World Journal of Advanced Research and Reviews

eISSN: 2581-9615 CODEN (USA): WJARAI

Cross Ref DOI: 10.30574/wjarr

Journal homepage: https://wjarr.com/

(Review Article)

Check for updates

Electronic Governance and Administrative Efficiency in the Nigerian Public Service: A Qualitative Review of Digital Governance Reforms

Peter, Queen Doom *

Department of Public Administration. Faculty of Management Sciences, Veritas University, Abuja, Nigeria.

World Journal of Advanced Research and Reviews, 2026, 31(01), 045-053

Publication history: Received on 25 May 2026; revised on 30 June 2026; accepted on 02 July 2026

Article DOI: https://doi.org/10.30574/wjarr.2026.31.1.1818

Abstract

Electronic governance (e-governance) has become a central strategy for improving administrative efficiency, transparency, accountability, and public service delivery worldwide. In Nigeria, several digital governance reforms, including the Treasury Single Account (TSA), Integrated Payroll and Personnel Information System (IPPIS), Government Integrated Financial Management Information System (GIFMIS), electronic tax administration, and digital identity management, have been introduced to modernize public administration and enhance government performance. Despite these initiatives, administrative inefficiency, bureaucratic delays, fragmented information systems, and institutional weaknesses remain significant challenges. This study qualitatively reviews the impact of electronic governance on administrative efficiency in the Nigerian public service. Guided by the New Public Management (NPM) theory, the study relies on documentary evidence drawn from peer-reviewed literature, government policy documents, institutional reports, and publications from international organizations. The findings indicate that e-governance has improved financial management, service delivery, transparency, accountability, and administrative coordination in several public institutions. However, the effectiveness of these reforms is constrained by inadequate ICT infrastructure, unreliable electricity supply, limited digital literacy, poor inter-agency interoperability, cybersecurity concerns, weak institutional capacity, and resistance to organizational change. The study concludes that while electronic governance has significant potential to improve administrative efficiency, sustainable outcomes require complementary institutional reforms, continuous investment in digital infrastructure, stronger governance frameworks, and human capacity development. It recommends expanding ICT infrastructure, integrating government information systems, strengthening cybersecurity, enhancing digital skills among public servants, and institutionalizing effective monitoring and evaluation mechanisms to sustain digital transformation in the Nigerian public service

Keywords: Electronic Governance; Administrative Efficiency; Digital Governance; Public Service Reform; Nigeria; New Public Management

1. Introduction

The rapid advancement of Information and Communication Technologies (ICTs) has transformed public administration by enabling governments to modernize service delivery, improve transparency, strengthen accountability, and enhance administrative efficiency. Across the world, electronic governance (e-governance) has become a key component of public sector reform, replacing traditional paper-based administrative systems with integrated digital platforms that facilitate faster decision-making, efficient resource management, and improved access to public services. Consequently, e-governance is now recognized as both a technological innovation and a strategic instrument for promoting good governance.

* Corresponding author: Peter, Queen Doom ORCID ID: 0009-0002-8415-0323

Administrative efficiency refers to the ability of public institutions to achieve policy objectives through the effective use of available resources while minimizing delays, operational costs, and duplication of functions. Efficient public administration is characterized by timely service delivery, effective institutional coordination, accurate information management, and transparent decision-making. Conversely, excessive bureaucracy, poor record management, procedural delays, and weak coordination undermine institutional performance and public confidence.

Nigeria has historically faced persistent administrative inefficiencies arising from manual procedures, fragmented information systems, bureaucratic bottlenecks, and weak institutional coordination. These challenges have negatively affected service delivery in critical areas such as tax administration, payroll management, passport issuance, pension processing, and national identity registration.

To address these challenges, the Nigerian government has implemented several digital governance reforms, including the Treasury Single Account (TSA), Integrated Payroll and Personnel Information System (IPPIS), Government Integrated Financial Management Information System (GIFMIS), electronic tax administration, digital procurement systems, online passport services, and digital identity management by the National Identity Management Commission (NIMC). These initiatives seek to improve financial accountability, reduce administrative waste, eliminate corruption, strengthen institutional coordination, and enhance public service delivery.

