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# Rethinking Public Administration Reform: Institutional Layering of Bureaucratic, Managerial and Community Logics Over Time in Nigeria's Tax Administration

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## ABSTRACT

The reform of public institutions has attracted sustained attention in both scholarship and policymaking. Increasingly, however, there is growing recognition that reforms are rarely implemented in an institutional vacuum. Instead, new reforms are layered onto existing arrangements, producing hybrid institutional landscapes shaped by prior reform trajectories. Drawing on institutional logics theory, this study examines how contemporary reforms interact with what the paper terms 'community logics', a form of relational governance rooted in shared norms, reciprocity and collective responsibility, through a case study of the Nigerian Federal Inland Revenue Service (FIRS). Based on interviews with tax officials, advisers, and other stakeholders, the study argues for recognising community logics as a distinct mode of institutional organising and for acknowledging their ambivalent role in both enabling and constraining reform. The study contributes to public administration and development by advancing an understanding of public organisations as communities, rather than solely as rule-bound bureaucracies, and by showing that even technically justified reforms can strain legitimacy if they are incompatible with existing institutional settlements. It also offers several implications for policy and practice in countries with similar institutional characteristics.

## 1 | Introduction

Public management reforms are rarely implemented in institutional vacuums. Over recent decades, public organisations, including those in developing countries, have been subject to overlapping reform agendas that combine bureaucratic controls, managerial performance systems, and more recent community-oriented approaches (Brinkerhoff and Brinkerhoff 2015; Knox and Sharipova 2023). While these reforms are often presented as sequential or corrective, a narrative considered by du Gay (2003) to be 'epochalist' suggests that they are more accurately understood as layered, producing hybrid organisational arrangements in which multiple governance logics coexist (Knox and Orazgaliyev 2025; Mahoney and Thelen 2009).

Institutional logics theory has been central to this shift, highlighting how logics such as bureaucratic and managerial (New Public Management) logics interact within public organisations (Costa Oliveira et al. 2023; Denis et al. 2015). However, within this literature, community logics remain weakly specified, particularly at the intra-organisational level (Georgiou and Arenas 2023; Gullmark et al. 2025). Where community logics appear, they are frequently framed as residual cultural features, informal practices, or external network arrangements rather than as internal organising principles (Mendonça and Holanda 2025; Poblete and Acuña 2025) that structure authority, accountability, and belonging over time.

As a result, we know relatively little about how community logics are institutionalised inside public organisations, how they

interact with bureaucratic and managerial reforms, or how they shape the lived experience of reform layering - a gap that has grown in importance, given the increasing calls for a more 'relational' approach to public administration (Barbera et al. 2024; Bartels and Turnbull 2020).

To address this gap, this study draws on the '*organisations as communities*' framing within the logics literature (Georgiou and Arenas 2023; Han and Yao 2022). Rather than viewing organisations primarily as formal structures or incentive systems, this perspective conceptualises them as communities in which shared identity, mutual obligation and moral commitment shape behaviour alongside formal rules and performance metrics. Importantly, this framing neither romanticises organisations as harmonious collectives nor denies that community norms can both enable coordination and become sources of tension when challenged by reforms that redistribute authority or redefine legitimate conduct.

Applying this lens enables us to examine community logic as a historically embedded institutional layer, one that can function as a foundation for governance, persist across leadership transitions and become a contested resource when new logics are introduced. This perspective is particularly suited to analysing reform in high-discretion public agencies such as tax administrations, where prior research highlights the relational foundations of professional judgement, legitimacy and shared understandings in everyday practice (Closs-Davies et al. 2021).

The article develops this argument through a qualitative case study of the Federal Inland Revenue Service (FIRS), Nigeria's federal tax administration. Drawing on 77 semi-structured interviews, complemented by observational and documentary evidence, the study traces how community, bureaucratic, and managerial logics interacted over time across three leadership periods. Specifically, it examines (i) how relational governance was institutionalised as an internal community logic under Ifueko Omogui-Okauru (2004–2012), (ii) how subsequent bureaucratic and managerial reforms under Babatunde Fowler (2015–2019) disrupted and reweighted this inherited relational settlement and (iii) how early signals under Muhammad Nami (from 2019) pointed towards tentative recalibration.

Rather than evaluating reform effectiveness or outcomes, this article asks: *How do multiple governance logics—bureaucratic, managerial (NPM), and community (Relational)—shape the enactment and experience of public management reforms in a developing country context*? In doing so, it makes the following contributions. First, it extends institutional layering scholarship (Brorström and Norbäck 2024; Knox and Orazgaliyev 2025; van der Heijden 2011) by explicitly bringing community logics into the analysis of institutional hybridity. Second, it demonstrates how viewing '*organisations as communities*' (Georgiou and Arenas 2023; Han and Yao 2022) helps explain why substantively justified reforms that contradict community norms can nevertheless generate legitimacy strain. Third, drawing on a temporal perspective on institutional change (Brorström and Norbäck 2024; Mahoney and Thelen 2009), the study shows how community logics persist, adapt, and become contested over time, shaping reform trajectories in ways that linear reform models fail to capture.

The remainder of the paper is as follows: Section 2 reviews the literature on institutional logics, hybridity, and relational governance, situating community logic within debates on institutional layering. Section 3 details the research methodology, including country context, study design, data collection, and analysis. Section 4 presents the empirical findings, structured temporally across leadership periods. Section 5 discusses the theoretical and practical implications, and Section 6 provides a brief concluding reflection.

## 2 | Theoretical Background

### 2.1 | Institutional Logics, Hybridity and Reform Layering

Institutional theory offers a foundational lens for understanding how organisational practices are shaped not only by efficiency or technical considerations but also by rules, norms, and cultural expectations that confer legitimacy (Meyer and Rowan 1977; Scott 2013). According to Scott (2013), institutions operate at multiple levels: formal rules codified in law and regulation, normative prescriptions such as professional standards, and cultural-cognitive schemas that define what is considered appropriate. These layers influence both the design and acceptance of reforms and help explain why reforms with a strong technical rationale may falter when they misalign with prevailing institutional logics.

A central concept in this context is the notion of institutional logics (Lounsbury et al. 2021; Thornton et al. 2012). Logics are socially constructed patterns of practices and symbols that provide meaning to organisational activity. In the academic literature, scholars have identified a number of institutional logics, including bureaucratic or state logics (hierarchy, rules, legality), market or managerial logics (efficiency, competition, performance) and more recently, community logics (Chindondondo and Reddy 2025; Costa Oliveira et al. 2023; Denis et al. 2015; Thornton et al. 2012).

The community logic prioritises trust, reciprocity, and a shared purpose over formal control or market exchange. Although often regarded as an external order that describes relationships between organisations and citizens (Georgiou and Arenas 2023; Thornton et al. 2012), it can also function internally or what Han and Yao (2022) understands to be '*organisations as communities*', influencing how organisations foster a shared moral purpose and collective responsibility. These logics are not mutually exclusive and do not replace one another in neat 'waves' but coexist and interact within organisations, shaping how authority and accountability are exercised in practice.

This study adopts that inward perspective, viewing public organisations themselves as potential communities capable of embodying community-logic principles within their internal governance. Rather than viewing reforms as paradigm shifts, recent scholarship emphasises layering and hybridity: reforms are added onto existing arrangements, producing hybrid configurations where logics are selectively combined, reweighted,

or contested over time (Brorström and Norbäck 2024; Denis et al. 2015; Mahoney and Thelen 2009).

This hybridity, as a result of institutional layering, is particularly relevant in developing contexts, where imported reform models are filtered through informal norms, political settlements, and organisational cultures (Brinkerhoff and Brinkerhoff 2015; Knox and Orazgaliyev 2025). Importantly, hybridity is not only structural but enacted and experienced by organisational actors who navigate competing expectations associated with different logics, shifting between rule-following, performance optimisation, and relational judgement in their day-to-day work (Closs-Davies et al. 2021; Nielsen and Andersen 2024). From this perspective, reform outcomes depend less on formal design than on how logics are negotiated and stabilised or destabilised through practice.

While hybridity resulting from institutional layering across various organisational contexts has been well documented, community logics have rarely been theorised as internal institutional layers (Georgiou and Arenas 2023) that structure authority, accountability and belonging over time, leaving their role in reform layering underspecified and the focus of this study.

