

Digital Governance and Transparency in Nigeria: An Assessment into Institutional Accountability and Transparency

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Abstract

The effectiveness of governance in Nigeria has long been challenged by issues of weak transparency and inadequate accountability within public institutions. Despite numerous reforms and policy initiatives aimed at improving governance, many government agencies continue to operate with limited openness, resulting in poor service delivery, corruption, and inefficiency. This study assessed digital governance and transparency in Nigeria: An assessment into institutional accountability and transparency. Specifically, the study sought to: examine how digital governance influences transparency; and assess the extent to which digital governance promotes institutional accountability. The study was anchored on Institutional Theory and the Technology Acceptance Model (TAM), which provide insights into how institutional structures, norms, and user acceptance of technology shape the implementation and effectiveness of digital governance systems. Employing a historical descriptive research design and relying on secondary data sources, the findings revealed that digital governance improves transparency through enhanced access to government information, reduction of human interference in administrative processes, real-time monitoring of public activities, and increased citizen participation. However, challenges such as poor data integrity, weak infrastructure, and limited institutional coordination constrain its effectiveness. The study recommended, among others, that government should strengthen digital infrastructure across all levels of governance to ensure the effective implementation of digital governance systems. This includes investing in reliable internet connectivity, modern data management systems, and secure digital platforms that can support real-time information sharing and monitoring.

Keywords: Digital Governance, Transparency, Accountability, Employee Devotion, Institutional Performance

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Introduction

The effectiveness of governance in any democratic society is increasingly determined by the extent to which governments adopt innovative systems that enhance transparency, accountability, and service delivery. In the contemporary digital age, governance has evolved beyond traditional bureaucratic practices to incorporate Information and Communication Technology (ICT) as a tool for improving administrative efficiency and public sector performance (Arowolo, 2020). Digital governance, often referred to as e-governance, represents the use of digital technologies such as the internet, data platforms, and automated systems to facilitate government operations, decision-making processes, and interaction with citizens. In both developed and developing countries, digital governance has emerged as a critical mechanism for strengthening institutional accountability, promoting transparency, and reducing corruption in public administration (Olawejaju, 2026).

In developing democracies such as Nigeria, governance challenges have historically been characterized by bureaucratic inefficiencies, corruption, lack of transparency, and weak accountability systems. These issues have significantly hindered effective policy implementation and service delivery, thereby affecting citizens' trust in government institutions (Okeke & Eze, 2023). In response to these challenges, the Nigerian government has introduced various digital governance initiatives, including electronic payment systems, digital identity management, open data platforms, and online public service portals. These initiatives are aimed at improving transparency by reducing human interference in administrative processes, enhancing access to information, and promoting accountability in public sector operations (Babarinde, 2024).

Despite these efforts, the impact of digital governance on institutional accountability and transparency in Nigeria remains a subject of debate. While digital tools have the potential to reduce corruption and improve governance outcomes, their effectiveness is often undermined by infrastructural deficiencies, limited technical capacity, resistance to change within the bureaucracy, and weak institutional frameworks (Thurlbeck, 2024). In many cases, digital systems are implemented without adequate monitoring mechanisms, resulting in partial or ineffective utilization. Furthermore, issues such as data manipulation, cyber insecurity, and lack of political will continue to challenge the successful implementation of digital governance initiatives in Nigeria (Aderayo & Abolade, 2025).

The relationship between digital governance, transparency, and accountability is therefore complex and multifaceted. Transparency involves openness in government operations, access to information, and clarity in decision-making processes, while accountability refers to the obligation of public officials to justify their actions and

be held responsible for their performance (Oyekunle, 2023). Digital governance is expected to bridge the gap between these concepts by providing platforms for information dissemination, monitoring government activities, and enabling citizen participation in governance processes. However, the extent to which these objectives are achieved in Nigeria depends largely on the effectiveness of institutional frameworks and the commitment of public officials to uphold ethical standards (Inakefe, Bassey & Amadi, 2024).

