped together?	87%	13%

Source - Questionnaire.

The dissimilarities in functions are largely due to the fact that the Board is changed with the duty of assessing and collecting all monies due to the government, administering the Personal Tax Law, the Stamp Duties Law, the Capital Gains (adoption) Edict, the purchase Tax and such other enactments on tax or revenue as many from time to time be promulgated by the government. All these are under different departments and the ways they go about executing these functions differ.

The researcher would also want to know the extent of delegation of responsibility to subordinates in the organisation.

5.15 EXTENT OF DELEGATION OF RESPONSIBILITY AT THE INTERNAL REVENUE BOARD, SOKOTO n = 70.

	Not at all	Occassionally	Some-times	Frequently	To a large Extent
Do you assign jobs to your employees?	6%	4%	10%	20%	60%

Source - Questionnaire.

5.16 CRITERIA FOR DELEGATION OF RESPONSIBILITY AT THE INTERNAL REVENUE BOARD, SOKOTO

	Not at all	Occassi-onal	Some-times	Frequntly	To a large Extent
On individual's experience and training	2%	3%	10%	-	85%
On the wishes of management	72%	-	5%	5%	18%
On Individuals human relations	8%	-	11%	12%	69%
On Individual Specification	75%	-	10%	10%	5%
Others	-	-	-	-	-

Source : - Questionnaire.

Individual's training and experience acquired over the years and his human relations are some of the criteria used for deligation responsibility. The percentages of 85% and 69% respectively testify to that.

Since the researcher is now able to determine the criteria used in delegating responsibility in the organisation, we should endeavour to know how many subordinates are responsible to an officer. We should not forget that the more subordinates an individual Inspector of Taxes has, the greater the complexity of Superior/subordinate relationships.

5.17 NUMBER OF SUBORDINATES ANSWERABLE TO AN INSPECTOR OF TAXES AT THE REVENUE OFFICE, SOKOTO, n = 70

	Strongly disagree	Disagree	Agree	Strongly agreed	Do not know
Less than 10	3%	5%	20%	70%	2%
10 - 20	2%	6%	4%	87%	1%
20 - 30	2%	3%	10%	82%	3%
30 - 40	92%	7%	-	-	1%
Above 40	97%	2%	-	1%	-

Source: - Questionnaire

Most of the department have more than 10 subordinates reporting to one Inspector of Taxes. The variation in the number of subordinates reporting to one officer is as a result of the fact that some departments are bigger while some are new. Departments like Legal, Commercial and Accounts were recently established because of the expansion programme going on in the organisation.

In the questionnaire administered to respondents, quite a number have given reasons on why they feel delegation is necessary especially when superiors are convinced that the subordinates to be considered have met their criteria.

5.18 REASONS FOR DELEGATING RESPONSIBILITY AT SOKOTO STATE BOARDS OF INTERNAL REVENUE n = 70

	Strong by Disagree	Disagree	Agree	Strongly Agree	I don't know
To test subordinates organising ability	2%	5%	15%	70%	8%
To enable me concentrate on more important issues	1%	-	20%	76%	3%
To be seen as democratic	-	1%	30%	55%	14%
To prepare subordinates for future assignments	2%	5%	20%	70%	3%
All of the above	4%	-	2%	93%	1%

Source - Questionnaire.

Respondents are almost unanimous in their belief that all the above factors should be taken into consideration when delegating responsibility, even though some are of the opinion that the more fact of being seen as democratic should not be given too much weight. This is not to say that democracy is not good in a given organisational setting. In fact, it should be welcome. Those who felt delegation of responsibility is not something that should be welcome in an organisation, a question was made in the questionnaire to enable the researcher determine the reasons for that.

5.19 REASONS WHY RESPONSIBILITY SHOULD NOT BE DELEGATED
SOKOTO STATE BOARD OF INTERNAL REVENUE n = 70

	Not at all	Occas-sional	Some-times	Frequently	To a large Extent.
To test my organising and leadership abilities	-	2%	8%	20%	70%
It is my duty to organise	-	7%	5%	15%	73%
I am the only one capable of doing things right due to my experience and training.	3%	-	5%	10%	83%
To allow subordinates concentrate on the little tasks.	-	-	15%	10%	74%

Source - Questionnaire.

From the above information, the researcher was able to identify some officers in the organisation who do not believe in the principles of delegation of responsibility. These are the self-centered and autocratic kind of leaders that one normally finds in an organisation. Their reasons to some extent could be tenable, but not in modern organisations that believe in the doctrine of participative democracy.

STAFFING AND MOTIVATION.

Staffing is the function by which managers build an organisation through the recruitment, selection, and development of individuals as capable employees.[4] Staffing decisions are as important as organisation's structural decisions since successful performance is

4. Ibid. p.238.

determined as much as by the capabilities of individual officers as by the structure. Staffing decisions are of two kinds:-

i. Finding new organisational members;

ii. Maintaining the existing membership.

The above efforts are usually co-ordinated by the organisation's personnel department and include the followings: Evaluation and Compensation, Personnel needs assessment, Recruitment and Selection, Training and development and other services (such as employee benefits, Unions, safety and health) Motivation on the other hand refers to "the way in which urges, drives, desires, aspirations, strivings, or needs influence the choice of alternatives in the behaviour of human beings.[5] We should not forget that motives are forms of tension occuring within individuals; their resulting behaviour is aimed at reducing, eliminating, or diverting that tension. A manager's abiLity to understand the wide variety of needs and drives and their resulting tensions helps to explain and predict human behaviour.

To enable the researcher know how employees are employed into the Revenue Board, a question was stated in the Questionnaire to allow respondents know how they got into the organisation.

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5. Ibid. p.542.

5.20 METHOD OF EMPLOYMENT AT THE SOKOTO STATE BOARD OF INTERNAL REVENUE n = 70

	Not at all	Occassional	Sometimes	Frequently	To a large extent
Interview	-	-	-	-	100
Apptitude Test	-	-	-	-	100
Both	-	-	-	-	-
'God Father'	70%	10%	5%	15%	-
Others	-	-	-	-	-

Source - Questionnaire

The method of employment is through both interview and aptitude test. As for the Senior staff, their interview is being conducted by the state Public Service Commission (PSC). The category of staff that fall under this are officers on Salary Grade levels 07 and above. On the other hand, officers on Grade levels 01-06 do sit for an aptitude test prepared by the office to prepare them for absorption into the organisation. In spite of the two methods officially used, there are some empllyees who got their way into the organisation on the basis of their 'connection'. As for the Board's employment policy, the respondents were asked to say their opinions about the criteria used in employment in the organisation.

5.21 CRITERIA FOR EMPLOYMENT AT SOKOTO STATE BOARD OF INTERNAL REVENUE

n = 70

	Strongly Disagree	Dissagree	Don't Know	Agree	Strongly Agree
State of Origin	-	-	-	10%	90%
Qualification and Experience	-	-	-	20%	80%
Religious and/or tribal Considerations	100%	-	-	-	-
Nepotism	80%	-	5%	10%	5%
Qualification alone	7%	-	1%	5%	87%

Source - Questionnaire.