## 2.2 | Relational Governance as an Internal Community Logic

To conceptualise community logic at the intra-organisational level, this article draws on the framing of 'organisations as communities' (Georgiou and Arenas 2023; Han and Yao 2022). This view highlights that organisations are more than just formal structures; they also comprise moral and relational systems in which shared identity, mutual obligation, and collective purpose shape how people behave. However, this sense of identity and shared purpose can also lead to conflicts when subsequent reforms challenge them.

Relational governance is defined here as modes of coordination and accountability that can operate as an institutional layer within public organisations grounded in trust, shared identity, and collective responsibility rather than formal hierarchy or market incentives. Within institutional logics theory, it corresponds to the community logic, which prioritises mutual obligation, moral commitment, and belonging (Georgiou and Arenas 2023; Thornton et al. 2012). While relational governance has been examined in inter-organisational networks or state-society relations (Barbera et al. 2024; Bartels and Turnbull 2020; Li et al. 2024; Peake and Forsyth 2022), an understanding of relational governance as a reflection of relational work within organisations has been undertheorised.

In this internal form, relational governance is expressed through practices such as peer accountability, informal information sharing, participatory problem-solving, and leadership proximity. Rather than relying primarily on formal monitoring or contractual incentives, accountability is sustained through shared norms, reputational mechanisms, and symbolic practices. Studies of tax administrations and other high-discretion agencies suggest that such relational arrangements can foster commitment, coordination, and ethical conduct, particularly where formal controls are weak or contested (Hirschmann 2011; Wihantoro et al. 2015). Recent work also shows that relational governance is not confined to informal norms; it can be mediated through formal instruments that carry symbolic and normative weight (Closs-Davies et al. 2021, 2024).

Recent public administration scholarship has increasingly offered alternative perspectives to address the limitations of hierarchical and market-based reforms. Prominent examples include a focus on public values (Closs-Davies et al. 2021; Jørgensen and Bozeman 2007), service logic which foregrounds co-production and co-creation (Osborne 2018), and collaborative or network governance (Ansell and Gash 2008; Dai and Azhar 2024), which focuses on coordination across organisational boundaries.

However, these approaches tend to conceptualise relationality primarily in terms of outward-facing governance, that is, how public organisations interact with citizens, users or external partners, or as normative frameworks for assessing desirable governance outcomes. As a result, they offer limited analytical leverage for examining how relational norms operate within public organisations, particularly over time and in interaction with bureaucratic and managerial reforms. This study thus adopts a distinct perspective by conceptualising community logic as an internal institutional layer.

The historical layering of reforms further complicates this picture. Public management has evolved through three broad waves: Weberian bureaucracy, NPM, and post-NPM approaches such as public value governance and collaborative networks (Funck 2025; Funck and Karlsson 2020). While these waves are often portrayed as discontinuous, they are often layered on top of each other, creating a hybrid institutional landscape (Hyndman et al. 2014; Polzer et al. 2016). Decentralisation debates within NPM-inspired reforms illustrate this hybridity: while delegation of authority can enhance performance and morale, it also generates demands for hierarchy and control (Altamimi et al. 2023; de Waal 2010; Hansen and Høst 2012; Taylor 2017). In developing contexts, informal norms and patronage networks further shape these dynamics, sometimes reinforcing accountability but also risking exclusivity and resistance (Chen 2024; Toral 2023).

Drawing on institutional logics and layering literature, this analysis treats relational governance as ambivalent, not as an ideal but as a lived organisational reality that can be enabling but also constraining when new reforms challenge established community norms. It also helps us understand how technically justified reforms can nonetheless create legitimacy strains.

## 3 | Methodology

### 3.1 | Background and Case Justification

Nigeria presents a critical setting for examining public administration reform. Since Independence in 1960, governance has

been shaped by long periods of military rule and patrimonial practices, leaving a legacy of hierarchical bureaucracy, weak accountability, and entrenched informality (O. Bakre et al. 2017; Idemudia et al. 2010). Despite reform efforts, including IPSAS adoption, anti-corruption agencies, and donor-supported initiatives, the public sector remains characterised by low administrative capacity, institutional fragmentation, and limited public trust (O. M. Bakre et al. 2022; Iyoha and Oyerinde 2010). These conditions typify the broader challenge in many developing countries: reconciling formal bureaucratic ideals with informal norms and political realities.

The Federal Inland Revenue Service (FIRS), Nigeria's federal tax authority, offers a particularly revealing case. As the administrator of key taxes, including Company Income Tax (CIT), Petroleum Profit Tax (PPT), and Value Added Tax (VAT), the FIRS lies at the heart of state-building and fiscal legitimacy. Nevertheless, Nigeria's tax-to-GDP ratio remains among the world's lowest (7.9% in 2024, compared with an African average of 16%), reflecting persistent compliance challenges and a lack of trust between citizens and the state (Bassey 2023; Cheeseman and Peiffer 2022). Tax administration thus becomes a critical arena for rebuilding accountability and public trust.

FIRS is also a strategic laboratory for governance reform. As one of the earliest agencies to implement performance management systems, e-filing, and automated audit tools, it has often served as a model for wider bureaucratic innovation (I. Okauru 2012; I. O. Okauru 2012). Its trajectory, therefore, provides an early indication of how reforms diffuse across Nigeria's public sector. At the same time, tax collection is inherently relational, that is, it requires cooperation and negotiation between state officials and citizens (Closs-Davies et al. 2024), making the FIRS an ideal site to examine how institutional layering and hybridity operate.

This study adopts an explicit temporal analytical frame to examine how governance logics were layered and reweighted across successive leadership periods within the Federal Inland Revenue Service (FIRS). While the empirical analysis focuses most directly on the administration of Babatunde Fowler (2015–2019), a period associated with intensified bureaucratic and managerial reforms, including staff rotations, outsourcing, and centralisation, these reforms are interpreted in relation to both prior and subsequent institutional contexts. In particular, the analysis treats the tenure of Ifueko Omogui-Okauru (2004–2012) as an analytically important foundational phase during which relational governance was institutionalised and became taken for granted within the organisation.

The study also draws on limited but relevant interview material from the early period of Muhammad Nami (2019–2023), which provides initial insights into how elements of these reforms were recalibrated through shifts in leadership style and selective decentralisation. Together, these periods enable an examination of how bureaucratic, managerial, and community logics interacted over time within a single institution.

Comparable revenue authorities in Mauritius (Hirschmann 2011) and Indonesia (Wihantoro et al. 2015) have demonstrated similar hybrid dynamics, in which imported reform models are filtered through local norms. Nigeria's FIRS, therefore, offers a theoretically rich and policy-relevant case for examining how governance reforms are translated, resisted, and reconfigured in similar institutional contexts. While the Nigerian case provides valuable insights into the interaction of bureaucratic, managerial, and community logics over time, it is not intended to stand for all Global South contexts. Instead, it serves as an illustrative case that shows how these dynamics can appear under specific institutional and political circumstances.

## 3.2 | Sampling and Participants

The sampling strategy employed in this study combined convenience and purposive sampling (Etikan 2016). Initially, the sample was convenience-based, consisting of participants most accessible to the researcher. As the research progressed, the sample became more purposive, with an emphasis on ensuring diversity, particularly in terms of gender and representation from underrepresented departments.

The majority of respondents were revenue officials, as shown in Table 1. This is because the research aimed to explore reforms within the FIRS, and insiders were considered to have the most in-depth information. The sampling strategy for tax officials focussed on hierarchical positions, with a particular emphasis on director and managerial cadres. Directors, as heads of offices that liaise directly with the FIRS Executive Management, provided insights into political intervention. Meanwhile, managers, despite not being privy to executive decisions, offered perspectives on how reforms were perceived at the operational level. All managerial participants had some form of frontline engagement with taxpayers and tax advisers, but further granularity cannot be provided to preserve anonymity.

