

EFFECTS OF MANPOWER PLANNING IN ACHIEVING ORGANISATIONAL CORPORATE OBJECTIVES: A STUDY OF EBONYI STATE BOARD OF INTERNAL REVENUE (2011-2021)

Chukwu, Joseph Chukwuemeka¹ Nwire, Oscar Sunday² Ajali, Samuel Agu² Dimkpa, Boniface Maduakolam³ Ajaegbo, Ifeanyi Kenechukwu²

¹Admissions Unit, Ebonyi State University, Abakaliki, Ebonyi State

²Department of Public Administration, Alex Ekwueme Federal University, Ndufu-Alike, Ebonyi State.

³Department of Public Administration, Imo State Polytechnic, Oru, Imo State.

Abstract

Effects of Manpower Planning on Achievement of Organizational Corporate Objectives: A study of Ebonyi State Board of Internal Revenue, 2011-2021 was undertaken to examine the relationship between manpower planning and the achievement organizational corporate objective using Ebonyi State Board of Internal Revenue as a reference. The objectives of the study are to: ascertain the relationship between employment of people with requisite skills and tax control by Ebonyi State Board of Internal revenue; find out the extent staff placement has improved collection of taxes by Ebonyi State Board of Internal Revenue and; know if manpower training has enhanced tax administration by staff of Ebonyi State Board of Internal Revenue. The study adopted Human Capital theory. The population of the study is 335 staff of the Board and 100 selected tax payers. The study employed purposive sampling techniques; hence, the researcher purposely used the entire population since the number is not much. The instrument for data collection was thirteen- item structured questionnaire which was used to collect data from the respondents. Method of data analysis was frequency table, simple percentage, whereas Pearson product moment correlation coefficient was used to test the hypotheses formulated for the study. The findings of the study are; the correlation coefficient for employment of people with requisite skills and tax control is 0.981 and the p-value is 0.001, the correlation result of a coefficient of 0.677 and the p-value of 0.000 on staff placement as it influences tax collection by Ebonyi State Board of Internal Revenue indicating a positive significant relationship between staff placement and tax collection by Ebonyi State Board of Internal Revenue among others. The implication of the results is that, if people with requisite skills are employed, Ebonyi State Board of Internal Revenue could effectively control taxes accruable to government. The study recommended that the State Government should scientifically select the caliber of people to be employed in controlling government taxes since these services needs expertise knowledge; the management of the Board should always do away with favouritism and personal interests and ensure that staff are properly placed where they are best fit in, and Government should employ the services of experts in constant training of the staff for proper administration of government taxes.

Keywords: manpower planning, organizational objectives, internal revenue, tax administration, tax control

Introduction

One of the major problems confronting management in any organization is the most

effective way of matching people with jobs. Manpower planning is the first and the most important function of management. The essence

of manpower planning involves a critical analysis of the supply, demand, surplus, shortage and utilization of human resources. Planning prepares for and predicts future events. Planning goes beyond attempting to attain stated corporate organizational objectives. It involves the development of strategies and procedures required for effective realization of the entire plan. The concept of manpower planning has received different views from different authors. Eketu and Edeh (2017) see manpower planning as the process of analyzing and identifying the need for the availability of human resources so that the organization can meet its human resources objectives. Ellinger (2021) sees human resources planning as a plan which involves accessing trends, forecasting the supply, demand for labour and the development of appropriate strategy for addressing any differences.

The main objective of manpower planning is to acquire, utilize, improve, and retain effectively the employees to attain results in the most favorable manner. The main aim of developing a manpower plan is to be able to anticipate issues arising from excess or limited manpower. Besides this, it also helps an organization to hire and retain employees needed and in making complete and efficient use of the workforce. Hence, the personnel manager of each department is expected to develop a manpower plan keeping in mind the entire organization as a part of the corporate plan. The essence of Manpower planning is the right man on the right job and the right job on the right man. If a person is appointed at a post requiring more ability than the ability of the person, he will not be able in discharging his duties according to the requirements of the post. Similarly, if a person possessing higher abilities is appointed at a post not requiring that much ability, he will feel dissatisfied with his job and the enterprise will not be able in exploiting his best abilities. Eketu *et al* (2017) coined that manpower planning involves two stages. The first stage is concerned with the detailed “planning of manpower requirements for all types and levels of employees throughout the period of the plan,” and the second stage is concerned with “planning of manpower supplies to provide the organization with the right types of people from

all sources to meet the planned requirements.” It is the process (including forecasting, developing, implementing and controlling) by which a firm assures that it has the right number of people and right kind of people, at the right place at the right time, doing things for which they are economically useful. Thus, it is understandable to note that Manpower Planning involves the estimation of size and quality of the work force required by the enterprise to accomplish its desired objectives. Manpower Planning has two aspects quantitative and qualitative aspect. However, unluckily, the irresistible and strong role in realization of organizational corporate goals on human resources planning and organization seems to be compromised to the extent of making it liable to damage.