Although these reforms have recorded notable achievements in financial management, payroll administration, revenue collection, and service accessibility, implementation outcomes remain uneven. Many Ministries, Departments and Agencies (MDAs) continue to operate hybrid systems in which manual and electronic processes coexist. Furthermore, inadequate ICT infrastructure, unreliable electricity supply, poor internet connectivity, cybersecurity risks, resistance to organizational change, limited digital literacy, and weak institutional capacity continue to constrain the full realization of digital governance objectives.

While numerous studies have examined individual e-governance initiatives in Nigeria, relatively few provide a comprehensive assessment of how these reforms collectively influence administrative efficiency across the public service. This study therefore reviews existing empirical evidence, policy documents, and institutional reports to critically examine the contribution of electronic governance to administrative efficiency and identify the institutional conditions necessary for sustainable digital transformation in Nigeria.

1.1. Statement of the Problem

Electronic governance has become a major instrument for improving efficiency, transparency, accountability, and service delivery within public administration. In Nigeria, substantial investments have been made in digital governance reforms, including TSA, IPPIS, GIFMIS, electronic tax administration, and digital identity management, with the expectation of reducing bureaucratic delays, financial leakages, and administrative inefficiencies.

Despite these reforms, many public institutions continue to experience slow service delivery, fragmented information systems, duplication of administrative processes, and weak institutional coordination. In many cases, manual procedures operate alongside digital platforms, limiting the efficiency gains expected from e-governance initiatives. Persistent challenges such as inadequate ICT infrastructure, unreliable electricity supply, cybersecurity concerns, limited digital literacy, insufficient funding, and organizational resistance further constrain effective implementation.

Existing studies largely examine individual digital initiatives or specific institutions, providing limited understanding of the collective impact of e-governance on administrative efficiency across the Nigerian public service. In addition, many studies focus primarily on technology adoption while paying less attention to the institutional and organizational factors that determine successful implementation.

This study addresses these gaps by synthesizing evidence from existing literature, policy documents, and institutional reports to provide a comprehensive assessment of the contribution of electronic governance to administrative efficiency in the Nigerian public service and to identify policy measures capable of strengthening digital governance reforms.

Research Questions

- The study is guided by the following questions:
- To what extent has electronic governance improved service delivery in the Nigerian public service?
- How has electronic governance reduced bureaucratic bottlenecks and administrative delays?

- What institutional, infrastructural, and human capacity challenges hinder effective implementation of electronic governance?
- How has electronic governance influenced transparency and accountability in the Nigerian public service?

Objectives of the Study

The main objective of this study is to examine the impact of electronic governance on administrative efficiency in the Nigerian public service.

The specific objectives are to:

- Assess the impact of electronic governance on service delivery.
- Evaluate its role in reducing bureaucratic bottlenecks and administrative delays.
- Identify institutional, infrastructural, and human capacity challenges affecting implementation.
- Examine the influence of electronic governance on transparency and accountability.

2. Literature review

2.1. Concept of Electronic Governance

Electronic governance (e-governance) refers to the application of Information and Communication Technologies (ICTs) to improve government operations, public service delivery, and interactions among government institutions, citizens, businesses, and other stakeholders. Beyond digitizing administrative procedures, e-governance seeks to enhance efficiency, transparency, accountability, responsiveness, and citizen participation in governance (United Nations, 2022; Nwinyokpugi and Nwosu, 2020).

Globally, governments increasingly rely on digital technologies to automate internal processes, improve financial management, facilitate information sharing, and expand citizens' access to public services. Accordingly, e-governance has become an essential component of public sector modernization and sustainable governance.

Electronic governance is commonly classified into three dimensions. The first, **e-administration**, focuses on improving internal government operations through digital records management, financial systems, and inter-agency coordination. The second, **e-services**, concerns the electronic delivery of public services to citizens and businesses, thereby improving accessibility and efficiency. The third, **e-participation**, promotes citizen engagement through digital communication platforms, online consultations, and feedback mechanisms that strengthen democratic governance. Together, these dimensions demonstrate that e-governance represents institutional transformation rather than mere technological adoption.

2.2. Administrative Efficiency in Public Administration

Administrative efficiency refers to the ability of public institutions to achieve organizational objectives through the effective utilization of available human, financial, technological, and material resources while minimizing delays, waste, and operational costs. Efficient administration is characterized by timely decision-making, prudent resource management, effective institutional coordination, and quality public service delivery.

