

The Doo of Information Communication Technology Vis A' Vis Administrative Efficiency Previewing Federal Inland Revenue Service Onitsha, Anambra State – Nigeria

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Abstract— This research work is on the The Doo of Information Communication Technology Vis A' Vis Administrative Efficiency Previewing Federal Inland Revenue Service, Onitsha, Anambra State – Nigeria. The study covers the period 2010 – 2017. The study was carried out to assess the effect of information communications technology on administrative efficiency. Three objectives, research questions and hypotheses were raised to guide the study. Fred Davi's Technology Acceptance Model of 1989 was applied as the theoretical framework. Survey research design was adopted. The sample size of 384 was arrived at using Krejcie and Morgan's sample size determination formula. Data were collected from both primary and secondary sources; structured questionnaires were shared to the sample size. Responses from the set of questionnaires administered were analyzed using 5 Point-Likertscale where a mean score was obtained. Pearson Product Moment Correlation Coefficient was used to test the hypotheses. Findings were as follow: that web-interface has a positive effect on storage of data for management decision making in FIRS, Onitsha; that E-service enhances tax administrative processes in FIRS, Onitsha and that computerization of tax administration enhances accountability and transparency in Federal Inland Revenue Service, Onitsha. It was recommended that the web presence of the FIRS should be made more interactive with a strong and secured backup system; Secured E-payment platforms for tax payment should be sustained and expanded; and the FIRS should collaborate with the Corporate Affairs Commission in a seamless platform to consolidate.

Index Terms— Administrative Efficiency, Computerization, E-payment, E-services, FIRS, ICT, Tax Administration, Web-Interface.

I. INTRODUCTION

In remote period before the invention of different technologies for communication and dissemination of information, the world was almost static as one's level of information was limited to the place one was at any point in time. Local gong was the major medium of communication within our localities and the spread of the information was

limited to the extent the town crier could shout and the number of people within the vicinity to him.

At the wake of technology invention, many of us can still remember what life was in our own part of the world like prior to the communication technology influx of the 1990's. Land line telephones were the only communication technology that people personally possessed. At least, it was possible for one to communicate with somebody afar of, but how many people had access to it? All other communication was done in person or through the postal service. Technology on the whole was, of course, much more minimal several decades ago.

Those gadgets that were later invented, which now enable us to reach many people at the same time (far and near), helping us carry out our administrative works in a simplified, more accurate, effective and efficient way can be referred to as Information Communication Technology.

Information and Communication Technology (ICT) refers to technologies that provide access to information through [telecommunications](#). It is similar to [Information Technology](#) (IT), but focuses primarily on communication technologies. This includes the [Internet](#), wireless networks, cell phones, computers and other communication mediums (Admob, 2000).

In the age of booming technology, managing an organization without/or with less technologies is like trying to breathe without lungs (Christiana, 2008). Similarly, government institutions are expected to play a crucial role both in serving the public and generating revenue for the government especially in an environment where ICT has become one of the most effective factors in administrative process. It is a fact that ICT resources have changed the very nature of administration by allowing any information to be shared, stored, retrieved and processed easily by all who work, patronize or interact with the institution (Zainly, 2008).

Globally, the rapid growth of information communication technology is having far reaching effects on all aspects of modern life including how governments and citizens interact. Information Communication Technology has revolutionized value chains in the business sector and convinced governments around the world that it can improve government too. It is perceived as having the potential to improve the internal working of government by fostering coordination, innovation, efficiency, reform, transparency and accountability. Information Communication Technology

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is also perceived to be able to improve services to citizens and business and to provide greater opportunities for citizens to influence governments. Overall, it provides governments and citizens with a set of tools to transform the way that government operations take place, services are delivered, governance goals are met and relations are managed between governments and citizens (Hood and Margetts, 2007).

Administrative process faces a number of problems which is an indicator of the ineffectiveness of technology (Hassan&Raul, 2012). Nigeria runs short of fund as a result of problems associated with the above issue. As a result of that, tax generation using ICT comes into play. Administrative efficiency in terms of taxation is one of the most volatile subjects in governance both in the developing and developed nations. Good governance is assessed through responsiveness of the government to people's welfare.

