

AN ANALYSIS OF E-GOVERNANCE AS ANTI-CORRUPTION MEASURE IN NIGERIA'S PUBLIC SERVICE

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Abstract

The crisis of Nigeria's governance structure, which is defined by misappropriated oil revenues as well as pervasive political and bureaucratic corruption, could not be evaluated in isolation from the issues facing the Nigerian state. This is primarily caused by the public sector's lack of accountability and transparency, which is largely facilitated by the use of manual accounting and documentation procedures. This leaves the governance process vulnerable to fraud and waste. As a mechanism for administrative efficiency and a means of fighting corruption, the Nigerian government began a transition from traditional governance systems to e-governance platforms, including Biometric Time and Attendance (BTA), Treasury Single Account (TSA), Integrated Payroll and Personnel Information System (IPPIS) and other Electronic Payments platforms. Despite these actions, the platforms mismanagement and other human factors like corruption have continued to weaken the campaign against the menace in Nigeria. The study examined the challenges and opportunities of e-governance for improved administrative efficiency as an approach to minimize corruption in the Nigerian public service. The paper is essentially a review work that relied on secondary and documentary data.

Keywords: *e-governance, Corruption, Public Service, Efficiency, Effectiveness*

Introduction

Poor training, pervasive corruption, low morale, and other factors have made it difficult for the Nigerian public sector to deliver quality services. Among this corruption largely account for the poor performance and low productivity in the Nigerian public service. Although, corruption exists in every sector in Nigeria, it has taken a more debilitating dimension in the public service. Opinions converged among scholars that Nigeria public service has not done well under the regime of traditional governance system. Until recently, certain government functions, information sharing, and corporate operations relied on analog methods. Thus, advancement of government business was hampered by these manual methods (Ndubuisi, 2000; Obodo&Anigbata, 2018).

In order to address inefficiency in the public sector, Nigeria's successive governments have implemented e-governance platforms such as the Government Integrated Financial Management and Information Systems (GIFIMS), the IPPIS, Biometric Time and Attendance, the TSA and other electronic payment methods as well as other public checking mechanisms. This is in addition to the adoption of various forms of anti-corruption policies and measures which are generally considered as appropriate by countries globally.

One of these is administrative reform, which seeks to raise the standard of government bureaucracy by establishing a monitoring group or institution to formally monitor officials' performance (Johnson, 1998; Klitgaard, 1998; Rose-Ackerman, 1999). Second, effective law enforcement which denotes an appropriate strategy for punishing public sector misconduct (Hamilton-Hart, 2001; Rose-Ackerman, 1999). The third method is social change, which promotes social empowerment of individuals through participation in institutional reform movements and the development of a civic, law-based society as a long-term deterrent to corruption (Johnson, 1998). However, the use of e-governance platforms to automate administrative processes and procedures has not yet been a main focus of these anti-corruption efforts (Bertot, Jaeger & Grimes, 2010). This means, instead, the anti-corruption strategy of being open and accountable has long been associated with financial incentives and the control of the prerogatives of government employees through a set of moral standards. In other words, for a long time, organizations like the World Bank, the International Monetary Fund (IMF), the Inter-American Development Bank, and USAID have linked anti-corruption measures to economic development assistance. Therefore, this study posits that rethinking and reorganization of public organizations and their procedures are required for efficient use of e-governance platforms.

e-governance tools not only make it easier to change public workers' behavior so that they can provide services more effectively, but they also quickly warn them about the dangers of corruption (see Kochanova, Hasnain, & Larson, 2017; Archmann & Iglesias, 2010). e-governance is a platform to address the problems traditional governance systems that are inherent in them (Khan, 2018; Osborne & Gaebler, 1992). The relationship between e-governance and anti-corruption has been the subject of numerous studies (Carter & Belanger, 2005; Warkentin *et al.*, 2002; Foteinou, 2011; Al Awadhi & Morris, 2008; Rana *et al.*, 2011), but little is known about how well e-governance works in Nigeria's public service as an anti-corruption measure. These obvious theoretical and empirical gaps remain the motivation for this paper. As a result, this essay tries to provide an answer. What type of corruption exists in Nigeria's public service? Is using e-governance to reduce and prevent corruption in Nigeria's public service a viable tool? What challenges does the public service face in implementing e-governance?

Conceptual Clarifications

e-Governance and e-Government: There are numerous definitions for the word governance. It originates from the ancient Greek term "*Kebernon*," which denotes to direct, rule, control, or work through authorities. In this paper, the term "e-governance" refers to the use of information and communication technologies (ICTs) in the governance process to enhance effective and efficient service delivery in the public service. It is linked to the cutting-edge phrase SMART (Simple, Moral, Accountable, Responsive and Transparent) (Budhiraja, 2003).