Traditional bureaucratic systems are often criticized for excessive procedures, fragmented organizational structures, duplication of functions, and slow decision-making. These shortcomings have encouraged governments to adopt digital technologies as instruments for improving administrative performance, simplifying procedures, strengthening coordination, and enhancing information management (Awodokun, 2024; Chiekezie and Aniekwe, 2024).

However, technological innovation alone cannot guarantee administrative efficiency. Existing literature consistently emphasizes that sustainable improvements depend on organizational capacity, effective leadership, supportive legal frameworks, adequate ICT infrastructure, and continuous staff development.

2.3. Electronic Governance and Public Service Reforms in Nigeria

Nigeria's transition to electronic governance forms part of broader public sector reforms aimed at improving transparency, accountability, and service delivery. Recent reforms under the Federal Civil Service Strategy and Implementation Plan (FCSSIP 2021–2025) prioritize digital transformation, institutional innovation, performance management, and paperless administration within Ministries, Departments, and Agencies (MDAs).

Major digital initiatives include the Treasury Single Account (TSA), Integrated Payroll and Personnel Information System (IPPIS), Government Integrated Financial Management Information System (GIFMIS), electronic procurement, online tax administration, digital identity management, and electronic passport services. These reforms seek to strengthen public financial management, reduce corruption, eliminate payroll fraud, improve institutional coordination, and enhance administrative efficiency.

Despite these achievements, implementation remains uneven across government institutions because of inadequate infrastructure, limited institutional capacity, inconsistent policy implementation, and resistance to organizational change.

2.4. Electronic Governance, Administrative Performance, Transparency and Accountability

Existing literature generally supports a positive relationship between electronic governance and administrative performance. Studies indicate that digital technologies reduce processing time, minimize manual errors, improve record management, strengthen institutional coordination, and enhance service delivery (Nwinyokpugi and Nwosu, 2020; Chiekezie and Aniekwe, 2024).

Digital financial management systems such as TSA and GIFMIS have improved financial accountability through centralized expenditure monitoring, while electronic tax administration has strengthened revenue collection and compliance. Similarly, digital identity management has enhanced data quality and identity verification.

Electronic governance also contributes to transparency by reducing direct interaction between public officials and service users, introducing electronic audit trails, and standardizing administrative procedures. Nevertheless, scholars caution that digital technologies alone cannot eliminate corruption without effective institutional oversight, political commitment, and sound governance structures.

2.5. Institutional Challenges to Electronic Governance

Although electronic governance offers significant administrative benefits, its implementation in Nigeria continues to face several challenges. The most frequently cited constraint is inadequate ICT infrastructure, including poor internet connectivity, unreliable electricity supply, obsolete equipment, and insufficient investment in digital technologies.

Institutional weaknesses such as fragmented information systems, inadequate funding, poor inter-agency coordination, weak policy implementation, and organizational resistance also reduce implementation effectiveness. Furthermore, inadequate digital literacy, limited technical expertise, and insufficient staff training continue to hinder the efficient utilization of digital governance systems.

The literature further highlights the importance of digital inclusion. Unequal access to internet services, digital devices, and technological skills limits citizens' ability to benefit from electronic public services, particularly in rural communities. Sustainable digital transformation therefore requires simultaneous investment in infrastructure, institutional reforms, and human capacity development.

2.6. Empirical Review

Empirical studies generally indicate that electronic governance improves administrative efficiency, although the magnitude of its impact depends on institutional capacity, technological infrastructure, governance quality, and implementation effectiveness.

Within Nigeria, Nwinyokpugi and Nwosu (2020) found that ICT adoption reduced paperwork, improved communication, accelerated administrative processes, and enhanced organizational coordination. Likewise, Chiekezie and Aniekwe (2024) reported that digital governance significantly improved service delivery, responsiveness, and operational efficiency when supported by effective institutional arrangements.

Studies on TSA and IPPIS reveal improvements in financial accountability, payroll management, and the elimination of ghost workers. Similarly, electronic tax administration has enhanced revenue generation and taxpayer compliance, while Ehimare (2025) found that digital identity management improved identity verification despite persistent infrastructure and technical challenges.

Awodokun (2024) further observed that digital governance strengthens transparency through automated record-keeping and electronic audit trails. However, technological reforms alone cannot eliminate corruption without effective institutional controls and political commitment.

International evidence from the United Nations (2022) and the World Bank (2023) similarly concludes that successful digital transformation depends on strong institutions, effective governance, adequate infrastructure, leadership commitment, and continuous investment in human capacity rather than technology deployment alone.

