# E-Governance and Accountability: Towards Achieving the Goals of Public Agencies in Nigeria

Daniel Gberevbie, Charles Ayo, Francis Iyoha, Stephen Ojeka and Ugochukwu Abasilim Department of Political Science and International Relations, Computer Science and Accounting, Covenant University, Ota, Nigeria

daniel.gberevbie@covenantuniversity.edu.ng charles.ayo@covenantuniversity.edu.ng iyoha.francis@covenantuniversity.edu.ng stephen.ojeka@covenantuniversity.edu.ng ugochukwu.abasilim@covenantuniversity.edu.ng

Abstract: Research has shown that governments function better through the creation of public agencies to serve specific needs of citizens in a country. In this regard, public agencies are referred to as specialized units or structures put in place by the government to carry out services needed to facilitate development in any society. Past experiences have shown that public agencies in Nigeria are yet to achieve the goals for which they were established due to their non-responsive and nonaccountable attitude. Furthermore, it has been observed that the non-responsive and non-accountable attitude of these agencies are due to lack of access of the people to contribute towards the decisions of these agencies in terms of the services needed by them and how these services are to be provided to realize government's quest for societal development. Therefore, with the analysis of secondary data, the study explores the possibility of how the adoption of e-governance could bring about accountability and hence achieve the goals for the establishment of these agencies. To accomplish the objectives of the paper, the websites of 16 public agencies put in place by the Nigerian Federal Government to aid development were examined and analyzed. These public agencies are: National Drug Law Enforcement Agency, Independent Corrupt Practices and Other Related Offences Commission, Office of the Auditor-General of Nigeria Federation, National Agency for Food, Drug and Administration Control, Nigerian Ports Authority, Power Holdings Company of Nigeria, Nigeria Police Force, Nigeria Immigration Service, Nigeria Customs Service, Nigerian Prisons Service, Nigeria Security and Civil Defence Corps, Nigerian National Petroleum Corporation, National Population Commission, Nigerian Communication Commission, Nigerian Civil Aviation Authority, and Economic and Financial Crime Commission. The goals of the examination and analysis of these 16 public agencies' websites are to determine the level of web presence and avenues, if any, created to enable citizens to gain access with a view to contributing towards the required products and services to be provided and how these products and services are dispensed to achieve the purpose for which they were established. The examination and analysis of the websites of the 16 public agencies sampled in this study revealed that none of them created avenues for citizens to gain access with a view to contributing to their decisions, even though all of them had web presence. Arising from the findings, the study recommends that if Nigerians are to enjoy the benefits of improved service delivery by public agencies, e-governance adoption for accountability must be improved upon. And this should be extended on a larger scale to the activities and processes of government and its agencies.

Keywords: accountability, e-governance, non-responsive, public agencies, societal development, Nigeria

### 1. Introduction

Public agencies in Nigeria like what is obtainable in other parts of the world are established primarily to achieve specific goals of government. These goals include the provision of specialized services in a nation's quest for development. It has been observed however, that one of the ways agencies of government and indeed the public service can achieve the purpose for which they were setup to achieve is through accountability (Aman *et al*, 2013; Oni *et al*, 2015). It has been argued that accountability entails that government officials, whether elected or appointed that manage public agencies are made accountable or responsive to the public for their actions (Henshaw, 2008). Some scholars have also argued that improving accountability in the public or private sector organizations is an effective strategy for development (Thompson, 1980; Akpanuko and Asogwa, 2013). The implication of this assertion is that for agencies of government to achieve their goals; they must take into consideration the needs of the people in terms of required products and services; and the modality of what best to produce and how to dispense these products and services to meet the needs of citizens in the society. According to Adebayo and Arawomo (2008:90), the poor performance of public agencies in Nigeria is brought about by "unsatisfactory and often dysfunctional governance systems including rent seeking, inappropriate allocation of resources, inefficient revenue systems and weak delivery of vital public services."

It has been observed by some scholars that lack of accountability – not being responsive to the people or involving them in governmental activities and of the decisions of public agencies, which can be attributed to

colonial heritage of the law of 'Official Secrets Act' has led to bad governance and underdevelopment of some nations of the world, with particularly reference to Nigeria (Ola and Eboh, 1993; Akpanuko and Asogwa, 2013; Oye, 2013). According to TAFGN (2011-2015:5), "Nigeria's inability to decisively tackle most development challenges such as poverty, unemployment and deplorable state of infrastructure have been largely attributed to bad governance in all its ramification." This is particularly true in a situation where public agencies fail in their policies and programmes to carry along the citizens in providing specialized services required by the people for meaningful living. Due to the non-accountable nature of public agencies in the country, many Nigerians have decided to rely less on the government in the provision of those basic services such as potable water, electricity supply, school and security that ought to have been carried out by these specialized public agencies (Adekoya, 2011; Oni *et al.*, 2015).

