

Evaluating the Impact of Information Communication Technology on the Operational Efficiency of the Finance and Accounts Department of Nigeria Security and Civil Defence Corps (NSCDC), National Headquarters Abuja, Nigeria.

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Abstract

This study examined the impact of the usage of Information and Communication Technology (ICT) on the Operational Efficiency of the Finance and Accounts department of Nigeria Security and Civil Defence Corps (NSCDC), National Headquarters Abuja, Nigeria. Both the uniformed and non-uniformed 125 Workers at the Finance and Accounts department of Nigeria Security and Civil Defence Corps (NSCDC), National Headquarters Abuja, Nigeria were targeted as the population for this research. The same population was adopted as the sample size of the study and the study adopted statistical tool of Ordinary Least Square method of Regression Analysis and Pearson multiple correlation. A survey research method was adopted with a questionnaire design technique, the results from the first, shows that, the p-value of 0.00 is less than the t-statistic value of 25.05 and the standard error value of 0.03 is less than the t-statistic value. This implies that there is a significant relationship between ICT usage and Operational Efficiency in the Finance and Accounts department of Nigeria Security and Civil Defence Corps (NSCDC), National Headquarters Abuja, Nigeria. The study recommended that government and management should ensure ICT usage as this will not only cut operational cost but will equally reduce corruption in the service. In conclusion therefore, the study submits that ICT usage is a sure factor in enhancing the operational efficiency in the Finance and Accounts department of not only the NSCDC but any other organization or agency.

Key Words: Information Communication Technology (ICT), Operational efficiency, Service delivery, Public service sector.

Introduction

The emergence of Information Communication Technology (ICT) has brought a huge revolution among various aspects of human endeavor. The role of computer cannot be over-

emphasized because it has been the major means and vehicle of change in the transition from the industrial age to the information age globally. Computer has made sending of information from one source to the other easier and simple. The awareness and use of computer system can be found in almost every office both public and private due to the high standard of the communication network. Nigeria Security and Civil Defence Corps (NSCDC), Headquarters, Abuja and other state commands in the Country just like majority of the public service offices has embarked on a concerted effort in joining the league of industrialized nations in the acquisition, deployment, consumption and utilization of Information and Communication Technology (ICT). It has become an indispensable tool for individual and national empowerment, improvement, development, financial operational efficiency and actualization of service. Debela (2009) emphasized that automation of physical activities has been affecting the blue-collar workers. The subject of Administrative and financial operation efficiency in the public service constitutes one of the major concerns in many countries, particularly the developing world and is at the forefront of political debate (Grandy, 2008). Despite the contention bordering on its measurement in terms of the ratio of input to output and what constitutes public values, efficiency continues to dominate as a primary criterion for the evaluation of the public service (Manzor, 2014). This is because public organizations are responsible to provide the necessary public goods and services to the citizens. Manzor, went further to say that automation of information activities in office has changed the nature of office work and has highly affected the activities of knowledge on workers. The use of computer assists and improves the delivery of services in public service due to the high qualities of processing, service delivery and maximum efficiency in all areas that involve the knowledge of computer. Computer is also relevant to both public and private organization as well as to individuals. Computers are used in assisting in the organizational functions such as administrative planning, coordinating, controlling, directing, budgeting, reporting and staffing.

This is because of the potentials of ICT to enhance consultation, openness, information, transparency, participation, accessibility, accountability, availability, timeliness and convenience all which have been identified as key components of public service delivery (OECD (1996). The combination of the use of advanced ICTs, especially the Internet, and the support of new ways of thinking and working in public administration, together with the enhanced provision of information and interactive services accessible over different channels, is the foundation of e-government. The adoption of ICT has the potentials of improving the internal workings and the financial operational efficiency of the Nigeria Security and Civil Defence Corps (NSCDC), Headquarters, Abuja and other State Commands in the Country with new ICT-executed information processes. Efficiency and effectiveness are key success criteria of government involvements and ICTs increase the operational efficiency of government administration (this is a direct result of the replacement of street level bureaucrats by electronic information devices) and further enables more control of administrative activities of the workforce through the use of ICT application (Snellen, 2005).