The stabilization of the economy, the redistribution of income and the provision of services in the form of public goods are among other functions or obligations government owes her citizens for which course efficient administration is required. Miller and Oats (2009:4) noted that due to the inefficiency of the private market, the provision of public goods such as security of life and property which the public might not be prepared to pay for directly, are left in the hands of the government rather than the private market. James and Nobes (2008) observed that even without payment, the consumption of "pure public goods cannot be to the total exclusion or in isolation of certain individual.

Historically, traditional tax system in Nigeria was fraught with too many problems. Record keeping was a great challenge. Moreover, the cost of tax collection was very high as the tax collectors were not sincere. They could collect bribe from tax payers and allowed them to underpay their taxes. Not only that, they had forged receipts which they were issuing to taxpayers in order to divert some of the revenues generated into their private purses. This left the government shortchanged as there was little revenue at its disposal for running of the country's activities.

Again, some tax payers were accused of possessing fake receipts by the task force unit, thereby compelling them to make double payments. Tax collection was a game of muscle as more often than not, people were creating chaotic scenes by constantly challenging and engaging tax collectors in combats. Consequently, properties were devastated and human lives maimed all in the name of revenue generation in Nigeria. There were so many administrative lapses that facilitated tax avoidance by the citizens. The administrative processes were fraught with many irregularities, resulting in inefficiency of the whole system.

Thus to ensure administrative efficiency which is the capacity of an organization, institution, or business to produce desired results with a minimum expenditure of energy, time, money, personnel, material, etc, the preoccupation of many countries especially developing countries in recent time is how to reposition their public service for effective and efficient service delivery. Consequently, government of nations have taken it upon themselves to carry out various reforms in the public sector

by redesigning the structures, systems and processes to improve the efficiency in delivering of services to their citizens

Hence, in 1943, the Nigerian Inland Revenue Department was carved out of the Inland Revenue Department of British West Africa. This Department was later renamed the Federal Board of Inland Revenue under the Income Tax Ordinance, No. 39 (1958). This was followed by the Companies and Income Tax Act, No. 22 (1961), which established the Federal Board of Inland Revenue, FBIR. The Act also created a Body of Appeal Commissioners to resolve tax-related disputes. In 1993, the Finance (Miscellaneous Taxation Provisions) Act No. 3 and Decree No. 104 established the Federal Inland Revenue Service (FIRS) as the operational arm of the FBIR and reviewed the functions of the Joint Tax Board (JTB), respectively.

In those days, tax generation was a ding-dong affair, as our people never knew what taxation was all about. They viewed tax collectors suspiciously and always made honest efforts to either avoid tax collectors or attack them at any slightest opportunity because they were seen as the people government was using against them. The imbroglio was heightened by the fact that their occupation was mainly subsistent farming; hence, Tax collectors had no accurate record of tax payers neither were they in possession of their addresses. They were waylaying passersby, forcing them to either pay their taxes or follow them to their offices; (Ezex, 2011).

However, the history of tax administration in Nigeria changed dramatically in 2007 with the granting of financial and administrative autonomy to the Federal Inland Revenue Service through the passage of the Federal Inland Revenue Service (Establishment) Act 2007. This opened the avenue for the introduction of Information Communication Technology into tax administration system. The recent reforms include the introduction of TIN, (Unique Taxpayer's Identification Number which became effective since February 2008), automated tax system that facilitates tracking of tax positions and issues by individual taxpayers, e-payment system which enhances smooth payment procedure and reduces the incidence of tax touts, enforcement scheme (Special Purpose Tax officers), these are special tax officers in collaboration with other security agencies to ensure strict compliance in payment of taxes. The reform equally helped tax collectors to have a data base where accurate record of tax collectors could be stored and retrieved at ease.