To overcome the challenge of non-accountable nature of public agencies, some scholars have argued that the adoption of e-governance in a society is more likely to bring the citizens closer to the government and act as a platform to elicit information from them to enhance the quality of decisions of these public agencies in their quest to achieve the goals for which they were established to accomplish (Oladoyin, 2006; Ayo, 2014; Ojo, 2014; Oni et al, 2015). Recent studies have revealed that citizens' participation in governmental affairs and its agencies and how citizens relate to each other in the contemporary society is enhanced through e-governance platform (Agangiba and Agangiba, 2013; Eneanya, 2015; Gberevbie et al, 2015; Oni and Oluwole, 2015).

In this regard, the following questions are raised: how can the adoption of e-governance facilitate accountability of public agencies in Nigeria? Of what importance will the contribution of citizens into the decisions of public agencies be in terms of improved and required products and services for societal development? What are the implications for development in the area of the non-adoption of e-governance platform by public agencies in Nigeria? The main argument in this paper is that the adoption of e-governance is more likely to bring about accountability through citizens' inputs into the decisions of public agencies in terms of the required products and services, and hence achieve the goals for which they were established.

The paper is structured into five sections. Section one is the introduction, the second section examines the concepts of e-governance and accountability, third section deals with the method and analysis of e-governance compliance for accountability of public agencies in Nigeria, section four focuses on the discussion of findings, while section five is the conclusion.

Literature Review

# 1.1 The concepts of e-governance and accountability

The concepts of e-governance and accountability have been explained differently, but with a common understanding amongst scholars. In this regard, Backus (2001:21) points out that:

E-governance is more than just a government website on the Internet. It is defined as the application of electronic means to improve the interactions between government-citizens and government-business as well as to employ electronic means in internal government operations to simplify and improve democratic government and business aspects of government with the primary goal of boosting administrative efficiency.

Oye (2013:8) similarly conceives e-governance as "the application of information and communication technologies to improve the functions and service delivery of the government." He argues that if the adoption of e-governance is strategically implemented, it can improve efficiency, accountability, transparency and contribute to the establishment of governments, which are small in size, but more efficient and effective in proper service delivery for the improvement in the living standard of the people in the society.

Also, Chowdhury and Satter (2013:43) see e-governance as "the use of information and communication technologies by the government agencies to transform relations with citizens, business and other arms of government in the delivery of services." They argue that the adoption of e-governance in a country is necessary because "it promises transparency and shortens service delivery time" (p. 43). Furthermore, Periakaruppen (2009) clearly stated the advantages of e-governance to both the public and the government to include: easy and hassle free access to the desired information, rules and regulations, faster and better services, reduction of the chances of corruption, inconveniences and bureaucratic delays, ability to cut down the costs of governance,

reduction of inefficiency in public offices and increase in productivity, proper responsibilities on officials and limits in the requirement for human resources in administration.

Additionally, Okot-Uma (2002) succinctly points that:

E-governance involves the automation or computerization of existing paper-based procedures that will prompt new styles of leadership, new ways of debating and deciding strategies, new ways of transacting business, new ways of listening to citizens and communities, and new ways of organizing and delivering information.

While Ayo (2014:76) is of the view that "e-governance in the popular parlance refers to the governing of a country/state, using information and communication technologies." In the same vein, Onuigbo and Eme (2015:20) posit that "e-governance is the public sector's use of information and communication technologies with the aim of improving information and service delivery, encouraging citizens' participation in decision-making processes and making government more accountable, transparent and effective."

The above views imply that adoption of e-governance in any country or society is capable of improving relations between the government, its agencies and the people in an attempt for the government to achieve the goals of quality service delivery through the enhancement of citizens' inputs into decisions of government and/or its agencies, thereby promoting societal development. The implication is that a country without proper e-governance platform to carry out the processes of government and its agencies in a society is more likely not to satisfactorily achieve its goals of providing specialized services necessary for the improvement in the living standard of citizens in that particular society. This is based on the findings that e-governance "has the potential to increase openness, enhanced responsiveness to the demand and needs, improved control on officials, increased transparency by accessibility to government information in an expeditious manner and make it available to all thereby creating an efficient channel for promoting accountability in public organizations" (Aman et al., 2013:16).