The subject of administrative efficiency in the public service constitutes one of the major concerns in many countries, particularly the developing world and is at the forefront of political debate (Grandy, 2008). Despite the contention bordering on its measurement in terms of the ratio of input to output and what constitutes public values, efficiency continues to dominate as a primary criterion for the evaluation of the public service (Manzor, 2014).

Fountain (2007) opined that better public service requires first a thorough rethinking and re-examination of the structure of public services and then to exploit possibilities of creating value by working across boundaries and jurisdiction to foster potential gains of redesigned services in terms of speed and cost. High operational efficiency in public service delivery can therefore be achieved through ICT. It implies that the civil servants can be empowered through ICT to improve their service delivery. This assertion was supported by Zambrano (2008) that besides gaining efficiency in public service delivery through ICT, there is also evidence that demonstrates the potential of ICTs in empowering the poor.

As observed by Pathak, Naz, Singh, & Smith (2010), the use of ICT is not only intended to have a focus on efficiency and effectiveness in government but also to empower citizens by making available to them an interactive access to and use of information. Both private and public sectors now apply ICT to integrate and improve their service delivery (Snellen, 2005). Through electronic government, the expectations of people with respect to the service level of public administration are rising. While the last decade has witnessed a marginally improved adoption of ICT in public institutions in Nigeria, more needs to be done to improve service quality, policy making and good governance (Oni, Ayo, Mbarika, Gberevbie, and Folarin, 2014). The usefulness of computer to the society is in various forms, such as in health, government, military, para-military, business and education. Aribisala (2008) asserted that efficient management of personnel, finances and other resources of public and private offices depend on the use of computer-data, on several defence related matters which are daily assembled by radars, solar, as well as other military and intelligence sources. These data are stored, processed and analyzed to gain a proper understanding of detonation of explosive, land mines etc through the use of remotely controlled computerized robots. In industry and technology, computer has a wide range of industrial application like Computer Aided Design (CAD) systems and Accounting Packages which are used to automate the production of design drawing financial operations and design change. It is also used in the creation, modification analysis or optimization of a design. All these are carried out through communication system.

The researcher was concerned with the fact that despite the introduction of ICT in the Finance and Accounts department of Nigeria Security and Civil Defence Corps (NSCDC), National Headquarters Abuja, Nigeria yet the problems of manual processing of data and service delivery has raised the concern and the reason for this study at the headquarters. The problems of wastage of papers due to errors detected during processing of data, errors in the course of manipulation of data which have led to waste of time and resources, improper or poor means of storing and retrieving of information. These have far reaching implications for effective service delivery. The Nigeria Public Service is still considered motionless and incompetent, and incapable of reforming itself (Salisu 2001). It is crucial to note that these negative characteristics are still very much rampant in the present Nigerian public sector and service delivery is a major problem. Public service delivery has been inconsistent with citizen preferences and considered feeble (International Bank for Reconstruction and Development/The World Bank, 2005). The problem of inefficient service delivery in Nigeria like many other countries in Africa, has been identified to be due to lack of accountability, transparency and commitment in making services work for poor and marginalized citizens. This has prompted the researcher to evaluate the impact of Information Communication

Technology on the operational efficiency of the Finance and Accounts department of Nigeria Security and Civil Defence Corps (NSCDC), National Headquarters Abuja, Nigeria.

The main objective of the study is to evaluate the impact of Information Communication Technology on the operational efficiency of the Finance and Accounts department of Nigeria Security and Civil Defence Corps (NSCDC), National Headquarters Abuja, Nigeria. the specific objectives formulated for the study are as follows:

- (i) To examine the extent to which ICT has reduced the operational cost at the Nigeria Security and Civil Defence Corps, Headquarters, Abuja.
- (ii) To evaluate the extent to which ICT ensure transparency and accountability in the Nigeria Security and Civil Defence Corps, Headquarters, Abuja.

