

Digital Governance and Public Accountability in Nigeria: Rethinking Administrative Transparency in the Age of E-Government

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Abstract

The persistent crisis of public sector opacity and limited citizen oversight in Nigeria has heightened the demand for more transparent, responsive and accountable governance. Despite the promise of e-government platforms to revolutionize administrative operations, digital governance initiatives in Nigeria remain largely fragmented and underutilized. This study investigates how digital governance can enhance public accountability and reframe administrative transparency within the Nigerian public sector. Employing a documentary research design, the study draws evidence from official government publications, policy briefs, institutional reports, international development assessments, and scholarly literature on digital governance and accountability in Nigeria. The analysis is anchored on the Technology Acceptance Model (TAM) and the New Public Management (NPM) theoretical framework to provide interpretive depth and contextual understanding. The findings reveal that although e-government initiatives have improved information accessibility and reduced bureaucratic bottlenecks, their potential is undermined by infrastructural gaps, resistance to innovation and weak institutional enforcement mechanisms. The study concludes that digital governance in Nigeria can foster real-time accountability only when complemented by strong legal frameworks and sustained digital literacy campaigns. It recommends a holistic policy reorientation that prioritizes integrated ICT deployment, user-centered administrative reforms, and the institutionalization of real-time performance monitoring tools.

Keywords: Civic oversight, institutional inertia, service innovation, ICT integration, bureaucratic reform.

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Introduction

The evolution of governance in Nigeria has been marked by a complex interplay of institutional transitions, policy experimentation, and persistent challenges in ensuring transparency and accountability. From colonial administrative structures to post-independence centralized governance and subsequent democratic reforms, the Nigerian public sector has grappled with inefficiencies, corruption, and bureaucratic opacity (Ayo, 2014; Olaopa, 2021). Over the past two decades, however, the global shift towards digital governance has offered a compelling avenue for rethinking public administration, particularly in enhancing accountability mechanisms through e-government platforms. The promise of digital governance lies in its ability to transform traditional bureaucratic processes into more efficient, transparent, and citizen-centric systems by leveraging information and communication technologies (ICTs) to reduce administrative bottlenecks and promote real-time accountability (Heeks, 2002; UNDESA, 2022).

In Nigeria, the introduction of digital governance frameworks began earnestly in the early 2000s with the establishment of the National Information Technology Development Agency (NITDA) and the launch of the National e-Government Strategy. These initiatives aimed to digitize government operations, automate service delivery, and enhance citizen engagement (NITDA, 2007). Despite this progressive policy shift, the implementation of e-governance in Nigeria has been met with considerable structural and institutional challenges. Infrastructural deficits, digital illiteracy, fragmented ICT deployment across ministries, and weak monitoring frameworks have undermined the potential benefits of digital reforms (Agunbiade & Ayo, 2020). The absence of coherent accountability

systems within these digital interfaces has further entrenched public mistrust, especially in light of recurring governance failures and widespread corruption scandals in the public sector (Transparency International, 2023). These realities raise critical questions about the actual efficacy of digital governance in advancing public accountability in Nigeria. The gap between policy articulation and implementation outcomes necessitates a robust investigation into how e-government tools are being employed, who benefits from their usage, and what structural barriers limit their effectiveness. This study is situated within this context, aiming to explore how digital governance can reframe administrative transparency and improve public accountability in Nigeria. It interrogates not just the technological deployment of e-governance platforms, but also the institutional culture, policy coherence and socio-political dynamics that shape their functionality.

Employing a documentary research design, the study draws evidence from a wide range of credible sources, including official government publications, white papers, policy briefs, institutional reports, international development assessments, and peer-reviewed academic literature. This approach allows for a comprehensive synthesis of historical and contemporary perspectives on digital governance and accountability practices in Nigeria. The study is anchored on two complementary theoretical frameworks: TAM, which examines the determinants of technology adoption and usage among government agencies and stakeholders (Davis, 1989), and the NPM framework, which advocates for efficiency, performance measurement, and customer-oriented service delivery in the public sector (Hood, 1991).