By the same token, the adoption of e-governance in any society is therefore not complete without citizens having the opportunity to contribute towards the decisions of government and/or its agencies in determining what products and services they require and how these services are to be carried out by public agencies as basis for improved performance. In this paper, e-governance is seen as a strategy put in place based on the adoption of information and communication technologies that encourages the inputs of citizens into the decisions of government and its agencies to improve upon its processes and achieve its goals for societal development.

The foregoing point to the fact that scholars are unanimous in their understanding that e-governance has to do with the application of information and communication technologies in government processes and key to improved service delivery by government and its agencies in a country or society. This is because e-governance promotes open government that has the ability to involve the citizens in decisions of public agencies in their quest to achieve required goals for societal development. According to McDermott (2010:401), open government brings about transparency and "transparency promotes accountability and provides information for citizens about what their government is doing."

On the other hand, Odugbemi (2008) sees accountability as the ability of citizens and the civil society to scrutinize public institutions and governments to hold them accountable. In the same vein, Agba *et al* (2008:187-204) posit: "accountability demands that the public should know when money came into government treasury and how the money was used." On his part, Abah (2011:186) holds that the concept of accountability "ensures and entails that portfolio holders or the governing class are obliged to render account of their stewardship to the people from time to time, no matter the system of government practiced." He further noted that "public accountability seems to mean, the liability of those in office to be accountable to the public or to which everybody for whom service is rendered" (p.187).

Also, accountability "means that an organization is answerable to the stakeholders, to reveal its performance, meet the expectations of those stakeholders, and to achieve the objectives set forth, thus, facing consequences accordingly" (Aman *et al*, 2013:15). Similarly, Akpanuko and Asogwa (2013:165) see accountability as "the idea that one person or institution is obliged to give an account of his/her or its activities to another."

The implication of these views on accountability are that where the opportunity for citizens in a society to scrutinize the activities of government and its agencies is non-existent, the preference of the people on their needs may be affected negatively and hence distort development in such a society. Accountability is more likely to be enhanced in a society where citizens have the platform such as e-governance to ascertain what goes on in government and its agencies and have the ability to contribute to the decisions of the government and/or agencies.

Some scholars have established a relationship between e-governance adoptions, increase in citizens' participation in governmental affairs, transparency and accountability for national development (Andersen, 2009; Kim *et al*, 2009; UNESCO, 2011; Kevreaksmey *et al*, 2015). According to Andersen (2009), the adoption of e-governance in any society reduces contact between corrupt officials and citizens and increases transparency and accountability. UNESCO (2011) argues that the purpose of implementing e-governance in any society is to enhance good governance. It points out that good governance is generally characterized by participation, transparency and accountability needed for society to grow and develop.

The forgoing implies that a society that adopts the platform of e-governance for its governmental processes is more likely to experience accountability of its agencies than a society that fails to adopt the platform of e-governance for governmental processes. Therefore, e-governance is a platform for the promotion of accountability of government and/or its agencies for development in any nation or country.

#### 2. Research method

The descriptive approach was adopted to achieve the objectives of this study, which are to:

- examine how the adoption of e-governance platform can facilitate accountability of public agencies in Nigeria,
- determine the importance of how citizens' contribution to the decisions of public agencies can bring about improvement in their goals in terms of the provision of required products and services for societal development, and
- explore the implications for development of non-adoption of e-governance platform by public agencies in Nigeria.

To realize the objectives of this study, data were collected from the websites of 16 public agencies belonging to the Federal Government of Nigeria. These agencies are: National Drug Law Enforcement Agency (NDLEA), Independent Corrupt Practices and Other Related Offences Commission (ICPC), Office of the Auditor-General of the Nigerian Federation (OAUGF), National Agency for Food, Drug and Administration Control (NAFDAC), Nigerian Ports Authority (NPA), Power Holdings Company of Nigeria (PHCN), Nigeria Police Force (NPF), Nigeria Immigration Service (NIS), Nigeria Customs Service (NCS), Nigerian Prisons Service (NPS), Nigeria Security and Civil Defence Corps (NSCDC), Nigerian National Petroleum Corporation (NNPC), National Population Commission (NPC), Nigerian Communication Commission (NCC), Nigerian Civil Aviation Authority (NCAA), and Economic and Financial Crime Commission (EFCC).