ICT is used to enhance performance in revenue administrations by reducing human error and processing times, providing readily accessible data for tax officers, promoting voluntary compliance thereby minimizing tax evasion and facilitating better decision making by administrators. Oseni (2015) concluded that there is no hiding place for tax evaders with the use of this modern technology since all potential taxpayers are captured by the system, but the use of ICT can be catastrophic if carelessly employed by both the tax payers and the tax administrators as scammers and hackers of the internet facilities can utilize the ignorance or the tax security of the system.

The use of automated systems has been proven to be capable of introducing massive efficiencies to business

processes at a minimal cost, (Wasao 2014). Due to the bureaucratic structure of government which is costly to manage with little or no result, tax authorities as an agency of government are turning to e-government led solutions like electronic tax filing (e-filing) (Amabali, 2009), based on the arguments that it enhances the delivery of public services and fiscal profundity without incurring costly recurring overheads; (Harrison & Nahashon, 2015).

Tax administration in Nigeria has been automated which also includes electronic processes and tailored made projects to address specified areas of the tax system such as:

- TIN (Taxpayer Identification Number) which is an electronic system of tax identification, involving the assignment of a computer-generated unique identifier called “TIN Number” to every taxable person in Nigeria. This project helps in the development of National Tax Database linking all revenue authorities and major stakeholders in the country.

- Project FACT (Factual Accurate Complete Timely) is an integrated electronic system of tax registration, tax payment and accounting.

- ITAS (Integrated System of Tax Administration) which includes, Business Process Reengineering, Systems Development, Change Management and automation of Finance and Accounts Functions such as Tax clearance verification, Tax refund application software and contact management centre.

Efficient administration is vital for the survival of a modern democracy as it creates an avenue for citizens and organizations to access government facilities. Information Communication Technology is therefore a fundamental ingredient against inefficient service delivery. It can be an effective tool to ensure increased access to government services, improved value for money as well as increased productivity, transparency and better service delivery (Achimugu, 2011).

It is against this background that this study intends to assess the effect of Information Communications Technology (ICT) on administrative efficiency a study of the Federal Inland Revenue Service (FIRS), Onitsha.

II. RESEARCH OBJECTIVES

The following objectives will guide the study: To ascertain the effect of Web-Interface on storage of data for management decision making in Federal Inland Revenue Service, Onitsha.

1. To determine whether E-service enhances tax administration processes in Federal Inland Revenue Service, Onitsha.
2. To find out whether the computerization of tax administration enhances accountability and transparency in Federal Inland Revenue Service, Onitsha.

Web Interface, Data Storage and Management Decision Making

Data storage refers to the preservation of data electronically online for preservation and easy retrieval. Previously, the most commonly used data storage technologies are semiconductor, magnetic and optical, while

paper still sees some limited usage. Media is a common name for what actually holds the data in the storage device. Some other fundamental storage technologies have also been used in the past or are proposed for development. Initially, Information Communication Technology was avoided because of its high cost. However, it is no longer so these days. Hence,

“As data storage and processing costs have come down, the information in databases has become easier for employees to access. At the same time, the rapid spread of e-mail, wireless technology and mobile phones has made it easier for employees to communicate. The authors of this study find that information-based software like databases moves decisions further down the corporate hierarchy, whereas communication technologies — such as e-mail and mobile phones — drive decisions toward the top.” (Nicholas Bloom, Luis Garicano, Raffaella Sadun, and John Van Reenen 2010).

“Less-expensive Information Communication technologies have changed where decisions are made on the corporate ladder. Access to databases and advanced software allows lower-level employees to act with more autonomy, but the spread of e-mail and mobile phones means supervisors can be consulted with greater ease than ever before.” (Nicholas et al 2010).

Web storage offers two different storage areas—local storage and session storage—which differ in scope and lifetime. Data placed in local storage is per origin (the combination of protocol, hostname, and port number as defined in the [same-origin policy](#)) (the data is available to all scripts loaded in pages from the same origin that previously stored the data) and persists after the browser is closed. Session storage is per-origin-per-window-or-tab and is limited to the lifetime of the window. Session storage is intended to allow separate instances of the same web application to run in different windows without interfering with each other, a use case that's not well supported by cookies (John Resig, 2011).