As earlier on stated, employment policy at the Internal Revenue Board is based on 'State of Origin' factor. A potential candidate must be an indigene of Sokoto State preferably, even though one's qualification and experience are requied. This is because of the State Government's policy regarding employment, especially now that the country has a rising unemployment rate. Nepotism and Religious or tribal considerations 80% and 100% respectively are not yardsticks for employment, Qualification alone (87%) is very much considered especially when one looks at the Senior Officer's in the organisation. They are mostly National Diploma or degree holders and have little or no experience prior to their employment.

On employee job conditions, the respondents' were asked to say what they feel about their job conditions.

5.22 EMPLOYEE FEELINGS ABOUT JOB CONDITIONS AT SOKOTO STATE BOARD OF INTERNAL REVENUE n = 70

	Strongly Disagree	Disagree	Don't know	Agree	Strongly Agree
Satisfactory	70%	20%	5%	5%	-
Pay is alright	75%	15%	-	5%	5%
Fringe benefits adequate	80%	20%	-	-	-
Opportunities for progfess are available (advancement & Promotion)	85%	10%	2%	1%	3%
Fellow employees are friendly	-	-	-	15%	85%

Source: Questionnaire.

As far as satisfaction (70%), Pay (75%), Fringe benefits (80%), opportunities for progress (85%) are concerned, workers in the organisation are all agreed that a lot was to be alone. In fact, were it not for the little interpersonal relations (85%) that is existing among staff in the organisation, one would have said that there is no enough motivation by way of promotion, pay, fringe benefits in the organisation. This, the researcher observes, is one of the problems facing workers in the public sectors even if they are parastatals. Parastatals seem to have almost the same working conditions as their colleagues in the Ministries. The same amount is given as car loan or housing loan. No insurance policy for staff of the organisation inspite of the fact that they perform different and more professional duties than their counterparts in the Ministries.

Employees in the organisation were also asked to indicate the criteria used in promotion by the organisation.

5.23. CRITERIA FOR PROMOTION AT SOTOTO STATE BOARD OF INTERNAL REVENUE n = 70

	Strongly Disagree	Disagree	Don't know	Agree	Strongly Agree
Exclusively on skill and effort	3%	-	2%	10%	85%
Mostly on being 'boss' favoucite	80%	10%	5%	5%	-
On Year's of Service	-	-	-	14%	86%
Whenever a course is completed successfully	5%	4%	5%	76%	10%
Spectacular achievement	81%	12%	6%	1%	-

Source - Questionnaire.

Promotion is mostly on skill and effort (85%), employees years' of service (86%), but not on being a boss' favourite (80%) But, one surprising find the researcher made was that employees do not get any incentive for achieving a feat. (81%). Any employee is eligible for an incentive when he finishes a course successfully. This is not surprising because the researcher was able to find out that employees are normally sent on course if the management wants to promote them. As is the practice with the public service, performance Appraisal Forms are completed on behalf of employees every year and promotion is based on the report a superior has given pertaining to employees working under him.

In an inteview with the Senior Staff of the organisation regarding their opinion about what they think can motivate emplcyees any opined that Financial rewards, Job Security, Work itself and the like can motivate workers to put their best at the work place.

CONTROL

Control is checking to determine whether plans are being observed and suitable progress toward the objective is being made, and acting, if necessary, to correct any deviations.[6] The essence of control is action which adjusts operations to predetermined standards, and its very basis is information in the hands of managers. Control is also the measuring and correcting of activities to ensure that they are contributing to the achievement of planned goals. In some instances, controlling requires revised planning, additional organising, improved staffing, and better methods of directing. Controlling covers the following aspects:

(i) Process of controlling; (ii) Techniques of controlling and planning, and (iii) Controlling overall performance. The controlling process is one of establishing standards against which performance can be measured, measuring performance and correcting deviations from the standards or plans.

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6. Douglas, S. S. (1963) Readings in Management (South-Western Publishing Co. New York) P.514.

In an interview with the secretary who is the Head of Administration in the organisation, the Researcher was able to find out Rules and Regulations in the Organisation are always enforced without any regard to one's tribe, religion, retionship with Superiors and the like. Stubborn employees are always referred to the Disciplinary Committee.

The Secretary has been requested to say his opinions on the use of Control Data and other operating expenses. In his opinion, they are used for reward, punishment and problem-solving and that the organisation does use fear and threats to make employees work. This, according to him will make them work well as no one wants to loose his job these days. This is a very negative way of achieving results.

DIRECTING, LEADING AND COMMUNICATION.

Directing is the managerial function which initiates organised action.[7] For a managerial decision to be very meaningful, it is necessary to current it into effective action, which the superior accomplishes by directing. Directing consists of the process and techniques utilised in issuing instructions and making certain that operations are carried on as orginally planned. With the issurance of directives, without guiding and overseeing subordinates, nothing

7. Theo, H. (1962) Meaning of Control In: Professional Management: Theory and Practice. (Houghton Mifflin Co. Boston, Massachusetts) P.406.

or at best very little, would be accomplished. Leadership on the other hand is the 'ability of an individual to influence others to work beyond ordinary levels to achieve goals."[8] Communication is broadly defined as "the process of meaningful interaction among human beings."[9]

As per the questionnaire given out to respondents, their opinions were sought on the kind of information flow in the organisation. Mostly, it was downwards, workers can not go to the top management with their problems. This is the kind of communication that normally exists in the Ministries where the Permanent Secretary is seen as a 'demi-god' and Unions in the public sectors are not usually strong.

5.24. INFORMATION FLOW AT SOKOTO STATE BOARD OF INTERNAL REVENUE

n = 70.

	Not at all	Occass-ional	Frequently	Some-times	To a large Extent
Information flows downwards	-	2%	3%	10%	85%
Information flows upwards	79%	10%	6%	3%	2%
Information flows laterally	80%	-	10%	5%	5%
Upwards and downwards	85%	-	15%	-	-

Source - Questionnaire

Respondents feel generally that information flows downwards (85%). This kind of situation should be seriously looked into to provide for an up ward flow too (2%).

In an interview with the some of · Inspectors of Taxes, the researcher was able to unde stand that standards when set are not properly adhered to even though no cogent reasons were given. This problem of not adhearing to set standards could be because the staff feel not properly compensated.

On the kind of leadership qualities each of the Inspectors interviewed would want to possess, few were of the opinion that a leader should be democractic, while some eel a leader should be persuasive and paternalistic. Some of them felt there was need for a leader to be flexible while some are of the view that he should not no matter the situation 'budge'. All the Inspectors are agreed that a leader should be intelligent, imaginative, intiative and must have the capacity to make wide and rapid decisions.