Although most participants were internal, external stakeholders, including tax advisors, taxpayers, civil society representatives, and executives of professional bodies, were also included to gather diverse perspectives. A hierarchical position was also implemented to distinguish between those at the 'director' level (e.g., partner level) and those at the 'manager' level (e.g., senior manager and below). Similar to the revenue officials, a decision was made not to interview staff at the lowest levels, as it was believed that a certain level of experience was necessary to make valid comparisons about the suitability of reforms under various leaders. Sampling was iterative and cross-departmental to ensure breadth and verify uniformity across units, while including external stakeholders enabled testing internal perspectives against outsider views. The process was informed by the principle of theoretical saturation, which was deemed achieved when interviews no longer yielded new codes or themes.

## 3.3 | Data Collection

The study draws on multiple sources to provide a rich and context-sensitive account of reform dynamics within the FIRS.

**TABLE 1** | Participant profile.

| Stakeholders | Total | Male | Female | Director[a] cadre | Manager[b] cadre |
|---|---|---|---|---|---|
| Revenue officials (RO)[c] | 44 | 30 | 14 | 9 | 35 |
| Taxpayers (TP)[d] | 6 | 4 | 2 | 4 | 2 |
| Small tax adviser (STA)[e] | 7 | 4 | 3 | 3 | 4 |
| Large tax adviser (LTA)[f] | 12 | 8 | 4 | 4 | 8 |
| Executives of professional bodies (PBE)[g] | 5 | 2 | 3 | 5 | |
| Voluntary service employee (VSE)[h] | 1 | 1 | | 1 | |
| Media employee (ME)[i] | 1 | 1 | | 1 | |
| Research executive (RE)[j] | 1 | 1 | | | 1 |

[a]Director is a catch-all term that includes assistant directors, deputy directors, directors and coordinating directors to protect anonymity.
[b]To refer to all staff below the rank of assistant director that is senior manager and below.
[c]Revenue officials refer to officials working within the FIRS.
[d]This refers to individuals who run their businesses or employees who work as accountants/lawyers with tax functions within private sector companies.
[e]This refers to tax advisers who work or are partners in small tax advisory firms as reflected in market share.
[f]This refers to tax advisers who work or are partners in large tax advisory firms as reflected in market share.
[g]Individuals who are elected to the council or other positions for the Institute of Chartered Accountants of Nigeria (ICAN) or Chartered Institute of Taxation of Nigeria (CITN).
[h]An individual who works for a charity dedicated to tax justice or other tax aims.
[i]An Individual who is involved in spreading tax information via traditional media.
[j]An individual who has engaged in tax research in an academic capacity.

Primary data were collected through 77 semi-structured interviews conducted between December 2019 and October 2020. Interviews were primarily face-to-face, with some virtual sessions due to COVID-19 travel restrictions. Each session lasted 45–90 min and was recorded[1] and transcribed with the participant's consent.

All interviews followed standard ethical procedures, with informed consent obtained and anonymity ensured through de-identification. Recognising that a researcher's background may influence data generation and analysis, cross-context peer debriefing (with colleagues from outside Nigeria) helped to surface and check potential blind spots in interpretation.

The data collection process began with a pilot study in December 2019, designed to familiarise the researcher with the Nigerian tax administration and to test the initial interview protocol. The pilot involved six officials attending courses at the FIRS Training Centre in Lagos, Nigeria's commercial capital. Feedback from this phase was instrumental in refining the interview protocol and building trust, an essential step in the Nigerian Context (Omeihe et al. 2020).

The initial interview protocol was informed by Jørgensen and Bozeman (2007) public values inventory and sought to explore whether these values were 'lived' within the organisation. While the original protocol had a different set of values (Appendix A), the pilot revealed that staff consistently emphasised four core values codified within FIRS: *professionalism*, *efficiency*, *integrity*, *and ownership and collective responsibility*.

The interview protocol was therefore revised to focus on these four values, while retaining questions on leadership and citizen engagement. Leadership emerged as a salient theme during the pilot, prompting the inclusion of targeted questions on its role in shaping reform outcomes. The interview questions focussed on this are shown in Appendix A.

In addition to interviews, the study draws on two major books on FIRS reforms up to 2012, a curated collection of newspaper articles from reputable Nigerian outlets, and audio-visual materials (Appendix A). These sources were critical for triangulating interview data and for understanding how reforms were publicly framed, shaping perceptions among stakeholders.

The majority of respondents were revenue officials, reflecting the study's focus on exploring internal reforms within FIRS. Although there is potential for bias due to the strong representation of tax officials, the researcher adopted an iterative process. Fieldwork was conducted in stages, and findings from the revenue officials were sometimes communicated naturally to external stakeholders, and vice versa.

### 3.4 | Data Analysis

All interviews were transcribed using Otter. ai, a widely used transcription tool in the social sciences (Corrente and Bourgeault 2022). While Otter. ai saved considerable time, the researcher still needed to make manual edits due to language intonations and the use of indigenous vernaculars, which are common in Nigerian English. This contextual understanding was critical for accurately interpreting the transcripts. The transcripts were then imported into NVivo for systematic coding and analysis.

The analysis followed an abductive coding approach. This meant that while coding was grounded in the empirical material, interpretation was informed by existing theory on institutional logics and public administration reform. Abduction allowed the researcher to move iteratively between data and theory, refining conceptual categories in light of both the empirical material and scholarly debates. This approach is well-suited to exploring complex phenomena where multiple logics

coexist (Timmermans and Tavory 2012). Coding was initially conducted by the first author and reviewed by a second researcher. Differences in interpretation were discussed and reconciled, enhancing the robustness of the analysis.

The Gioia Method (Gioia et al. 2013) was adopted to structure the qualitative analysis. This approach emphasises maintaining a clear link between participants' terms (first-order concepts) and the researchers' interpretations (second-order themes), which are then distilled into more abstract aggregate dimensions. The iterative movement between data and theory ensured that the findings remained grounded in the empirical material while allowing for the development of conceptual insight.

In the first stage, the author carefully coded the empirical material using informant-centric terms to capture the lived experience of actors within the revenue authority. Examples of these first-order concepts include *staff rotations*, *establishment of review departments*, *recentralisation*, *outsourcing*, *performance-based promotion and exams*, *outcome-based departments*, and *relational practices*.

Next, a second-order analysis is conducted to compare these codes with existing scholarly debates on public management reforms. Here, the first-order concepts were grouped into broader second-order themes that reflected theoretical categories:

- Staff rotations, review departments, and recentralisation are clustered under Bureaucratic logic.
- Outsourcing, performance-based promotion and exams, and outcome-based departments aligned with managerial (New Public Management) logic.
- Relational practices captured a community logic, emphasising ownership, collective responsibility and interpersonal dynamics that shaped how reforms were implemented.

Finally, these themes were distilled into an aggregate dimension, termed Hybridity in Public Management, that highlights how bureaucratic, managerial and community logics coexisted, interacted, and were reweighted over time in this case study. This structure reflects the study's focus on reform as a dynamic, temporal process rather than a linear sequence of discrete interventions.

The resulting data structure is illustrated in Figure 1, which visualises the progression from first-order concepts to second-order themes to aggregate dimensions.