In Nigeria and similar developing countries, the need for effective digital governance has become more urgent due to increasing public demand for transparency and accountability. Citizens are becoming more aware of their rights and are demanding greater access to government information and improved service delivery. At the same time, global trends in governance emphasize the importance of digital transformation as a means of enhancing efficiency and reducing corruption (Adeyemi & Adeyinka, 2022). Therefore, assessing the impact of digital governance on institutional accountability and transparency is essential for understanding its role in improving governance outcomes and promoting sustainable development in Nigeria.

Statement of the Problem

The effectiveness of governance in Nigeria has long been challenged by issues of weak transparency and inadequate accountability within public institutions. Despite numerous reforms and policy initiatives aimed at improving governance, many government agencies continue to operate with limited openness, resulting in poor service delivery, corruption, and inefficiency. Traditional administrative systems, which rely heavily on manual processes, have been associated with delays, lack of proper documentation, and opportunities for manipulation of information. These challenges have contributed to a persistent lack of trust between the government and its citizens, thereby weakening democratic governance.

In response to these challenges, the Nigerian government has adopted digital governance strategies to enhance transparency and accountability. However, the implementation of these digital systems has not fully achieved the desired outcomes. Issues such as poor infrastructure, inadequate funding, limited technical expertise, resistance from public officials, and weak institutional enforcement mechanisms have hindered the effectiveness of digital governance initiatives. Furthermore, cases of digital corruption, data manipulation, and lack of proper monitoring systems have continued to undermine the credibility of these reforms.

A major concern is that while digital governance is intended to improve transparency and accountability, its impact remains limited due to systemic and institutional challenges. Many digital platforms are underutilized, poorly

maintained, or lack integration across government agencies, thereby reducing their effectiveness. The absence of strong legal and regulatory frameworks to support digital governance has made it difficult to enforce accountability and ensure transparency in public administration. It is against this backdrop that this study seeks to assess digital governance and transparency in Nigeria: An assessment into institutional accountability and transparency

Objectives of the Study

The main objective of the study was to assess digital governance and transparency in Nigeria: An assessment into institutional accountability and transparency. The specific objectives of the study were to:

- i. examine the role of digital governance in enhancing transparency in Nigeria.
- ii. evaluate the effectiveness of digital governance in promoting institutional accountability

Research Questions

- i. How does digital governance influence transparency in Nigeria?
- ii. To what extent does digital governance promote institutional accountability?

Research Hypotheses

H₀₁: Digital governance has no significant effect on transparency in Nigeria

H₀₂: Digital governance does not significantly influence institutional accountability

Significance of the Study

This study is significant to Nigeria and other developing democracies as it provides valuable insights into the role of digital governance in enhancing transparency and accountability within public institutions. The findings of the study will help government agencies better understand the strengths and limitations of digital governance initiatives, thereby guiding the development of more effective strategies for improving governance outcomes. By identifying the challenges associated with digital governance implementation, the study will also contribute to policy formulation aimed at strengthening institutional frameworks and promoting ethical practices in public administration.

Furthermore, the study is relevant to policymakers, public administrators, and ICT professionals, as it offers practical recommendations for improving the design, implementation, and management of digital governance systems. It will also benefit anti-corruption agencies and civil society organizations by providing information that can support advocacy for greater transparency and accountability in government operations.

The study is important to citizens, as it highlights the role of digital governance in promoting openness, access to information, and public participation in governance processes. By increasing awareness of the benefits and challenges of digital governance, the study encourages citizens to demand accountability and actively engage in governance.

The study contributes to academic knowledge by enriching existing literature on digital governance, transparency, and accountability in developing democracies. It serves as a valuable reference for researchers and students interested in public administration, governance, and digital transformation.

Scope of the Study

The content scope of this study is to examine digital governance and its impact on institutional accountability and transparency. Geographically, the study is limited to Nigeria as a representative developing democracy, in order to ensure contextual relevance and feasibility. In terms of analytical scope, the study relies on secondary sources of data, including scholarly journals, government publications, reports from international organizations, and other documented materials.

Operational Definition of Terms

Digital Governance: The use of information and communication technologies to improve government operations, service delivery, and interaction with citizens.