This study used full time employees of Nigeria Security and Civil Defence Corps, Headquarters, Abuja and stakeholders in the ICT sector as the focus in the collection of data. The study is guided by the dependent and independent variables. The independent variable is Information Communication Technology (ICT usage) and was held constant, while, the dependent variable being operational efficiency was proxied by cost reduction and transparency and accountability in the study respectively. Finally, it adopted questionnaire as the primary instrument of data collection, regression and correlation analysis for analyses using E-view software package which best explains the relationship and also the strength of the existing relationship between the dependent and the independent variables in the study.

Information and Communication Technology (ICT): A Conceptual Discourse

Information and Communication Technology (ICT) is a term with different meaning and have been severally defined in diverse ways by different people. Some scholars see it as a term that encompasses a lot of activities involving the acquisition, storage, processing and dissemination of information through the use of appropriate software and hardware designed for that purpose (Ewuim et. al., 2016). For instance, ICT is seen as computer systems, telecommunication, networks and multi-media application that enhances knowledge for the execution of given task which entails skills and processes necessary for carrying out activities in a given context (Olasanmi, Ayoola and Kareem, 2012). Wangwe (2010) define ICT as an integrated system that incorporates the technology and infrastructure required to store, manipulate, deliver and transmit information, the legal and economic institutions required to regulate ICT access and usage, and the social and inter-personal structures which allow information to be shared, facilitate access to the ICT infrastructure, and through which innovation takes place. Such innovations engender quality service delivery which is all about customer service and effectiveness. Effectiveness in customer service typically refers to “doing the right things” and measures constructs like customer satisfaction on dimensions, such as service quality, speed, timing, and human interaction (Ewuim et. al., 2016). A service is effective whenever its outcomes or accomplishments are of value to its customers (Inyang, 2008). The use of ICT in public sector and how it affects the service delivery of government have been commonly debated among scholars by examining the use of technological applications by government for effective service delivery (Ewuim et. al., 2016).

Challenges to E-Governance Implementation in the Nigerian Public Service

A lot have been said as regards the benefits of the implementation of e-governance in Nigeria or what it has to offer. Scholars have mentioned that when e-governance is implemented, there will be accountability, awareness and transparency in the management of governmental business (Ojo, 2014). While Budhiraja (2003) opines that the implementation will bring about Simple, Moral, Accountable, Responsive and Transparent (SMART) governance. In addition, it is believed that it will also achieve an efficient, speedy and transparent process of disseminating information to the public and other agencies, enhance the performance of administrative activities both internally and externally and also enhance good governance (UNESCO, 2007). Unfortunately, this is not the case in Nigeria. However, we are not ruling out the tendencies of any challenge that will be peculiar to any policy of government but we are of the view that there are things that must be taken care of before we expect so much from the policy of e-governance in Nigeria public service.

Additionally, the following are also considered as factors impeding the effective implementation of e-governance in Nigeria's public service:

Lack of ICT Infrastructure: This is a crucial challenge to the implementation of e-governance in Nigeria's public service. Nigeria's public service is still lacking in basic ICT infrastructure. For instance, some of the offices still lack common computers let alone the common skills for its operation. What is obtainable in their daily activities is the traditional way of doing things. That is, they are still doing a lot of paper work which would have reduced if e-governance is fully embraced. In some other instance, there is a combination of both traditional and digital approach to government business. There is still no access to internet network in most public sector offices, as well as regular public supply. All these are challenges to the implementation of e-governance in Nigeria's public service (ITU, 2006; Adeyemo, 2011).

Attitude or Resistance to Change: This is also a challenge in the public sector. Most workers are still used to the old ways of carrying out government activities. That is, they are still known to be working with a lot of papers, carrying of files from one desk to the other or from one office to the other. Their resistance to e-governance implementation in their services is what has culminated to the poor rating of the implementation of e-governance in the public service. Some of the reasons for this, is that most of the public servants are not computer literate, not qualified, have little or no training in the installation, maintenance, designing and implementation of ICT infrastructure.