In achieving organizational objectives, Shikha and Karishna (2016) cited in Ogbu (2020) posited that the causes of failure in achieving organizational corporate objectives emanate from inability of organizational managers to identify the right employees who will occupy a particular job position within the organization, and the right employees connote their competence, age, sex, family background, belief system and as well as the employee’s educational capacity and all factors must contemporize with the organizations, vision and mission which is usually the corporate objectives of every organization. Organisational corporate objectives in elaborative manner connotes overall targets that the whole organization is trying to achieve, they are often related to what the owners of the business or firm want to achieve which must be specific, measurable and time bound targets by which one can achieve or realize overall corporate goals within a specified time frame. Furthermore, corporate objectives means the business plans or blue print adopted by the Board in each areas that the Board in its discretion, may determine such as; methods to be applied in control of tax leakages; mechanism adopted in proper utilization of the tax collected, and plans put in place in the tax administration by the board so that government planned programmes and projects can be properly executed. Therefore the corollary of the above justifies the provision of the following, recruitment of competent

manpower; utilization of the trained manpower and proper supply of the manpower to execute those objectives. Ebonyi state Board of Internal Revenue is an agency of government created in 1996 and with sole responsibility of collecting revenues for Ebonyi state government pursuant to section 191 of the finance law as amended. However, research indicated that hitherto despite poor manpower planning within the agency, Ebonyi state government was not able to provide for the Agency enabling laws that would have assisted the agency to carry its core mandates until the year 2020 when Ebonyi State House of Assembly passed a law titled “Ebonyi state government law no 010 2020”. The core objectives of the Board are tax control, tax collection and tax administration. While tax control has to do with blocking all leakages and deemphasizing printing of fake receipts by the collectors, tax collection deals with mode of collecting revenues and taxes as specified in the law and tax administration means management, conduct, direction, supervision of execution and application of the internal revenue laws. This also implies assigning the taxes to be collected in the state. In other words, determining what and what should constitute the taxes or goods taxable in the state (Ebonyi State Board of Internal Revenue Law 010 section 33, 2020). Research shows that between 2011 - 2014, there was no enabling law that enforced Ebonyi State residents to pay tax, however, this brought about tax evasion and corruption in the Board which later resulted into whims and caprices of channeling the little revenue sourced from individual to their personal pocket. Okeke (2019) reveal that effective manpower started gaining momentum in Ebonyi State Board of internal revenue when the new Executive Governor David of Ebonyi State, Nweze Umahi as the Governor of Ebonyi State came into power. He reshuffled the Board, and contracted some of the task within the Board to interested revenue contractors and left some of the primary assignment to the staff of the Board, but gave them a mandate and revenue target each month. Eventually, most of the staff was sent to Abuja for two months training, workshop and seminar on new way of generating, controlling and administering the taxes and revenues of the state government. Similarly, there were more hands

on desk for revenue drive and as well as tax advocacy in Ebonyi State on the importance of tax payment by the Ebonyi citizens through Radio and Television jingles. However, it is observed that revenue generating capacity of Ebonyi State Board of Internal Revenue changed from 2015, from zero to appreciable figure, even though it seems not to be the best when compared to other states in the federation, but the most important thing is that manpower planning seems to have provided its positive effect after reorganization of the personnel of the Board. The enacted tax laws empowered the agency to collect the revenue accruable to Ebonyi State government and remit same to the state government and at the same time prosecute all the tax evaders within Ebonyi state (Okeke 2019).

However, it seems Ebonyi state government has not taken a bold steps to ensure that their manpower is strategically planned in order to enhance productivity in all sectors of Ebonyi State economy, be it health sector, agriculture, education and other important areas that could help to boost the economic status of the state and proper execution of the programmes and projects of the government. This lackadaisical attitudes of the Ebonyi State Government rendered, building production company at Ezzamgbo useless which is in state of unproductive for many years now, and a similar story is true regarding Ebonyi state Board of Internal Revenue, which experienced low or zero revenue in some years, because of poor manpower planning, as accurate manpower planning is a bedrock for overall development for both federal and regional (state) economy. It is in the light of the foregoing, that this study was carried out to assess the effect of manpower planning on the achievements of organizational corporate objectives: using Ebonyi State Board of Internal Revenues as point of reference.

Statement of the Problem

Quality manpower planning is the bedrock for every successfully organizations throughout the world, it is the quality of manpower planning that determines whether there will be quality service, optimal productivity, sustainability in organizational life, efficient service delivery and competent advantage over other organizations,

even acceptability of organizational products (goods and services) in the labour market wholly depends on the quality manpower base of a given organization. Manpower planning enables organization to have accurate estimate of numbers of employees to accomplish set goals, reduce waste in output, reduce uncertainties about current personnel status and ensure effective utilization of its human resources. Manpower planning ensures that the right numbers of people are at the right place and at the right time doing the right work for proper accomplishment of goals. However, it appears that Ebonyi state Board of Internal revenue between 2011 - 2021 lacked adequate planning on how to control, collect, and administer taxes as specified in their organizational objective (Ebonyi State Internal Revenue Law 010, 2020).

The failure of planning on the part of the Board seems to have resulted in poor control of revenues that could trigger the needed human capital and infrastructural development in the state. Again the little available staff seems to lack the necessary skills on the areas of tax collection as a result of lack of poor planning of the staff engaged in the service of tax collection hampering on achievement of government projects. The modus of tax administration in Ebonyi State seems to be lacking principles as people cries aloud of multiple taxation and flat rate taxation which has led to tax evasion by the payers affecting proper execution of government projects. Tax assessment seems to have been relegated to the background in the state as result of poor manpower planning. The consequences of plan failure seems to be evident in the employment of personnel with poor educational background, poor remuneration of staff, lack of data availability on the total number of tax payers, wrong selection of staff for the job, poor supervision to the agency by the relevant ministry and stakeholders in Ebonyi State. It also appears there is lack of motivational packages, which consequently resulted into low morale and moral decadent of some of the staff, poor attitudes to work and lack of sense of responsibility which inadvertently affect the achievement of the goals and objectives of the Board of internal revenue. It is

against this backdrop that the this study seeks to address the following questions.