The objectives of the study are threefold:

1. To examine the historical development and current status of digital governance initiatives in Nigeria;
2. To evaluate the effectiveness of e-government tools in promoting transparency and public accountability; and
3. To identify key institutional, infrastructural, and socio-political barriers to effective digital governance in Nigeria.

Ultimately, this study contributes to the broader discourse on governance innovation in the Global South by highlighting the urgent need for Nigeria to rethink its digital transformation agenda beyond mere automation towards a holistic, accountable, and citizen-centered public administration system.

Literature Review

To meaningfully situate the discourse on digital governance and public accountability in Nigeria, it is necessary to unpack the key concepts central to this study.

Digital Governance refers to the use of digital technologies, especially ICTs, to facilitate the processes of governance, improve service delivery, and enhance interaction between government and citizens (UNESCO, 2021). It transcends e-government by incorporating broader elements such as digital inclusion, open government, data-driven decision-making, and participatory platforms (Gil-Garcia et al., 2018).

Public Accountability, in contrast, is the obligation of public officials and institutions to answer for their actions, ensure transparency in the use of public resources, and uphold standards of integrity and performance. Bovens (2007) defines it as “a relationship between an actor and a forum, in which the actor is obliged to explain and justify his conduct, the forum can pose questions and pass judgment, and the actor may face consequences.”

Administrative Transparency is the degree to which governmental operations are open to public scrutiny. It encompasses the accessibility, reliability, and clarity of information disseminated by

government institutions (Meijer, 2013). In the digital age, transparency is increasingly enabled by online platforms, open data initiatives, and digital tools that allow citizens to track administrative processes and spending.

Digital Governance and the Efficiency Narrative: One dominant narrative in literature is that digital governance enhances efficiency in public service delivery. Drawing from the principles of NPM, scholars argue that ICTs reduce red tape, automate tasks, and streamline administrative operations (Dunleavy et al., 2006). In the Nigerian context, platforms like the Integrated Payroll and Personnel Information System (IPPIS) and the Treasury Single Account (TSA) are often cited as successful illustrations (Adeosun, 2010). However, critics note that while these platforms have achieved fiscal benefits, they are often deployed with minimal stakeholder consultation and limited integration across government tiers (Agunbiade & Ayo, 2020).

Transparency and Citizen Engagement: A second theme relates to how digital governance fosters administrative transparency and citizen participation. E-governance portals, budget dashboards, and open data platforms are tools for empowering citizens to access and interpret public information (OECD, 2016). In Nigeria, efforts like the Nigeria Open Contracting Portal (NOCOPO) and BudgIT have helped civil society monitor procurement processes. Yet, scholars warn that the digital divide; marked by low ICT literacy, poor broadband access, and uneven electricity supply, limits the reach and inclusivity of such initiatives (Igbokwe-Ibeto et al., 2021).

Public Accountability and Anti-Corruption Measures

Digital platforms can also be leveraged to enhance accountability and combat corruption by improving traceability and auditability (World Bank, 2020). The deployment of biometric registration in voter systems, pension schemes, and government payrolls has reduced incidences of ghost workers and fraudulent claims. Nevertheless, corruption has proven adaptive. Some scholars highlight how digital tools can be manipulated or circumvented by political elites when accountability mechanisms are weak or selectively enforced (Oluwole & Olayemi, 2021).

Institutional Readiness and Resistance: A recurring concern in the literature is institutional resistance to reform. The TAM posits that users' perceptions of usefulness and ease of use determine technology adoption (Davis, 1989). In the Nigerian civil service, institutional inertia, inadequate training, lack of performance incentives, and entrenched bureaucratic culture continue to frustrate digital transformation (Ndukwe & Oyediran, 2022). Moreover, governance structures often lack interoperability, with ministries and agencies working in silos, thereby duplicating efforts and wasting resources.