Literature Review

Several literature exists on the use of ICT and other technological applications by government at different levels in Nigeria. For instance, Tenibiaje, (2012) investigated the impact of Computer Use on the Efficiency of Civil Servants in Ekiti State, Nigeria. The research adopted a descriptive survey method. The sample consisted of 58 civil servants which were randomly selected among civil servants in Ekiti State, Nigeria. The research

instrument for the collection of data was 20-item structured questionnaire. Three research hypotheses were formulated and tested, at 0.05 level of significance. t-test statistical analysis was used to analyze the data collected. The revealed that there was increase efficiency by civil servants in the state as a result of the use of computers but this study deviates from our present one in that it was not devoted to the NSCDC.

Similarly, Ayoade's (2017) study on the Impact of Information and Communication Technology (ICT) on the Public Service Delivery in Local Governments in Oyo, Township is also different from this present one in that although it attempted to measure the degree of efficiency in service delivery, it was equally not focused on the NSDDC. The study examined the impact of Information and Communication Technology on the Public Service Delivery in the three Local Government Councils in Oyo Township. A descriptive survey design was employed and adapted questionnaire was used to collect data from the respondents. The population of the study consists of all staff in the three Local Government Councils in Oyo Township. An incidental random sampling technique was used to select four hundred and fifty (450) respondents from the population of the study and four hypotheses were formulated for the study. It was realized that there was a remarkable improvement in service delivery as a result of the use of ICT.

Ewuim, and Igbokwe-Ibeto, (2016) investigated Information and Communication Technology and Public Service Delivery in Amuwo-Odofin Local Government Council of Lagos State-Nigeria. This followed the realization that public service delivery in Nigeria is poor, inefficient and ineffective and often subject of ridicule because of its rigidity. There are problems of corruption, transparency and accountability, high cost of administration and wastage. The study however discovered that the deployment of Information and Communication Technology (ICT) in the public service did not make much difference in service delivery and thus, could not change this perception.

On his own part, Itulelo (2017) investigated the role of ICT in enhancing transparency and accountability in public funds management in the Democratic Republic of Congo (DRC). The study was devoted to establishing means of using ICT to address the various challenges of transparency and accountability in public administration. Issues, such as fraud and corruption, emanating from lack of transparency and accountability in public administration were identified for considerable attention. It was equally discovered that public funds management is an area of concern as public funds are prone to misuse if proper control mechanisms are not in place. A number of suggestions were made on how to prevent or reduce public funds misuse including curbing corrupt behavior. However, most of the suggestions focused on institutions strengthening their systems and very few explored the role of ICT in preventing and reducing corrupt behavior. Overall, the paper addressed the need for the use of ICT in addressing the lack of transparency and accountability in public funds management in the Democratic Republic of Congo (DRC). This study also deviated

from our present one both in focus and applicability of ICT since ours is targeted on the operations of the accounts department of NSCDC in Nigeria without any link to the DRC. This brief review establishes the importance and need of this study as it attempts to fill the gap in existing literature on ICT and service delivery and as well add to the existing body of knowledge in this area of study.

Theoretical Framework

This paper adopts the Diffusion of Innovation Theory (DOI) as a framework of analysis. Diffusion is a process by which innovations are communicated through certain channels over time among the members of a social system (Rogers, 2003). Oliveira & Martins, (2011) posit that DOI is a theory of how, why and at what rate new ideas and technology spread through cultures, operating at the individual and firm level. The word “technology” and “innovation” are used interchangeably by Rogers cited in (Sahin, 2006). Diffusion of Innovations tries to describe how a population takes up innovation (Robins, 2009). Furthermore, Rogers, (2003) identified five attributes that determine the successful spread of an innovation namely, relative advantage, compatibility with existing values and practices, simplicity and ease of use, trialability and observable results