1. How has employment of people with requisite skills enhanced tax control by the Ebonyi state Board of Internal Revenue?
2. How does placement of Staff by the Ebonyi State Board of Internal revenue improve collection of taxes for effective achievement of government projects?
3. To what extent does Manpower Training by the Ebonyi State Board of Internal revenue enhances tax administration for proper execution of projects by Ebonyi State Government?

Objectives of the Study

The broad objective of this study is to assess the effect of manpower planning on the achievements of organizational corporate objectives: focusing on Ebonyi State Board of internal revenues, 2011 -2021. However, the specific objectives were to:

1. To examine the relationship between employment of people with requisite skills and tax control by the Ebonyi State Board of internal revenue.
2. To evaluate the effect of staff placement on tax collection of Ebonyi state Board of Internal Revenue for effective achievement of government projects.
3. To examine the extent to which manpower training enhances tax administration for proper execution of programmes by Ebonyi State Government.

Hypotheses

The following hypotheses were formulated to guide the study.

- HO₁. There is no relationship between employment of staff with requisite skills and tax control by the Ebonyi State Board of Internal Revenue.
- HO₂. Placement of Staff by the Ebonyi state Board of Internal Revenue has not influence tax collection for effective achievement of Government projects.
- HO₃. Manpower training by Ebonyi State Board of Internal Revenue has not enhanced tax administration for proper execution of programmes by Ebonyi State Government.

Literature Review

Manpower Planning

Obojo (2016) conceived manpower planning as the process by which an organization ensure that it has the right number of people and the right kind of people at the right place, and at the right time, doing things for which they are economically most useful. Manpower planning could be seen as capacity building by which in its context implies developing a sustainable manpower planning to meet the future personnel requirement of an organization, World Bank (2016). Walker (1980) defines manpower planning as analyzing organizational human resource needs under changing conditions and developing activities necessary to satisfy these needs. Velter (2015) defines manpower planning as the process by which management determines how organizations move from current position of manpower to its desired state or place. In related terms, Olanikpekin (2021) defines manpower planning as effective mobilization of human resources based upon appropriate recruitment, selection, training and placement of appointed staff in order to achieve the organizational set down goals and objectives. Maina and Kwasire (2015) defines manpower planning as the basic human resources planning which involve processing analyzing and identifying the needs for the availability of human resources so that the organization can meet its objectives. In another related term, Griffin (2015) defines manpower planning as something that involves assessing trends, forecasting the supply and demand and then developing appropriate strategies for addressing these differences. Barney (2015) noted that manpower planning is the strategic alignment of an organization of people's resources with current and future organizational needs. Similarly, manpower planning in the words of Eketu *et al* (2015) is a strategic management tools for a aligning workforce capabilities with mission and vision regular and systematic assessment of our ability to match workforce capabilities with the organizational needs thereby integrate it with strategic planning in tandem with management priorities such as budget process, diversity goals human capital plans and ultimately union agreement

Obojo (2016) viewed manpower planning as the process by which an organization ensures that it has the right kind of people at the right time and at the right place doing things for which they are economically most useful. The concept of manpower can mean "labour force" workforce, workers or simply people which include men and women that are mentally and physically fit to work in an organization in order to produce goods and services that one economically useful for the society at large. In the case of Ebonyi State Board of Internal revenue, the focus of their manpower planning is expected to look into the number of workforce recruited to collect all the taxes and revenues of the state, the number trained of tax control and the level of staff manning the tax administration of the state. Where these are not properly done, execution of government programmes and projects could be lagging behind.

Organisational Corporate Objectives

Organisational corporate objectives in opinion of Grzegorzek (2021) are targets that the whole organization is trying to achieve, they are often related to what the owners of the business wants to achieve which must be specific, measurable, and time specific targets by which one can achieve overall corporate goals within a specified time frame. Furthermore organizational objectives means the business plan/objectives adopted by the board each in areas that the board in its sole discretion may determine such as, but not limited to customer, shareholders and employee satisfaction.

1. Similarly, organisational corporate objectives tend to focus on the desired performance and the result of business of the organization. However, organisational corporate objectives covers a range of key areas where the business wants to achieve result, rather than focusing on single objective.
2. The concept of organisational corporate objectives can be further defined to mean setting the high level direction of the organization such as vision, mission and potentially organisational values which is the overriding purpose of vision. Adeyeye (2019) noted that the implication of the above assertion is that in manpower

planning, the primary goal is to create a organisational vision statement which determines the direction where the organization ought to move towards in order to attain organizational set goals. It is this organisational corporate objectives as a broad plan or blueprint assist resource managers on how to set the objectives, determine resources allocation and prioritize strategic tradeoffs in risk management. Organization is formally defined as a system of consciously coordinated activities or forces of two or more persons (Adeyeye, 2019). Again, organization can be defined in line with chester Barnards definition that, it is a system of cooperation of human activity and noted that they are typically short-lived stating that it is rare for a firm to last more than a century, and that organizations are not long-lived because they do not meet the two criteria necessary for survival “effectiveness and efficiency” (Griffin, 2015). Furthermore, according to Amitai (2015) organization can be defined as the establishment of effective authority relations among selected work, persons, and workplaces in order for the group to work together efficiently. Thus he further stated that organization is an association of persons for achieving certain objectives. According to Okeke (2019), organization can be defined as a corporate group, and a corporate group is a social relation which is either closed or limits the admission of outsiders by rules, that is its order is enforced by the actions of specific individuals whose regular function is to organize. I could define organization as the process of identifying and grouping the work to be performed, defining and delegating responsibilities and authority and establishing relationships for the purpose of enabling people to work most effectively together in accomplishing set down objectives.