5.2. FINDINGS.

To enable the researcher determine whether there is actually what is called managerial effectiveness in the organisation being studied, and as earlier on highlighted, respondents had been administered questionnaires on a random sample and, based on the seven universally accepted functions of management in any given organisation, to state their opinions about how effectively they

feel the organisation is being run. The findings of the researcher will obviously be based on the responses collected therefrom.

Managerial effectiveness as highlighted by Reddin, "is not a one-sided concept; it is a value you can reasonably embrace and expect others to embrace. Whatever your personal values, objectices, moral philosophy, or political orientation, managerial effectiveness is a life time. It says: Use resources productively, waste less, make work enjoyable and worthwhile."[10]

In Nigeria, as in other countries, the available resources for any manager are: people, money, materials and machinery. The effectiveness of the manager is determined very largely by his ability to use these resources optimally. Effective managerial leadership refers to that kind of direction which a person can give to a group of people under him, in such a way that the group will accomplish its objectives with the most prudent and economic use of all the resources at the disposal of the group."[11]

Since the requirements of an effective manager are almost universal, we should relate the responses collated to how managerial effectivmness in the organisation has aided the Board in the achievement

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10. Reddin, W. J. (1980) Managerial Effectiveness in the 80's Management in Nigeria. p.37. 16(2)

11. Omolayole, M. (1983) Effective Managerial Leadership: A Change to Business and Government. Management in Nigeria, 19(4) pp.10-21.

of its objectives as per Section 8, sub-section (1) to (4) of the Edict establishing the organisation.

We all know that apart from the function of providing employment for people in line with that of the government, Revenue Board anywhere in the world have that sole responsibility of generating funds for and on behalf of the government to help it achieve its objective of providing social services.

PLANNING.

As pointed out earlier on, planning enables every manager/ administrator to make a very workable choice out of different kinds of alternatives. But the extent to which a manager/administrator is given a free hand to make such a choice can make or mr whatever plans he has,no matter how good.

The Sokoto State Board of Internal Revenue is very much tied to the Ministry of Finance inspite of the autonomy granted it. This kind of father-child relationship that exists between the two boards has the tendency of tampering with the plans of the Board, even though the plans have been charted out by experienced and qualified staff of the organisation. The Commissioner of Finance has been mandated by the edict to delete or add whatever he feels as long as it tallies with the wishes of the government and irrespective of whether the plans so added or deleted ran contrary to the wishes of the Board. This, without any iota of doubt will lower the morale of the planners as they are merely playing second fiddle. And, as is usually with

human beings, the Commissioner being one, will not just concede to whatever is sent to him by the Board, so as not to be seen as a [illegible]. He will no matter the richness of the plans in terms of workability, resource utilisation and the like, make some additions or substractions to leave an imprint at least.

The use of long range plans by the Board is not quite effective. Effectiveness, we must not forget is something a manager produces from a situation by managing it appropriately. It represents output not input. The manager must think in terms of performance not personality. It is not so much what a manager does, but what he achieves. "A Manager's true worth to his company may sometimes be measured by the amount of time he could remain dead in his office without anyone noticing it. The longer the time, the more likely it is that he makes long-run policy decisions rather than short run and minimum decisions. The key decisions in an organisation are long-run.....the person making these should not get involved, and can happen, with short-run issues. If he does, he has not decided on the output measures of his job or has not the skill or opportunity to create conditions where only policy issues reach him."[12]

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12. Reddin, W. J. (1976) Effective Management by Objectives: The 3-D Method of MBO. Tata-Mcgraw Hill Publishing Co. Ltd., Pp. 3-4.

The non-application of long-range plans could be attributed to the fact that in most cases, the government interferes. This will have the effect eroding whatever plans the Board has charted out for itself. At times public outcry, actions of the Joint-Tax Board and logistical problems do prevent the Board from taking long-range plans.

Plans are drawn in such a way that little or no interpersonal relationships exist in the organisation. This is because the communication gap existing in the organisation is so wide that the subordinates see their superiors as 'tin gods.'

More so, plans when drawn are very difficult to achieve. This is because as the researcher was able to see was due to the fact that plans are unclear. They are designed with the exclusion of the lower cadre.

The researcher has been able to find out that plans at the Board are drawn to save costs, for effective control and proper co-ordination. TIME is also taken into consideration when designing the plans of the Board. This the researcher found out to be because of the fact that the environment in which the organisation is operating is so dynamic that things have to be done when they are supposed to. The sensitive nature of some decisions and the changing needs of government always force the planners to take cognisance of time in the planning process.

Method of training at the Internal Revenue Board is mostly on-the-job and only a negligible percentage of the staff are sent on training outside the office. No Seminars are organised by the Board. Jobs, so designed by the planners of the organisation are mostly monotonous, repetitive and duplicative. This is because the Board has not cared to design its jobs in such a way that the subordinates would enjoy it.

The Zonal Offices in Sokoto, Gusau and the Tax Liaison Offices in Yauri, Zuru and Birnin-Kebbi are not mandated with any powers that could enable them do their work effectiveness. For example, certain issues like the monthly A.I.E. (Authority to Incur Expenses) normally given to the Zonal Office is not given in good time and when it is finally given, it becomes inadequate. The Tax Liaison Offices do not even have such powers to incur anything without conferring with the Headquarters. This breeds complacency amongst staff of the organisation.

Planning on the whole is not effectively done in the Revenue Board considering the above finds made.

ORGANISING

From the responses got from those administered questionnaires, the researcher has been able to find out that functions at the Board are very dissimilar and functions with similar jobs are always grouped together. This is because the Edict has made it clear that the Board will be concerned with collecting revenues from both

employees and self-employed persons in the State and the modalities for assessment and collection of revenues in respect of these two sources are different.

There is also some degree of delegation of responsibility in the organisation and delegation is mostly on individual's experience and training and on individual's human relations. But, it is not on individual's specifications. The number of surbordinates that report to an Superior is such that he can control with minimum ease. The reasons advanced by respondents for delegation of responsibility to subordinates are to enable them test the subordinate's organising ability, to also enable the superior concentrate on more important issues, to prepare subordinates for future assingment and lastly, the superiors want to be somehow democratic. These reasons are really cogent enough to boast the morale of subordinates. Among those who are of the view that responsibility should not be delegated, some of the respondents gave the following as their reasons: to test their organising ability, it is their duty to organise being the superiors in the organisation; to allow subordinates concentrate on the little tasks. The fact that there is a divided opinion among superiors in the organisation should not be seen as something abnormal. This is because there are in any organisation people who think leaders are born not made while there are some who think otherwise. Some might even think that a leader should be reactive to situations.

STAFFING AND MOTIVATION

The method of employment at the Revenue Board is through interview and aptitude tests. The junior officers (salary grade level 01-06) normally go for both while the senior officers are interviewed through the state Civil Service Commission. Senior Officers do not take the aptitude test organised by the Board. The junior officers do not go through the Civil Service Commission.