The degree of willingness to accept innovation differs from one individual to another; thus, it is largely observed that the fraction of the population that adopts an innovation assumes a normal distribution over time (Rogers, 2003). A category of five individual innovativeness ranging from earliest to latest adopters is achieved by separating this normal distribution into the following groups: Innovators, early adopters, early majority, late majority, laggards (Rogers, 2003). Different factors led to the emergence of Diffusion of Innovation Theory (DIT), some of which are: poor performance of the public sector in different arenas, imperious bureaucracy, lack of accountability, corruption, changes of people’s expectations and the emergence of better alternative forms of service delivery (Common and Minogue cited in Sarker, 2006). So, the relationship between ICT adoption in public service and DIT theory is an important area of study to better understand the factors that steer and shape ICT in public service delivery (Bekkers & Homburg, 2007, Sahay & Sudan, 2007).

In applying the Diffusion of Innovation theory, following the private sector practices especially in the Finance and Accounts department of Nigeria Security and Civil Defence Corps (NSCDC), National Headquarters Abuja, Nigeria, which has envisaged ICT either as a tool to rationalize existing processes or as an instrument to foster a more profound re-engineering of public organizations. DIT and ICT are therefore deeply intertwined as they share the same aims and the same reform goals. The use of ICT in the public sector affects the chief characteristics of the classic public sector paradigm, in the same way as DIT techniques do. ICT therefore reshapes the production, coordination, control, and direction processes that take place within the public sector (Fountain, 2011). The theory is suitable for this study because it is aimed at achieving an improved operational efficiency through the positive uses and adaptation of CT, in fact, ICT has effectively played the role of enhancing the effectiveness, transparency and accountability of government performance highlighted the

need of making the bureaucracy transparent and responsive which further makes this theory more suitable and appropriate for this study.

Research Methodology

The study adopted the descriptive research design, while the source of data used for this study is primary source of data. The population of the study consists of the 125 (One Hundred and Twenty-Five) both Uniform and Non-Uniform personnel, from the 20 units created in the department of Finance and Accounts. It is large and because of its enormous responsibilities and the need for accuracy, various functions were broken down and assigned to units. These units are; Office of Director of Finance & Accounts, Office of Assistant Commandant General (Finance and Accounts), Office of Commandant Finance, Office of Deputy Commandant Finance, Salary Unit, Variation Unit, IPPIS/Biometrics Unit, Internal Audit, Checking Unit, Cash Pay Office (CPO), E-Payment Unit, Other Charges Unit, Capital Unit, Advances Unit, Final Account Unit, Voucher Room Unit, Audit Query Unit, Third Party Unit, Asset Tracking Unit, and Accounts Admin Unit. An incidental random sampling technique was used for the purpose of obtaining one hundred and twenty-five (125) respondents from the population. A structured questionnaire used to gather elicit information measured by a four (4) point Likert scale format of (1-4): =4 Strongly Agree (SA), =3 Agree (A), =2 Disagree (D), and =1 Strongly disagree (SD) and will also serve as instrument for the study. The questionnaire used for the study and designed into three (3) sections of: A, B and C to gather possible information from the respondents. Section A is to gather data on the respondent's biodata, section B covers the effect of ICT usage on the operational efficiency of the Finance and Accounts department of Nigeria Security and Civil Defence Corps (NSCDC), National Headquarters Abuja, Nigeria concerning cost reduction while section C covers the effect of ICT usage on cost reduction in ensuring transparency and accountability in Nigeria Security and Civil Defence Corps (NSCDC), National Headquarters Abuja, Nigeria. The study also adopted statistical tool of Ordinary Least Square method of Regression Analysis and Pearson multiple correlation to establish the relationship that exists between both the dependent and independent variables using the E-view Statistical Software Package.

Table 3.1

Respondents Distribution of the Nigeria Security and Civil Defence Corps (NSCDC), National Headquarters Abuja, Nigeria.