Empirical Review

Number of studies have been conducted which has interested relationship with this study. Ekwochi (2021) conducted a study titled impact of corporate planning using Nigerian Television Authority as case study. The objective of this

study was to find out the impact of corporate planning on Nigerian Television Authority. The study further used six (6) research questions to guide the research, meanwhile, some questionnaire items were generated, interview, personal observation were used as a method to collect data for the study. The findings of the study revealed that corporate planners allocate resources for planning activities which usually reduces conflict and crises among the staff of Nigerian Television Authority in Calabar. The relationship between the study to the present study lays finding out manpower planning and achievement of corporate objectives of an organization. While the formers study focused on Nigeria Television Authority Calabar to find out the effect of manpower planning on the corporate objective of the organization, this present study looked at Ebonyi state Internal Generated Revenue Board to draw inference on the issue.

Ubabuike (2019) studied the impact of manpower planning on the survival of selected tertiary institutions in Anambra State. The objective of the study was to examine the impact of manpower planning on the quality of employees in an organization. Using descriptive survey design, the study found out that there is significant impact of employee recruitment and selection on the growth of selected tertiary institutions in Anambra state. Finally, the study confirmed that inadequate employee recruitment and selection policy and ineffective leadership were among the challenges militating against manpower planning facing the said tertiary institutions. The study shared a given relationship with the present study in the sense that both looked at manpower recruitment as the induce achievement of corporate objectives of an organization. Though, the former study was conducted in Anambra State the present study was conducted in Ebonyi state to find out the effect of manpower planning on the corporate objective of an organization.

Hans (2018) conducted a study on tax administration and good governance in Delta State. The objective of the study was to discover how proper tax administration leads to governance by providing the citizens' needs. The study employed content analysis as a

methodology. The findings of the study indicated that the framework of tax administration centers on rules that vest powers of administration in the tax authority. This also gave rise to determination of right and obligation of taxpayers and defines checks and balances. It was also discovered that the functioning tax authority greatly influenced by the environment such as social, economic and technological development. The findings of the study are in tandem with the present study in that both set to discover how effective tax administration could lead to even development of the society. The present study differed however from the former on the areas of methodology since the present study employed descriptive survey design to draw inference.

Olha (2018) conducted a study on the topic “tax control in the system of taxes administration”. The objectives of the study centered on how effective tax control could trap tax aversion using the tax authorities and new techniques to increase the state budget. The study applied documentary tools as a methodology. The findings of the study indicated that with proper compliance with norms of the laws and proper attention given to the tax authorities who are the manpower in charge of tax control, the target of tax control could be addressed and more development in the society achieved. The study has some interesting relationship with the present study especially on how to use tax control to curb tax aversion. However, the present study used descriptive survey research design to draw conclusion.

Ayatse (2018) conducted a study on effect of manpower planning in Nigeria: Study of Delta State Tertiary Institutions. The objective was to found how manpower planning has contributed to effective teaching and learning on tertiary institutions in Delta state. The study adopted descriptive survey research design. The findings of the study indicated lack of government commitment on manpower planning in tertiary institution. The study is in line with the present study in that both sought to know the effect of manpower planning for achievement of government targeted goals. The two studies differ in some areas. The present study central

focus is carried out in Ebonyi state and considers how manpower planning affects revenue base of the state.

Eketu and Edeh (2017) in their research, titled the examination of relationship between human resource planning and organizational sustainability of some selected telecommunication firms in River State examine the nexus between human resource planning and organizational sustainability using selected telecommunication firms in River State. The study adopted simple random sampling technique, again, a sample size of ninety five (95) was used to determined the population of the study using Kredice and Morgan (1970) then eighty two (82) copies of questionnaires were distributed to the general public and for the concerned organization and returned for data analysis, however, Sepearman’s Rank correlation co-efficient was employed for data analysis with the help of IBM statistical package for social sciences. Afterwards, the findings of the study showed that human resource planning has a significant relationship with organizational sustainability. Furthermore, the study recommended as thus; that proper manpower planning should be encouraged to promote sustainability of organization. The study shares a features with the present study such as manpower planning and achieving organizational objectives. Although the former study focused on organizational stability, the present study looked at achievement of organizational objectives using the Ebonyi State Board of Internal Revenue as a study area.

Wabara, Chijindu and Emerole (2017) in their study titled: The effect of manpower development on organizational efficiency in Enugu state Electricity Distribution Company (EEDC) in Enugu state Nigeria. The study covered the period of 2014 -2016. The specific objectives were to identify the manpower development programmes adopted by EEDC in developing their employees, performance and also to identify challenges militating against operational efficiency of EEDC in Abia state. The study adopted survey design. The findings of the study revealed that orientation, internship training, case study method, and seminar/workshop and classroom method were

the major training and developmental programs used by EEDC in development of their manpower, the study further revealed again that internship training, case study method, seminar workshop impacted positively on the performance of their employees. The two studies differed in some areas, especially on the areas of coverage. The former study was conducted in private sector while the present study was conducted in public sector. Though the two adopted the same methodology, the present study was much concern on the corporate objective of an organization.

