



# Viability and Application of Information Technology Tools for Better Governance in India with Specific Reference to Tax Collections and Funds Utilization

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## ABSTRACT

This article intends to discuss and understand the viability and application of information technology tools for better governance in India with specific reference to tax collections and funds utilization. Technology is one component which has penetrated into almost every component of governance and this is the reason that it is imperative so as to understand and explore new ways through which governance can be executed and at the same time monitored as well. This article strives to study the usage of information technology in governance practices of various successful nations all across the globe such as Denmark, Sweden, Norway, Finland and Wales, and how can their governance system be adapted within the Indian governance. The Scandinavian nations and several other nations of Europe have been very successful in applying and executing information technology within their governance and this is something that the Indian governance should also learn and adapt. Governance is a term which includes several things and numerous components of which taxation and funds collection is a small part of.

**Keywords:** Information technology; Digital governance; Citizen empowerment; Virtual governance; Website development; Smartphone application development; Transparent governance

## INTRODUCTION

The key reason for choosing such an area for discussion and research is the fact that tax collections and funds utilization have always been an area of debate and concern in India and this is something which has always put the Indian governance under scanner and subject to numerous questions. Governance can become extremely easy in case it is being monitored and executed through technology. The core reason for it is the fact that technology adds more transparency to anything and governance is one important component of the society which certainly requires transparency and trust of the masses. This article intends to analyse the current requirements of the citizens of the nation and also its governance. The present governance in India is full of loopholes and there is very little transparency in the way governance is taking place, the citizens of India are not having any platform through which they can access easily the amount of tax central and state governments are collecting and

also how and in what manner this amount is being utilized. It is the right of citizens to know the way in which their money is being spent for various projects and schemes [1].

## LITERATURE REVIEW

The main objective of discussing this area is to develop an information technology model which depicts and explains in detail the way government is collecting taxes, the amount of total taxes collected and also the way in which this huge amount gets allocated in different public welfare projects and schemes. This information technology model should be in a form of website as well as a smartphone application which could get accessed by all the citizens without any hassle and will give a complete view of the total amount of taxes collected and also how these funds are going to get utilized. The key objective of initiating and developing such an integrated system is to empower every citizen and make them access the monetary functioning of the

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**Received:** 18-May-2022, Manuscript No. RPAM-22-16715; **Editor assigned:** 20-May-2022, PreQC No. RPAM-22-16715 (PQ); **Reviewed:** 03-Jun-2022, QC No. RPAM-22-16715; **Revised:** 18-Jul-2022, Manuscript No. RPAM-22-16715 (R); **Published:** 25-Jul-2022, DOI: 10.35248/2315-7844.22.10.376

**Citation:** Pandey A (2022) Viability and Application of Information Technology Tools for Better Governance in India with Specific Reference to Tax Collections and Funds Utilization. Review Pub Administration Manag. 10:376.

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government so that governance model becomes as credible as possible. The rationale behind choosing the area of discussion as 'viability and application of information technology tools for better governance in India with specific reference to tax collections and funds utilization' is the fact that the democratic governance in India requires a transparent and technology driven platform which makes it more credible [2,3].

**This article intends to answer the following questions:**

- Identification of loopholes within Indian governance with regards to accessing information
- Analysing present platforms of accessing governance information
- Citizen's satisfaction with the present governance information accessing systems
- How information technology can provide valuable solutions to governance problems with respect to tax collections and funds utilization

Technology is one component which has revolutionized everything of which governance is one small part of. All nations have a different and unique way of governance and one element upon which everyone would agree is the usage of information technology in the overall governance and public welfare structure. Developed nations all across the globe have a very sound framework of governance and the reason why these nations have such a system, is because of its strong integration with information technology as a medium for executing and improving things.

The usage of technology in public governance is something which is happening all across the globe and this has made their respective systems more transparent and efficient. This is the reason why Indian public governance system needs to be made more sound technically so as to ensure that it becomes better and also wins the faith of its citizens. The image of Indian public governance has not been very good at national and international levels and the core reason for the same is technical backwardness of its overall public governance. Information technology is one tool which can make public governance as efficient as possible and this is the reason that the present government should realize this and make information technology the most preferred tool for pursuing public governance. Information technology is certainly going to add more transparency and credibility to the overall governance and at the same time also enhance the faith of Indian citizens in their governance [4]. The present government has already initiated this move and is trying to bring public governance on the platform of information technology but still a lot of work needs to be done in this regard have discussed the public governance system of Norway and per their observation the reason why governance of Norway has been so efficient over a long period of time is due to the fact that they have integrated their governance structure with information technology and as a result of that the citizens have complete access to the latest happenings within the governance structure and this has made their governance more transparent and credible in the eyes of the citizens argue about the importance of technology in governance [5]. As per their studies conducted in Sweden, it has been found that development and existence of smartphone