## 4 | Findings

The reforms within the Nigerian Federal Inland Revenue Service (FIRS) up to 2020 reflect what would be described as institutional layering (Brorström and Norbäck 2024; van der
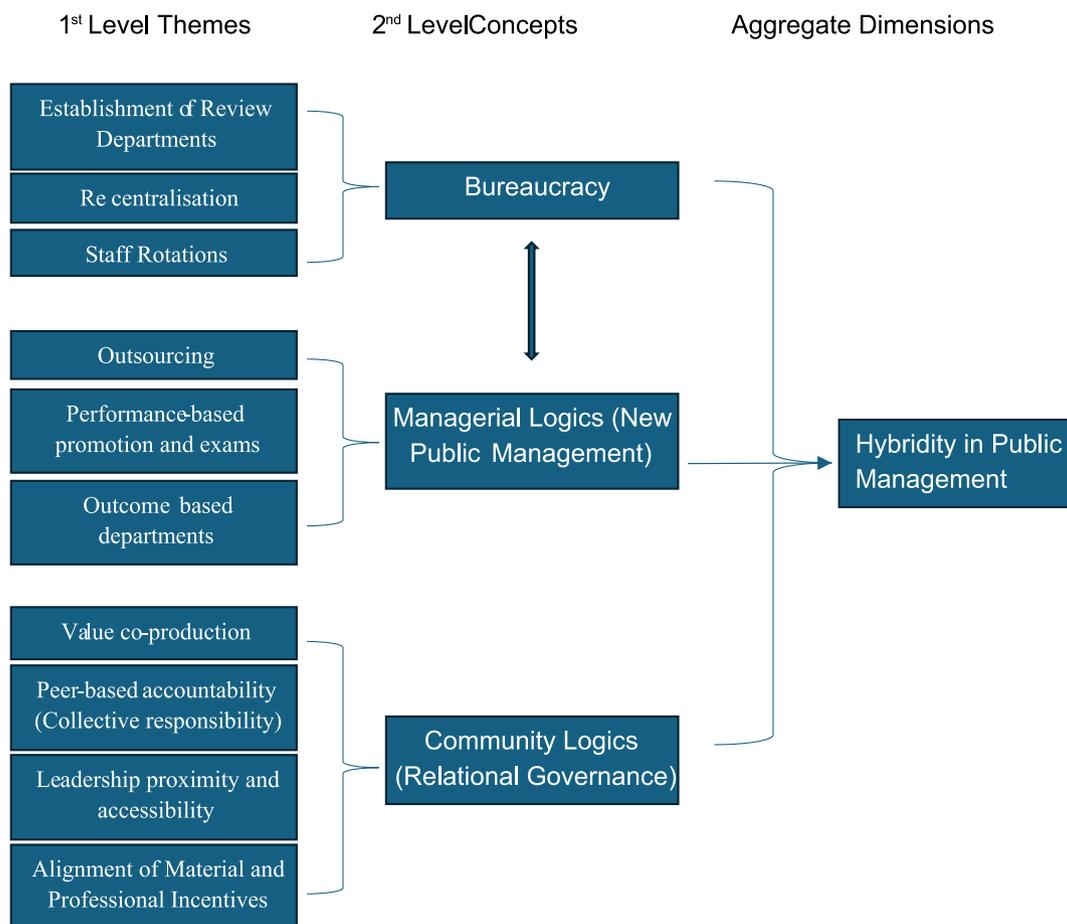


**FIGURE 1** | Data structure.[2]

Heijden 2011), beginning with a relational governance approach under Ifueko Omogui-Okauru (2004–2012) in 4.1, which was then reshaped by the introduction of bureaucratic and managerial logics under Babatunde Fowler (2015–2019) in 4.2, and then by some element of recalibration under Muhammed Nami (2019–2023) in 4.3. The following sections analyse how these reform logics coexisted, clashed and evolved in practice.

## 4.1 | Relational Governance as Institutional Foundation (Ifueko Period)

Interviewees across hierarchical levels consistently described Ifueko Omogui-Okauru's tenure (2004–2012) as a formative period in the institutional development of the Federal Inland Revenue Service (FIRS). Retrospective accounts converged on the view that this period established a community logic of relational governance, centred on ownership, collective responsibility, and shared purpose, which became a taken-for-granted organising principle within the organisation.

Importantly, relational governance during this period was not described as an informal by-product of weak controls, but as a deliberately cultivated institutional settlement. Interviewees recalled that staff across departments actively participated in articulating and internalising the Service's core values: Professionalism, Integrity, Efficiency, and Ownership and Collective Responsibility. These values were intended to redefine organisational understandings of responsibility and accountability, and, with only minor revisions, remain embedded in the organisation today.[3] As a former member of FIRS executive management (PBE 3) explained:

> The chairman asked us …we should come up with the core values (that shape) the kind of FIRS that we want to have in the future…. Now the last value…is the one of ownership. The issue of ownership is that a tax officer should see himself or herself as part of the whole. To make sure that when you have information about the taxpayer, you share that information… I have this information (and I) must use this information to pin down this taxpayer so that the taxpayer will pay. So when you see the use of tax collection as something that you own, then you shun away the practices of tax evasion.

Across interviews, respondents emphasised that this emphasis on ownership and collective responsibility translated into everyday organisational practices rather than remaining symbolic. Relational governance was enacted through routine information sharing across units, collective problem-solving, and a willingness to assume responsibility beyond formal job descriptions. Examples that demonstrate this are provided below:

> We all look at it together and handle it. For instance, we bring a responsibility from Abuja or whatever to RPP, you don't leave it for them (relevant staff) alone. Because you are in RPP, you look at it and make sure

> that we resolve it before the end of that day. We don't leave it until we are sure its resolved. (RO 32, Manager).

> When i was in the bank, I was always having issues meeting target, you will not be able to sleep very well; you will be thinking, when and where do I go to meet target, but here, it's a collective effort, it's not individual (RO 34, Manager)

Beyond day-to-day practices, several interviewees highlighted the durability of this relational settlement, noting that commitment to the organisation and its mission persisted even after leadership transition. As one manager (RO 14) reflected:

> When I joined the FIRS, it was not just about being in a job. It was about joining hands with the executive chairman to achieve the vision she outlined… even after she left, some of us felt the onus was still on us to ensure that the vision that attracted us in the first place did not collapse.

Taken together, such accounts suggest that accountability during this period was sustained less through formal monitoring or performance metrics than through peer-based and moral forms of obligation, consistent with Thornton et al. (2012) community logic.

Leadership proximity was repeatedly identified as a key mechanism underpinning this relational foundation. Respondents recalled regular forums for dialog, high levels of access to senior leadership, and visible efforts to cultivate shared purpose. PBE 3, a former member of executive management, recalls:

> We were always having… meetings… because it's at meetings that you're able to solve problems and people are able to speak out.

While the dominant narrative emphasised cohesion and shared commitment, a small number of interviewees also acknowledged that not all staff were uniformly enthusiastic about organisational change. In particular, some long-serving officials were described as cautious about reform. However, respondents consistently suggested that such reservations did not translate into overt resistance or collective mobilisation during this period. As PBE 3 recalls:

> Ifueko, when she came, she stagnated a lot of people then and they are still alive till today, people were complaining about it but when I look at why she did so? if you're not progressing, you no longer get promotion, if you don't pass exam, you don't get promotion but people that don't want to do exam for promotion, did not like that.

Two factors were frequently cited as moderating these latent tensions. First, transforming FIRS into a semi-autonomous

revenue authority (SARA)[4] significantly improved remuneration and conditions of service, including access to a share of revenue collections, thereby enhancing morale and reducing incentives to contest leadership initiatives. Second, organisational expansion and professionalisation created new opportunities for training, advancement, and external recognition. These changes were consistently described by interviewees and are also documented in contemporaneous reform accounts of the period (Appendix A). As a result, underlying disagreements were largely contained within a broader relational settlement characterised by trust, shared purpose, and material improvement.

Furthermore, contemporaneous public and professional recognition provides additional corroborative context for this institutional settlement. During and after her tenure, national media outlets such as Premium Times, Vanguard and BusinessDay consistently framed reforms at FIRS as transformative, emphasising leadership credibility, organisational professionalism, and the cultivation of shared purpose.[5]

This external validation extended beyond domestic media commentary. Omogui-Okauru received several forms of international recognition for leadership and public value, including her selection as an AIG Visiting Fellow of Practice, an award for an individual from West Africa who has made an outstanding contribution to the public good through exemplary leadership in public service, and her appointment as a commissioner of the independent commission for the reform of international corporate taxation.

These recognitions and media coverage are not invoked here to assess effectiveness, but to underscore the consistency between internal organisational narratives, external reputational signals, and public narratives, reinforcing the legitimacy of relational governance as an institutional foundation rather than a marginal or contested practice.

This foundation did not unravel immediately following Omogui-Okauru's departure. Interviewees consistently described the subsequent period, during which a succession of acting chairpersons oversaw the Service, as one of relative continuity rather than transformation. While routine administrative functions continued, respondents characterised this interregnum as largely uneventful in terms of substantive reform or shifts in organisational logic. The relational norms of ownership and collective responsibility established earlier remained largely intact, neither significantly extended nor fundamentally challenged.