The criteria for employment is usually based on one's State of origin. Indigenes of Sokoto State are normally given preference than outsiders no matter their qualification. An indigene who is qualified and has the requisite experience has a 100% chance of being employed. This is not to say, however, that other considerations like nepotism and "connection" do not play some role in the employment policy of the Board. The role played by these is very negligible and in most cases, it is not done openly.

The feelings of employees regarding their job conditions is very negative. Many of the respondents are dissatisfied with their jobs because the pay is not commensurate with what they are doing for the organisation. Fringe benefits are inadequate too and no opportunities for progress are available. This could be seen from the fact that no training is conducted outside the organisation because of the non-challant attitudes of employers to employee training needs.

The major criteria for promotion are mostly on employee's skill and effort, on their years' of service and lastly on the successful completion of a course by employees. There is also some evidence on the other hand to show that the possibility of an employee getting promoted simply because he has achieved some feat or spectacular success is so slim. This attitude of not rewarding achievement has the tendency of stiffling initiative of subordinates.

From the response received in the case of how employees are evaluated, it has been found that evaluation is done every year and employees are expected to fill in some evaluation forms and then pass on to superiors for evaluation and comments.

CONTROL

Rules and regulations in the organisation are always enforced without regard to one's religon, tribe or relationship with superiors. On how subordinates are punished in the organisation, it has been found that erring subordinates are normally sent to the disciplinary committee for necessary action. Control data and other operating expenses are usually used to reward and/or purnish subordinate. The use of threats and fear as said by the secretary is not a good way of exercising control over subordinates. It only makes them to not to use their initiative for fear of being misconstrued as sabotage by superiors. It only makes zombies out of them (subordinates).

DIRECTING, LEADING AND COMMUNICATION.

Information flow in the organisation is always from top to bottom. There is no bottom to top kind of communication in the organisation. There is no strong Union as is peculiar with government establishments. Any Union members that calls for any change of the status quo in the organisation is seen as a saboteur and stands the risk of being checked out. Standards when set are not normally adhered to by subordinates. This is tied to the reason that subordinates are not consulted when making any plans whose execution normally end within the subordinates. On the kind of leadership qualities that a leader should possess, many varied reasons were given especially by the Inspectors of Taxes. Some of them feel that a leader should be persuasive, democratic or paternalistic. Others are of the view that a leader should be autocratic. All the Inspectors agree that a leader should be intelligent, imaginative, must have iniative and should have the capability to make wide and rapid decisions.

Managerial effectiveness in the Board of Internal Revenue is not as positive as it should be, based of course, on the findings made by the researcher.

In view of the fact that most problem. being faced by both parastatals and government ministries are purely managerial, the Sokoto State Government appointed a Committee to seriously look into the problem of effectiveness and efficiency in the state parastatals and ministries.

In an unpublished report submitted by the Committee to the government, twenty-eight reasons have been advanced to show why our parastatals and ministries are still the sick babies that they are:-

1. Shortage of funds
2. Shortage of manpower-this could be seen from the members of expartriates working in the state. The state civil ser ice Commission used to embark on overseas tour to recruit workers for the state.
3. Lack of clearly defined job descriptions. For example, there are certain positions in the state civil service including, its parastatals that have no clearly-defined job descriptions. Positions like the Assistant Chief Executive Officer (ACEO) the Principal Monitoring Officer, and the Principal Executive Officer (PEO) are all grade level 12 officers in the same establishment but with no specific functions. Senior Executive Officers (SEO), Senior Executive Officers are all grade level 10 officers with no clearly defined functions. Assistant Chief Clerk (ACC) and Assistant Executive Officers (AEO) are all grade level 06 officers with similar problems as above. In situations where there is clear definition, out would normally find out that the functions are in most cases duplicative, repetitive and monotonous.

4. Shortages of equipments, vehicles and office accommodation.

5. Civil Serfice Rules and regulations are in most cases very difficult to interprete and in most cases are not made available to every officer. Hence the flouting of some financial rules and regulations by officers.

6. Supervision of junior staff - At times it becomes very difficult to specify the exact duties of grade levels 01 - 07 officers.

7. Lack of conversion from executive to administrative cadres. Most executive officers leave the service as they entered it as movement from the executive to Administrative Cadre is made extremely difficult or at times it depends on one's "connection."

8. Lack of proper communication of government objectives. It is only those officers in administration that know what government policy is all about. As for the clerks and the executive officers, they are always kept in the dark.

9. Disciptive.

10. Insecurity of tenure - This problem started during Murtala's regime when a reasonable number of Civil Servants were retrenched just like that. This trend has continued with successive incoming government's especially in this period of economic emergency.

11. Unstable government policies. The rate at which governments are changed and the rate at which incoming governments cancel whatever policies their predecessors have laid out irespective of their feasibility and viability.

12. Negligence of indigenous staff. There is non-challance and indifference on the part of indigenous staff.

13. Lack of co-operation from local governments. Most local government staff see themselves as an entirely different arm of government quite detached from the state government.

14. Inadequate training facilities

15. Poor remuneration and social facilities. This problem is peculiar to all states of the Federation as the terms and conditions of civil service employment one almost similar and are quite is line with the Federal Civil Service.

16. Poor inter-ministerial co-operation

17. Poor and inequitable personnel practices.

18. Interference from above.

19. Lack of response to audit queries

20. Ambiquity of legislation of functions of Parastals.

21. Poor human resource management.

22. Poor procurement procedures

23. Lack of incentive, job satisfaction, motivation, and re-orientation.

24. Inadequate and ambigous legal authority
25. Frequent changes of executives
26. Delays in submitting reports in time
27. Poor recruitment policies
28. The relationship between the Chairman/Board of Directors with their respective Commissioner/Permanent Secretary is not always very cordial.

As is happening in some state's Boards of Internal Revenue, the Sokoto State Board of Internal Revenue should create offices of the Chief Inspector of Taxes and saddle them with the responsibility of overseeing the activities of their departments directly rather, than passing the 'buck' to the Depoty Director.

Once the Board is able to solve some of the problems highlighted above, it will be able to sail swiftly.

CHAPTER VI

RECOMMENDATIONS AND CONCLUSION.

Problem of effectiveness apply not only to the entire organisation, but also to its subsystems - divions, departments, sections on other units. The subunits may vary extensively in their level of effectiveness. The total organisation has to weigh the differential effectiveness of the subunits against other factors in its quest for improvement.

Knowing on appraising on organisation's degree of effectiveness is a major step forward, but efforts to increase effectiveness need to be based on an adequate diagnoisis of the source and nature of the causes of low effectiveness.[1] Brown has noted seven defects that produce ineffective organisational results: Failure of administrators to act when they need to; delay in taking action, taking the wrong action, lack of sufficient effort, wasted effort, excessive quality of effort in relation to the public. After proper diagnoisis, it remains to determine which of four causes pertain to a given situation: People, Organisation, methods of administration, or external influences. The first three are controllable.