The data collected were examined and analyzed to ascertain the level of web presence of public agencies in Nigeria. Also, to determine the avenues, if any created by these agencies to enable citizens' gain access with a view to contributing towards their decisions for enhanced performance. Based on the analyzed data collected, conclusion was drawn as to whether public agencies in Nigeria have been able to or not achieve the purpose for which they were established to achieve in terms of improved provision of specialized functions to aid the living standard of the citizens.

# 2.1 Examination and analysis of e-governance compliance for accountability of public agencies in Nigeria

To ascertain the state of e-governance compliance for accountability of public agencies in Nigeria, the websites of 16 public agencies of the Nigerian Federal Government were examined and analyzed. Below is a table showing the web presence and possible avenues created, if any, for citizens' inputs into the decisions of the sampled 16 public agencies' websites in Nigeria.

**Table 1**: Web presence and possible avenues for citizens' decision inputs of 16 public agencies of the Nigerian Federal Government

S/N	Public Agencies	Official Websites	Web Presence	Avenues for Decision inputs
1.	NDLEA	http://www.ndlea.gov.ng/v1/	Yes (a,b,c,q,r,s)	No
2.	ICPC	http://icpc.gov.ng/	Yes (a,b,c,d)	No
3.	OAUGF	http://www.oaugf.gov.ng/	Yes (a,b,c,e)	No
4.	NAFDAC	http://www.nafdac.gov.ng/	Yes (a,b,c,f,g)	No
5.	NPA	http://www.nigerianports.org/	Yes (a,b,c,h)	No
6.	PHCN	http://www.phcnpins.com/	Yes (a,b,c,i)	No
7.	NPF	http://www.npf.gov.ng/	Yes (a,b,c,j,k)	No
8.	NIS	http://www.immigration.gov.ng/	Yes (a,b,c,l)	No
9.	NCS	https://www.customs.gov.ng/	Yes (a,b,c,m,n)	No
10.	NPS	http://www.prisons.gov.ng/	Yes (a,b,c)	No
11.	NSCDC	http://www.nscdc.gov.ng/	Yes (a,b,c)	No
12.	NNPC	http://www.nnpcgroup.com/	Yes (a,b,c)	No
13.	NPC	http://www.population.gov.ng/	Yes (a,b,c)	No
14.	NCC	http://www.ncc.gov.ng/	Yes (a,b,c,o)	No
15.	NCAA	http://www.ncaa.gov.ng/	Yes (a,b,c)	No
16.	EFCC	https://efccnigeria.org/efcc/	Yes (a,b,c,p)	No

Source: Websites of 16 Public Agencies of the Nigerian Federal Government

The table 1 above shows the web presence and possible avenues, if any, created to enable citizens gain access into governmental activities with a view to contributing toward the decisions of public agencies to achieve their goals in Nigeria. Below is a legend showing what a-s represents in terms of citizens access or not to decisions of public agencies in Nigeria.

#### Legend

- a. Structure of agency.
- b. Operation of agency.
- c. Contact avenue.
- d. Avenue for petition submission.
- e. Audit reports.
- f. Agency's guidelines and regulations.
- g. Products registration.
- h. Ports statistics and security
- i. Agency's electricity distribution companies.
- j. Agency's security tips.
- k. Avenue for reporting crime.
- I. Online service.
- $\ m. \ List \ of \ prohibited \ goods.$
- n. E-Manifest procedure.
- o. Online data base and service.
- p. Convictions.
- q. Photograph of culprits.
- r. Online counseling.
- s. Social media feedback.

# 3. Discussion of findings

The table above shows the web presence and possible avenues for citizens' decision inputs of sixteen (16) public agencies of the Nigerian Federal Government. Accordingly, table 1 revealed that none of the public agencies created avenues for citizens to gain access with the view to contributing to decisions, even though all of them had visible web presence. Likewise, the examination indicates that the agencies had common features such as: Structure of Agency, Operation of Agency and Contact Avenue. In addition, other items to be found on the public agencies websites examined depending on their specialized areas are: Avenue For Petition Submission, Audit Reports, Agency's Guidelines and Regulations, Products Registration, Port Statistics and Security, Agency's

Electricity Distribution Companies, Agency's Security Tips, Avenue For Reporting Crime, Online Service, Lists of Prohibited Goods, E-Manifest Procedure, Online Data Base and Service, Convictions, Online Counseling and Social Media Feedback. However, from the findings, the e-governance readiness of these agencies is in doubt.