Analytically, this interregnum underscores the durability of the relational settlement. In the absence of strong reformist intervention, community logic persisted as a taken-for-granted organising principle shaping expectations about leadership style, accountability, and staff engagement. It was against this institutional backdrop rather than a culturally neutral organisational field that subsequent reforms were introduced. The appointment of *Babatunde Fowler* in 2015, therefore, marked a clear break from continuity. As the next section shows, it was in response to this disruption rather than as an

intrinsic feature of relational governance that community logic later became mobilised in more contested and defencive ways.

## 4.2 | Disruptive Corrective: Bureaucratic and Managerial Logics Under Fowler (2015–2019)

Interviewees consistently described the appointment of Babatunde Fowler in 2015 as a decisive departure from the organisational continuity that had characterised the preceding years. Entering the Federal Inland Revenue Service (FIRS) with an explicit mandate from the president to accelerate revenue mobilisation and tighten control mechanisms, Fowler was widely perceived as introducing a more pronounced bureaucratic and managerial (NPM-inspired) reform agenda. Although the majority of interviewees saw this agenda as arbitrary, it was intended as a corrective intervention to address perceived weaknesses in accountability, discretion, and performance within the inherited relational settlement.

This view was reinforced by Fowler's prior experiences at the Lagos Inland Revenue Service (LIRS), a sub-national tax authority that he led from 2005 to 2014, where he observed significant disparities between local and federal tax enforcement practices:

> You go to a brewery in Lagos... they don't pay any VAT... It doesn't make any sense... They (FIRS Staff) may not think about it that way, but clearly, there's a problem of capacity and integrity. (RO 44, FIRS Executive Management).

Against this backdrop, Fowler introduced or accelerated a series of reforms emphasising standardisation, central oversight, performance metrics, and procedural discipline. As documented in the institutional logics literature, such reforms are often mobilised as corrective responses to perceived limitations of relational or discretionary arrangements (Denis et al. 2015). These reforms were experienced unevenly across the organisation and elicited both support and criticism.

A core component of this agenda involved strengthening bureaucratic controls to reduce collusion and discretionary abuse. Staff rotations and the establishment of a tax audit review department were frequently cited as emblematic of this approach. For most, the staff rotation policy, which was already in place and continued under Fowler had positive effects overall. One deputy manager in operations (RO 5) noted:

> Because of my movement (staff rotation), I have seen things...different scenarios,... I've gained because of my movement and (it has) really contributed a lot to where I am today.

Similarly, the creation of a new tax audit review department sought to strengthen oversight and reduce internal collusion:

> If this set of people go for audit, another set of people are reviewing it... the chances of corruption will be mitigated, which is a perfect idea (RO 37, Deputy Manager).

At the same time, respondents consistently highlighted the costs of uniform bureaucratic application. Rotations were described as disruptive when imposed without regard to geography or family circumstances:

> I was transferred to a place where the time I spent getting there was more than the time I spent in the office (RO 37).

Likewise, the audit review department was criticised by some interviewees as disproportionate to its workload: As RO 37, who worked in the department, pointed out:

> Constituting a whole office just for the purpose of re-view... that function was too small... they might not be efficient solutions.

Another major bureaucratic reform under Fowler was the re-centralisation of decision-making authority within FIRS. The policy was rooted in a classic accountability impulse, tightening oversight to ensure uniform tax enforcement and prevent localised corruption. This recentralisation was received with mixed opinion; a minority of interviewees (concentrated among those at senior levels) cited improvements in compliance and significant increases in the tax base as signs that it worked, a claim that can be contested (see Appendix A). However, for the majority, the consolidation of control at headquarters, particularly for routine operational decisions, created distance and unnecessary bottlenecks. As one tax controller (RO 26) put it:

> You don't get feedback... you just get memos that you do this. If you don't, there will be sanctions.

External stakeholders reported similar experiences. A taxpayer described how centralisation altered routine interactions:

> All our files were in Abuja[6]... Things that you resolve in the tax office (close to you), everything went up to Abuja... You waste your day, things that you would have done in one day, you'll go to Abuja, you'll spend two days (TE 6).

Rather than representing a straightforward trade-off between efficiency and corruption, these accounts suggest that reforms reconfigured bargaining power between taxpayers/advisers and officials, generating new tensions in everyday practice.

Managerial reforms constituted a further pillar of Fowler's agenda. Performance measurement, outsourcing, and merit-based advancement were widely perceived as hallmarks of a more results-oriented approach. Interviewees noted that performance-linked bonuses were not introduced under Fowler, but that his administration reconfigured the bonus system, most notably by shifting from more localised/team-based distribution towards broader, organisation-wide allocation, partly to support staff in less revenue-rich locations. Respondents nevertheless emphasised the motivational effects of bonuses under this revised arrangement:

> Everybody's drive is to perform well and get the bonus... if you see anyone committing atrocities, you report him so it doesn't affect your KPI. (RO 29, Director)

> Before Fowler came, only offices that met their target collected a bonus. But when Fowler came, he said it was general... when FIRS meets its target, the whole FIRS shares the bonus... even those in the rural zones (RO 28, Manager).

Promotional examinations and departmental specialisation were similarly described as enhancing procedural fairness and competence:

> You will see people (at) very high levels... hardly scoring up to 35% in the promotional exams. Now, if you're the boss, would you want to work with someone like that? (RO 42, Director).

Interviewees credited these reforms with opening opportunities for capable staff:

> I always want to learn something new. That was why I asked to move to tax audit. There was monotony in (my department). (an) opportunity arose with Fowler, (I) wrote the exam and passed.... Fowler encouraged it in tax audits because he felt they...(lacked the) qualifications or expertise. People in the department had to write exams as well. If they failed, they were moved elsewhere (RO 11, Tax Audit).

However, other managerial reforms were associated with diminished ownership. The outsourcing of routine services and the removal of local Authority to Incur Expenditure (AIE) were frequently cited by the majority of interviewees as undermining autonomy and responsiveness:

> He cancelled everything (AIE) and started paying this money to contractors... If you want to buy fuel, the contractor will supply the fuel, unlike before that you buy it and they reimburse you. (RO 41, Director).

Multiple interviewees described inflated contractor pricing for basic services. One example illustrates the dysfunction:

> Something that you can do for less than ₦15,000... they will bill you ₦150,000 (RO 28, Manager).

These reforms were closely associated with Fowler's leadership style, often summarised by interviewees in his reported words as '*I'm a tax collector, not a tax administrator*'. (*LTA 6, Partner*). While some respondents interpreted this stance as decisive and

data-driven, others perceived it as insufficiently attentive to established relational norms. As one senior official explained, discomfort was not directed at enforcement objectives themselves, but at the interactional style through which authority was exercised:

> Chairman (Fowler) did not care where he got the information from. If you're a junior person with something valuable to add, speak up... Many people were not comfortable with that style at all. (RO 41, Director)

Beyond leadership style, interviewees also pointed to the erosion of organisational forums that had previously sustained relational governance. The majority of Interviewees frequently cited the discontinuation of Regional Enlarged Management Meetings (REMM) and staff retreats that had facilitated dialog and collective sense-making under earlier leadership. As one deputy manager (RO 39) observed:

> Staff need to have a sense of belonging... they need to bring back REMM, where the chairman met managers every quarter. Now it's only management retreats.

In the absence of such relational infrastructure, some interviewees described more subtle forms of disengagement and symbolic withdrawal. including reduced identification with the organisation in everyday practices. An example is provided below:

> When I came in newly, I owned it... under Fowler, I don't display my ID card... you can't see anything that shows FIRS in my car (RO 38, Manager).

These symbolic shifts resonate with the broader institutional hybridity literature, which emphasises how actors manage reweighted governance logics through everyday interpretive and symbolic practices, such as selective accommodation and selective decoupling, rather than overt resistance (Aquino and Batley 2022; Denis et al. 2015).

The majority of interviewees framed this selective accommodation not as opposition to reform per se, but as a response to perceived inconsistencies between reform rhetoric and governance practice. In particular, concerns were raised about departures from established procedures and organisational values. As one manager (RO 14) explained:

> He wanted to achieve certain goals, but the cost was the erosion of FIRS values and working culture... he ignored HR and procurement processes in many instances.

Interview-based accounts of strain during this period were reinforced by contemporaneous public and employee discourse. National newspapers such as Premium Times and BusinessDay published critical commentary on reforms at FIRS, frequently highlighting leadership approach, organisational morale, and tensions associated with rapid centralisation and performance pressure (Appendix A). Although such sources must be interpreted cautiously, their convergence with interview narratives suggests that critical perceptions were not confined to a small subset of respondents.