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1. Brown, A. (1955) Judging the Effectiveness of Organisations Advanced Management 20 Pp. 13 - 15.

In the light of the fact that the researcher has been able to study how effectively the Board of Internal Revenue, Sokoto has been managed through the administered questionnaires, and has found out that a lot has to be done to enhance the managerial effectiveness of the organisation, the following solutions will be recommended:

First of all, the manager /administrator in the organisation must as a matter of necessity, understand the overall contribution each of his respective unit should make, which means knowing what his superior is responsible for. He must understand his role in his unit, which again means knowing what he is responsible for achieving and knowing what his superior thinks is a good job. He should establish specific objectives which he intends to achieve in a determined period. Have the help of his superior in overcoming obstacleswwhich may prevent the attainment of these objectives. The obstacles may lie in the organisation, the jobs, the superior or the administrator/manager himself. He should also have a willingness to work to achieve his objectives, which may mean preparedness to change his behaviour. He should make sure that he receives concerte periodic feed-back on his progress towards his objectives. He should be ready again to be held responsible for all his actions - that is he should avoid'passing the buck.'

Secondly, the principles of Management by Objectives should be strictly adhered to . The MBO principles should not be down played because of its benefits to both subordinates, superiors

and the organisation as a whole. A typical MBO programme works thus: Superior must provide frame-work as a first step so that they know their operational limits within which to operate in view of the fact that resources of the organisation are scarce. Secondly, the subordinates should be allowed to propose their achieveable goals. Thirdly, superior and subordinates should sit down and agree upon subordinate's goals after carefully going through it. Fourthly, the subordinates will review progress and report to superior. From here, the sequence begins. The benefits of MBO to subordinates are that it provides subordinates with knowledge of what is expected of them, it serves as another means of performance measurement. It makes easier the clarification of authority and responsibility and finally leads to increased job satisfaction.

As for the superiors, it helps them to motivate their subordinates, strengthens relationships in the organisation, provides coaching framework and eliminates weak appraisal methods.

To the organisation as a whole, it induces managerial effectiveness as a central value, focusses managerial effort, facilitate co-ordinated effort, provides objective reward criteria, identifies advancement potential, helps the organisation to identify development needs, and facilitates charge.

The MBO, while not obviously theoretical, is based on many sounding organisational and psychological principles. There include focus on outputs of positions, feedback on performance, and the committment arising froj involvement. MBO can be used - in all parts of the organisation because it is flexible in the nature and degree of its implementation. It is not a go-no-go proposition neither is it this way or not at all. To some extent, MBO can be tailored to the style of the top manager in the organisation and to the readiness of the organisation to accept it. MBO is not so complex a system that management needs to rely heavily on outside help to implement it. The ideas behind MBO are perfectly clear. While MBO is easily understood and is under the control of management, external assistance is undoubtedly useful. The external assistance is most often involved with setting objectives for the Top team, with decreasing resistance to change in the organisation and with training internal consultants. MBO is now fully tested and is beyond its trial period and has passed the test of performance improvement.

To further improve managerial effectiveness in the Sokoto State Board of Internal Revenue, the researcher is of the view that management should as a matter of urgency embark on what is popularly known as Organisation Development (OD).

Organisation development (OD) is defined as 'planned organisation change to improved the effectiveness of people, structures, and processes.[2]

Organisation development utilizes systems thinking, together with advanced techniques for understanding and improving the work behaviour of organisation members. It recognises that organisation structure and managerial performance are mutually interdependent. It treats the organisation as an interrelated whole.

Some key assumptions underlying OD are as follows:-

1. Piecemeal approaches to structural change and the development of people are less effective than OD methods.
2. Training and managerial development programmes, are only one part of the concept, and by themselves are inadequate for the complex needs of today's organisations.
3. The findings and techniques of behavioural science are more complex and more uncertain than older methods. Sociology, social psychology, and applied authropology are now allied with psychology in their contributions to understanding organisation behaviour.
4. OD includes the eff to guide and direct change as well as to cope with or adapt to imposed change. It recognises that goals change and the methods of attaining them are continuously changing.

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2. McFarland, D. E. (1979) Management: Foundations and Practices Collier MacMillan Publishers London

5. The central focus of OD is on fostering the ongoing processes of renewal and regeneration so as to preserve organisational health.3

OD is borne out of the recognition that traditional structures and processes, considered separately, cannot achieve the orientation to development that is possible by viewing the organisation as a total system. Furthermore, the OD approach generates a much greater commitment and involvement on the part of organisation members. OD programs are largely based on open adaptive systems concept. Another important purpose of OD programmes is to foster participative management, and to develop attitudes of trust and confidence on the part of organisation members. Od programmes help people to work in groups and to develop self-insights that reduce tension, stress, and interpersonal conflict. They provide opportunities to gain experience in the use of personal and interpersonal skills.

Thirdly, the semi-autonomous powers granted to the Board should be thoroughly looked into with a view to granting full powers over its affairs.

The Revenue Board should open more zonal offices and should give them powers to do their functions effectively.

On the recruitment policy of senior staff, the Board should be given enough powers to recruit its staff based on its requirement

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3. Ibid, pp. 460 - 461.

and needs. The Board should be completely detached from the State Civil Service Commission.

Since the Internal Revenue Board is more of an independent body, it should devise a means of rewarding its staff with a view to motivating them. The staff need very good working conditions in the light of the fact that they are dealing with money. This will to a large extent forestal fraud and embezzlement in the organisation.

To avoid or reduce drastically the problems of monotony, repetition and duplication of jobs, jobs should be enriched through job design. This will ensure that subordinates and superiors alike are assigned to jobs that suit them. The basic idea of job enrichment is to restore to jobs the elements of interest that were taken away under intensive specialisation. Job enrichment squares not only with concepts of intrinsic motivation but also with theories of participation, involvement, and commitment.

In a submission made by a committee appointed by the state government to evaluate the effectiveness and efficiency of Sokoto State Civil Service, the Committee is of the view that in the case of recruitment and Promotion Methods in the parastatals and Ministries, the Civil Service Commission (CSC) should apply one single criteria for recruitment which should be open and competitive through tests and examinations which should be in the form of oral and written questions and must contain representative samples of the knowledge and skills for successful performance of

the duties that the applicant is to perform.

As for the criteria for promotion, the Committee is of the view that the following should be taken into consideration based on:

(i) Outstanding contribution to the achievement of the objectives of the statement government.

(ii) Efficient performance of present tasks assigned the affected officer(s).

(iii) Availability of existing vacancies

(iv) Acquisition of new skills or educational background.

(v) Length of service or seniority.

(vi) Recording at least a pass in written examinations to be set up by the monitoring Division in conjunction with a higher institutions of learning in the country.

(vii) Chief executives of parastatals should have easier access to the chief executive of the state.

(viii) Only competent people should be made members of Brand of Directors.

On the issue of jobs with no clearly defined descriptions, some of them should be phased out completely as retaining them will only make holders of such positions indolent as is usually the case.