While there is growing literature on the potential and implementation of digital governance in Nigeria, several gaps remain:

- a) **Integration Gap:** Existing studies have largely examined digital tools in isolation (e.g., IPPIS or TSA) rather than assessing how these tools collectively contribute to systemic transparency and accountability.
- b) **Institutional-Cultural Gap:** There is insufficient empirical attention to how organizational culture and bureaucratic politics mediate the effectiveness of digital governance.
- c) **Equity Gap:** Much of the literature assumes uniform benefits from digital tools without addressing disparities in access due to geography, gender, or socioeconomic status.
- d) **Outcome Gap:** Few studies critically evaluate whether digital governance initiatives have translated into measurable improvements in accountability or merely improved operational visibility.

This study seeks to bridge these gaps by offering a holistic, systems-based analysis of digital governance in Nigeria, grounded in documentary evidence and theoretical depth. By focusing on both technological deployment and institutional dynamics, the study provides a nuanced understanding of the conditions under which digital governance enhances public accountability.

The reviewed literature reveals that digital governance holds substantial promise in reforming public administration, especially in contexts like Nigeria where corruption and inefficiency are systemic. However, this promise is curtailed by infrastructural, institutional, and socio-political constraints. While various digital tools have been deployed to streamline public service and enhance fiscal transparency, their impact on deepening accountability and transforming governance outcomes remains contested. The Technology Acceptance Model and New Public Management frameworks provide useful lenses for understanding the enablers and barriers to digital innovation in governance. Nonetheless, a more integrated and critical approach is needed—one that accounts for the complex interplay of policy, institutional culture, and citizen engagement in the digital age.

Theoretical and Analytical Framework

This study is anchored on two interrelated theoretical frameworks: The Technology Acceptance Model (TAM) and New Public Management (NPM), which together provide both behavioral and structural lenses for interpreting the efficacy of digital governance in enhancing administrative transparency and public accountability in Nigeria. These theories are instrumental in explaining both the adoption of technology within public institutions and the managerial reforms needed to sustain effective governance outcomes in the digital era.

Technology Acceptance Model (TAM): Developed by Fred Davis (1989), the TAM posits that two key variables: Perceived Usefulness (PU) and Perceived Ease of Use (PEOU); determine an individual's intention to adopt and use a new technology. Within the context of public administration, TAM offers a valuable explanatory framework for understanding why civil servants may accept or resist digital governance innovations. TAM is particularly useful in examining the adoption challenges that persist across Nigerian public institutions. For instance, studies have shown that digital tools such as the IPPIS and the GIFMIS often face bureaucratic inertia and low user engagement due to limited training, poor ICT infrastructure, and lack of institutional incentives (Agunbiade & Ayo, 2020; Ndukwe & Oyediran, 2022). The framework allows us to critically assess how these perceived barriers shape user acceptance and ultimately affect the implementation success of e-government systems.

New Public Management (NPM): emerged in the 1980s as a reformist ideology advocating for the application of private-sector management practices in the public sector. Key tenets of NPM include efficiency, accountability, performance measurement, and customer-oriented service delivery (Hood, 1991). NPM's emphasis on output-based governance and administrative efficiency makes it a relevant framework for assessing the effectiveness of digital governance in transforming Nigeria's traditionally opaque and bureaucratic public institutions. In Nigeria, NPM principles are evident in digital reforms like the TSA, which centralizes government revenues to curb leakages and promote fiscal discipline. However, the persistence of manual processes alongside automated platforms, coupled with inter-agency rivalry and inadequate monitoring, suggests that digital governance reforms are often implemented in form rather than substance (Adeosun, 2010; Igbokwe-Ibeto et al., 2021). By deploying NPM, this study evaluates how digital technologies either reinforce or disrupt legacy bureaucratic structures and examines the extent to which performance-based management practices are institutionalized in Nigerian public administration.

Analytical Framework

The integration of TAM and NPM in this study facilitates a dual-level analysis:

- a) **Micro-Level (Behavioural):** Explores the attitudes, perceptions, and behaviors of public officials towards e-government tools using TAM. It addresses questions of usability, institutional preparedness, and training.
- b) **Macro-Level (Structural):** Examines how digital governance is shaped by broader systemic and managerial reforms, using NPM to assess the design, implementation, and evaluation of digital tools in terms of performance and accountability.