e-Governance is an expansive of ICT-supported e-Government that emphasizes the need for a carefully planned implementation in order to create a successful system. The Nigerian public service is utilizing ICTs to improve information and service delivery, encourage citizen participation in decision-making, and make government more responsible, transparent, and efficient. However, it should be noted that there are conceptual differences between 'e-government' and 'e-governance'. e-government encompasses all existing operational processes to enhance service performance, whereas e-governance involves a more basic sharing and restructuring of control across all sectors (Peristeraset *al.* 2002; Khan, 2018). The ideas of government and governance are connected. According to Roy (2005) and Castells (1996), because government functions in a setting impacted by non-state actors. Charag and Mufeed (2013), maintain that governance encompasses all institutions and organizations, from families to the

state. The government might employ e-governance to increase administrative effectiveness and lower administrative corruption. The move to e-Governance has been accepted by several industrialized nations, including the United States, the United Kingdom, Canada, Australia, and Singapore. Developing nations like Brazil, India, China, Sri Lanka and the Philippines are all making good strides with e-Governance adoption (Charag&Mufeed, 2013; Titus, 2020). e-governance is focused on online registration, participation, taxation, mobilization, education, service delivery, feedback, law enforcement, planning, discussion, and evaluation of public financial reporting. E-governance can take on a range of distinctive shapes. Government to government (G2G) refers to internal interactions between and among government departments; government to business (G2B) refers to interactions between the public and private sectors; and government to citizens (G2C), which refers to all electronic services offered by government departments to citizens. These three category have been divided into those who will likely benefit from e-government services. E-government will put the people and the government in continual contact, fostering democracy, accountability, and improvements to public services (Duru&Anigbata, 2015). Therefore, the G2C is the central focus of this study.

Corruption: Given the wide range of corrupt practices and the ambiguity around the term "corruption" it is challenging to come up with a precise definition. This study defines corruption as a result of poor governance framework. Corruption here simply means the misuse of governmental resources or positions for personal gains (Rose-Ackerman, 1999; Transparency International, 2019). This study's focus is bureaucratic corruption, which is referred to as a type of corruption present in Nigeria's public service. This is a situation where government workers view their job as a business venture from which they might make illegal money. Such an official views their position less as a means of advancing the common welfare and more as a means of maximizing profits from the public demand curve (Abdulkareem, Ishola, &Adulreaheem, 2021). Basic instances of bureaucratic corruption include extortion, influence peddling, nepotism, fraud, and opportunism.

Similarly, it was argued that economic, political, and cultural features, which differ from nation to nation, are identified as the primary drivers of corruption (Garcia-Murillo & Vinod, 2005; Rose-Ackerman 1978, 1999; and Klitgaard 1995). Other scholars, like Kaufmann, Kraay&Mastruzzi (2005) and Lambsdorff (2001), highlighted the following factors as the main causes of corruption: (i) concentration of power; (ii) discretion; and (iii) a lack of accountability and transparency. Therefore, it is indeed essential to recognize the many forms of corruption and to pinpoint the ones that e-governance could most effectively address. This can be divided into three categories. Petty bureaucratic corruption, or low-level administrative corruption, is the first type of corrupt behaviors that are widespread in public service. State capture, on the other hand, refers to tactics used by state officials to steal assets for their own benefit. Grand corruption, or widespread political corruption, is the third category of corruption. It was suggested that the enhanced transparency brought about by e-governance mechanisms could help to minimize corruption in the public service (including petty, grand, and state capture corruption) (Titus, 2020).

Public Service: In this study, public service is defined as an organization controlled exclusively by the Nigerian government. It is an organization whose primary objective is to serve the general public by offering products or services. It could be characterized as the initiatives taken by public sector workers and institutions to develop and carry out public policies and programmes that serve the needs of the general public (Agba, Ochimana&Abubakar, 2013). Public services are provided through e-governance platforms, which offer a wide range of citizen-friendly services

and save the time needed to coordinate with numerous departments to complete routine functions like paying electric bills and collecting certificates, licenses, and permits among others.

Theoretical Underpinnings

This study adopted *Socio-Technical Theory* developed by Trist & Bamforth (1951) at the Tavistock Institute in London between 1950 and 1960. According to the theory, the "social" and "technical systems" make up the two fundamental sub-systems that comprise the process of implementing e-governance. In the social sub-system, attitudes, abilities, and values are balanced with social, cultural, and psychological demands. The technological system has to do with tasks, methods, procedures, hardware, and software. At a stage known as collaborative optimization towards a shared objective, subsystems like these are connected (Sitter *et al.*, 1997). The theory claims that human beings and technological tools determine whether e-governance succeeds or fails in a particular country.

According to this theory, rather than viewing technology as a distinctive element, it coexists with norms, values, and personal attitudes as essential parts of the human experience. Large-scale information technology initiatives, according to Damodaran *et al.* (2005), failed because they placed too much focus on technical aspects and neglected social context and the necessity to create the social system as a whole (Alsaif, 2013). As a result, from a socio-technical perspective, the social environment and technology are not seen as separate entities but rather as intertwined (Mahundu, 2015).

The proponents of this theory argued that this blending of social and technological elements is collective, which causes it to be substantially (though not fully) entangled. According to this perspective, the government entities and their components may be viewed as "social forms," while all of the technical breakthroughs, including all of their software and hardware, could be referred to as *material ICTs* (Edwards, 1998). To understand how e-Governance systems are constructed as sociotechnical systems in this setting, it may be useful to study them. To put it another way, the e-Governance system is made up of both hardware and software, or simply put, humans and machines (see Figure 1.1 below).