The above recommendations if carefully implemented will go all long way to making the organisation a model and working with it, a worthwhile one.

C O N C L U S I O N

The Board of Internal Revenue, Sokoto is just one of so many parastatals in Sokoto State, and the kind of management running such organisations are more or less the same considering the fact- that most people, particularly the administrators of such parastatals, do not and can not differentiate between what a parastatal is and a Ministry, as most of the administrators are seconded from the Ministries.

Any organisation that is plagued with this kind of problems will not be expected to function as it should and a lot of approaches have to be taken to put it in line with its objectives.

To ensure that an organisation is effectively run, the use of modern methods of management like Organisation Development (OD), Management by Objective (MBO), job enrichment, Job design and job redesign have to be resorted to. All these have the tendency of boosting the morale of both subordinates, and instilling a sense of achievement on the superiors and their subordinates.

No organisation is without problems, but the extent to which management is aware of these problems and goes about to achieve them in the most effective manner will eliminate or to a large extent reduce them. Management have only that task as they are being paid to do just that.

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APPENDIX I

Department of Business Administration
Ahmadu Bello University,
Zaria.

June, 1986.

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Dear Sir,

COMPLETION OF QUESTIONNAIRE

The questionnaire enclosed is intended to help the student researcher undertake the study of your organisation in order to partially fulfil the requirements for an award of the Master of Business Administration (MBA). All answers supplied will be treated as Secret and Confidential.

Please make a tick (✓) against any answer chosen.

Your cooperation in this regard will be highly appreciated.

I remain.

Yours faithfully,

Jego F. Matthew.

APPENDIX III

SOKOTO STATE BOARD OF INTERNAL REVENUE, REVENUE COLLECTION STATISTICS FOR THE PERIOD 1984 - 1985.

As was highlighted earlier on, the Sokoto State Board of Internal Revenue re best be assessed inter alia on how effectively the management has been able to achieve its objective of generating funds for the government. The extent to which this objectives is achieved very much depends on how well the management has been able to make use of its tools: planning, organising, staffing and motivation, controlling and directing. The way these tools are used will obviously tell on the performance of the staff.

From the figures, below, we can easily deduced, and in line with the researcher's fundings that the effectiveness of the Board's management is not quite positive, as in most cases, the actual revenue collected falls below the estimate made by the government. There is nothing wrong with the Board exceeding the governments estimate.

PARTICULARS.	Head	1981 Estimate(₦)	Actual (₦)
Judiciary	802	1760000	683816.46
Ministry of Finance	803	13783000	11751614.58
Ministry of Works	804	398000	1377919.79
Ministry of Agriculture	805	861660	263537.60
Ministry of Education	806	46280000	9743637.93
Ministry of H ealth	807	370,000	38982.98
Ministry of Science and Technical Education	808	518,800	-
Ministry of Housing	809	489500	189557.75
Ministry of Trade and Industry	810	12540	1265.63
Min. for Water and Electricity	815	1215000	1190818.02
Ministry for Rural Development	816	3029000	479465.40
Min. for Social Welfare, Youths, Sports andCulture	817	59100	28816.90
Ministry of Home Affairs	818	1044600	109386.96
TOTAL		37209390	11219174

N.B.

The following items have been delated from the above and subsequent tables as the Revenue Board has no direct connection with their generation:

	Head
Recurrent Interest	811
Miscelleneous	812
Revenue received Through Federal Government	814

1983

PARTICULARS	HEAD	ESTIMATE (N)	ACTUAL (N)
Judiciary	802	2512,600	1,162,600
Ministry of Finance	803	12031,200	12000866.87
Ministry of Works	804	30,300	1083.00
Ministry of Agriculture	805	525,600	113,997.71
Ministry of Education	806	--	--
Ministry of Health	807	399,800	31,295
Min. of Science & Tech. Educ.	808	--	-
Ministry of Housing	809	521,129	1,048,457.77
Min. of Trade & Industry	810	250,000	34,443.40
Min. for Water & Electricity	815	1200,000	335,346.34
Min. for Rural Development	816	800,000	270,034.00
Min. for Social Welfare Youth, Sports & Culture	817	100,000	13476.00
Ministry of Home Affairs	818	101,570	40,849.00
TOTAL		19272199	15,061,543

N.B.

No figures given in respect of Ministries of Education, Science and Technical Education.

1983

PARTICULARS	Head	Estimate	Actual
Judiciary	802	2500000	632345.59
Ministry of Finance	803	14000000	12491 065.52
Ministry of Works	804	114980	403,621.00
Ministry of Agriculture	805	800000	114214.53
Ministry of Education	806	-	-
Ministry of Health	807	386000	39408.90
Ministry of Science & Tech. Educ.	808	-	-
Ministry of Housing	809	500000	432473.99
Ministry of Trade and Industry	810	100,000	-
Ministry of Water and Electricity	815	1500,000	649621.47
Ministry of Rural Development	816	1785,400	316604.62
Min. for Social Welfare, Yourths, Sports & Culture	817	100,000	30,396.80
Min. of Home Affairs	818	532,250	1078
Min. of Rehabilitation	-	1000,000	-
TOTAL		22318630	16027769.58

N.B.

Figures were not given in respect of Ministries where they are not reflected.

1984

PARTICULARS	HEAD	ESTIMATE (₦)	ACTUAL (₦)
Judidiary	802	2393,000	2102331.41
Ministry of Finance	803	41214,000	24522209.90
Min. of Works, Transport, Housing and Land.	805	889,000	396,541.30
Ministry of Education	806	540,000	331,956.60
Ministry of Health	807	1591,500	136,280.30
Min. of Trade & Industry	810	254,000	35,295.42
Min. of Social Welfare, Yourth Sports and Culture	813	156,000	124627.20
TOTAL		47868600	29,616,973

1985

PARTICULARS	HEAD	ESTIMATE (₦)	ACTUAL (₦)
Judiciary	802	2550,500	2173399.07
Ministry of Finance	803	38,961,900	26114757.40
Min. of Works, Transport, Housing & Land	804	2818,300	894264.59
Min. of Agric. & Natural Resources.	805	653,300	769,031.06
Ministry of Education	806	1440,000	790297.00
Ministry of Health	807	143,500	145,493.90
Min. of Commerce & Industry	810	204,000	66,617.39
Min. of Youth, Sport, Culture & Welfare.	813	115,000	25,460.00
Home Affairs		253,000	310,447.68
Civil Service Commission/ Scholarship Board		10000	13885.00
TOTAL		47,150,000	31303673

N.B.

The number of Ministries was drastic ally reduced to nine as directed by the then Military Government of Buhari/Idiagbon to same costs.

In the government's effort to generate more revenue, scholarship and employment forms which were hitherto given free of charge started to be sold to prospective users. All the amounts generate as a result were sent to the Board of Internal Revenue for its record purposes.

Appendix III

Q U E S T I O N N A I R E

Name .....