Together, these frameworks provide interpretive depth to explore not just whether digital governance tools exist, but how they are embedded within institutional cultures and governance processes, and why their adoption either succeeds or falters. This approach enables the study to capture the complex interplay between technological innovation, administrative behavior, and structural reform; an interplay that is central to understanding public accountability in the digital era.

Applying these frameworks to Nigeria's digital governance landscape reveals several insights:

- a) TAM explains why many public servants are slow to embrace digital tools, due to a perceived lack of relevance, low digital literacy, and fear of job displacement.
- b) NPM explains the rationale behind Nigeria's drive for ICT-based reforms: fiscal efficiency, anti-corruption, and performance management; but also highlights the disconnect between reform rhetoric and institutional practice.

These frameworks collectively enable a diagnostic understanding of Nigeria's e-government trajectory and support evidence-based recommendations for enhancing transparency and accountability.

Grounded in TAM and NPM, this study builds a coherent theoretical and analytical structure for interrogating the dynamics of digital governance in Nigeria. By combining behavioral insights with institutional analysis, it offers a holistic framework to explore the socio-technical and managerial complexities that determine whether digital reforms will lead to meaningful gains in public accountability and transparency. In doing so, it moves beyond techno-centric explanations to uncover the underlying organizational and cultural dynamics that either facilitate or hinder digital transformation in the public sector.

Methodology

This study adopts a documentary research design, relying on qualitative analysis of secondary data to evaluate digital governance and public accountability in Nigeria. Data were sourced from official government publications (e.g., NITDA, OAGF, NeGSt), policy briefs, institutional reports (e.g., ICPC, EFCC, NCC), international assessments (e.g., UNDESA, World Bank, Transparency International), and peer-reviewed academic literature.

The analysis is guided by two theoretical frameworks: TAM, which examines the adoption of digital platforms by users, and NPM, which evaluates efficiency and transparency in public service delivery. Using content analysis and thematic interpretation, the study identifies key issues such as policy gaps, digital literacy challenges, and institutional resistance. Ethical standards were maintained through proper referencing and the use of publicly available data. While limited by its non-empirical nature, the breadth and credibility of sources enhance the reliability and policy relevance of the findings.

Discussion of Findings

This study critically examined the role of digital governance in enhancing public accountability and administrative transparency in Nigeria. By synthesizing insights from official documents, scholarly

literature, and institutional reports through the lens of the TAM and NPM, several key findings emerged, illustrating both the promise and pitfalls of e-government in Nigeria.