Ahiazu and Asawo (2016) investigated a study on organization performance and civil service organization in Bayelsa State. The objective of the study was to find out how organization performs looking at the civil service in Bayelsa state. The study used content analysis to draw inference on how the present day organization performs. The study has interesting relation relationship with the present study in that both look at the performance of organizational performance. However, the present study pinned down its investigation on the manpower planning and how it affects revenue organization using the case in Ebonyi state to draw inference.

Enemona (2015) carried out a study on evaluation of effect of manpower planning, training and development in service organization. The objective was to evaluate the effect of training on the development of manpower for improvement of government efficiency. The study adopted content analysis to draw inference. Findings of the study indicated that proper manpower planning and training leads to improvement of individuals in organization and in turn engender organizational efficiency. The study has some levels of relationship with the present study as both targeted to find how manpower planning effects government police. The major difference is that the present study looks at how manpower planning enhances the revenue base of the state.

Igbokwe-Ibeto, Osakede and Amazaodo (2014) conducted a study titled; Effects of manpower planning and development in Lagos state civil service performance, in Lagos state. The

objective of the study was to explore the nature of manpower planning and development curriculum on Lagos state civil service performance. The study used survey research design. The study findings from the study revealed that the nature of manpower planning in Lagos state has a positive effect on Lagos state civil service performance and attainment of state civil service goals. The relationship between this study and the present study is that both looked at manpower planning to discover how organizations achieve their set target. While the former study was conducted in Lagos state, the present study was conducted in Ebonyi state. The two studies however, employed descriptive survey design.

Enejo and Tyokoso (2014) conducted a study titled taxation and revenue generation in some selected states in Nigeria. The broad objective of their study was to assess taxation on revenue generation in Nigeria. The study equally adopted survey research design, this is because the information needed then were gathered through the use of questionnaires, interviews, (Oral, written, structured, and unstructured, etc) rating scales, inventories, self report and observation. The population of the study consists of all staff of federal inland revenue services Abuja (FCT) office, then the states Board of internal revenue in Kogi State (North central zone), followed by south southern zone) in Ondo State, south western zone. However, the sampling size of the study was 400 which comprises of 300 staff from various states of Board of Internal Revenue services while 100 represent tax payers. Then, researchers adopted judgmental sampling technique. Then the method of data collection was primary source, through the use of questionnaires, published documents, account books and journals etc. The analytical tools used for the data collected were analyzed through regression and 5-likert point scale, frequency, tables and mean. Later on, there was generation of hypothesis which was used through regression analysis via SPSS version 17. 0. However, the findings of this study were among other things, that taxation has a significant contribution on revenue generation and a significant contribution on Gross Domestic Product (GDP). The

researchers further recommended that Nigeria government should equip the Nigerian tax Database to stop tax evasion and tax avoidance. Finally, the study concluded that Nigeria Government can boost revenue base by regular payment of tax by Nigerian and tax database should be upgraded to forestall incidences of tax evasion and avoidance.

Okeke (2014) studied effect of corporate planning and management strategy on performance in a selected oil companies in Delta State Nigeria. The objective of the study was to determine the effect of corporate planning when management strategy is applied. A sample size of 306 were realized from the total population of 1300, using Taro Yamane formula, the data collected for the study were analyzed by the application of simple percentages, statistical tool of chi-square (χ^2) was also used to test hypotheses that were generated for the study. However, the research findings were that corporate planning affects the organizational goals and changes in the business environment, and also affects the reviews of the corporate plans and its strategies too. Eventually, the study recommended among other things; that achievements of organizational corporate objectives can be realized if corporate planning is adjusted and re-adjusted once there is an environmental change. Then, finally, the study concluded that corporate planning can make success or bring organizational failure, unless manpower process is painstakingly followed.

Okoye (2013) carried out a study, titled corporate planning as a tool for achieving organizational performance in Enugu State, Nigeria. She used Innoson technical company as study centre. The objective of the study was to find out how corporate planning could promote organizational performance, through appropriate manpower planning. The study used chi-square test-statistics in its analysis. The study revealed that fifty (50) percent of human resources managers want to operate on corporate planning, because corporate planning assists organizational managers to map out course of action to grow, increase profits, gain exposure and strengthen brand identity. The relationship between the former study is on the subject scope, manpower planning, though the former study used chi square in its analysis, the

present study employed pearson product moment correlation coefficient to draw inference on the subject matter. Uguru (2012) carried out a study on the impact of corporate planning on organizational performance in Ebonyi state. The objective of the study was to know how corporate planning can improve organizational performance. The study used content analysis in its methodology to draw inference on how corporate planning in organizational planning can bring efficiency on organization. The study is in relation with the present study in that both considered manpower planning in Ebonyi state but however differed in scope. The present study pinned down its study on Ebonyi Board of Internal Revenue.