In Nigeria, sustainable development and fiscal independence can only be achieved through an improvement of taxation processes such as Information Communications technology. According to Olabisi (2010:9), “the Nigerian tax system is not efficient and effective in its totality; there is no available database of all taxable individuals, the mechanisms in place for the assessment and collection of taxes were not effective and there are no strict measures in place”. The recommendation of OECD (2000) stated that “developing countries should ensure that appropriate systems are in place to control and collect taxes and the potential for tax evasion and avoidance should be minimized while keeping counter-acting measures proportionate to the risks involved”. The lack of transparency inspires corruption, and accountability can only materialize when leakages in tax revenue sources are blocked.

This is why Tax Identification Number (TIN) is generated for every taxpayer. It is being overseen by the Joint Tax Board and funded by Federal Government of Nigeria and States in the country. TIN project is a legitimate and technological way of dragging every taxable Nigerian into the tax net. The TIN

registration captures the properties, assets, biodata and biometric details (fingerprints) of the taxpayers to ensure highest accuracy of identity uniqueness. Precautionary measures such as Disaster recovery and contact management centers are put in place to ensure minimal downtime and outright failure of the project. It is now compulsory for any individual, corporate entity, registered organizations and group of people that want to carry out vital operations such as opening of Bank Account and award of contract to have TIN which will reduce to the barest minimum the incidence of tax evasion. However, for the fact that TIN is generated online and it is verifiable, nobody can hoodwink the financial institution by supplying any cooked up number in place of genuine TIN.

Every government needs to strengthen its revenue-generating capabilities and tax revenue has been at the leading edge of governments' source of revenue mostly in developed countries. Electronic tax payment systems enhance accountability, transparency, timely access to accurate and relevant taxpayer information, and it is a prerequisite for good planning, programming and fiscal policy, as well as implementation of economic development. (Connolly and Bannister, 2010).

The flow of information moves through various levels of decision structure in an organization and at each decision point, a choice/decision is made which moves the organization one notch towards the attainment of its objectives. If a wrong decision is taken, it results quite often in deviations from expectations or from expected operational outcomes. It is therefore the work of good information management to ensure that such deviations can be picked up quickly and dealt with before more damage is done. In this age of electronics and information technology, (IT), some would equate information management with data processing using a computer. Whereas, computer-based information system is by far faster than manual ones and desirable if a manager can afford it, having a computer can easily become part of the problem of information management. In short, an organization orders the flow of information within it, from the operation level to top management and back, as well as with its environment. It can be all done manually, but modern organizations have developed their management information systems around computer hardware and software for safety of data, efficiency and speed, (Radovic-Markovic, Omolaja, 2009).

By implication, the above point asserts that every job done with computer can be done manually but it is more cumbersome, stressful, full of error and sluggish. This is why manual decision making is very slow and most of the time leave things damaged before taking effect.

It is apparent that successful organizations do not focus solely on the speed and ways information is transmitted, and the amount of information they can process, but mostly on capturing the value of information along the information value chain to guide the decision maker on the best choice to make (Popovič, 2012).

According to Hasan (2013), a successful system (ICT) usage will provide benefits such as helping the administrator do more or better work in the same time, or to take less time

to achieve as much work of the same quality as was done in the past, and most importantly, arrive at a decision that is capable of moving the organization forward.

It has now become a commonplace that ICT aids managerial decision making which is the pivot upon which all other organizational activities revolve especially in these days of information revolution and explosion in response to the advancement in Information Technology (IT) (Omolaja, 2004). What this implies is that without ICT, wrong decision is likely to be taken by the management and this automatically plunges the organization into abyss of setback.

In order to be effective, managers need accurate and timely information, which can be used as a basis for decision-making. Namely, the information can contribute to effective decision making or planning to be carried out (Patterson, 2005).