S\No.	Respondents	Questionnaire Distributed	Questionnaire Returned	Questionnaire Not Returned
1.	Office of Director of Finance & Accounts	10	10	00
2.	Office of Asst. Comdt Gen. (Fin. & Accts)	06	06	00
3.	Office of Commandant Finance	06	06	00
4.	Office of Deputy Commdt Finance	07	05	02
	Common Services Office (CSO)	06	06	00

5. Salary Unit	06	06	00
6. Variation Unit	05	05	00
7. IPPIS/Biometrics Unit	06	06	00
8. Internal Audit	06	06	00
9. Checking Unit	06	06	00
10. Cash Pay Office (CPO)	07	07	00
11. E-Payment Unit	06	06	00
12. Other Charges Unit	05	05	00
13. Capital Unit	06	06	00
14. Advances Unit	07	07	00
15. Final Account Unit	06	06	00
16. Voucher Room Unit	06	06	00
17. Audit Query Unit	08	08	00
18. Third Party Unit	06	06	00
19. Asset Tracking Unit and	07	07	00
20. Accounts Admin Unit	06	06	00
Total	125	123	02

Source: Field Survey, 2022.

Table 3.1 reveals that 125 copies of questionnaires were distributed to respondents and from the number distributed, 123 copies representing 98.4% were completed returned and used for the study while 02 copies representing 1.6% were not returned respectively.

Validity and Reliability of the Study Instrument

The validity and reliability of the instrument for the questionnaire test according to Sekran, (2001) is 0.7 Alpha values for each instrument under study. The researcher tested the validity of these variables under study by conducting a pilot test in the FCT using a para-military setting. We structured and sampled 20 copies of questionnaire through stratified method and the result showed that, the instruments used are valid. See table 3.2 below.

Table: 3.2 Cronbach’s Alpha Computation table

Variables	Pre-test	Cronbach’s Alpha
ICT Usage	0.57	0.81
Cost Reduction	0.62	0.73
Transparency and Accountability	0.52	0.86

Source: Researcher’s Computation (2022)

The Alpha values are reliable in this study because, the pilot study was tested twice both at pre-test on the variables and were not reliable. However, the final test conducted gave values that were significant, it gave us alpha values that were above 0.7 from both the dependent and the independent variables.

Estimation of Study Variable

This study is guided by the dependent and independent variables. The independent variable is ICT usage (ICT) and was held constant in the study, while, the dependent variable being Operational Efficiency (OE), measured by Cost Reduction (CR), and Transparency and Accountability (TA) respectively.

This is expressed in this study as:

$$OE = f(CT) \dots\dots\dots (3.1)$$

which by expansion becomes:

$$OE = f(CR, TA) \dots\dots\dots(3.2)$$

Where:

OE = Operational Efficiency

ICT = Information Communication Technology

CR = Cost Reduction

TA = Transparency and Accountability

a = constant

e = residual or stochastic term (which reveals the strength of the relationship; if e is low, this implies that the number of unexplained factors is low, then the residual in the study will be high and vice versa.

Data Presentation and Analysis

Research Hypothesis

Ho₁: There is no significant relationship between level of ICT usage and Cost Reduction in the Nigeria Security and Civil Defence Corps, Headquarters, Abuja, Nigeria.

ORDINARY REGRESSION RESULT

$$CR = \alpha + \beta_1 ICT$$

Dependent Variable: CR

Method: Least Squares

Date: 12/01/22 Time: 07:25

Sample: 125

Included observations: 84

Variable	Coefficient	Std. Error	t-Statistic	Prob.
CR	0.081489	0.169684	0.669682	0.5238
ICT	0.723164	0.046565	25.05719	0.0000

R-squared	0.810376	Mean dependent var	3.132570
Adjusted R-squared	0.873235	S.D. dependent var	1.467028
S.E. of regression	0.595343	Akaike info criterion	1.427449
2Sum squared resid	19.13213	Schwarz criterion	1.526880
Log likelihood	-56.24712	Hannan-Quinn criter.	1.491345
F-statistic	576.6222	Durbin-Watson stat	1.340142
Prob(F-statistic)	0.000000		