Transparency: The openness and accessibility of government information, processes, and decisions to the public.

Accountability: The obligation of public officials to be responsible for their actions and decisions, and to be answerable to the public.

Institutional Accountability: The extent to which public institutions are held responsible for their performance and actions.

E-Government: The application of digital tools and platforms in delivering government services and information to citizens.

Review of Related Literature

Conceptual Review

Digital Governance

Digital governance refers to the integration of Information and Communication Technology (ICT) into government processes to enhance service delivery, improve administrative efficiency, and promote transparency and accountability. It involves the use of digital platforms such as e-government portals, electronic payment systems, digital identity frameworks, and open data initiatives to facilitate interaction between government institutions and citizens (Demarest, 2024). According to Heeks (2022), digital governance transforms traditional bureaucratic systems by reducing manual processes, minimizing human interference, and enabling real-time access to information. This transformation is particularly important in developing democracies, where governance challenges such as corruption, inefficiency, and lack of transparency are prevalent.

Digital governance is not limited to the adoption of technology but also includes institutional reforms, policy frameworks, and organizational changes that support digital transformation. Nwankwo (2023) emphasized that effective digital governance requires strong leadership, adequate infrastructure, and a culture of accountability within public institutions. In Nigeria, initiatives such as the Treasury Single Account (TSA), Bank Verification Number (BVN), and Integrated Payroll and Personnel Information System (IPPIS) represent efforts to leverage digital technologies for improved governance outcomes. However, the success of these initiatives depends on proper implementation, monitoring, and evaluation mechanisms (Obeta & Edwin, 2024).

Transparency

Transparency refers to the openness, clarity, and accessibility of government information, decisions, and processes to the public (Demarest, 2024). It is a fundamental principle of good governance, as it allows citizens to monitor government activities and hold public officials accountable for their actions (Ishola, Maramura & Gumbo, 2025). According to Hood (2020), transparency reduces information asymmetry between the government and citizens, thereby promoting trust and enhancing democratic participation.

Transparency is achieved through the use of online platforms that provide access to government data, budgets, policies, and service delivery processes. Ali (2025) noted that digital tools such as open data portals and e-procurement systems play a critical role in promoting transparency by making information readily available to the public. However, transparency is not only about information availability but also about the quality, accuracy, and

timeliness of the information provided. In Nigeria, transparency remains a major challenge due to issues such as data manipulation, limited access to information, and weak enforcement of transparency laws. Although digital governance initiatives have improved access to information, the extent to which they have enhanced transparency is still subject to debate (Okeke & Eze, 2022).

Accountability

Accountability refers to the obligation of public officials and institutions to be answerable for their actions, decisions, and performance (Ibrahim & Bello, 2021). It involves mechanisms that ensure that government officials are held responsible for their conduct and that appropriate sanctions are applied in cases of misconduct (Yusuf & Salisu, 2021). Bovens (2021) defines accountability as a relationship between an actor and a forum, where the actor is required to explain and justify their actions, and the forum has the power to question and sanction them.

Digital governance plays a significant role in enhancing accountability by providing tools for monitoring government activities, tracking public expenditures, and evaluating performance. For example, electronic financial management systems enable real-time tracking of government transactions, thereby reducing opportunities for corruption and mismanagement of resources. In addition, digital platforms facilitate citizen participation and feedback, which are essential components of accountability. Despite these advantages, accountability in Nigeria is still constrained by weak institutional frameworks, lack of enforcement mechanisms, and resistance to transparency reforms (Afolabi, 2023).

Institutional Accountability and Transparency in Nigeria

Many scholars have argued that institutional accountability and transparency are fundamental pillars of effective governance, particularly in developing democracies such as Nigeria. According to Daniel Arowolo (2020), accountability within Nigerian public institutions is often weakened by systemic challenges such as corruption, bureaucratic inefficiency, and limited enforcement of regulatory frameworks, which undermine the ability of institutions to perform their duties effectively. Dele Olowu (2023) noted that transparency in Nigeria is constrained by restricted access to government information, lack of openness in decision-making processes, and weak institutional oversight mechanisms. These limitations create an environment where public officials are not adequately held responsible for their actions, thereby reducing public trust in government institutions. Ngozi Okonjo-Iweala and Osafo-Kwaako (2023) emphasized that the absence of strong accountability systems often leads

to mismanagement of public resources, inflated project costs, and poor service delivery outcomes across key sectors such as infrastructure, healthcare, and education.