Overall, the empirical literature demonstrates that electronic governance has considerable potential to improve administrative efficiency, but its success depends on supportive institutional and governance environments.

2.7. Gap in the Literature

Although the literature on electronic governance in Nigeria has expanded considerably, several gaps remain. Most existing studies focus on individual programmes such as TSA, IPPIS, GIFMIS, electronic taxation, or digital identity management rather than providing an integrated assessment of their collective contribution to administrative efficiency across the Nigerian public service.

Furthermore, previous studies often emphasize technology adoption while paying comparatively less attention to institutional capacity, organizational readiness, leadership, change management, and governance structures that determine implementation success. Methodologically, many studies rely on institution-specific case studies, limiting broader understanding of digital governance reforms.

This study addresses these gaps by synthesizing evidence from empirical studies, government reports, and policy documents to provide a comprehensive qualitative review of electronic governance and administrative efficiency in Nigeria. Anchored on the New Public Management theory, it examines how technological innovation and institutional factors interact to influence public sector performance.

2.8. Theoretical Framework

This study is anchored on the New Public Management (NPM) theory developed by Christopher Hood (1991) and further advanced by Osborne and Gaebler (1992). NPM advocates the adoption of private-sector management principles to improve efficiency, accountability, performance, and service delivery in public administration.

Electronic governance aligns closely with NPM by promoting digital platforms that automate administrative processes, strengthen financial management, improve information sharing, reduce bureaucratic delays, and enhance citizen-centered service delivery. Nigerian initiatives such as TSA, IPPIS, GIFMIS, electronic taxation, and digital identity management reflect these principles.

Despite its relevance, NPM has been criticized for placing excessive emphasis on efficiency while giving less attention to democratic accountability and social equity. Critics also argue that weak institutions and limited administrative capacity may hinder its successful application in developing countries.

Nevertheless, NPM remains an appropriate framework for this study because it explains the rationale for adopting electronic governance while providing a basis for evaluating its contribution to administrative efficiency in the Nigerian public service. The theory further demonstrates that sustainable digital transformation depends on the interaction between technology, institutional capacity, leadership, and governance quality.

3. Methodology

3.1. Research Design

This study adopted a qualitative documentary research design to examine the impact of electronic governance on administrative efficiency in the Nigerian public service. The design is appropriate because it enables a systematic review and synthesis of existing scholarly literature, government policy documents, institutional reports, and other credible secondary sources relevant to the study.

3.2. Sources of Data

The study relied exclusively on secondary data obtained from peer-reviewed journal articles, academic books, government publications, policy documents, institutional reports, and publications of international organizations, particularly the United Nations and the World Bank. Official reports from key government agencies implementing digital governance reforms, including the Treasury Single Account (TSA), Integrated Payroll and Personnel Information System (IPPIS), Government Integrated Financial Management Information System (GIFMIS), Federal Inland Revenue Service (FIRS), and National Identity Management Commission (NIMC), were also reviewed.

3.3. Data Collection Procedure

Relevant literature was identified through a systematic documentary review using keywords such as *electronic governance*, *digital government*, *administrative efficiency*, *public service reform*, and *Nigeria*. Documents were selected based on their relevance to the research objectives, credibility, and contribution to understanding digital governance reforms in the Nigerian public service.

3.4. Method of Data Analysis

Data were analysed using thematic content analysis. Information from the reviewed documents was organized into themes relating to service delivery, administrative efficiency, transparency, accountability, institutional challenges, digital transformation, and policy implications. The findings were compared and synthesized to identify recurring patterns and emerging issues.

3.5. Justification of the Methodology

A qualitative documentary approach is appropriate because it provides a comprehensive understanding of electronic governance by integrating evidence from multiple studies and institutional reports. This approach facilitates a broader assessment of digital governance reforms than single case studies and supports evidence-based conclusions.

Limitations of the Study

The study is limited by its reliance on secondary data, which may reflect the methodological limitations of the original studies reviewed. However, the use of multiple credible sources and triangulation of evidence enhances the validity and reliability of the findings.

4. Results

The review indicates that electronic governance has become an important instrument for improving administrative efficiency in the Nigerian public service. Evidence from the literature demonstrates that digital governance reforms have enhanced service delivery, strengthened financial management, improved transparency, and promoted institutional accountability. However, these achievements remain constrained by infrastructural, institutional, and human capacity challenges.