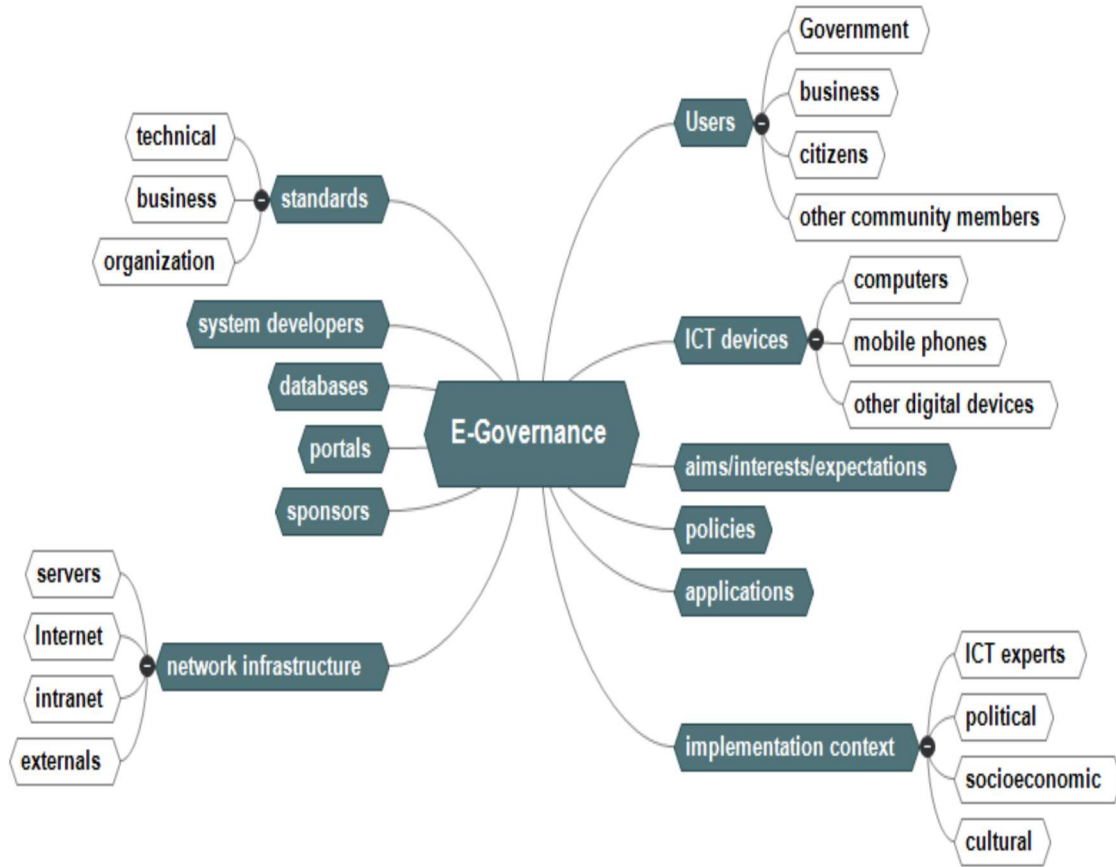


Figure 1.1 e-Governance Sociotechnical Relations

Source: Adapted from Mahundu (2015: 12)

Given the emphasis on the compatibility of human and non-human components, the figure 1.1's hypothesized sociotechnical complex system for e-Government makes sense. Such conceptualization offers crucial components that guide the explanation and discussion of multiple challenges, benefits, costs, consequences, and drawbacks associated with the adoption of e-Governance in the public service. According to this theory, effectiveness e-governance as a tool for combating corruption in a particular polity depends on the context, or cultural values, of a specific culture. However, it could be argued that the cultural context, which includes societal attitudes toward the value of information, the intensity to which people identify with the government, the viability of an independent press, and government information policies, has a significant impact on every effort to promote openness in governance in order to decrease corruption in Nigeria's public service. Again, this theory failed to recognize influence of globalization accompanied with dynamic pattern of behaviours and transformation from one political system to the other.

Review of Related Literature

Studies have shown that e-governance makes a substantial contribution to the increase of openness and accountability in the public sector (Kim, Kim, & Lee, 2009; Siddiquee, 2010). It was asserted that e-governance offers a way to address governmental inadequacies, which are shown

by numerous cases of inefficient bureaucracy, corruption, and administrative expediency (Osborne & Gaebler, 1992).

e-governance is thought to be a method for advancing good governance through modernizing political institutions (Perry, 2007: 6). The effectiveness and efficiency of services offered by the public sector are said to have improved as a result of the use of e-governance platforms. Governments also acknowledge the value of improved service quality, time and cost savings, a decrease in corruption and extortion, and more effective government procedures (Alsaif, 2013; Khan, 2018). When it comes to obtaining and providing services, this has helped both the clients and the principals. For instance, a government service applicant could quickly obtain and complete a form online (Khan, 2018). In contrast, previous strategies required candidates to pick up an application form in person or by hand-delivery from the office. For instance, an electronic government system enables rapid access to the form from anywhere in the world with the click of a mouse, saving a large amount of time.