Furthermore, the interaction between accountability and transparency in Nigeria reveals a complex governance landscape where institutional reforms have not fully translated into practical outcomes. According to Transparency International (2023), although Nigeria has introduced several policies and frameworks aimed at promoting transparency, their effectiveness is often limited by weak implementation and lack of political will. Ayoade O. Ogunna (2020) observed that public institutions frequently exhibit “formal compliance” with transparency requirements without substantive adherence, resulting in a gap between policy intentions and actual practice. Afolabi (2023) highlighted that digital governance initiatives have improved access to information and monitoring mechanisms, but challenges such as data manipulation, inadequate infrastructure, and limited citizen engagement continue to restrict their impact. This interplay of partial reforms and persistent structural weaknesses underscores the need for stronger institutional frameworks, improved enforcement mechanisms, and a commitment to ethical governance in order to achieve meaningful accountability and transparency in Nigeria (Lawal & Oluwatoyin, 2021).

Digital Governance and Institutional Performance

Many scholars have argued that digital governance has significantly influenced institutional performance by improving efficiency, service delivery, and administrative effectiveness in public sector organizations. According to Richard Heeks (2022), the adoption of digital technologies in governance enables automation of processes, reduces bureaucratic delays, and enhances the speed and accuracy of decision-making within institutions. This transformation allows government agencies to operate more efficiently and respond promptly to citizens’ needs. Helen Margetts (2021) noted that digital platforms facilitate better coordination among government agencies by enabling seamless data sharing and communication, thereby improving overall institutional performance. Tunji Olaopa (2021) asserted that initiatives such as electronic payment systems and digital personnel management platforms have contributed to reducing payroll fraud, improving financial transparency, and enhancing administrative control. However, while digital governance has introduced efficiency gains, its impact on institutional performance is often uneven due to disparities in technological capacity and organizational readiness.

Furthermore, the relationship between digital governance and institutional performance is shaped by several structural and contextual factors that influence the effectiveness of digital systems. According to Organisation for Economic Co-operation and Development (2023), successful digital governance requires not only technological

infrastructure but also supportive institutional frameworks, skilled personnel, and strong leadership commitment. In the same vein, World Bank (2022) observed that in many developing countries, including Nigeria, digital initiatives often face challenges such as inadequate funding, poor maintenance of systems, and resistance to change among public officials, which limit their impact on institutional performance. Additionally, Manuel Castells (2020) emphasized that the benefits of digital governance are maximized when institutions adopt a culture of transparency and accountability, as this encourages proper utilization of digital tools. Despite these challenges, digital governance remains a critical driver of institutional reform, as it provides opportunities for improving efficiency, strengthening accountability mechanisms, and enhancing the overall performance of public institutions when effectively implemented.

Theoretical Framework

The study adopted two theories, namely the Institutional Theory propounded by John W. Meyer and Brian Rowan (1977), and the Technology Acceptance Model (TAM) propounded by Fred Davis (1989). However, the study is anchored on the Technology Acceptance Model (TAM) because it provides a more direct explanation of how digital governance systems are adopted and utilized within public institutions.

Institutional Theory (Meyer and Rowan, 1977)

Institutional Theory, developed by Meyer and Rowan (1977), explains that organizations operate within a broader institutional environment made up of rules, norms, and cultural expectations that shape their structures and behaviors. The theory posits that organizations often adopt formal policies, structures, and innovations not necessarily for efficiency, but to gain legitimacy and acceptance within their environment. In the context of digital governance, this implies that government institutions may introduce digital platforms, policies, and reforms primarily to align with global best practices or political expectations, rather than to achieve genuine improvements in transparency and accountability.