Theoretical Framework

The suitable theoretical framework adopted for this study is Human Capital Theory propounded by Becker in 1962 and expanded by Rosen 1976. Claudia (2016) explains human capital as being centered on the idea that investment in people, such as education, increase worker's productivity and skill-set. The assumption of human capital theory is that investment in education is necessary to acquire skills and training which in turn will increase individual productivity. The essence of this theory to this work is that, with proper planning in organization, recruitment and placement of manpower should center on bringing in more educated persons for the control, collection and administration of taxes by Ebonyi State Revenue Board which could in turn breed high productivity and government to achieve more goals. The rationale for the choice of this theory is that only human capital theory stresses the importance of manpower planning in every organization and further demand that every top organizational managers of human resources should, apply this theory in ensuring that every organization has knowledgeable skilled workers, competent and productive employees (workforce) it is the theory that provides an insight and assist managers to gather enough experience that could guide them to make a useful decision during recruitment process, which kwon (2009) cited in Ross 2021 opined that human capital is the supply of creativity and possession of skills by employees in order to

enhance organizational performance. Kwon (2009) asserts that this idea of having the correct human capital involves gradually acquiring the right mix of workers in the organization. Similarly, according to Delancy (2000) cited in Mbula (2019) human capital means viewing employees as an important integral part of the organization that can produce important values for the organization. According to Mbula (2019), the assumption of this theory anchored on the fact that the ability of an organization to create human capital exist in two forms firstly by employing people as workforce and secondly, by investing in the workers through training and education in order to improve performance of workers. The implication of the above assertion is that all organization must first of all ensure that the workforce is available (physical capital) and the workers if available are well trained and educated on service delivery to improve workers performance. More importantly, the relevance of this theory to this study is that human capital theory is the only theory that is emphasizing the importance of human resource for attainment of corporate objective of an organization, not only the importance of human resource but ensuring that in the recruitment process, there are skilled, competent, knowledgeable, honest, expertise and formal education to enable employees understand rules and regulations of an organization and human resource managers to fully understand the kind of employee to employ thereby ensuring that the right person and the right quality and quantity of people are selected according to organizational needs and taking into account the market trends so that the employee can favorably compete to achieve

organizational set goals. Why the major reason this theory is the most suitable to this study is proven by Craft(2000) in Mbula (2019) when he lent credence by saying that in the manpower planning, the theory of human capital portrays a person(employee) as a creator capable of acquiring skills, knowledge as well as competency in exercising their daily activities which are geared towards improving oneself which means in the process of manpower planning, human resource managers usually search for a worker who possess necessary skills and well educated personnel that can assist the organization to achieve their corporate objective. Therefore, without the introduction of this theory it could be difficult for human resource managers to recruit more competent, skilled and qualified personnel, and the fact remains that without quality manpower planning it will be hard to have a quality service delivery or operational efficiency in order to attain organizational set goals.

Methodology

This study adopts a descriptive survey design. , the choice of this research design was informed by the fact that a given sample considered being representative of the entire group or population was studied by collecting, collating and analyzing data relevant to the problem under study

Population of the Study

The population of the study consisted of all the staff of the agency which was put at 235, and selected members of the public. 100 members of the public were selected to represent the interest of the taxed population. However, the population of the study stood at 335

Table 1: Population of Staff from Ebonyi State Internal Revenue Board

S/N	Categories	Population of Staff
1.	Senior Staff	134
2.	Junior Staff	101
3.	Selected tax payers	100
	Total	335

Source: Field Work, 2022

Sample Size and Sampling Technique

Purposive sample size was used to get 335. Since the population is manageable, the

researcher thus sampled the entire population. Hence a purposive sampling method, due to smallness of the population.

Source of Data

The source of data for this study was primary source with the use of questionnaire instrument in corroboration with secondary sources. The primary source includes personal interviews from the staff of Ebonyi state board of internal revenues, the tax payers, and a questionnaire while the secondary source was information including documents already presented in text books and journals.

Instrumentation for Data Collection

The instrument for this was structured questionnaire designed with a 5 point likert scale and personal structured interview. Thus, 16 questionnaire items were administered to the sample population of the respondents.

Validation of the Instrument

To ensure the validity of the questionnaire items, the instrument was subjected to both face and content validity by my supervisor and other experts in the Department of Public Administration who made their inputs to ensure that the instrument measured exactly what it ought to measure. The inputs of the scholars were taken into consideration in bringing out the final draft of the structured instrument.

Reliability Test of Research Instrument

Reliability is the ability of an instrument to produce the same consistent result over time when applied to the same sample. To ascertain the reliability of the instrument, the researcher

adopted the test-re-test technique. Hence the researcher administered the instrument to the respondents on two week-interval to know if the instruments measure exactly what it ought to measure.

Method of Data Analysis

The data gathered for this study was analyzed using frequency, tables, percentages and Pearson product moment correlation coefficient was used to test the hypotheses formulated.

Scale Reliability Test

Validity of the outcome of this study has foundation on the reliability of the scale. The scales adopted in the study are:

VHE = very high extent
HE = high extent
ME = moderate extent
LE = low extent
VLE = very low extent

On the scaling, positive statements were assigned numerical values (VHE =5, HE =4, ME = 3, LE = 2 and VLE = 1); but where the statements are negative it becomes the reverse. (VLE = 1, LE =4, ME = 3, HE = 2 and VHE = 1)

Of the 320 questionnaires administered, two hundred and forty-eight (248) were valid for analysis. A reliability analysis (Cronbach's Alpha) was conducted to ensure the validity and reliability of the questionnaire items. Results are presented in table (5):

Table 2: Reliability and validity test using Cronbach's Coefficient Alpha

Measures	No. of Items	Cronbach Alpha	Validity
Overall Questionnaire	320	.873	.934
Manpower planning	2	.868	.931
Caliber of employee	2	.795	.891
Right proportion of employee	2	.719	.847
budgetary allocation	2	.840	.916

Source: Chukwu's Field Survey, 2022

As seen above, all values of Cronbach's alpha for constructs were considerably high, indicating that the reliability and validity of all

constructs used in this study were supported. Correlation between employment of people with requisite Skills and tax control by ESBIR

The result of the correlation between the two constructs is presented in Table 2 below.