It was argued that the implementation of electronic governance in the public sector is believed to have a positive connection with the campaign against corruption (Basyal, Poudyal, & Seo, 2018; Hassan, 2017; Bertot, Jaeger, and Grimes, 2010; Abdulkareemet *al.*, 2021). On the basis of the effectiveness of the rule of law, Park & Kim's (2019) findings also confirmed the positive relationship between e-governance, administrative efficiency, and the reduction of corruption. Ndou (2004) suggested that e-governance might decrease corruption externally by improving the link between the government and the people, while internally observing the activities of the bureaucrats. There are many instances of e-governance interventions that have been successful in reducing corruption in the public service, including the South Korean Open Procedures Enhancement for Civil Applications (OPEN) system (Kim *et al.*, 2009; Abdulkareemet *al.*, 2021).

Additionally, Abdulkareemet *al.*, (2021), in their investigations, found instances of successful e-governance in Nigeria by making the case that, prior to the implementation of ICT, building a true public service workforce was comparable to an adventure in rocket science. They argued that the existence of the "ghost-worker's syndrome" was considered typical, and it does not appear to be a serious crime. To them, the threat of the ghost worker syndrome caused the budgets of the federal, state, and local governments to become excessively huge. They also confirmed that recently, from 2019 to 2021 more than 60,000 ghost workers were found on the Nigeria's federal government's public servant's payroll, saving the nation more than \$1 billion (Abdulkareemet *al.*, 2021).

According to other studies, another benefit of e-governance is the creation of safe and secure e-payment platforms. e-governance has replaced under-the-table transactions in Nigeria's public service, allowing citizens to send money through secure channels without having to deal with dishonest government employees (Titus, 2020). Before online payment systems were developed, the "table payment" system allowed public officials to withdraw money intended for official purposes without using the banking system (Jimoh, Longe, & Ndunagu, 2018).

In the public service, the paper and pen method of managing personnel has failed, and it is now commonplace to discover the names of deceased employees, retirees, and nonexistent employees on the active payroll. It is very challenging to identify where the anomaly is because salaries and wages were typically paid in cash on the counter. For instance, the Treasury Single Account (TSA) was recently launched by the federal government (Yakubu, 2015). TSA stipulated that all money from Ministries, Departments, and Agencies (MDAs) must be directed into a single account that is ICT-monitored in real-time. As a result, TSA uses ICT to provide a proper real-time monitoring channel for all government receipts and outlays (Odia & Odia, 2016). In the past, MDAs

often kept a number of accounts for the collection and distribution of public funds within their respective domains. There usually exist dubious relationships between commercial banks and MDAs that allow the directors of MDAs to steal public funds secretly. Some of them appear to be strong institutions that generate a lot of revenue but make no contributions to the general fund.

Nature and Magnitude of Public Service Corruption in Nigeria: An Overview

Nigeria has a systematic corruption problem. The nation has consistently ranked in the lowest five of surveyed nations since 1999 due to its severe corruption, which is statistically insignificant (Transparency International, 2019). Among the factors that have contributed to corruption in Nigeria's public service are political patronage, a lack of transparency and accountability, monitoring and supervision and auditing of government projects and services, the bureaucracy's low level of professionalism, and the fraud ties that link civil society and politics (Titus, 2020).

In Nigeria, public service corruption is a severe issue, and conventional paper-based procurement systems may allow for the awarding of contracts without following the law. There are instances where public officials fraudulently award contracts and bids in order to profit themselves personally. Political party members have also interfered with the public procurement process and used it to their personal advantage. While corruption has always existed in Nigeria and has been since the beginning of history, for example, General Ibrahim Babangida's military administration when the phenomenon became institutionalized. In light of this, Ogundiya (2009) argued that under the Babangida regime, allegations of corrupt practices were treated with the utmost levity, undoing all the efforts made by the previous administration. Corruption in the public service was elevated to the level of state policy during this time.

Similarly, also founded on the ideology that corruption would be eliminated in Nigeria was the civilian administration of the former President Olusegun Obasanjo. In addition to creating the Independent Corrupt Practices Commission (ICPC) and the Economic and Financial Crime Commission (EFCC), he also signed two anti-corruption bills into law (Usman, cited in Titus, 2020). Corrupt practices spread unchallenged as a result. Investigations have shown that throughout the eight years of Obasanjo's administration, Nigeria lost between \$4 billion and \$8 billion annually due to corruption (Human Right Watch, 2007). Additionally, the country came in at number 121 out of the 180 countries analyzed in Transparency International's Corruption Perception Index (CPI). Nigeria's scores ranged from 1.6 in 1999 to 1.2 in 2000 to 1.0 in 2001 to 1.6 in 2002 to 1.4 in 2003 to 1.6 in 2004 to 1.9 in 2005 to 2.2 in 2006 to 2.2 in 2007 to 2.7 in 2008 to 2.4 in 2009 to 1.4 in 2010 to 2.5 in 2011 to 2.8 in 2012 to 3.3 in 2013 to 4.1 in 2014 and 4.5 in 2015 to 4.6 in 2019 (TI, 2019).

Furthermore, according to Ogundiya (2012), the Fourth Republic's experience demonstrated that corruption has evolved into the status quo. As a result, it is no longer news that our newspaper's back covers are constantly flooded with reports regarding political and administrative corruption. Oni (2014:20) puts it thus:

A survey of literature indicated that from 1999 to 2007 in Nigeria, not less than 25 speakers, 10 deputy speakers, 5 Governors, 10 deputy Governors and two senate presidents were impeached while president Olusegun Obasanjo and his vice, Atiku Abubakar also survived several impeachment moves.