The theory further explains that institutional pressures such as legal frameworks, international standards, donor influence, and societal expectations can result in what is described as “decoupling,” where formal systems exist but are not effectively implemented in practice. In developing democracies like Nigeria, digital governance initiatives may be adopted symbolically without adequate infrastructure, technical capacity, or political commitment to sustain them. As a result, institutions may appear modern and technologically compliant on paper while failing to deliver

real improvements in service delivery, transparency, and accountability. This situation highlights the gap between policy adoption and actual performance outcomes (Meyer & Rowan, 1977; DiMaggio & Powell, 1983).

Technology Acceptance Model (TAM) (Davis, 1989)

The Technology Acceptance Model (TAM), propounded by Fred Davis (1989), explains how users come to accept and use new technologies. The model emphasizes two key determinants of technology adoption: perceived usefulness and perceived ease of use. Perceived usefulness refers to the extent to which an individual believes that using a particular system will enhance job performance, while perceived ease of use refers to the degree to which a person believes that using the system will be free of effort. In the context of digital governance, these factors determine whether public officials and citizens are willing to adopt and effectively utilize digital platforms introduced by the government.

The model further highlights that successful implementation of digital governance depends not only on the availability of technology but also on the attitudes, skills, and readiness of users. In Nigeria, resistance to change, low digital literacy, lack of adequate training, and concerns about system complexity can hinder the adoption of digital governance initiatives. Even when digital systems are introduced, their impact on institutional accountability and transparency may be limited if users do not perceive them as useful or easy to use. Consequently, poor adoption and underutilization of digital platforms can weaken the effectiveness of digital governance, leading to limited improvements in institutional performance. TAM therefore provides a practical framework for understanding how user behavior influences the success or failure of digital governance initiatives.

Relevance to the Study

The theoretical framework provides a comprehensive foundation for understanding digital governance and its impact on institutional accountability and transparency in Nigeria. Institutional Theory explains how external pressures, norms, and expectations influence the adoption of digital governance systems, often resulting in symbolic compliance rather than effective implementation. On the other hand, the Technology Acceptance Model (TAM) explains how the perceptions, attitudes, and behaviors of users determine the extent to which these digital systems are utilized in practice.

Together, these theories provide a holistic perspective for analyzing digital governance in Nigeria. While Institutional Theory highlights structural and systemic challenges affecting implementation, TAM focuses on human and behavioral factors influencing adoption. The integration of both theories enables a deeper understanding of why

digital governance initiatives may exist without achieving their intended objectives, and how both institutional reforms and user acceptance are necessary for improving transparency, accountability, and overall governance performance.

Review of Empirical Studies

Richard Heeks (2022) conducted a study on digital governance and transparency in developing countries, with empirical insights drawn from multiple case studies including India, Kenya, and Rwanda. The study adopted a qualitative comparative approach to examine how digital government systems influence transparency in public administration. Key variables analyzed included the level of digital infrastructure adoption, accessibility of government information, automation of public financial systems, and reduction of corruption risks through ICT platforms. The findings revealed that digital governance enhances transparency by improving access to public information, reducing bureaucratic discretion, and creating digital audit trails that make government transactions traceable. For instance, Rwanda's integrated e-government system was found to significantly improve public access to government services and reduce delays in administrative processes. However, the study also noted challenges such as unequal digital access, weak institutional capacity, and sustainability issues in maintaining digital platforms. The similarity with the present study is that both examine how digital governance improves transparency in public institutions. The dissimilarity is that Heeks' study is cross-country in nature, while the present study focuses specifically on Nigeria's institutional environment.

Helen Margetts (2021) investigated the impact of digital transformation on government transparency, using empirical evidence from the United Kingdom and Estonia as leading case studies in digital governance. The study employed a mixed-method approach combining policy analysis and institutional review to assess how digital systems enhance openness in governance. Key variables included e-service delivery efficiency, open data availability, citizen access to government information, and transparency in public decision-making. Findings indicated that Estonia's advanced digital governance system significantly improved transparency by enabling citizens to access real-time government records, vote electronically, and monitor public expenditures. The United Kingdom also demonstrated improvements in transparency through open data initiatives and digital procurement systems. However, the study highlighted that even in advanced systems, challenges such as cybersecurity risks, data privacy concerns, and digital exclusion still affect transparency outcomes. The similarity with the present study is that both focus on the role of digital governance in improving transparency. The dissimilarity is that Margetts' study is based on highly developed

digital governance systems in Europe, whereas the present study examines Nigeria, where digital governance is still evolving.