Table 3: Correlation between employment of people with requisite skills and tax control by ESBIR

Spearman correlation	.981**
P-value [Sig. (2-tailed)]	0.001

Source: Chukwu's Field Survey, 2022

According to the result, the correlation coefficient is positive (0.981) and is significant at 5% level (0.001) with 318 degrees of freedom. This indicates that the employment of

people with requisite skills is positively correlated with tax control by Ebonyi State Board of Internal Revenue.

Correlation between Placement of Staff and Tax Collection by ESBIR

The result of the correlation analysis is presented in table 7 below:

Table 4: Correlation between placement of staff and tax collection by ESBIR

Spearman correlation	.677**
P-value [Sig. (2-tailed)]	0.000

Source: Chukwu's Field Survey, 2022

The result shows a positive correlation between Staff placement and tax collection by ESBIR. The correlation coefficient is positive (0.677) and also significant (p-value = 0.000).

Correlation between manpower training and tax administration by EBSBIR

The result of the correlation analysis is presented thus:

Table 5: Correlation between manpower training and tax administration by EBSBIR

Spearman correlation	.473**
P-value [Sig. (2-tailed)]	0.000

Source: Chukwu's Field Survey, 2022

The correlation result shows a positive relationship between manpower training and tax administration by Ebonyi State Board of Internal Revenue. The coefficient is (0.473, and the p-value is (0.000).

Text of hypotheses

Hypothesis One

The hypothesis is first stated in the null form:

HO₁ there is no significant relationship between employment of Staff with requisite skills and tax control by the Ebonyi State Board of Internal Revenue.

To evaluate this, the alternative form of the hypothesis is stated thus:

HA₁ there is a positive relationship between employment of Staff with requisite skills and tax control by the Ebonyi State Board of Internal Revenue.

Decision rule: accept the null hypothesis if the p-value of the correlation coefficient is higher than the significance level (0.05). Following the correlation result presented in table 6, the correlation coefficient is 0.981 and the p-value is 0.001; based on the decision rule, the study hereby rejects the null hypothesis because p-value is less than significance level ($0.001 < 0.05$), the alternative is accepted that there is a positive relationship between employment of Staff with requisite skills and tax control by the Ebonyi state Board of internal revenue.

Hypothesis Two

To evaluate the second research hypothesis, it is stated in the null form as:

HO₂: Placement of Staff by EBSBIR does not significantly influence tax collection for effective achievement of government projects.

HA₂: Placement of Staff by EBSBIR significantly influences tax collection for effective achievement of government projects.

Decision rule: accept the null hypothesis if the p-value of the correlation coefficient is high than the significance level (0.05).

As observed in table 7, the correlation result showed a coefficient of 0.677 and the p-value is 0.000 with a 318 degree of freedom; relying on the specification of the decision rule, the study hereby rejects the null hypothesis because p-value is less than significance level ($0.000 < 0.05$), the alternative is accepted placement of Staff by EBSBIR significantly influences tax collection for effective achievement of government project.

Hypothesis Three :

HO₃: manpower training by Ebonyi State Board of Internal Revenues does not significantly enhance tax administration for proper execution of programmes by Ebonyi State Government.

In the alternative, it is stated as:

HA₃: manpower training significantly enhances tax administration of EBSIR for proper execution of programmes by Ebonyi State Government.

Decision rule: accept the null hypothesis if the p-value of the correlation coefficient is high than the significance level (0.05). As observed in table 8, the correlation result showed a coefficient of 0.473 and the p-value is 0.000; therefore, based on the decision rule, the null hypothesis is hereby rejected because p-value is less than significance level ($0.000 < 0.05$), the study accepts the alternative hypothesis that manpower training significantly enhances tax administration by ESBIR for proper execution of programmes by Ebonyi State Government.

Findings

1. The study revealed that employment of people with requisite skills has significant positive effect on tax control by the Ebonyi State Board of internal revenue. The correlation is 0.981 and the p-value is 0.001.
2. The study also found that placement of manpower has positively and significantly impact on tax collection by Ebonyi State Board of Internal Revenue. The correlation coefficient value is 0.677 and the p-value is 0.000

3. The study again found that manpower training has a significant positive effect on the tax administration by Ebonyi State Board of Internal Revenue; coefficient of correlation is 0.473 and the p-value is 0.000.

Conclusion

The study concludes that employment of people with requisite skills has significant positive effect on tax control in Ebonyi State Board of Internal Revenue.

Recommendations

Based on the research findings and the conclusions drawn thereof, the following recommendations were made:

1. The State Government should always properly plan the caliber of people employed for control of government taxes since this services needs expertise knowledge. This could aid the successes in execution of government projects in the state.
2. Placement of staff is an internal critical role of the Board of Internal Revenue; hence, the management of the Board should always do away with favoritisms and personal interests and ensure that staff are properly placed where they are best suited. This could lead to high performance on the taxes collected and ensuring that government meets its tax target as budgeted in a particular year.
3. Training and retraining of the top management staff is very important for tax administration such supervision, execution and proper direction. Government should hence employ the services of experts in constant training of the staff for proper administration of government taxes. This could lead to proper execution of government programmes.