4.1. Electronic Governance and Administrative Efficiency

The findings show that electronic governance has improved administrative efficiency by automating routine processes, reducing paperwork, improving record management, and facilitating faster information processing. Digital platforms such as the Treasury Single Account (TSA), Integrated Payroll and Personnel Information System (IPPIS), and Government Integrated Financial Management Information System (GIFMIS) have strengthened financial management, reduced duplication of records, and enhanced institutional coordination.

These findings support the New Public Management (NPM) theory, which emphasizes efficiency, innovation, and performance-oriented public administration. Where digital systems are effectively implemented, government institutions become more responsive and better able to utilize public resources.

4.2. Electronic Governance and Public Service Delivery

The review further reveals that electronic governance has improved service delivery by reducing processing time and increasing citizens' access to government services. Digital initiatives implemented by agencies such as the Federal Inland Revenue Service (FIRS) and the National Identity Management Commission (NIMC) have improved tax administration, identity verification, and information management.

Nevertheless, implementation remains uneven. Several Ministries, Departments and Agencies (MDAs) continue to rely on hybrid systems combining manual and digital procedures, thereby reducing the efficiency gains expected from electronic governance.

4.3. Transparency and Accountability

Another major finding is that electronic governance has strengthened transparency and accountability by introducing automated financial management systems, electronic records, and audit trails that reduce opportunities for corruption and discretionary decision-making.

However, technology alone cannot guarantee accountability. Effective governance also depends on strong institutional oversight, regulatory compliance, political commitment, and sound administrative practices.

4.4. Institutional Challenges

Despite the progress recorded, several factors continue to hinder the effectiveness of electronic governance. These include inadequate ICT infrastructure, unreliable electricity supply, poor internet connectivity, fragmented information systems, insufficient funding, resistance to organizational change, limited digital literacy, and weak institutional capacity.

These challenges demonstrate that sustainable digital transformation requires complementary institutional reforms rather than technological investment alone.

4.5. Digital Inclusion and Capacity Development

The findings further indicate that the success of electronic governance depends on both citizens' access to digital services and the competence of public officials responsible for implementing them. Persistent inequalities in internet access and digital literacy, particularly in rural communities, limit the inclusiveness of digital governance.

Continuous staff training, digital skills development, and public digital literacy programmes are therefore essential for sustaining administrative efficiency and ensuring broader access to electronic public services.

5. Discussion

Overall, the findings confirm that electronic governance has contributed significantly to administrative reform in Nigeria by improving service delivery, financial accountability, and institutional performance. However, the review also demonstrates that technology is only one component of successful public sector reform. Institutional capacity, leadership commitment, effective policy implementation, adequate infrastructure, and human resource development remain critical determinants of sustainable administrative efficiency.

Accordingly, the study concludes that the objectives of the New Public Management theory can only be fully realized when technological innovation is accompanied by broader institutional reforms that strengthen governance, accountability, and organizational effectiveness.

Contribution to knowledge

This study contributes to knowledge by providing a comprehensive qualitative assessment of the relationship between electronic governance and administrative efficiency in the Nigerian public service. Unlike many previous studies that focus on individual digital initiatives or institutions, this study synthesizes evidence from diverse scholarly publications, government policy documents, and institutional reports to provide an integrated understanding of Nigeria's digital governance reforms.

The study also strengthens the application of the New Public Management (NPM) theory by demonstrating that improvements in administrative efficiency depend not only on technological innovation but also on institutional capacity, leadership, governance quality, and organizational readiness. Methodologically, it demonstrates the usefulness of qualitative documentary research and thematic content analysis in examining complex public administration issues.

From a policy perspective, the study provides evidence-based recommendations for strengthening digital governance through sustained investment in ICT infrastructure, institutional coordination, human capacity development, cybersecurity, and continuous monitoring and evaluation. It therefore enriches both the theoretical and practical discourse on public sector digital transformation in Nigeria.

6. Conclusion

This study examined the impact of electronic governance on administrative efficiency in the Nigerian public service through a qualitative review of existing literature, policy documents, and institutional reports. Guided by the New Public Management (NPM) theory, the study assessed the extent to which digital governance reforms have improved service delivery, transparency, accountability, and administrative performance.