Taken together, Fowler's tenure illustrates how the introduction of bureaucratic and managerial logics did not simply replace relational governance but reconfigured its role within the organisation. While these reforms enhanced integrity and performance discipline in some domains, they simultaneously eroded elements of the relational infrastructure that had previously sustained trust, ownership, and informal coordination, causing legitimacy strain. It was through this interaction rather than through the intrinsic properties of any single logic that reform tensions emerged and were experienced in practice.

## 4.3 | Early Signs of Recalibration (Muhammad Nami 2019)

Following the period of heightened centralisation and managerial control under Fowler, the consensus among interviewees was that there were early indications of recalibration after the appointment of Muhammad Nami in late 2019. As the main phase of data collection concluded shortly after this leadership transition, this analysis does not assess reform outcomes or leadership effects. Instead, it focuses on early discourse shifts, staff expectations and initial signals concerning how governance logics might be rebalanced.

The interviewees' consensus was that Nami's initial approach was perceived as more collaborative and engaging than that of his predecessor. In contrast to the preceding period, early leadership signals emphasised dialog, consultation, and rebuilding internal confidence, particularly among senior officials whose authority and discretion were perceived to have been weakened under Fowler. As one external stakeholder puts it (LTA 6, Partner):

> His initial steps seem collaborative...I've also seen a lot of building the confidence of the internal directors, because their self-confidence was eroded completely during the last administration. This man is doing the opposite; he's empowering the directors, and they are finding their voices.

At the same time, respondents highlighted early tensions associated with recalibration. In particular, interviewees noted concerns that public criticism of the preceding administration (see Appendix A) risked politicising reform and undermining continuity. One former director (PBE 4) recalled advising the new chair to temper early rhetoric and focus on selective adjustment rather than wholesale reversal:

> Don't criticise. Because there are some of the things that the man (Fowler) did that you may also want to do. If you start to criticise now, when you see the merit in it, and you want to do it, they will say wasn't he criticising?... I think he's getting very cautious now.

Early attempts to relax aspects of centralisation were also met with ambivalence. While greater local discretion was welcome in principle, external stakeholders expressed concern that decentralisation without clearly redefined accountability arrangements risked uneven application and renewed discretion. As one tax adviser (LTA 8) observed:

> The tax controller basically just loved to say that nobody can query him... So they have the impetus to ask certain things[7] they didn't use to ask before.

Thus, these accounts suggest that early signals under Nami pointed towards selective recalibration rather than reversal. Relational governance regained visibility through leadership style and internal empowerment, while bureaucratic and managerial systems largely remained in place. However, these shifts were experienced as tentative and contested rather than consolidated. Although beyond the empirical scope of this study to assess subsequent developments, the findings underscore how hybrid governance arrangements are continuously renegotiated over time, with recalibration itself generating new ambiguities and tensions.

In summary, the findings (4.1–4.3) illustrate how governance logics at FIRS were neither sequentially adopted nor cleanly displaced, but layered, reweighted, and renegotiated over time. Relational governance emerged as an institutional foundation under Ifueko (4.1), shaping expectations of authority, accountability and collective responsibility. Subsequent bureaucratic and managerial reforms under Fowler (4.2) did not eliminate this foundation, but disrupted and reconfigured it, generating both integrity gains and legitimacy strain. Early signals under Nami (4.3) suggest tentative efforts at recalibration, in which elements of relational governance regained visibility while bureaucratic and managerial systems largely remained in place, producing new ambiguities rather than clear resolution.

Importantly, these findings do not assess reform effectiveness or outcomes. Instead, they show how public management reforms were enacted and experienced in practice, as organisational actors interpreted, adapted and responded to shifting configurations of governance logics across leadership transitions. The next section builds on these empirical patterns to discuss their implications for institutional logics and debates on reform, layering, and governance in public institutions.

## 5 | Discussion

This paper set out to examine the research question: *How do multiple governance logics—bureaucratic, managerial (NPM) and community (Relational)—shape the enactment and experience of public management reforms in a developing country context*? By adopting a temporal and interpretive lens, this analysis moves beyond linear accounts of reform to show how governance logics were layered, re-weighted and renegotiated across leadership transitions in Nigeria's Federal Inland Revenue Service (FIRS).

The findings contribute to our understanding of institutional logics by showing that relational governance, drawing on 'organisations as communities' (Han and Yao 2022; Thornton et al. 2012), can serve as an institutional foundation rather than a residual or informal logic (Mendonça and Holanda 2025; Poblete and Acuña 2025). Under Ifueko, relational governance was deliberately cultivated through a community logic that emphasised shared values, leadership proximity, participatory forums, and professionalisation initiatives. Over time, these practices became taken for granted through processes of institutionalisation (Denis et al. 2015; Thornton et al. 2012), shaping how authority, accountability, and organisational membership were understood. Importantly, relational governance was not experienced as oppositional to organisational objectives; instead, it aligned individual motivation with institutional goals at a time when formal systems were still developing. The durability of this settlement, evident during the interregnum following Ifueko's departure, underscores how institutional foundations can persist even in the absence of active reform.

Furthermore, these findings shed light on how bureaucratic and managerial logics are mobilised as corrective interventions (Denis et al. 2015). Fowler's reforms were interpreted as responses to perceived weaknesses in enforcement capacity, integrity and performance discipline. Instruments such as audit review structures, centralisation and performance measurement were recognised as important tools to enhance procedural integrity and compliance. However, the findings demonstrate that disruption did not arise simply because new logics were introduced but because of how they interacted with an inherited relational settlement. Bureaucratic and managerial reforms reweighted authority, narrowed discretionary space, and eroded organisational forums that had previously sustained dialogue and collective sense-making. Resistance, where it emerged, was not directed at reform objectives per se, nor at enforcement as such, but at perceived inconsistencies between reform rhetoric and governance practice, particularly departures from established rules and values.

Early signals from Nami suggest a tentative recalibration rather than a wholesale reversal. Leadership style, internal empowerment, and discourse around consultation appear to reintroduce elements of relational governance, while inherited bureaucratic and managerial systems largely remained in place. These early moves were experienced ambivalently, generating cautious optimism alongside uncertainty and new tensions, particularly around decentralisation. This supports research showing that governance arrangements are continuously renegotiated rather than stabilised once and for all (Brorström and Norbäck 2024; Knox and Orazgaliyev 2025; Polzer et al. 2016).

### 5.1 | Theoretical Implications

Building on the conceptualisation of bureaucratic, managerial, and community logics outlined earlier, this study advances public administration research in three ways. First, through its temporal framing, the study depicts reform not as a linear sequence of shifts but as the adoption of reform logics that are layered, translated, and reinterpreted over time but are never

fully replaced (Brorström and Norbäck 2024; Knox and Oraz-galiyev 2025; Polzer et al. 2016).

Second, this study contributed to the limited literature on community logics, specifically 'organisation as communities' (Georgiou and Arenas 2023; Han and Yao 2022; Thornton et al. 2012), by exploring the ambivalence of such logics in an intriguing context that both enables and constrains. Third, this study refines debates in public administration scholarship (Brinkerhoff and Brinkerhoff 2015; Knox and Sharipova 2023) by showing that legitimacy strain can emerge even when reforms are justified. The interaction between current reforms and the inherited institutional settlement matters more than the intrinsic properties of any single reform. Managerial and bureaucratic instruments enhanced integrity in some domains while simultaneously undermining the relational infrastructure that had sustained trust and ownership, diminishing its overall effectiveness.

## 5.2 | Practical Implications

For policymakers considering or implementing reform, the study indicates that combining reforms with positive reinforcement strategies can be particularly effective. However, such measures must be context-sensitive: for example, staff rotations may have different implications for older married women than for young single men. Reforms should be designed to appeal to the widest possible group, while recognising that some dissatisfaction is inevitable and should not, in itself, obstruct the institutionalisation of reform.

Where positive reinforcement is not feasible, reform advocates should pay close attention to issues of legitimacy strain. In such cases, reform is better conceived as a gradual process that actively engages employees, beginning with discussions about what did and did not work under the previous institutional arrangement.