Source: E-view 7.00 Output, 2022

1% level of significance, 5% level of significance and 10% level of significance

$$CR = \alpha + \beta_1 ICT$$

$$CR = 0.081 + 0.723 ICT$$

$$IT = 1.13 \quad 0.04$$

$$t = 0.66 \quad 25.05$$

$$P = 0.51 \quad 0.00$$

$$R^2 = 0.84$$

$$F\text{-stat} = 576.6222 \text{ (prob. 0.00)}$$

$$DW = 1.38$$

From the regression result, *ICT* usage coefficient is positive and significant in achieving Cost Reduction (CR) in the Finance and Accounts department of Nigeria Security and Civil Defence Corps (NSCDC), National Headquarters Abuja, Nigeria. The $CR = 0.081 + 0.723 ICT$ which indicates that operational efficiency level increase by 84% for every 1%. The p-value of 0.00 is less than the t-statistic value of 25.05 and the standard error value of 0.03 is less than the t-statistic value. This implies that there is a significant relationship between *ICT* usage and Cost Reduction (CR) in the the Finance and Accounts department of Nigeria Security and Civil Defence Corps (NSCDC), National Headquarters Abuja, Nigeria. Therefore, we reject the null and accept the alternative hypothesis that there is a significant relationship between *ICT* usage and Cost Reduction (CR) in the Finance and Accounts department of Nigeria Security and Civil Defence Corps (NSCDC), National Headquarters Abuja, Nigeria.

H₀₂: There is no significant relationship between ICT usage and Transparency and Accountability in the Nigeria Security and Civil Defence Corps, Headquarters, Abuja, Nigeria

ORDINARY REGRESSION RESULT

$$TA = \alpha + \beta_1 ICT$$

Dependent Variable: TA

Method: Least Squares

Date: 12/01/22 Time: 08:13

Sample: 125

Included observations: 98

Variable	Coefficient	Std. Error	t-Statistic	Prob.
TA	0.095427	0.063280	1.451255	0.1529
ICT	0.832423	0.024269	36.57163	0.0000
R-squared	0.898863	Mean dependent var	2.322981	
Adjusted R-squared	0.843224	S.D. dependent var	1.292297	
S.E. of regression	0.412267	Akaike info criterion	1.078052	
Sum squared resid	27.02424	Schwarz criterion	1.116330	
Log likelihood	-84.78316	Hannan-Quinn criter.	1.093594	
F-statistic	1413.123	Durbin-Watson stat	1.261259	
Prob(F-statistic)	0.000000			

Source: E-view 7.00 Output, 2020

1% level of significance, 5% level of significance and 10% level of significance

$$CR = \alpha + \beta_1 ICT$$

$$CR = 0.095 + 0.83 ICT$$

$$CR = 0.06 \quad 0.02$$

$$t = 1.45 \quad 36.57$$

$$P = 0.15 \quad 0.00$$

$$R^2 = 0.84$$

$$F\text{-stat} = 1413.123(\text{prob. } 0.00)$$

$$DW = 1.26$$

The regression result revealed that, *ICT* coefficient is positive and significant in achieving Transparency and Accountability (TA) in the Finance and Accounts department of Nigeria Security and Civil Defence Corps (NSCDC), National Headquarters Abuja, Nigeria. The TA = $0.095 + 0.83 ICT$ which indicates that there is a positive increase cost reduction by 84% for every 1% leading to increase in service delivery. The p-value of 0.00 is less than the t-statistic value of 36.54 and the standard error value of 0.02 is less than the t-statistic value. This implies that there is a significant relationship between *ICT* usage and the activities of Transparency and Accountability (TA) in the Finance and Accounts department of Nigeria Security and Civil Defence Corps (NSCDC), National Headquarters Abuja, Nigeria. Therefore, we reject the null and accept the alternative hypothesis that there is a significant relationship between *ICT* usage and the cost reduction in the Finance and Accounts department of Nigeria Security and Civil Defence Corps (NSCDC), National Headquarters Abuja, Nigeria.