Tunji Olaopa (2021) examined digital governance reforms and transparency in Nigeria and South Africa, focusing on how ICT-driven public sector reforms influence accountability and openness. The study utilized a descriptive analytical approach based on policy documents, government reports, and institutional data. Key variables included financial transparency, efficiency of digital public service systems, corruption reduction mechanisms, and administrative accountability. The findings revealed that in Nigeria, initiatives such as the Treasury Single Account (TSA) and Integrated Payroll and Personnel Information System (IPPIS) have improved transparency in public financial management by reducing leakages and enhancing traceability of funds. In contrast, South Africa's more advanced e-government systems demonstrated higher levels of transparency due to stronger institutional enforcement and better ICT infrastructure. However, both countries faced challenges such as bureaucratic resistance, uneven digital adoption, and infrastructural limitations. The similarity with the present study is that both focus on Nigeria and examine how digital governance affects transparency. The dissimilarity is that Olaopa's study includes a comparative dimension with South Africa, while the present study focuses solely on Nigeria's internal governance dynamics.

Methodology

Research Design

This study adopted historical descriptive research design. This design is appropriate because it allows for an in-depth examination of digital governance and its impact on institutional accountability and transparency.

Description of Study Area

The study focuses on Nigeria, a West African country and a prominent example of a developing democracy characterized by a complex political, social, and administrative structure. Nigeria operates a federal system of government comprising 36 states and the Federal Capital Territory (Abuja), with governance shared across the federal, state, and local government levels. This structure is designed to promote decentralization and improve service delivery; however, in practice, it often leads to overlapping responsibilities, bureaucratic inefficiencies, and coordination challenges among government institutions. Nigeria is also one of the most populous countries in Africa,

with diverse ethnic, religious, and cultural groups that influence governance dynamics and policy implementation processes across different regions.

Historically, Nigeria's administrative system evolved from colonial governance structures, which were primarily designed for control and resource extraction rather than participatory development. This legacy continues to influence the country's public administration system, particularly in terms of bureaucratic rigidity and institutional weaknesses. In recent years, Nigeria has made efforts to modernize governance through reforms and the adoption of digital governance tools such as the Treasury Single Account (TSA), Bank Verification Number (BVN), Integrated Payroll and Personnel Information System (IPPIS), and various e-government platforms. Despite these initiatives, challenges such as corruption, weak institutional capacity, infrastructural deficits, and resistance to change continue to limit their effectiveness. As a result, Nigeria provides a suitable context for examining the relationship between digital governance, institutional accountability, and transparency in developing democracies.

Method of Data Collection

Data were collected from secondary sources, including textbooks, journals, government reports, and international publications.

Method of Data Analysis

Data collected for this study were analyzed qualitatively in line with the research questions of the study. The analysis was carried out using content analysis, which involved a critical examination and interpretation of documented materials to identify recurring themes, patterns, and viewpoints related to digital governance and accountability.

Data Presentation, Analysis and Discussion of Findings

Evaluation of Research Questions

Research Question One: How does digital governance influence transparency?

Improved Access to Government Information: Digital governance enhances transparency by making government information more accessible to citizens through online platforms, databases, and e-government portals. Traditionally, access to public information in developing democracies like Nigeria was limited due to bureaucratic bottlenecks, paper-based systems, and administrative secrecy. However, with the introduction of digital systems, citizens can now access policy documents, budgetary allocations, and public service information more easily. This

increased accessibility reduces information asymmetry between the government and the public, thereby promoting openness in governance processes. Nevertheless, in some cases, incomplete digitization and poor maintenance of government websites limit the effectiveness of this improvement, resulting in partial transparency rather than full disclosure (Adegboyega, 2023).