In a decision-support context, Information Communication Technology encourages business intelligence systems (BIS) which have emerged as a technological solution offering data integration and analytical capabilities to provide stakeholders at various organizational levels with valuable information for their decision-making (Turban, 2010).

Turban (2010) further stated that a successful organization should be able to make selection among all alternatives and implement right ones. An Information Communication Technology is a group of components which can increase competitiveness and gain better information for the right decision making. Consequently, the organizations decide to implement IS in order to improve the effectiveness and efficiency of the organizations

Obi (2003) specified that information technology is useful in the area of decision making as it can monitor by itself disturbances in a system, determine a course of action and take action to get the system in control. That is to say, any data already stored can never be stored again. By so doing, a control is effected over what is stored and the number of data stored to avoid duplicity.

Adewoye&Olaoye (2009) stated that the interface of future planning information technology is built using the following; people, data processing, data communication, information system, retrieval and system planning.

RadovicMarkovic and Omolaja, (2008) argued that in Information Communication Technology, in order to utilize the Management Information Decision System (MIDS) to its fullest potential, there must be online interactive capabilities such as those available in time-sharing system. Therefore, using the MIDS approach, the decision-maker would receive the potential consequence information stipulated. Further, he would receive information in term of recommended courses while the changes in the projected reports will be of interest to the decision-maker, the critical question MIDS will attempt to answer is how these changes should affect the decision (RadovicMarkovic and Omolaja, 2008).

Even with the MIDS concept, decision-making will ultimately rest with management evaluation and judgment. The purpose of the MIDS output is not to impose a decision on the manager or claim an absolute optimal decision for the problem. The results are only meant to provide a recommendation to the manager. The decision-maker should

consider and evaluate the MIDS recommendation, incorporate his management skills, and then make the final decision (Omolaja, 2004).

It can be concluded that effective use of information communication technology in management decision making gives power to managers and helps organizations succeed (Namani, 2010). So it would be a good idea for these managers to embrace change as it is inevitable by listening to their employees, adjusting long term goals to stay relevant in the dynamic globe, and focus on data-driven decisions and results-based practices.

E-Service and Tax Administrative Process

“Tax administration can be described as the management of all taxes and tax-related activities in such a way as to maximize the objectives of the law, which is the generation of as much tax revenue as possible to finance the government administration and its various socio-economic programmes for the common good of all the citizens of the State” (Oluwakayode and Arogundade, 2011).

E-service (e-governance) is simply the use of information communication technologies (ICTs) to carry out public services; that is to say, the use of the internet to ensure that services are delivered in a much more convenient, customer oriented and cost effective manner, (Shilubane, 2001). By implication, this will reduce the inflow of people trooping to the revenue office in order to obtain one service or the other. Budhiraja (2003) defines e-governance as the application of Information Technology to the process of government functioning in order to achieve a Simple, Moral, Accountable, Responsive and Transparent (SMART) Governance.

The traditional focus of administration has typically been on setting taxes and public expenditure levels while little or no attention is given to the mechanism of public service delivery which makes efficiency in large bureaucracies increasingly unsatisfactory (Prado-Lorenzo, 2013). Even the tax administration is not adequately and optimally utilized as it is fraught with loopholes, thereby leaving the government shortchanged. Many developing countries lack an efficient tax collection system, leaving, in some cases, a high proportion of company income tax uncollected as a result of the presence of avoidable leakages and corruption (Prado-Lorenzo, 2013). Historically, the most prevalent use of IT systems in tax administrations has been to underpin the core tax administration tasks of processing returns and payments and collecting relevant information. The 'core tax' component of contemporary IT systems continues to provide support for these tasks, enabling the tax administration to move away from heavy manual processing and to direct its resources to facilitating, monitoring, and enforcing compliance. Today, IT also facilitates voluntary compliance by opening multiple interactive and electronic channels with taxpayers.