The three branches of government as well as other public agencies were alleged involved in corruption. For instance, in the Fourth Republic, corruption causes significant setbacks in the National Assembly. Adolphos Nwabara, Chuba Okadigbo, and Chief Evans Enwerem were all removed from office because of allegations of corruption (Ogundiya, 2012). Among other things,

Senator Chuba Okadigbo learned that he had been complicit in the street light project's 173 million naira inflation.

Additionally, Okadigbo had approved the expenditure of 372 million Naira to furnish his home with 25 million Naira and to commission a 100KVA generating set at the Senate President's apartment for an inflated 15 million Naira (Ogundiya, 2012).

Corruption was so pervasive and allowed to flourish among the officials during the former President Goodluck Jonathan's administration (2010–2015). According to Transparency International's Corruption Perceptions Index, Nigeria rose from 143rd to 136th place in 2014 (Chima, 2014). The state oil firm, NNPC, owes the government US\$20 billion in unpaid oil earnings, according to a letter from Lamido Sanusi, the former Governor of Nigeria's Central Bank, to President Goodluck Jonathan in late 2013. Sanusi was sacked by Jonathan for mismanaging the budget of the Central Bank after Jonathan rejected the claim. Sanusi's claim was deemed unfounded by a Senate Committee as well (Tim, cited in Titus, 2020). The NNPC's non-remitted funds amounted to US\$1.48 billion, which it needs to return to the government, according to an announcement made in January 2015 following the completion of the NNPC's account audit (NNPC Audit Report, 2015).

However, when the government disclosed the Deloitte report on the eve of its departure, it was found that about \$20 billion had actually been lost, misused, or spent without authority. Along with these, the Goodluck Jonathan administration was riddled by a number of ongoing corruption cases, such as the Aviation Minister's purchase of a BMW, the \$250 million security contracts given to militants in the Niger Delta, the massive corruption and kickbacks in the Ministry of Petroleum, the Malabu Oil International Scandal, and several scandals involving the Petroleum Ministry, including claims of sweet deals with specific fronts and businesspeople to divert funds. It was found that 8 billion naira were illegally looted over the course of 4 days by low ranking CBN staff during the Central Bank scandal involving cash tripping of defective notes that appeared in the latter months of Goodluck Jonathan's Presidency (Titus, 2020).

This report failed to mention other allegations of corruption that was allegedly committed over time but was not reported until a whistleblower exposed the deals. Indeed, since the former President Jonathan took over office in 2011, there have been allegations of corruption, including the unauthorized withdrawal of \$2.2 billion from accounts that held excess crude oil, of which \$1 billion was allegedly approved by President Jonathan to fund his re-election campaign in 2015. The Central Bank claims that the theft compromised its monetary policy (Punch News, October, 2015). This is allegedly done without the knowledge of the National Economic Council, which is made up of state governors, the president, and the vice president (Punch, 7th March, 2015).

Similar to this, NEITI found that the Nigeria LNG Company Dividend Payment was missing \$11.6 billion. Under the supervision of the state-run oil monopoly, Nigerian National Petroleum Corporation, 60 million barrels of oil worth \$13.7 billion were stolen between 2009 and 2012. (Punch, 7th March, 2015). Although \$11.63 billion had been paid to the NNPC, according to NEITI losses owing to crude swaps as a result of subsidies and domestic crude allocation from 2005 to 2012, "there is no indication of the money being sent to the federation account," the report stated.

In addition, the Ministry of Finance diverted 60% of the \$1 billion in foreign loans it had obtained from the Chinese.

Additionally, 3 trillion naira defense budget has been misused since 2011 under the pretense of battling Boko Haram, as well as a vast scam in the procurement of weapons for defence. The

Ministry of Health diverted \$2.2 million in funds for immunization drugs, while the EFCC is looking into a NIMASA fraud case involving up to 1.9 billion naira and allegations of funding the PDP and the purchase of a small plot of land for 13 billion naira (Tim cited in Titus, 2020). Others include the former pension boss named Alhaji Abdulrasheed Maina who was also charged in 2013 with embezzling billions of naira from pension funds. He was charged with stealing these cash from banks and transferring them into his personal account, and he was eventually given a jail sentence (Stober, 2019). During a N200 million contract controversy in 2016, Babachir Lawal, the then Secretary to the federal government of Nigeria, was charged with removing invasive plant species from internment camps in Yobe State, a state in the country's northeast. Additionally, Mustapha Maihaja, the Director General of Nigeria's National Emergency Management Agency (NEMA), was charged with fraud in 2018 for misusing an intervention fund worth N5.8 billion that was intended for interventions in the nation's North Eastern region (Stober 2019; Toromade 2018; Enofe, Afiangbe & Agha 2017; Ibrahim, Odunayo & Tijani, 2019).