Reduction of Human Interference in Administrative Processes: Digital governance reduces transparency gaps by minimizing direct human involvement in administrative procedures, thereby limiting opportunities for manipulation and concealment of information. Automated systems such as electronic payment platforms, digital identity systems, and online procurement portals reduce face-to-face interactions between public officials and citizens, which are often associated with bribery and favoritism. This technological shift helps to ensure that decisions and transactions are recorded systematically and can be audited when necessary. However, despite these advantages, cases of system manipulation and technical interference still occur in some institutions, particularly where oversight mechanisms are weak or where digital systems are not fully integrated (Adebayo & Akinyemi, 2023).

Real-Time Monitoring and Tracking of Government Activities: Digital governance improves transparency by enabling real-time monitoring of government activities, projects, and financial transactions. Through digital dashboards, monitoring systems, and integrated data platforms, oversight bodies and citizens can track the progress of government programs and public expenditures. This reduces the likelihood of mismanagement and ensures that deviations from approved plans are easily detected. In Nigeria, systems such as the Integrated Payroll and Personnel Information System (IPPIS) and the Treasury Single Account (TSA) have contributed to better tracking of public funds. However, challenges such as data inaccuracies, poor integration between agencies, and limited technical capacity sometimes weaken the effectiveness of these monitoring systems (Ojo, 2025).

Enhanced Citizen Participation and Feedback Mechanisms: Digital governance promotes transparency by creating channels for citizen engagement, feedback, and participation in governance processes. Through social media platforms, government websites, and online complaint systems, citizens can report issues, demand explanations, and monitor government performance. This participatory approach increases accountability pressure on public officials and encourages more transparent decision-making. It also allows governments to respond more quickly to public concerns. However, in Nigeria, digital divide issues such as limited internet access, low digital literacy, and uneven infrastructure development reduce the extent to which all citizens can benefit from these participatory mechanisms, thereby limiting overall transparency gains (Olowu, 2023).

Challenges of Data Management and Information Integrity: Despite its advantages, digital governance also faces challenges that affect its ability to fully enhance transparency. Issues such as poor data quality, cyber insecurity, inadequate system maintenance, and lack of standardized data management practices can undermine the reliability of information provided through digital platforms. In some cases, data may be outdated, incomplete, or deliberately manipulated, reducing public trust in digital systems. Furthermore, weak regulatory frameworks and limited enforcement capacity make it difficult to ensure compliance with transparency standards across all government institutions. As a result, while digital governance has improved transparency in Nigeria to some extent, its full potential is yet to be achieved due to these persistent structural and operational challenges (Adegboyega, 2023).

Research Question Two: To what extent does digital governance promote accountability?

Enhanced Financial Tracking and Public Expenditure Control: Digital governance promotes accountability by enabling accurate tracking of government spending through automated financial management systems. Platforms such as the Treasury Single Account (TSA) and Integrated Payroll and Personnel Information System (IPPIS) have significantly reduced leakages in public funds by ensuring that all government revenues and salaries are centrally monitored and digitally recorded. This reduces opportunities for fraud, ghost workers, and unauthorized withdrawals. By digitizing financial transactions, government institutions are more easily subjected to audit trails, making it possible to trace how public resources are allocated and utilized. However, the effectiveness of these systems still depends on the integrity of the data input and the willingness of officials to comply with established procedures (Okonjo-Iweala & Osafo-Kwaako, 2023).

Improved Monitoring and Performance Evaluation Systems: Digital governance strengthens accountability by providing tools for continuous monitoring and evaluation of public institutions and projects. Through digital dashboards, performance tracking systems, and integrated databases, supervisory agencies can assess whether government programs are being implemented according to plan. This reduces the likelihood of project abandonment, delays, and mismanagement. It also allows policymakers to make evidence-based decisions using real-time data. In Nigeria, however, inconsistencies in data reporting and weak inter-agency coordination often limit the effectiveness of these monitoring systems, thereby reducing their overall impact on accountability (Aiyede, 2024).