Occupation.....

Rank.....

Qualification.....

State of Origin .....

Marital status:.....

Department.....

Age.....

Sex.....

Tribe.....

Religion.....

Please indicate by a tick (/) against any answer chosen.

1. How long have you been with this organisation?

   (a) Less than 1 year ☐

   (b) 1 - 2 years ☐

   (c) 2 - 3 years ☐

   (d) More than 3 years ☐

2. Were you working elsewhere before joining the Internal Revenue Board?

   (a) Yes ☐

   (b) No ☐

3. Why did you decide to work for IRB?

   (a) Because I had no other job ☐

   (b) Because the pay is better ☐

   (c) I was seconded by the government ☐

   (d) Any other ☐

PLANNING

The following definitions are supposed to help you answer questions 4 and 5.

(i) Objectives are the results the organisation expect to achieve.

(ii) Policies are guides to the actions of the organisation's members

(iii) Strategies are actions for achieving success considering the behaviour internal and/or external to the organisation

4. The type of planning done by management include:

	Not at all	occasionally	Some-times	Frequently	To a Large extent
(a) setting objectives					
(b) seeting policies					
(c) long-range plans					
(d) Inter-mediate plans					
(e) Short-run plans					

5. To what extent are middle management involved in the following plans?

(a) Strategies (we need to know the kind of environment we are operating in our mission and how to achieve it)

(b) Objectives (To collect all legitimate dues of the government with minimum cost and effort)

(c) Policies (In terms of wage, supervision, appraising, promotion, collection of revenues etc)

(d) Procedures

(e) Rules

(f) Budgets

	Not at all	occasionally	sometimes	frequently	to a large extent

6. Which of the following do you think planning involves?

(a) Evaluating present condition ▱

(b) Collection of data ▱

(c) Expert forecasting ▱

(d) All of the above ▱

(e) Others (specify) ▱

7. While planning, do you consider the following as barriers?

	Not at all	occasionally	some times	frequently	to a large extent
(a) Inability to forecast effectively					
(b) Difficulty of planning for non-repetitive and naive operations					
(c) Inflexibility of administering plan					
(d) Negative cost benefits					
(e) Possible stifling of initiative					

8. The inadequacy of present situations in the Internal Revenue Board are mainly due to the followings:

	No at all	Occasionally	some times	Frequently	to a large scale
(a) Lack of competent Personnel					
(b) Administrative structure					
(c) Poor maintenance of files and equipments					
(d) Interpersonal relations in the organisation					
(e) Any other (specify)					

9. The most used plan(s)

(a) Singe-use plans (Budget, projects and programs)				
(b) Standing plans (policies, procedures, rules and organisations)				
(c) Long-range plans				
(d) Others (specify)				
(e) I don't know				

10. The plans are in most cases found to be

(a) Accurate				
(b) Inaccurate				
(c) Difficult to achieve				

	Not at all	occasion-ally	some times	frequently	To a large extent
(d) Easy to accomplish					
(e) Others (specify)					
11. Forecasting at Internal Revenue Board is based on					
(a) Governmental activities					
(b) Economic situation of the country					
(c) Expected number of new Taxpayers					
(d) Financial standing of the state					
(e) Others (specify)					
12. Which of the following tools do you use for forecasting?					
(a) Iside information					
(b) Projecting present trends					
(c) Economic situation					
(d) All the above					
(e) Others (specify)					
13 Is External information used at all?					
13. Different Zonal Revenue offices' plans are implemented					
(a) Separately					
(b) Simultenecously					
(c) Separately in phases					
(d) Simultenecously in phases					
(e) Others (specify)					
14. Plans usually originate from					
(a) Top executives (Directors)					
(b) Middle Management					
(c) Inspector cadre					
(d) Clerks					
(e) Outside specialist					

	Not at all	Occasion-ally	Some times	Frequently	To a large Extent
21. Plans are tested by					
(a) Simulation					
(b) Implementation					
(c) Control					
(d) Participation					
(e) Others (specify)					
22. How does your job look like?					
(a) Repetitive					
(b) Lupicative					
(c) Both (a) and (b)					
(d) Monotonous					
(e) Others (specify)					
23. Your job requires					
(a) Technical knowledge such as tax laws					
(b) Skill					
(c) Experience					
(d) Both (a) (b) & (c)					
(e) Others (specify)					
24. Your training is					
(a) On-the-job					
(b) In institutions of higher learning					
(c) Attending seminars, symposia					
(d) All of the above					
(e) Not at all					
25. If answer to question 24 above is e, why is it so?					
(a) Lack of funds					
(b) Lack of proper training facilities					
(c) Non-challant attitude of management to employee training needs.					

29.		Not at all	Occasionally	Sometimes	Frequently	To a large Extent
29.	Do you make your plans very clear? Why?					
	(a) They help both supervisor and subordinates in decision-making					
	(b) Affords all staff the opportunity to know their direction					
	(c) Subordinate does not have to be checking with his superior					
	(d) All of the above					
	(E) I don't know					
30.	Time is taken into consideration in our organising process because of					
	(a) Dynamic nature of our environment					
	(b) The sensitive nature of some decisions					
	(c) changing needs of government					
	(d) All of the above					
	(e) Others (specify)					

ORGANISING

31. How many different types of functions does IRS perform?

(i) .....

(ii) .....

(iii) .....

	Not at all	Occasio-nally	Some times	Frequ-ently	To a large Extent
32. Are all the functions similar?					
33. Are functions with similar job grouped together?					
34. Do you assign jobs to your employees?					
35. How are jobs assigned to employees?					
(a) Based on individual specification					
(b) Based on individual's experience and training					
(c) Based on the wishes of management					
(d) Based on individual's human relations					
(e) Others (specify)					
36. Does IRB have an organisational chart? Yes/No					
37. Who takes the final decsion in the h hierachy?					
(a) Heads of Departments					
(b) Only the Director/ Chairman					
(c) Governor					
(d) All Inspectors					
(e) Others					

38 Do you normally set your organisational objectives? Yes / No?

39. Organisational objectives are set by

(a) Orders normally issued from top management

(b) Orders and some comments invited from subordinates

(c) Group action

(d) The Governor's office

(e) Ohhers (Specify)

40. How many people in a group are assigned to an Inspector

(a) Less than 10 ▱

(b) Between 10 to 20 ▱

(c) Between 20 to 30 ▱

(d) Between 30 to 40 ▱

(e) More than 40 ▱

41. How many persons does an employee directly report to?

(a) One person ▱

(b) 2 to 3 persons ▱

(c) More than 3 persons ▱

(d) To any senior officer ▱

	Not at all	Occas-ionally	Some Times	Frequ ently	To a larg Extent
42. Do you delegate some of your duties to your subordinates?					

43. If answer to (42) above is (e), why is it so?

(a) To test subordinates organising ability

(b) To enable me concentrate on more important

(c) To be seen as democrate.