More recently, the NDDC contractors have been implicated in a number of contested scandals. These include contracts for billions of naira that violate the Public Procurement Act and the Police Service Commission, as well as Senators, prominent politicians, and other public officials are complicit of the allegation (Titus, 2020). Finally, it can be opined that the most widespread examples of corruption in Nigeria recent times include inflation of contracts in return for money for massive payoffs, which has also increased proportionally, fraud and manipulation of data of accounts and official records in the public service, forging or falsifying vital documents (including academic qualifications), particularly by people applying to public office, and the use of "ghost workers" (falsely employed individuals). Therefore, using e-governance platforms in the public sector would reduce corruption and foster an environment where the public service in Nigeria prioritizes efficiency and openness. Again, one could argue that the majority of the aforementioned corruption cases was feasible as a result of e-governance implementation as a tool against corruption in the public sector in Nigeria.

e-governance as panacea to Anti-Corruption Drive in Nigeria's Public Service

The delivery of efficient and effective public services is a goal shared by governments across the globe. As a result, e-governance is considered a tool to promote internal administration productivity and effectiveness as well as the government's capability to respond to citizens. Since the year 2000s, Nigeria has made attempts to enhance service delivery, reduce wasteful bureaucratic inefficiencies, create a culture of transparency and effectiveness, and counter the corruption challenges. These efforts have now entered a new phase (Abdulkareem & Ishola, 2016; Abdulkareem *et al*, 2021).

The National Information and Technology Development Agency (NITDA), for instance, was founded in 2003 with the goal of acting as the catalyst for the adoption of ICT tools in governance and incorporating the general public into the operating framework. Experts reported that the Nigerian state has benefited much from e-governance since it was established, but the implementation has not yet fully realized its potential to have that multiplier influence on the public service transformation (Nchuchuwe & David, 2016). Although the introduction of e-governance was intended to address the problem of excessive public service complexity and provide the government with a means of enhancing productivity, efficiency, and transparency in the delivery of public services, human factors frequently have an impact on that performance (Abdulkareem *et al*, 2021). In spite of the deployment of e-governance in the early 2000s, corruption is still on the rise in the country.

According to Transparency International's 2019 Global Corruption Perception Index (CPI), Nigeria was ranked as one of the 36 most corrupt nations in the world. This may indicate that the federal government's campaign against corruption has had no serious success. Indeed, success is not felt despite the importance of e-governance adoption in public sector. The reason could be attributed to challenge of transforming of traditional system of manual documentation to modernized computer system as well as maintaining the status quo of bureaucratic corruption in Nigeria. In order to increase openness in how government business is conducted, e-governance was introduced as a result of this experience (Danfulani, cited in Titus, 2020).

Consequently, the adoption of e-governance tools like email, e-verification of payments, e-transfers, etc. successfully stopped fraudulent practices involving the transfer of documents and cheques between one desk to the next and through one auditor to another. Recent research has demonstrated that manually seeking contract agreements and other information is a poor practice that promotes illegal contacts between banks, internal auditors, and contractors (Titus, 2020; Abdulkareemet *al*, 2021). Some of these actions were curtailed with the aid of e-governance, which also helped to clean up the system to some extent. Public officials used to be stuck with pressing evaluations while working on paperwork without ever meeting or getting to know the owners. The owners were able to avoid the urge to look for ways to bribe their way through because of the speed at which the files and assessment papers were moving.

IPPIS as e-governance Anti-Corruption Tool

This platform was designed with the ultimate goal of creating a single database system for the public sector in order to increase data integrity and payroll system efficiency. The objective was to effectively manage payroll data and to understand the precise composition of the government employees in order to get rid of ghost workers in various MDAs (Kaojeet *al*, 2020). IPPIS in Nigeria is one of the important public sector reforms initiative that aims to digitalize and audit the manual filing systems that are hampered with inefficiency and inaccuracies in the number of employees paid into the civil service payrolls.

In this situation, gathering civil service information into a single database will aid in workforce planning as well as informed decision-making. Additionally, since an actual annual recurring wage expense may be expected, it aids in budgeting. Secondly, IPPIS was developed to ensure that personnel information is complete and accurate (database integrity). Data integrity features on the ICT-based system prevent unauthorized users from altering data after it has been computed, safeguarding personal employee information like appointment dates and birth dates.

Numerous studies on the importance of the platform in the fight against corruption have been emphasized. For instance, it was claimed that using e-governance platforms like IPPIS and e-procurement prevented public employees from stealing money through a variety of fraudulent practices such like duplicate payment contracts and padding pay vouchers with nonexistent employees. Significant amounts of resources have been recovered as a result of the adoption of e-governance by the three levels of government (Danfulani cited in Titus, 2020). Akwu, Unanam, and Okon (2021) argued that IPPIS helps in reducing wage bills, eliminating ghost workers, and speeding up salary payments. He followed by claiming that payroll fraud conducted by the Nigerian Civil Service has resulted in enormous financial losses for the country.

In addition, Chima&Folorunsho (2020) documented that in 2010, a total number of 43,000 ghost workers were removed from the payroll while saving the cost of 12 billion and reducing government monthly payroll budget to 2.2 trillion. He further indicated that in 2012 a total number of 17,000 ghost workers were removed from Power Holding Company of Nigeria (PHCN).

In 2014, list of ghost workers rose to 60, 000 and in 2016 the number increased to 65,000 while saving cost of governance to 185 billion Naira (Chima&Folorunsho, 2020). Bola (2016), reported that a civil servant receiving salaries from 20 different government agencies was detected, courtesy of the application of IPPIS and Bank Verification Number (BVN).