References

- Adeyeye, J. O. (2019). Effects of workplace ethics on employees and organizational productivity in Nigeria. *International Conference on African Development Issues*. 5(3), 56-63.
- Ahiauza, D. & Asawo, F. (2016). The effects of adequate funding, age, cultural background and

organizational performance in service organization in Ebonyi State

Amitai E. (1995). *Human Resource Management: A Strategy Approach to Employment*. Butterworth Hemimann-Oxford.

Ayatse, F. A. (2018). Organisational Communication, Job Stress and Citizenship Behaviour of its Employee in Nigerian Universities. *Journal of Business Administration Research*, 1(1), 99-121.

Barney, J. (1995). *Human Resource Management and Firms Attributes*. The International Journal of Human Resource Management, 32(1)

Claudia, G. (2016). Diversity, Democracy, and Social Justice in Education. *International Encyclopedia of the Social and Behavioural Sciences*, 1(2), 71-82.

Eketu C. & Edeh, F. (2017). Human Resources Planning and Organizational Sustainability of Selected Telecommunication Firms in Rivers State. *International Journal of Social Science Management Research*, 3(3), 37-46.

Ekwochi, E. U. (2021). The Effect of Corporate Planning on Organisational Growth (A Study of Nigerian Bottling Company, Ninth Mile Corner, Enugu). *Journal of Innovation*, 6(3), 67-82.

Ellinger, C. (2021). The impact of human resources planning on organizational performance. A case of manufacturing firm in Austria, *Journal of Human Resources and Leadership*. 5(2), 14-21.

Enejo, S. & Tyokoso, G. (2014). Taxation and Revenue Generation; An empirical investigation of selected studies in Nigeria. *Journal of Poverty, Investment and Development*, 4(1).

Graffin, K. (2015). *Principles of Management*. 5th Edition. New Delhi, AITBS Publishers.

Grezogorzek, F. (2021). Human Resource Planning in Education. *Journal of Organisational Psychology*, 21(1), 121-133.

Hans, G. (2018). *Tax Administration Good Governance*. EC Tax Review/1

Igbokwe-Ibeto, C. & Osakede, O. & Anazodo, R. (2014). The Effect of Manpower Planning and Development in Lagos State,

Nigeria Civil Service Performance. *African Public Service delivery and Performance Review*. 3(4), 76-85.

Kwon, D. B. (2009). Human Capital and its Measurement. *The 3rd OECD World Forum on Statistics, Knowledge & Policy*. Busan Korean.

Maina, S. & Kwasire, W. (2015). The role of Human Resources Planning Practices on Employee Performance in County Government in Kenya. A Case of Nakuru County. *International Journal of research in Business and Social Sciences*. 1(5), 87-96.

Mbula, A. (2019). Influence of Human resource planning on employee productivity in country Governments in Kenya. *Strategic journal of Business & Change Management*, 5(4), 193-214.

Obojo, O. (2016). Human Resource Planning and Improved Productivity in Nigerian Public Organisation.

Obojo, O. (2016). Human Resource Planning and Improved Productivity in Nigerian Public Organisation.

Ogbu, M. (2020). Impacts of Fiscal Policy on Selected, Macro-Economic Variables in Nigeria. *International Journal of Economic Business & Management Research* 4(10).

Okeke, J. (2014). The effects of Corporate planning and management strategy on performance in selected oil companies in delta State.

Okeke, M. (2019). The impact of Information, Communication and Technology on Human Resources Management in Selected Money Deposit Banks in South-East, Nigeria. *Management and Human Resources research Journal*. 8(11), 13-22.

Okoye, R. E. (2013). The Effects Human Resources Development on Organizational Productivity: *International Journal of academic Research in Business and Social Science*. 3(10), 4-14.

Olanikpekun, L. O. (2021). Manpower Planning, Work environment and Service delivery in Ogun State Hospital Management Board. *Texas Journal of Medical Services*. 1(1) 54-67.

- Olha, Z. (2018), Tax Control in the System of Taxes Administration. *Journal of Vasyl Stefanyk Precarpathian National University* <http://jpnu.pu.if.ua>, 5(3-4), 57-61.
- Onah, F. O (2008). *Human Resource Management*. 2nd Edition. John Jacob's Classic Publishers Ltd. Enugu.
- Shankari, S. (2017). Literature review on evaluation and impact of human resource management on enterprise performance management in the manufacturing industry. *International journal of current Engineering and scientific Research*, 4(8), 2393-8374.
- Ubabuike, A. M. (2019). Impact of Manpower Planning on Organisational Performance: A study of Chukwuemeka Odumegwu Ojukwu University and Federal Polytechnic, Oko in Anambra State, Nigeria. *AE- Funai Journal of Accounting, Business and Finance*. 5(1), 142-167.
- Velter T. (2015). *Definition of Human Resource Planning: Mitigating Political Risk*. Graystone Global Strategies, Washington D.C.
- Wabara, C. & Emerole (2017). Effects of Manpower Development on Operational Efficiency. A Study of Enugu Electricity Distribution Company in Abia State, Nigeria (2014-2016). *Global Journal of Arts, Humanities and Social Sciences*, 5(7), 39-51.
- World Bank (2016). Understanding Poverty governance view on Human Resources Management.