The study also indicates that neither centralisation nor decentralisation is inherently superior as a reform strategy. Centralisation may improve control but often generates transaction costs and bottlenecks, while decentralisation increases autonomy but heightens exposure to corrupt practices. Rather than privileging one approach over the other, policymakers should focus on establishing robust accountability systems, such as credible escalation channels, that make discretion contestable without eliminating it. Finally, fostering community-based mechanisms such as peer accountability and participatory decision-making, and ensuring visible alignment between leadership behaviour and reform principles can further strengthen reform effectiveness.

## 5.3 | Limitations and Future Research

The study has some limitations. As a single-country, single-organisation case study, the findings are not intended to be statistically representative but to provide analytical generalisations.

While the qualitative design allowed the author to capture lived experiences, institutional logics, and relational dynamics in depth, it does not quantify the prevalence of particular views or reforms across the whole organisation. This was deliberate, as qualitative research prioritises meaning-making over numerical representativeness.

Future research could extend this study by using mixed-methods or longitudinal designs to examine how these governance logics develop over time. For example, survey-based research could be used to empirically test the persistence of community logic mechanisms after successive NPM-style reforms, or to examine how these mechanisms vary across different organisational contexts, as outlined in the Appendix A. Comparative studies could also examine if similar patterns of hybridity and relational governance are present in other African revenue authorities or high-discretion public organisations globally. Lastly, future work can examine which institutional mechanisms best support effective combinations of bureaucratic, managerial, and community logics.

## 6 | Conclusion

This study has shown how a temporal lens can illuminate the dynamics of reform in developing contexts, revealing how governance logics shift and interact during critical moments of change. While our analysis does not prescribe specific actions, it demonstrates that any attempt to apply these insights must grapple with two fundamental challenges: adapting to contextual changes and balancing what is desirable with what is feasible. These are not trivial tasks and require strategies to translate conceptual insights into practice.

For public organisations (such as in the developing world) where community logics tend to be well established, incremental approaches that appeal to positive reinforcement, such as bonuses, capacity building and recognition, are likely to be more effective than punitive measures. Furthermore, leadership integrity is crucial; reforms imposed by leaders who fail to model the standards they demand undermine credibility and fuel resistance.

Finally, for public organisations seeking to introduce community-oriented logics, engaging employees in identifying what currently works and what does not can foster ownership and reduce friction. These considerations do not resolve the complexity of reform design, but they highlight some practical steps that need to be taken.

## Data Availability Statement

The data that support the findings of this study are available on request from the corresponding author. The data are not publicly available due to privacy or ethical restrictions.

## Practice Impact Statement

This study provides policymakers in developing countries with practical recommendations for implementing effective public sector reforms. It highlights how even the most technically justified reforms can create legitimacy strain if the previous institutional settlement within the organisation is ignored or undermined without employee buy-in. The study also suggest reformers give further thought to treating public organisations as communities rather than just rule-bound bureaucracies.

## Endnotes

[1] Not all interviews were recorded, and, in such cases, note-taking occurred.

[2] While staff rotations may also serve efficiency purposes, they are classified under bureaucratic governance because they were primarily justified as an anti-corruption control tool. Suggestions for operationalising and testing community logic mechanisms quantitatively are provided in the Appendix.

[3] https://www.nrs.gov.ng/who-we-are/mission-vision-core_values.

[4] See (Bassey 2023; Ohemeng and Owusu 2015).

[5] See Appendix A.

[6] The State Capital of Nigeria.

[7] Euphemism for a bribe.

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## Appendix A

### Interview Protocol

This study draws on semi-structured interviews with key informants involved in, or closely observing, organisational reforms during the period under study. Interviews were designed to elicit retrospective and reflective accounts of governance arrangements, leadership practices, and organisational change.

### General Questions

### Demographic Information

1. How are you today, Sir/Ma?
2. Tell me about yourself.
    ➢ What's your educational background?
    ➢ Years of experience?
3. What brought you to Tax? (As a revenue official/tax adviser/tax employee etc.)
    ➢ What have been your highlights?
    ➢ Any Lowlights?

### Public Values

This question goes to the heart of the first research question—'What are the public values regarding **tax administration'.** The question below establishes the public values of a government using Jørgensen and Bozeman's (2007) criteria outlined above.

- There are nodal values - human dignity, sustainability, citizen involvement, openness, secrecy, integrity and robustness (Pilot)
- There are four values—professionalism, integrity, efficiency and ownership and collective responsibility (main)
    ➢ Do you think this is lived in the FIRS? Give examples. If not, why?
    ➢ Ask for percentage terms to measure it from more favourably to less favourably
    ➢ How have these values changed over the years, and why?
- Do you think there is a gap between how the FIRS Officials view their performance and what the taxpayers see?
- What is your view of the current leadership of the FIRS compared to the previous ones?
- If you were made the FIRS Chairman, what would be your priorities?
    ➢ Why do you think that has not been done (or not done well)

### Secondary Documentary Sources

To triangulate interview data and reconstruct organisational reform trajectories, the study drew on multiple secondary data sources.

### Books

Two book-length sources were used to provide historical, institutional and contextual background to the reforms analyzed. These sources were selected for their detailed coverage of organisational leadership, reform intent and policy context.

- Okauru, I. O. (2012a). Federal inland revenue service and taxation reforms in democratic Nigeria. African Books Collective.
- Okauru, I. O. (2012b). *FIRS Handbook on Reforms in the Tax System (2004-2011).* African Books Collective.

### Newspaper Articles

Contemporary media coverage was used to trace reform trajectories, leadership transitions, public narratives, and contestation surrounding organisational change. Articles were drawn from three nationally recognised newspapers with established reputations for policy and economic reporting: *Premium Times, Business Day and Vanguard.*

Selected articles included:

Premium Times.

- FIRS boss, Ifueko Omogui Okauru, bows out untainted (April 7, 2012)
- ANALYSIS: For this illustrious taxwoman, an era ends, another begins... (April 9, 2012)
- How Nigeria can get tax systems right—Omoigui-Okauru (October 22, 2017)
- How we reformed FIRS, grew Nigeria's revenues—Former Chairman, Ifueko Okauru (November 8, 2020)
- INTERVIEW: Our challenges, successes at FIRS—Fowler (August 4, 2019).
- UPDATED: Fowler replies Buhari, explains low tax revenue (August 19, 2019)
- Fowler speaks on FIRS handover controversy as workers threaten showdown (December 11, 2019)
- EFCC summons ex-FIRS chairman Fowler (November 2, 2020)
- New FIRS chairman criticizes Fowler's performance, charges staff to target 2012 revenue (December 28, 2019).
- FIRS under Fowler virtually collapsed, I had to rebuild from scratch—Nami (April 12, 2020)
- In rejigging FIRS, new chairman Nami recruits in violation of rules (May 18, 2020)

Business Day.

- In support of proper tax administration (June 25, 2009)
- FIRS 4-year unmet revenue target hits N3.9trn (August 19, 2019)
- Former FIRS executive, Ifueko bags AIG's 2019/2020 fellow on exceptional contribution to public good (September 5, 2019)
- Buhari's strange query to Fowler, the chief tax collector (September 16, 2019)
- EFCC invites Fowler over N100bn tax evasion allegation against Alpha Beta (November 2, 2020).
- FIRS records N4.122trn collection in 10 months (November 11, 2020).

Vanguard.

- Omogui-Okauru: The tax collector (January 1, 2010)
- We laid strong foundation for Nigerian tax system, says Omogui Okauru (April 7, 2012)
- Mr. President, let action speak (April 26, 2012)
- Ifueko Omogui-Okauru: An unusual public servant (January 14, 2013)

- ➢ Encomium as FIRS boss turns 62 (August 12, 2018)
- ➢ Nigeria loses about $15bn to tax evasion annually (October 23, 2019)
- ➢ FIRS: Continuity or change? (November 21, 2019)
- ➢ FIRS: Buhari appoints Nami to replace Fowler (December 9, 2019)

Other Relevant Articles:

- ➢ Nami's Impressive Strides at FIRS (THISDAY, September 19, 2020)
- ➢ Ex-FIRS boss Fowler, Buratai make list of politically exposed Nigerians who own properties in Dubai (*ICIR,* February 26, 2021)

Articles were selected based on their relevance to reform announcements, leadership transitions, enforcement practices, and organisational performance claims.