The aforementioned numbers, however, are based on official data, although what might be inferred from public perception may differ. In spite of the IPPIS platform's efforts, it is claimed that IPPIS policy is also threatened by official corruption. People who were underpaid are allegedly only able to get their salary adjusted by paying money to IPPIS officials in Abuja for consideration behind closed doors. Osisima, Akembor, and Okaro (2016) also noted a problem with the IPPIS staff's incompetence, which is reflected in the officers' computation of wrong data when filling out IPPIS forms. Dates of appointment and birth are in most cases erroneously deposited in the database. Another critical challenge borders on interconnectivity problems with some MDAs. The consequence of this is late payment of salaries in the public service. Others include arbitrary posting and the inadequate training of IPPIS staff to discharge their responsibility effectively.

Treasury Single Account (TSA)

The TSA is one of the highly commendable strategies adopted by the Nigerian President, MuhammaduBuhari to tackle incidences of public sector corruption, accountability, financial discipline and financial management. This policy came to the lime light on the 9th of August, 2015, when the President ordered MDAs to close down all accounts domiciled in commercial banks (Ivungu, Ganyam, Agbo, & Ola, 2020). One of the highly commended tactics used by the Nigerian President MuhammaduBuhari to counter cases of public sector corruption, accountability, financial discipline, and TSA. On August 9th, 2015, the President issued a directive to all MDAs ordering the closure of all accounts domiciled in domestic deposits (Ivungu, Ganyam, Agbo, & Ola, 2020).

TSA is a model of open accounting that integrates all public funds into single account, which is overseen by the Central Bank (Igbokwe-Ibeto, Nkomah, Osakede&Kinge, 2016). The platform linked all accounts, that the government uses to process all of its payments and receipts and to get a complete view of its current financial condition. Using TSA, it was argued that the government is able to manage its payments and receipts centrally instead of having each MDAs submit them from its own bank accounts in the past. The adoption of TSA in the Nigerian public sector, according to Yusuf and Muhammed (2016), has addressed financial leakages and promoted transparency and accountability in the nation's public financial system. Enweagbara (2015) noted that the implementation of TSA led to the closure of 10,000 MDAs-operated multiple accounts in commercial banks. He contended that the TSA has pushed banks out of the status quo that was established by their dependence on government funding, compelled them to now be as creative and innovative as is the case in modern economies around the world, which is to seek private deposits through investing in the real sector of the economy.

Eme, Chukwurah, and Emmanuel note that the NNPC, which solely exports crude oil on behalf of the Federal Government of Nigeria, is currently joined equally by other MDAs on the list of revenue-generating organizations (2015). These include the Federal Inland Revenue Service (FIRS), Nigerian Customs Service, National Communications Commission, Nigerian Maritime Administration and Safety Agency, Nigeria Ports Authority, and other organizations. It was possible for organizations that produce income to earn N3.06 trillion in 2009 but send N46.80 billion to the government account instead because of this one gap. Additionally, in 2010 N3.07tr was generated, but N54.10b was submitted, and in 2011 N3.17tr was earned, but N73.80b was sent in. While producing N6.132 trillion between 2009 and 2011, the NNPC and its

subsidiaries did not remit any money into the government's treasury (Okwe, *et al.*, cited in 2015 Eme, Chukwurah & Emmanuel 2015).

More evidently, it officially reported that from the inception of TSA platform, 20,000 account domiciled in commercial banks starch with funds was detected by CBN which bring savings to ₦4.7billion monthly in bank charges associated with indiscriminate government borrowing (PICA, 2020). According to a recent TSA report, N2.2 trillion has been recorded in total; the platform has removed chances for corrupt practices that in the past encouraged MDAs to collect funds in commercial banks rather than use it for what it was meant for (PICA, 2020). The country's anti-corruption agency, the Economic and Financial Crimes Commission (EFCC), was reported to already have benefitted from the implementation of e-governance (TSA) in locating financial frauds and foreign money launderers.

The EFCC worked with other law enforcement agencies from other countries as well as international organizations dedicated to fighting crime to trace the inflow and outflow of monies as well as prospective sources. Due to their activities, various high-ranking government officials and business managers have been accused of money laundering and other financial crimes on a global scale. e-measures include the prompt issuance of alert messages by banks to the EFCC on individual withdrawals of up to N500,000 and N1,000,000 for the companies (Danfulani cited in Titus, 2020). Before the fraudsters and money launderers had left the bank, this action resulted in a wave of arrests.

Other e-governance platforms include the deployment and integration of Bank Verification Number (BVN) and National Identification Number (NIN) for payroll of public servants which have reduces cost of governance. For example, the use of BVN to verify payroll entries on the IPPIS platform lead to detection of 50,000 erroneous payroll entries in MDAs (PICA, 2020). It could be argued that the integration of these platforms into the public sector in Nigeria not only makes payment of salaries easier by the federal government but also enable government to have precise details of every employee in the MDAs payroll platform.

Other advantages of e-governance platforms include timely information sharing such as through email, integration between governments and financial institutions, Closed Circuit Television (CCTV) cameras, e-payment, e-examination, and e-banking, access to anti-corruption agency information, enhanced public accountability, more expedient government procedures, and the open government data innovation, among others. All of these have helped to reduce corruption in government offices. Increasing public knowledge and their capacity to provide input on governmental decisions, present innovative methods for carrying out public policy, and serve as tools for nations to prevent corruption are really made possible by open data initiatives (Nam, 2018).