- 1. Digital Tools Have Improved Information Accessibility but Impact Remains Superficial:** Evidence shows that platforms like the Integrated Payroll and Personnel Information System (IPPIS) and the TSA have streamlined financial processes and enhanced access to real-time data on government spending and personnel. These systems reduce redundancies and ghost-worker syndromes. For example, by 2021, IPPIS had reportedly saved the Nigerian government over ₦230 billion by eliminating fictitious workers (OAGF, 2022). However, the study finds that the use of such platforms often stops at compliance and does not translate into deeper administrative reform or sustained accountability. Ministries, Departments, and Agencies (MDAs) frequently resist full integration due to fears of losing discretionary power. This aligns with TAM's assertion that perceived threat to institutional norms can reduce adoption despite technological benefits.
- 2. Infrastructure Deficiencies and Digital Literacy Are Critical Barriers:** Despite the availability of digital platforms, infrastructural challenges: particularly unstable electricity supply, inadequate broadband coverage, and high costs of internet access; remain widespread. Rural and underserved areas are most affected, limiting both citizen access and government outreach. Furthermore, low digital literacy among civil servants hampers full utilization of e-governance tools. Reports from the National e-Government Strategy (NeGSt) and assessments by NITDA reveal that most MDAs lack adequate training programs or digital competency frameworks. This problem directly affects the Perceived Ease of Use (PEOU) component of TAM and undermines sustained digital adoption.
- 3. Transparency Initiatives Exist, But Participation Is Uneven and Often Symbolic:** Several platforms such as the Open Treasury Portal, BudgIT and the Nigeria Open Contracting Portal (NOCOPO); have opened new channels for civic monitoring. These tools allow civil society and interested citizens to track procurement, budget allocations, and spending in near-real time. Yet, the study found that these transparency efforts are often not backed by meaningful feedback loops or participatory governance mechanisms. For instance, while NOCOPO provides data on contract awards, there is no formalized process for citizens to challenge dubious entries or enforce accountability, limiting the tools' functionality to passive observation rather than active engagement. This aligns with NPM's critique of "transparency without accountability" in digital reforms.
- 4. Institutional Resistance and Bureaucratic Inertia Persist:** The study reveals deep-seated resistance to digital reforms within bureaucratic structures. Many MDAs exhibit institutional inertia, characterized by reluctance to abandon legacy processes, internal turf wars over data ownership, and suspicion toward automated systems that limit discretionary control. For example, the slow onboarding of some agencies onto GIFMIS and TSA systems despite executive directives illustrates this resistance (ICPC, 2021). NPM posits that performance-based management and customer orientation can reform public service delivery. However, this study finds that Nigeria's public service is still largely rule-bound, hierarchy-driven, and resistant to performance incentives. Without cultural change, digital tools merely overlay traditional inefficiencies with modern interfaces.
- 5. Weak Legal and Institutional Enforcement Undermine Accountability:** While Nigeria has introduced multiple digital accountability tools, enforcement mechanisms are often weak, inconsistent, or politically compromised. Anti-corruption bodies such as EFCC and ICPC frequently rely on public whistleblowing facilitated through digital means (e.g., anonymous

reporting portals), but follow-through on investigations and prosecutions remains erratic. Moreover, data from the 2022 Transparency International Corruption Perceptions Index indicate that perceived corruption in Nigeria remains high, despite increased digital oversight. This supports the conclusion that digital tools alone cannot substitute for strong legal frameworks, independent institutions, and political will.

The integration of TAM and NPM theories reveals a dual challenge in Nigeria's digital governance landscape:

- a) **Behavioral Level (TAM):** Civil servants' attitudes toward e-governance tools are shaped by inadequate training, low trust in technology and institutional resistance. These factors hinder the perceived ease of use and usefulness of digital platforms, thereby reducing their long-term adoption and impact.
- b) **Structural Level (NPM):** While digital tools promise efficiency and fiscal prudence, they often fail to disrupt entrenched bureaucratic practices or foster a performance-driven culture. Many digital reforms remain cosmetic or poorly monitored.

These findings underscore that digital governance in Nigeria remains a fragmented patchwork; technically sound in some areas but institutionally weak and unevenly applied. The potential for real-time accountability exists, but it is undermined by gaps in policy coherence, user engagement, and implementation discipline.

The study finds that digital governance initiatives in Nigeria have led to modest gains in transparency and efficiency, but these gains are frequently undermined by infrastructure deficits, institutional resistance, poor ICT literacy and weak accountability mechanisms. While platforms such as TSA and IPPIS demonstrate the transformative potential of technology in public administration, their success remains partial and non-systemic. Unless these tools are embedded within a comprehensive framework of legal enforcement, cultural change, performance incentives and citizen engagement, they risk becoming digital façades masking systemic dysfunctions.