On Information Communication Technology and tax administration, the United States Agency for International Development (USAID), as cited by (Guillermo Jimenez, Niall Mac antSionnaigh, and Anton Kamenov, 2016) in their “Information Technology for Tax Administration” has this to say:

The tax administration is the department of the government responsible for the management of tax

obligations specified by the tax law. Its primary task is to ensure that the right amount of tax is paid by the right taxpayer at the right time, providing the government with the needed revenue to deliver goods and services as planned. An administration that achieves this task is effective. An administration that does so at a reasonable, minimal cost to the government is efficient. In addition, for reasons beyond the scope of this paper, tax administrations are expected to impose minimal costs on taxpayers and maintain a business friendly and even-handed environment.

The 'core tax' component of contemporary ICT systems continues to provide support for these tasks, enabling the tax administration to move away from heavy manual processing and to direct its resources to facilitating, monitoring, and enforcing compliance. Today, ICT also facilitates voluntary compliance by opening multiple interactive and electronic channels with taxpayers. This component of modern ICT systems, dubbed the 'e-tax system', may include support for electronic registration, filing, payment, information dissemination, and other functions. With respect to compliance monitoring and enforcement, the 'compliance performance system' of modern ICT systems provides support to the tax administration's audit and collections function in collecting and managing information to target areas, where non-compliance poses greatest risks to revenues.

Ndou (2004) and Lam (2005) revealed that the goals of e-government are to facilitate efficiency and effectiveness of government operations, thereby meeting expectations of citizens such as: cost reduction and efficiency gains, quality of service delivery to business and customers, transparency, anticorruption, accountability, increasing capacity of government, network and community creation, which improves the quality of decision making and promotes the use of Information Communication Technology in other sectors of society.

E-service applications in administration can be considered as an effective enabler to create access, store, transmit, and manipulate different information in audio and visual form, due to the capability of Information Communication Technology in providing proactive environment (Kawade&Kulkarni, 2012). Information Communication Technology applications in administration may be used for various purposes. It may be used for efficient service delivery, management decision making, data storage and retrieval, planning, organizing, budgeting, coordinating, etc to achieve quality service delivery.

Computerization of Tax Administration and Accountability/ Transparency: The Nexus

“The e-tax payment system allows tax data entry, automated processing, computation and analysis as well as automatic production of tax reports and feedback required for control risk management purposes” (Moore, 1999, Holniker, 2005, Partch, 1997). According to Faniran and Olaniyan (2009), electronic governance (or e-governance) by definition and design aims to bridge the gap between government, citizens and businesses through the use of IT by lowering transaction costs and reducing information asymmetry, ultimately eliciting feedback from citizens while delivering public services more efficiently. There are six logical steps involved

in TA:

- i) Identification/Registration
- ii) Assessment
- iii) Collection
- iv) Accounting
- v) Monitoring/Audit
- vi) Enforcement

“Information Communication Technology makes it possible to automate all the above processes fully or partially, as required” (Okauru, 2010).

“The concept of electronic tax payment originated in the U.S.A. Other technology-enabled nations have also moved quickly to utilize the modality, including Australia, Canada, England, Germany, India, Singapore and Taiwan” (Turner and Apelt, 2004:2).

Government agencies in many developing countries are, therefore, making use of information communications technology as a vehicle for promoting Simple, Moral, Accountable, Responsive and Transparent (SMART) government. Two closely related terms are used to describe this phenomenon. The first is e-government. E-government refers to government's use of Information Communication Technology to work more effectively, share information and deliver better services to the public. E-government is more about the process of government reform than about the application of specific technological solutions or services (UNDP, 2006).

According to Shanthi (2015)

As the global push toward transparency and accountability grew stronger, these two fields inevitably collided, albeit in a space that had long been occupied by an earlier focus on “teledemocracy” and efforts such as citizen information centers. There appeared to be a natural fit between the dominant popular narrative of “liberation technology” and its supposedly innate promise of greater transparency and empowered citizen voice, and the explicit goals of good governance for development. Although the field of “e-democracy” and “e-participation” had existed in a corner of the development world for several years, the new host of “ICT for transparency and accountability” projects were able to build off these earlier initiatives to seemingly present something new and of the moment, with many seeking to take advantage of the data revolution and its twin, the push for open administration.