The review demonstrates that initiatives such as the Treasury Single Account (TSA), Integrated Payroll and Personnel Information System (IPPIS), Government Integrated Financial Management Information System (GIFMIS), electronic tax administration, and digital identity management have strengthened financial management, reduced bureaucratic delays, improved institutional coordination, and enhanced public service delivery. These reforms illustrate the growing importance of digital technologies in modernizing public administration.

Despite these achievements, the findings reveal that the effectiveness of electronic governance remains constrained by inadequate ICT infrastructure, unstable electricity supply, fragmented information systems, cybersecurity risks, limited digital literacy, resistance to organizational change, and weak institutional capacity. Consequently, technology alone cannot guarantee administrative efficiency without complementary institutional reforms and sustained political commitment.

The study therefore concludes that electronic governance has considerable potential to improve administrative efficiency in Nigeria. However, realizing this potential requires continuous investment in digital infrastructure, stronger governance frameworks, effective policy implementation, institutional strengthening, and ongoing human capacity development. Addressing these challenges will enable the Nigerian public service to build a more efficient, transparent, accountable, and citizen-centred system capable of meeting the demands of contemporary governance.

Recommendations

Based on the findings of this study, the following recommendations are proposed:

- Strengthen Digital Infrastructure: Government should expand broadband connectivity, modernize ICT facilities, improve data centres, adopt secure cloud technologies, and ensure reliable electricity supply to support electronic governance across all public institutions.
- Promote Integrated Digital Governance: Ministries, Departments, and Agencies (MDAs) should adopt interoperable information systems that facilitate seamless data sharing and reduce duplication of administrative processes.
- Enhance Human Capacity: Continuous training should be institutionalized to improve digital literacy, cybersecurity awareness, data management, and change management among public servants.
- Strengthen Cybersecurity and Regulatory Frameworks: Government should reinforce data protection laws, conduct regular cybersecurity audits, and update digital governance policies to address emerging technological risks and align with international best practices.
- Institutionalize Monitoring and Evaluation: A robust monitoring and evaluation framework should be established to assess the performance of e-governance initiatives using measurable indicators such as service quality, administrative efficiency, transparency, and citizen satisfaction.
- Encourage Continuous Research and Collaboration: Future studies should complement documentary evidence with empirical data from public officials and citizens. Collaboration among government, academia, civil society, the private sector, and development partners should also be strengthened to support innovation and sustainable digital transformation.

Compliance with ethical standards

Disclosure of conflict of interest

No conflict of interest to be disclosed.

References

[1] United Nations. (2024). E-government development index report. UNDESA.

[2] World Bank. (2023). Digital government for effective public service delivery. World Bank Publications.

[3] Zheng, Y., and Schachter, H. (2022). Digital transformation in public administration: Global perspectives. Public Administration Review, 82(6), 1120–1135.

[4] Nwinyokpugi, P. N., and Nwosu, B. (2021). E-governance and administrative efficiency in the Nigerian public service. Global Journal of Human-Social Science.

[5] Chiekezie, O. M., and Aniekwe, M. O. (2024). E-governance and performance of public service management in Nigeria. International Journal of Business and Management Research.

[6] Oghuvbu, E. A., Gberevbie, D. E., and Oni, S. O. (2022). E-governance in Nigeria: Challenges and prospects. RUDN Journal of Public Administration, 9(2), 189–199.

[7] Heeks, R. (2006). Implementing and Managing eGovernment: An International Text. SAGE Publications.

[8] Pollitt, C., and Bouckaert, G. (2011). Public Management Reform: A Comparative Analysis (3rd ed.). Oxford University Press.

[9] OECD. (2020). Digital government in OECD countries. OECD Publishing.

[10] Office of the Head of the Civil Service of the Federation (OHCSF). (2025). Federal Civil Service reform agenda and FCSSIP implementation framework. Abuja: OHCSF.

[11] International Telecommunication Union. (2022). Measuring digital development: Facts and figures 2022. ITU Publications.

[12] Afolabi, I. T., and Ayo, C. K. (2023). E-taxation and transparency in Nigerian public revenue administration. Information Development, 39(2), 312–325.

[13] Bamidele, A. O., and Chukwu, E. J. (2024). Cybersecurity and sustainability of e-governance reforms in developing economies. Journal of E-Government Studies and Best Practices, 2024, 1–15.

[14] West, D. M. (2005). Digital Government: Technology and Public Sector Performance. Princeton University Press.

[15] Hood, C. (1991). A public management for all seasons? Public Administration, 69(1), 3–19.