(d) To prepare subordinates for future assignments

(e) Others (state)

44. If answer to 43 above is (c), why is it so?

(a) To test my organising and leadership ability

(b) It is my duty to organise

(c) I am the only one capable of doing things rights due to my experience and training

(d) To allow subordinate concentrate on the little tasks

(e) Others (specify)

STAFFING AND MOTIVATION

45. I was employed to IRB because

(a) I passed on aptitude test

(b) I passed an interview

(c) Both (a) and (b)

(d) I had a 'good father'

(e) Others (specify)

	Strongly disagree	Dis-agree	Don't know	Agree	Strongly Agree
46. Employment policy is based on state indigene					
47. Employment policy is based on qualification and experience					
48. Employment policy is based on experience alone					
49. Employment policy is based on religious and or tribal consideration					
50. Employment policy is based on Nepotism					
51. Employment policy is based on who-you-know					

52 Answer the following statements on your job conditions and make a tick as appropriate

(i) My job is satisfactory ☐

(ii) My pay is alright ☐

(iii) Fringe benefits are adequate ☐

(iv) Opportunities for progress are available ☐

(v) Advancement and promotion opportunities are adequate ☐

(vi) Fellow employees are friendly ☐

(vii) Supervisors are sympathetic and understanding ☐

(viii) Management is good ☐

	Not at all	Occasional	Some times	Frequently	To a large extent
53. Employment into IRB is done through solicited application					
54. Employment into IRB is done through unsolicited applications					
55. Employment into IRB is done through the civil service commission					
56. Employment into IRB done through relations in IRB					
57. Employment into IRB is done through school's and higher institutions					
58. Employment into IRB is done through employment agencies					
59. Employment into IRB is done through the Federal Civil service commission					
60. Employment into IRB is done outside the country by the Board itself.					

61. What types of incentive are provided by IRB order to motivate its staff?

62. (A) Good pay

(b) Quich promotion

(c) Car loans

(d) Housing or Housing allowance

(e) Training

(f) Insurance and/or pension scheme

(g) Others (state).

	Strongly Disagree	Disagree	Don't know	Agree	Strongly agree
63. Employees in the IRB get their promotion exclusively on skill and effort					
64. Employees get their promotion mostly on number of years of service					
65. Employess get their promotion when they make spectacular achievement					

	Strongly disagree	disagree	Don't know	Agree	strongly agree
66. Employees get their promotion whonever they successfully complete their course					
67. Employees get their promotion based on who they know					
68. I seek subordinate's ideas and use them with proper recognition					
69. Performance appraisals are used for promotion purposes.					

70. How many times in a year are performance appraisals done?

(a) Once

(b) Twice

(c) Thrice

(d) Quarterly

(e) Others (state)

	Not at all	Occas-ional	Some times	Frequently	To a large Extent
71. Do you have confidence on your subordinate?					
72. Do you allow them to use their initiative in doing things?					

73. For effective performance to be achieved, certain degree of motivation is required. What in your view, do you think can motivate subordinates?

(a) Financial rewards

(b) Job security

(c) Work itself

(d) Sense of recognition, achievement etc

(e) Others (specify)

74. In your capacity as a leader, what are the things you will use in order to motivate those subordinates that are directly under you?

(a) Establish specific foods and high performance standards

(b) Personal encouragement of subordinates though praise

(c) Instil some elements of fear into them

(d) Give financial motivation and give some guarantee of job security

CONTROL

75. How are rules and regulations enforced?

(a) All the turns ▱

(b) At times ▱

(c) Never ▱

	Strongly disagree	Disagree	Don't know	agree	Strongly agree
76. Rules and regulations are enforced on tribal basis					
77. Rules and Regulations are enforced on sectional basis					
78. Rules and regulations are enforced on religions basis					
79. Rules and regulations are enforced on one's relationship with his superiors					
80. Rules and regulations are enforced based on other considerations (state).....					

	Not at all	Occasional	Some times	Frequ-ntly	To a large extent
81. Are standard normally set?					
82. Are standard strictly adhered to?					
83. Organisational performance is measured on the basis of functional areas					
84. Organisational performance is measured on the basis of government's demand					

85. Corrective measures for question No (85) are taken by

(a) Improving human factor

(b) Making new decisions

(c) Budgetory limits

(d) Disciplinary actions

(e) Others (specify)

86. At what level are decisions formally made?

(a) Mostly at the top

(b) Some at the top, while some by delegation

(c) Broad policy at the top

(d) All levels but, well integrated

(e) Others

87. Control and review functions are concentrated o

(a) on top management

(b) relatively at the top

(c) Moderately at middle level

(d) Moderately at lower level

(e) Widely shared

	Not at all	Occasional	Some times	Frequently	To a large extent
88. Control data and other operating expenses are used for punishment					
89. Control data and other operating expenses are used for reward					
90 Controldata and other operating expenses are used for problem solving					
91. Control date and other operating expenses are used for other purposes (state)					

92. Are fear, threats and punishment used in control?

93: Does the number of groups under one inspector affect performance? YES/NO

94: How many subordinates can an Inspector handle effectively?

(a) 1 - 10 people

(b) 10 - 20 people

(c) 20 - 30 people

(d) 30 and above

(e) I don't know

DIRECTING, LEADING AND COMMUNICATION

	Not at all	Occasio-nal	Some times	Freq-uently	To a large Extent
95: Direction of Information flow is downward					
96. Direction of information flow is upwards					
97: Direction of information flow is lateral					
98: Direction of information flow is mostly upwards and downwards					
99. Is the information flow sm oth					

100. As a leader, what kind of leadership position would you adopt for your organisation?

(a) Authoritarian
(b) Democratic
(c) Persuasive
(d) Paternalistic
(e) Representative
(f) Others (specify)

101. Downward communication flow is accepted with [illegible]

(a) suspicion
(b) caution
(c) open mind
(d) Others (state)

102. Communication at different levels is mostly

(a) written
(b) Verbal
(c) Telephone
(d) Grapevine
(e) Others (Specify)

103 How well do Inspectors know problems faced by subordinates?

(a) know little
(b) Quite well
(c) some knowledge
(d) very well
(e) do not know

104 How much effort is being made by different levels of Inspectors to make communication more effective?

(a) Very little
(b) Little
(c) A great deal
(d) A bit
(e) Not at all

105 How free do subordinate feel in talking to their Inspectors?

(a) Fully free
(b) Rather free
(c) Not very free
(d) Not free
(e) Others (specify)

106. Do you charge this depending on the situation? YES/NO

107. What in your opinion are the requirement of a successful leader?

(a) Intelligence ▱

(b) Imagination ▱

(c) Initiative ▱

(d) Capacity to make wide and rapid decisions ▱

(e) All of the above ▱

(f) Other (specify).....

108. As a leader in your organisation, how would you deal with an erring subordinate?

(a) By dismissal ▱

(b) Suspension ▱

(c) Interdiction ▱

(d) Warning ▱

(e) Others (specify).....