Recommendations and Implementation Strategies

In light of the key findings, this section outlines actionable recommendations aimed at fostering a more transparent, efficient and citizen-responsive governance system. The recommendations are anchored on the theoretical insights from the TAM and the NPM paradigm, which emphasize institutional reform, digital inclusiveness, and performance-driven public service delivery. Recognizing the systemic challenges impeding digital governance including infrastructural gaps, limited digital literacy, institutional inertia and fragmented policy implementation; these proposals are crafted to be both strategic and feasible. Each recommendation is paired with specific implementation strategies designed to support adoption, facilitate policy coherence and enhance administrative capacity at all levels of government. The goal is not only to promote widespread adoption of digital tools but also to institutionalize accountability frameworks that can improve public trust, citizen participation and service delivery outcomes. These strategies are intended to guide policymakers, technocrats, civil society actors, and international development partners in collaboratively advancing Nigeria's digital governance agenda. They include:

- 1) **Strengthen Institutional Enforcement and Oversight Mechanisms:** To ensure sustainable digital accountability, there is a pressing need to enhance the autonomy, operational capacity, and responsiveness of regulatory and anti-corruption agencies such as the EFCC, ICPC and the Bureau of Public Service Reforms (BPSR). These institutions must be shielded from political interference and empowered to act on real-time digital audit trails.

Implementation Strategy:

- a) Legislative reforms should grant full prosecutorial independence and financial autonomy to these agencies.
 - b) All public procurement, budgeting, and audit systems should be digitally integrated and linked to oversight bodies.
 - c) Mandate public disclosure of investigative outcomes and timelines for corrective action to build public trust.
- 2) Enhance Digital Infrastructure and Connectivity: The success of e-government initiatives hinges on equitable access to reliable internet connectivity and digital tools across urban and rural settings. A significant digital divide still marginalizes large segments of the Nigerian population, undermining inclusive governance.

Implementation Strategy:

- a) Leverage Universal Service Provision Funds (USPF) to incentivize telecommunications expansion into underserved areas.
 - b) Deploy solar-powered public ICT hubs in rural MDAs and local government secretariats.
 - c) Establish broadband development zones through public-private partnerships (PPPs) to ensure wide and affordable coverage.
- 3) Promote Civil Service Digital Literacy and Culture Change: The shift to digital governance must be complemented by a parallel transformation in the attitudes and competencies of public sector personnel. Resistance to change, coupled with poor digital literacy, hampers the optimal use of existing technologies.

Implementation Strategy:

- a) Integrate e-governance training into the national civil service training curriculum via institutions like the National e-Government Training Centre and NITDA.
 - b) Institutionalize performance-based incentives that reward digital innovation and compliance.
 - c) Conduct periodic change management workshops to foster a culture of digital acceptance and innovation.
- 4) Create Channels for Citizen Feedback and Civic Oversight: True accountability is achieved not merely through transparency but by fostering active citizen participation. The current e-governance architecture lacks robust two-way communication mechanisms that would enable meaningful civic engagement.

Implementation Strategy:

- a) Embed interactive features such as petitions, comment sections, and complaint tracking in platforms like NOCOPO and the Open Treasury Portal.
 - b) Establish community-based digital feedback groups to review and rate service delivery and budget execution.
 - c) Support civic tech innovation through funding and partnerships that enable mobile-accessible governance tools tailored to marginalized populations.
- 5) Integrate E-Governance Reforms into Legal and Institutional Frameworks: The sustainability of digital governance reforms requires embedding them into Nigeria's legal-administrative ecosystem. E-government must move beyond pilot projects and donor-funded platforms into codified and enforceable institutional standards.

Implementation Strategy:

- a) Revise the Public Service Rules and Financial Regulations to include digital reporting standards and penalties for non-compliance.
- b) Eliminate redundancy by consolidating overlapping digital platforms and harmonizing data collection methods.
- c) Anchor e-governance tools on statutory mandates to ensure continuity across political transitions.

Conclusion

This study has demonstrated that while Nigeria's e-governance trajectory reflects significant strides toward digital accountability, substantial gaps persist in practice. Fragmented implementation, infrastructural constraints, weak enforcement mechanisms, and limited civic participation continue to restrict the transformative potential of digital governance. Anchored on TAM and NPM theoretical frameworks, this study underscores that digital governance reforms must be interpreted not only as technical solutions but also as administrative and socio-political transformations. The study advocates for a systemic, multi-stakeholder approach: one that reinforces legal safeguards, institutional mandates, civic engagement and capacity development.

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