### Administrative and Statistical Data

To contextualise organisational reforms and assess performance trends, the study draws on aggregate revenue data comparing official stated targets with realised collections over the period 2004–2020.

Data Characteristics:

- ➢ Annual revenue targets and actual outruns figures (nominal terms)
- ➢ Compiled from publicly available official records and reputable secondary compilations
- ➢ Used descriptively to illustrate broad performance patterns, gaps between aspiration and delivery, and shifts over time, rather than to support causal inference.

A summary table of annual revenue figures is provided below Table A1.

### Audio-Visual Materials

The study also drew on a limited number of publicly available audio-visual sources to capture contemporaneous accounts of reform objectives, leadership framing, and public communication strategies.

These include publicly accessible YouTube videos featuring speeches, interviews, or presentations by senior officials involved in the reforms.

Selected audio-visual sources:

- ➢ Seriously Speaking Interviews Ifueko Omoigui Okauru Pt1: March 5, 2017, Available at: (490) Transforming the public sector in Nigeria with Ifueko Omoigui Okauru—YouTube
- ➢ Ifueko Omoigui-Okauru: Transforming public institutions: July 24, 2017. Available at Ifueko Omoigui-Okauru: Transforming public institutions
- ➢ Transforming the public sector in Nigeria with Ifueko Omogui Okauru: October 16, 2020, Available at: https://www.youtube.com/watch?v=9jWM2Ve4yVk&t=2s
- ➢ Babatunde Fowler Episode 1: September 11, 2018. Available at (490) Babatunde Fowler Episode 1 - YouTube
- ➢ Interview with Tunde Fowler, Executive Chairman Federal Inland Revenue Service on CNBC: May 31, 2016. Available at Interview with Tunde Fowler, Executive Chairman Federal Inland Revenue Service, FIRS on CNBC.

These videos were used as supplementary materials to corroborate timelines, stated reform rationales, and leadership discourse.

### Conceptual Note on Community Logics

The study deliberately adopts the term 'community logics' rather than 'culture' to describe the informal, relational modes of organising observed in this case study. *Community logics* foreground the organising principles through which relationships, obligations, reciprocity, and mutual accountability are mobilised in practice. Existing literature have documented comparable phenomena under culture-specific labels, such as *wasta* in the Middle East, *jante* in Scandinavia, *ubuntu* in parts of Africa, and *guanxi* in China.

Although these concepts are rarely explicitly framed as institutional logics when adopted in organisations, each describes an internally recognised system of coordination and legitimacy that structures behavior

**TABLE A1** | Annual revenue (target vs. actual).
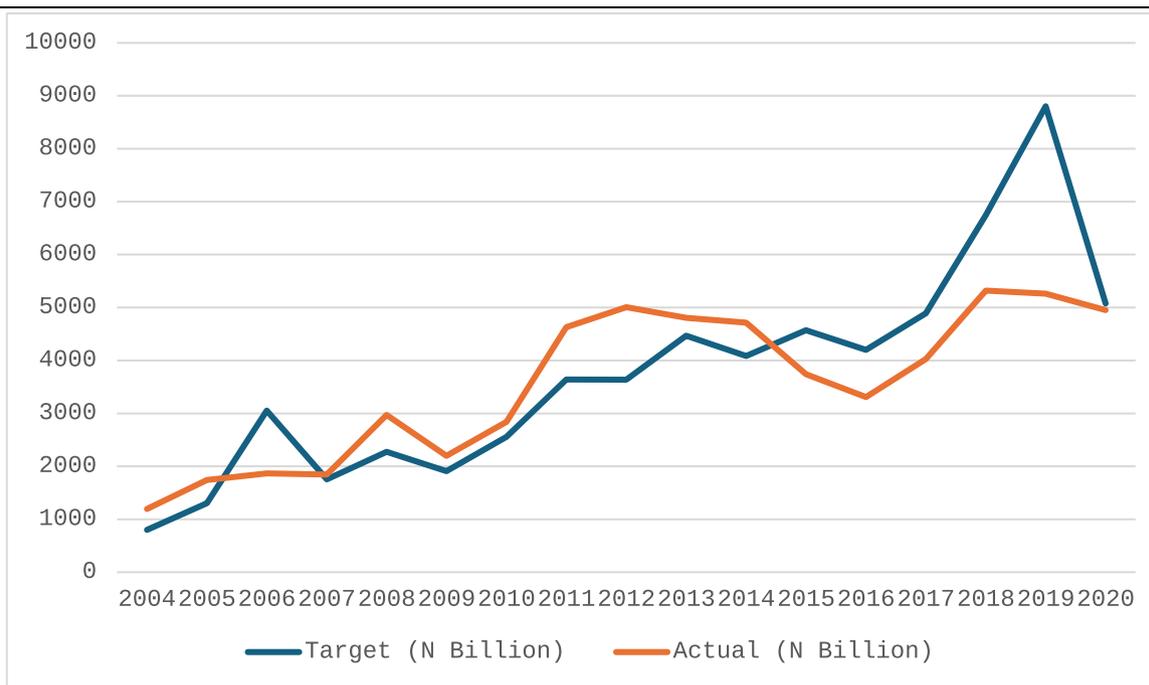
within organisations. Thus, in a sense, these cultural practices can be understood as manifestations of community logics. Framing these practices in terms of community logics allows for a more comparative, and indeed internationalist, analytical approach, while avoiding the essentialism and conceptual imprecision that often accompany cultural explanations.

### Future Research on Community Logics

For future researchers interested in testing the 'organisations as communities' concept. Some suggestions are proffered below:

### Mechanism 1: Normative Internalisation of Collective Responsibility

Relational governance emerges when organisational members internalise shared values, particularly ownership and collective responsibility, which redefine accountability as a moral obligation to the collective rather than as compliance with rules or supervisors.

### Testable Empirical Expectations

- Organisations with stronger value internalisation will display higher levels of peer-based accountability.
- Value internalisation will be negatively associated with reliance on formal monitoring systems.

### Mechanism 2: Collective Accountability Orientation

Relational governance is sustained when accountability systems emphasise collective outcomes rather than individual targets, encouraging cooperation, mutual support and shared problem-solving.

Testable Empirical Expectations:

- Individual performance metrics will weaken the effectiveness of relational governance mechanisms.
- Collective accountability orientation will be positively associated with collaborative behavior and trust in the organisation.

### Mechanism 3: Leadership-Facilitated Relational Infrastructure

Relational governance depends on leaders actively creating relational infrastructure through proximity, dialogue and accessibility, which legitimises trust and peer accountability as governance outcomes.

Testable Empirical Expectations:

- Leadership proximity will be positively associated with organisational commitment.
- Trust will mediate the relationship between leadership style and governance outcomes.

### Mechanism 4: Alignment of Material and Professional Incentives

Relational governance is institutionalised when material rewards and professional development opportunities reinforce, rather than undermine, collective norms and organisational commitment.

Testable Empirical Expectations:

- Relational governance will be less durable where material incentives are weak or contradictory.
- Incentive alignment will moderate the effectiveness of relational governance, strengthening its relationship with compliance and cooperation.

**Details About Participants Shown in Table 1:**

- Director is a catch-all term that includes assistant directors, deputy directors, directors and coordinating directors to protect anonymity.
- Manager is used To refer to all staff below the rank of assistant director that is senior manager and below.
- Revenue officials refer to officials working within the FIRS.
- TE refers to individuals who run their businesses or employees who work as accountants/lawyers with tax functions within private sector companies.
- STA refers to tax advisers who work or are partners in small tax advisory firms as reflected in market share.
- LTA refers to tax advisers who work or are partners in large tax advisory firms as reflected in market share
- PBE refers to individuals who are elected to the council or other positions for the Institute of Chartered Accountants of Nigeria (ICAN) or Chartered Institute of Taxation of Nigeria (CITN).
- VSE refers to an individual who works for a charity dedicated to tax justice or other tax aims.
- ME refers to an Individual who is involved in spreading tax information via traditional media.
- RE refers to an individual who has engaged in tax research in an academic capacity