Challenges to full e-governance Implementation in Nigeria's Public Service

The method of e-governance is said to encounter stiff resistance from the bureaucrats. This implies that the government may be using this innovation as a premeditated attempt to dismiss the majority of its workforce. Therefore, the majority of public officials use their powers to oppose Nigeria's implementation of effective e-governance (Abasilim & Edet, 2015). Again, the absence of IT infrastructure, intermittent power and electrical supplies, a lack of skilled and competent employees, the general public's opposition to change, and other issues have been mentioned as problems (Gberevbie; Ayo; Iyoha; Duruji & Abasilim, 2015). All these will be explained as follows:

Inadequate ICT Infrastructure: Nigeria's public sector still lacks basic ICT infrastructure. For instance, some offices still do not have desk-top computers or the staff members who know how

to use them. They conduct their daily operations in the traditional way because, had e-governance been completely implemented, the amount of paper-based documentation would have dropped. The majority of public sector offices still lack a stable source of electricity, internet access, and other facilities. All of these make it difficult to implement e-governance in Nigeria's public sector (Adeyemo, 2011; Ojo, 2014).

Privacy of Information and Danger of Software Hacking: It was suggested that once a country or organization's top-secret or confidential information is made public, they are in significant trouble because all of their private records will be made public, to their detriment (Obodo&Anigbata, 2018). Based on this, protecting the privacy of the information is one of the biggest problems with e-governance. The protection of people's privacy falls under the purview of governments. However, protecting people's privacy might not be as important as combating crime, corruption, and inefficiency in the public sector (Khan, 2018).

False Sense of Transparency and Accountability: Online government transparency, according to e-governance critics, is particularly problematic because it is upheld by the government. Without properly informing the citizens, information could be systematically added to or deleted from a system at any given time.

Accessibility: Not all individuals within society are literate, and not all literate people are familiar with ICTs or have the ability to use a computer. Additionally, inhabitants in the most remote areas of their nation could not obtain crucial government data. Accessibility of the information that the government places at the public's disposal through e-governance thus becomes a challenging issue.

Cost Implications: When e-governance was first introduced, certain government officials took advantage of the occasion to engage in extravagant spending, and ostentatious use of public monies. This is due to the fact that it is challenging to assess or measure the results and consequences of the pilot internet-based government (see Obodo&Anigbata, 2018).

Resistance to Change

Dike (2019) asserts that a significant fraction of constituents' reluctance to convert from a paper-based to a Web-based mode of engaging with government might be attributed to the phenomena of resistance to change. Biases concerning the proper handling of transactions may exist among clients, staff, and businesses. The changes brought about by the adoption of ICT, however, cannot be ignored by governmental organizations or public policy administrators. Early in the 1990s, it was recognized that ICT would play a significant role in determining public policy, and both powerful and impoverished countries were advised against underestimating its importance. One method for reducing some of the current resistance is by educating people about the benefits of the new systems. A leader or manager may find it especially beneficial to embrace the new system at the outset of the adoption process.

Trust: Two levels of trust must exist for public administration functions to be implemented using e-governance. The user's confidence, familiarity, and trust in the instrument or technology they would be interacting with must come first. Trust in the government is the second component of trust (Khan, 2018). The burden that thorough checks could have on those who are honest must be balanced against the need to ensure that a system eliminates fraudulent activities (Dike, 2019).

Digital Divide: There is a digital divide in terms of internet usage, according to Khan (2018). In terms of computer use, the wealthy, the young, and the educated still outnumber the poor, the old, and the less educated. At the same time, underdeveloped developing nations utilize the

Internet less frequently than developed nations. However, if computer and Web access become as commonplace as telephones, radio, and television have, "the digital gap" may just be a "transition effect" that eventually disappears. But at the moment, the gap is stark and presents governments with a challenging choice (Clayton & Streib, 2005: 259).

Conclusion and Recommendations

One can contend that some of Nigeria's governance challenges can be resolved by using technological advancements. e-governance has emerged as a key component of Nigeria's public sector transformation as a method for automating systems and processes. ICT has facilitated the delivery of more modern services to individuals and businesses, promoted the information society and the emergence of a new economy, sped up the transformation of the public sector, and assisted the Nigerian government in preparing for future pressures on public administrations. Therefore, widespread implementation of e-governance platforms would not only promote accountability, efficiency, and transparency in the Nigerian public service but also assist in preventing corrupt practices in the delivery of public services and ensure that citizens are involved in public administration through digital channels. It would also play a significant role in the nation's government with the aid of feedback systems (track the identity of officials involved in corruption and verify the nature of corruption committed). In many developing nations, notably, e-Governance shows enormous promise, but there are also significant obstacles to overcome. Due to weak planning capabilities and unstable political environments, many ICT projects fail. Thus, in Nigeria successful implementation necessitates combining the appropriate technologies with capable experts and administrative structure in order to overcome these obstacles.

Accordingly, in order to effectively reduce corruption, ICT-enabled programmes usually need to move from enhancing information availability to guaranteeing that policies are accessible and enforced to building capacities to monitor the decisions and activities of government personnel across all MDAs. Also, the government through MDAs and other stakeholders should educate the public and its workers on the importance of embracing e-government. Government should also work to make sure that access to its site is highly protected through the use of passwords and other ICT methods to thwart hackers' activity.

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