applications for knowing how much the government is spending on different public welfare schemes such as education, health, infrastructure, etc. becomes very easy and convenient. The biggest advantage of such a system is that the government is no more answerable to the public and the citizens can easily see and judge all the activities of the government have observed the governance structure and public feedback in Denmark and found that the reliance of the government on information technology is very high especially when it comes to tax collections and funds utilization. The system within the entire governance is such that through government administered websites and smartphone applications, the citizens can very easily gain access to crucial information pertaining to government's tax collections and respective expenditure in various schemes have conducted research study in Finland about the satisfaction and acceptance rate of people about their elected government and their functioning at ground level. The studies concluded that the satisfaction rate of the citizens about their government is extremely high and the core reason for the same is execution of governance through the usage of appropriate technology which can be easily accessed by the citizens without any hassle. Websites and phone applications are the most common tools through which the citizens gain access to the relevant information in this nation [6].

**The various areas that need to be addressed with regards to Indian governance are:**

- To identify the various shortcomings of the present public governance system in India and how to overcome them.
- How to integrate information technology with the present public governance in India.
- Make tax collections and funds utilization as transparent as possible through the use of information technology.
- How to enhance citizen's confidence in the governance system through the viability and application of information technology as a tool to monitor government's performance.

**The major objectives of pursuing this area of discussion are:**

- To identify the loopholes within Indian governance with regards to accessing information: This would encompass conducting detailed study of the present governance system so as to gain all the information in this regard.
- To analyse present platforms of accessing governance information: This will encompass conducting a thorough study of the various websites and smartphone applications being run by Indian government to gain access to tax collections and funds transfer.
- To ascertain citizen's satisfaction with the present governance information accessing systems: This would involve opinion collection from the citizens on the basis of random sampling.
- To analyse how information technology can provide valuable solutions to governance problems with respect to tax collections and funds utilization: This would involve studying the public governance platforms with regards to tax collections and funds utilization for nations such as Sweden, Norway, Denmark, Finland, Wales, etc.

**The methodology for this area to be a success requires the following four phases:**

- **Phase 1:** This phase would involve conducting detailed study of the present governance system so as to identify the loopholes within Indian governance with regards to accessing information.
- **Phase 2:** This phase would involve conducting a thorough study of the various websites and smartphone applications being run by Indian government to gain access to tax collections and funds transfer.
- **Phase 3:** This phase would involve opinion collection from the citizens on the basis of random sampling to ascertain citizen's satisfaction with the present governance information accessing systems.
- **Phase 4:** The final phase would involve studying the public governance platforms with regards to tax collections and funds utilization for nations such as Sweden, Norway, Denmark, Finland, Wales, etc. and analysing how information technology can provide valuable solutions to governance problems with respect to tax collections and funds utilization.

**The various materials required for making this study successful encompass:**

- Latest government reports of various nations such as Sweden, Norway, Denmark, Finland, Wales, etc. which shall be the main focus area for model adaption in India.
- Latest books, journals, articles, research papers, reports and dissertations written in the area of digitization of public governance.
- Software and information technology tools required for developing website and smartphone application of public governance in India for taxation and funds utilization.

## DISCUSSION

Ministry of electronics and information technology, government of India will play a very critical role in facilitating the tools and information required for digitalizing the governance system of India [7].

**Possibility of commercialization:** The model and output recommended in the write up is certainly in a very good position of being commercialized and used by various other nations all across the globe [8].

## CONCLUSION

Hence, we can conclude that our study has laid to identification of all the loopholes within Indian governance with regards to accessing information by conducting detailed study of the present governance system. It has also created a rich pool of knowledge base of various websites and smartphone applications being run by Indian government to gain access to tax collections and funds transfer. Our study will help us in knowing the extent of citizen's satisfaction with the present governance information accessing systems *via* opinion collection from the citizens on the basis of random sampling. We are in a position to provide valuable solutions to governance problems through information technology with respect to tax collections and funds utilization by studying the public governance platforms for nations such as Sweden, Norway, Denmark, Finland, Wales, etc.

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