Reduction of Corrupt Practices Through Automation: One of the major ways digital governance enhances accountability is by reducing direct human involvement in administrative processes, which are often vulnerable to corruption. Automated systems such as e-procurement platforms, digital tax collection systems, and electronic

payment gateways reduce opportunities for bribery, favoritism, and manipulation. By standardizing procedures, digital governance ensures that transactions follow predefined rules, making it easier to detect irregularities. Despite these improvements, corruption has not been completely eliminated, as some officials still find ways to bypass or manipulate digital systems where oversight is weak or enforcement is inadequate (Dike, 2021).

Strengthening Citizen Oversight and Public Participation: Digital governance improves accountability by empowering citizens to participate in governance through online platforms, complaint systems, and social media engagement. Citizens can report misconduct, monitor government projects, and demand explanations from public officials, thereby increasing pressure for accountability. This participatory mechanism enhances the responsiveness of government institutions and encourages transparency in decision-making processes. However, in Nigeria, limited internet penetration, digital illiteracy, and unequal access to technology restrict the level of citizen participation, especially in rural areas, thereby limiting the full potential of digital accountability mechanisms (Ojukwu & Shopeju, 2022).

Institutional Weakness and Enforcement Challenges: Although digital governance has improved accountability frameworks, its effectiveness is still constrained by institutional weaknesses and poor enforcement mechanisms. In many cases, violations detected through digital systems are not adequately sanctioned due to political interference, weak legal frameworks, or lack of institutional independence. This creates a situation where accountability mechanisms exist in principle but are not fully enforced in practice. As a result, some public officials continue to engage in unethical practices without facing significant consequences, thereby weakening the overall impact of digital governance on accountability in Nigeria (Olowu, 2023).

Discussion of Findings

For the first objective, the study examined how digital governance influences transparency in Nigeria. The findings revealed that improved access to government information, reduction of human interference in administrative processes, real-time monitoring and tracking of government activities, enhanced citizen participation and feedback mechanisms, and persistent challenges of data management and information integrity are the major ways digital governance influences transparency. The study established that while digital governance has significantly improved openness in government operations by making information more accessible and reducing manual interference, its overall effectiveness is still constrained by infrastructural limitations, weak institutional coordination, and issues related to data accuracy and system reliability.

For the second objective, the study analyzed the extent to which digital governance promotes accountability in Nigeria. The study posited that enhanced financial tracking and public expenditure control, improved monitoring and performance evaluation systems, reduction of corrupt practices through automation, strengthening of citizen oversight and public participation, and institutional weakness and enforcement challenges are the key ways digital governance promotes accountability. The findings further indicated that although digital governance has contributed positively to strengthening accountability mechanisms by improving financial transparency and reducing opportunities for corruption, its impact remains limited due to weak enforcement structures, resistance within public institutions, and inadequate technological capacity across government agencies.

Conclusion and Recommendations

Conclusion

This study has demonstrated that digital governance plays a significant role in enhancing transparency and accountability in Nigeria's public sector, though its impact is still moderated by several structural and institutional constraints. The findings revealed that improvements in access to government information, reduction of human interference in administrative processes, real-time monitoring of public activities, and increased citizen participation are key ways through which digital governance promotes transparency. However, challenges such as poor data integrity, inadequate infrastructure, and weak system integration continue to limit the full realization of these benefits.

Furthermore, the study established that digital governance contributes to strengthening institutional accountability through improved financial tracking systems, enhanced performance monitoring, automation of public processes, and expanded citizen oversight mechanisms. Despite these gains, the effectiveness of digital governance remains constrained by weak enforcement frameworks, resistance within bureaucratic institutions, limited technical capacity, and inconsistent political commitment. While digital governance has improved governance processes in Nigeria, its ability to fully transform transparency and accountability is still evolving and requires stronger institutional support.

Recommendations

- i. Government should strengthen digital infrastructure across all levels of governance to ensure the effective implementation of digital governance systems. This includes investing in reliable internet connectivity,

modern data management systems, and secure digital platforms that can support real-time information sharing and monitoring.

- ii. Government should establish stronger legal and institutional frameworks to support transparency and accountability in digital governance. Oversight institutions should be empowered to monitor digital systems effectively and sanction violations without political interference.

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