Discussion of Findings

The analysis in hypothesis 1, the findings show that, *ICT* usage coefficient is positive and significant in achieving Cost Reduction (CR) in the Finance and Accounts department of Nigeria Security and Civil Defence Corps (NSCDC), National Headquarters Abuja, Nigeria. The CR = $0.081 + 0.723 ICT$ which indicates that operational efficiency level increase by 84% for every 1%. The p-value of 0.00 is less than the t-statistic value of 25.05 and the standard

error value of 0.03 is less than the t-statistic value. This implies that there is a significant relationship between *ICT* usage and Cost Reduction (CR) in the the Finance and Accounts department of Nigeria Security and Civil Defence Corps (NSCDC), National Headquarters Abuja, Nigeria. Therefore, we reject the null and accept the alternative hypothesis that there is a significant relationship between *ICT* usage and Cost Reduction (CR) in the Finance and Accounts department of Nigeria Security and Civil Defence Corps (NSCDC), National Headquarters Abuja, Nigeria. This research is in line with the study of Tenibiaje, (2012), and Ayoade (2017).

The analysis in hypothesis 2, the findings were that, *ICT* coefficient is positive and significant in achieving Transparency and Accountability (TA) in the Finance and Accounts department of Nigeria Security and Civil Defence Corps (NSCDC), National Headquarters Abuja, Nigeria. The $TA = 0.095 + 0.83ICT$ which indicates that there is a positive increase in Transparency and Accountability by 84% for every 1% leading to increase in service delivery. The p-value of 0.00 is less than the t-statistic value of 36.54 and the standard error value of 0.02 is less than the t-statistic value. This implies that there is a significant relationship between *ICT* usage and the activities of Transparency and Accountability (TA) in the Finance and Accounts department of Nigeria Security and Civil Defence Corps (NSCDC), National Headquarters Abuja, Nigeria. Therefore, we reject the null and accept the alternative hypothesis that there is a significant relationship between *ICT* usage and the Transparency and Accountability in the Finance and Accounts department of Nigeria Security and Civil Defence Corps (NSCDC), National Headquarters Abuja, Nigeria. It's also in line with the work of Ewuim, and Igbokwe-Ibeto, (2016), and Itulelo (2017)

Conclusion and Recommendations

The introduction of *ICT* in both private and public sectors has changed the operational efficiency of service provision in Nigeria especially with the adaptation of computers, GSM and internet services, which has increased accessibility and provided less demanding interfaces for people to connect. The *ICT* usage has provided quality, efficient, transparency and accountable public service delivery in Nigeria although it is still rudimentary. The problem encountered is simply the cost of internet accessibility and usage in Nigeria which is too high for a majority of the users. By the time the costs of internet usage is reduced then the citizens will be able to benefit from it. Efficiency has long played a central role in the terrain of public administration values and there is a growing demand that public organizations promote efficiency in the delivery of public goods and services to the citizens. It is on the basis of this conclusion that this paper makes the following recommendations:

- (i) The Government should ensure that the needed adequate *ICT* infrastructures are provided to all departments, units and sub-units of the Nigeria Security and Civil Defence Corps (NSCDC), both at the National Headquarters Abuja, and at all the State Commands in the 36 States and FCT Abuja Nigeria. This will enhance successful implementation of *ICT* application and enhance cost reduction in the operations of the Corps.

- (ii) The Government should ensure that they formulate and implement policies that will enforce computer literacy, compulsory and prudence in accounting procedures and processes in the Finance and Accounts department in the Nigeria Security and Civil Defence Corps (NSCDC), both at the National Headquarters Abuja, and at all the State Commands in the 36 States and the FCT Abuja Nigeria. This will enhance Transparency and Accountability in operations of the Corps and will further lead to operational efficiency in the entire public service delivery in Nigeria.

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