Johnston (1997, p.82) on the issue of transparency points out that:

Transparent procedures mean little if there is no external monitoring: corrupt states abound in inspectors, commissions of enquiry, and record keeping requirements that create and conceal corruption rather than reveal it, because no one outside the state can demand a meaningful accounting. Without a functional ICT, even a full set of formally democratic institutions will not produce accountable, transparent and responsive administration.

To Sturges (2004), the potential of Information Communications technology for transparent delivery of public services and a consequent limitation of the scope for corruption exists. From the fore-going, the relationship between Information Communications Technology and

transparency/accountability cannot be overemphasized as many scholars agree that it has the capacity of guaranteeing transparency and accountability.

Oye (2017) argues that:

Lack of transparency and accountability in administration tends to be rampant in cases where there are no robust mechanisms in place to deal with it, or in case such mechanisms exist, they are undermined. Subsequently, lack of checks and balances within a system is likely to foster corrupt behaviours. One of the benefits of ICT implementation is the reduction of the need for human intervention in business processes (whether public or private). In the public sector, the automation of processes reduces corrupt behaviour in the delivery of public services. E-government has the potential to improve transparency, efficiency and accountability within the public domain. Particularly, e-government enables citizens' access to public information, hence encouraging citizens' participation in public administration processes. E-government can assist in reducing corrupt behaviour by forging interactions between the government and its citizens, thus promoting feedback mechanisms. In addition, Information Communication Technology can assist in monitoring and flagging undesirable behaviour such as noncompliance to operations' procedures. In this case, ICT could be seen as an early warning whistleblower before the actual corruption takes place. This implies that for any anti-corruption measures to be successful, there is a need to formulate a country's vision of expected behaviour from government officials but also the expectation of a government towards its citizens as far as reporting of corruption is concerned. In addition, as far as the use of ICT for anti-corruption is concerned, there is a need to foster ICTs systems integration, in order to track the identity of officials committing the crime, but also to verify that the act committed is indeed corruption.

According to Mayahira, ICT can assist in improving transparency and efficiency in tax administration and the fiscal policy. Similarly, Relhan suggested ICT-led mechanisms for effective revenue collection. This includes the use of online filing system for tax collection and monitoring of the tax collection process; online applications (e-Permit; e-Contract) and compilation.

III. SUMMARY OF FINDINGS

In summary, the findings are:

1. That web-interface has an effect on storage of data for management decision making in Federal Inland Revenue Service, Onitsha. (P value = 0.003 < 0.05, r = 0.194).
2. That E-service enhances tax administrative processes in Federal Inland Revenue Service, Onitsha. (P value = 0.028 < 0.05, r = 0.187).
3. That computerization of tax administration enhances accountability and transparency in Federal Inland Revenue Service, Onitsha. (P value = 0.011 < 0.05, r = 0.141).

IV. CONCLUSION

The focus of this study has been an investigation of the

impact of information communications technology on administrative efficiency: a study of the Federal Inland Revenue Service, Onitsha. The study was guided by three objectives, research questions and hypotheses. In concluding this academic treatise, it is the belief of the researcher that information and communication technology, if well applied, can enhance administrative efficiency, effectiveness and public service delivery. It is on this basis that the study put forward the following recommendations.

V. RECOMMENDATIONS

Based on the findings and conclusion reached in this study, the following recommendations were made;

1. With respect to the subject of study and the hypotheses that guided the study, the researcher recommends that the web presence of the Federal Inland Revenue Service should be made more interactive with a strong and secured backup system for effective storage of data for management decision making.
2. Secured E-payment platforms for tax payment should be sustained and expanded to include offline channels like mobile money platforms in order to accommodate those that are not internet savvy.
3. As a follow up to the above recommendations, the Federal Inland Revenue Service should collaborate with the Corporate Affairs Commission in a seamless platform to consolidate a comprehensive register of companies so as to easily detect organizations that default in the payment of their taxes—both that of their employees and the company income tax. This will go in long way in enhancing transparency and accountability in tax administration.

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