On the basis of relevant literature reviewed and the examination of the public agencies' website under consideration, the findings of this study is in line with the position of Adekoya (2011) and Oni *et al*, (2015), which states that most agencies of government in Nigeria failed to carry along the citizens in contributing to their policies and programmes as was evident in their websites. They went further to state that, these peculiarities have made most Nigerians to careless about the provision of basic services such as portable water, electricity supply, school and security, which ought to have been carried out by these specialized public agencies for the improvement of the living standard of the people. Furthermore, the results from the examination the public agencies' websites do not support Backus (2001) definition and essence of e-governance implementation. For according to him, e-governance adoption goes beyond the creation of government websites to the judicious application of electronic means such as the internet and technology to facilitate the interfaces between government to citizen and government to business. The outcome would have brought about the effective government service delivery, but through citizens' access to contribute and participate in public decision making.

The implication of the foregoing is that where public agencies failed to create possible avenues for citizens to gain access into their decisions; the adoption of e-governance platform to promote accountability towards the achievement of the goals of public agencies would be a mirage, and hence hinder development and the living standard of the people in the society.

#### 4. Conclusion

This work examined the link between e-governance adoption, accountability, the extent of web presence and possible avenues created by public agencies for citizens' involvement in their decisions. From the above discussion, it is clear that the public agencies examined in this study are yet to tap into the opportunities made available by the adoption of e-governance platform to promote accountability through citizens' involvement in their decisions. This implies that the decisions of public agencies in Nigeria are still being taken and carried out without the inputs of citizens who are supposed to be the beneficiaries of the outcome of the products or services for which they are established to provide.

Based on the findings, the study, recommends that if Nigerians are to enjoy the benefits of improved service delivery by public agencies, the adoption of e-governance platform for accountability must go beyond mere web presence to creating possible avenues that will make citizens to contribute towards their decisions. This is possible through the enlightenment of the top management of these public agencies to see the importance for involving citizens in their decisions as a way of promoting accountability and transparency in the running of public agencies for national development in Nigeria. This can be further made possible through the review of the relevant laws (including Official secret Act) establishing these public agencies to make it mandatory for them to have an all-inclusive approach of e-governance readiness.

## References

- Abah, E. (2011) "Accountability and Transparency in Public Service: An Implementation for Sustainable National Development." In S. O. Onwe, F. O. Okpata and E. J. C. Duru. Readings in Modern Public Administration (eds). Enugu State: Jones Communications Publishers' Ltd. pp. 185-199.
- Adebayo, A.A. and Arawomo, S. (2008) "An Appraisal of the Structure, Operation and Performance of the Contract Due Process Unit in Nigeria." Covenant Journal of Business and Social Sciences. Vol. 2, Nos. 1 & 2. October. pp. 89-122.
- Adekoya, A.A. (2011) "Understanding the Challenges of Good Corporate Governance in Nigeria." *Journal of Corporate Governance*. Vol. 3, No. 1. May. pp. 358-386.
- Agangiba, W.A. and Agangiba, M.A. (2013) "E-governance Justified." *International Journal of Advanced Computer Sciences and Applications*. Vol. 4, No. 2. pp. 223-225.
- Agba, A. M. O., Ikoh, M. U., Ushie, E. M. and Agba, M. S. (2008) "Bureaucratic Corruption in Nigeria: The Need for Institutional Reforms." *Journal of International Politics and Development Studies*, Vol.4 Nos.1&2. pp.187-204.
- Akpanuko, E.E. and Asogwa, I.E. (2013) "Accountability: A Synthesis." *International Journal of Finance and Accounting*. Vol. 2, No. 3. pp. 164-173.
- Aman, A., Al-Shbail, T.A. and Mohammed, Z. (2013) "Enhancing Public Organizations Accountability through E-Government Systems." *International Journal of Conceptions on Management and Social Sciences.* Vol. 1, No. 1. December. pp. 15-21.

- Andersen, T.B. (2009) "E-Government as an Anti-Corruption Strategy." Information Economics and Policy. Vol. 21. pp. 201-210
- Ayo, C.K. (2014) "Information and Communication Technologies as a Lever for Innovation in Leadership." In T. Abioye, Awonuga, C. and Amuwo, A. (eds), *Leadership and Innovation: In Africa's Development Paradigm*. Ota: Covenant University Press. pp. 71-90.
- Backus, M. (2001) E-Governance and Developing Countries, Introduction and Examples. Research Report. No. 3. April 2001.
- Chowdhury, M.M.H. and Satter, A.K.M.Z. (2013) "Citizen Perspective E-Governance Model for Developing Countries: Bangladesh Context." *American Journal of Modeling and Optimization*. Vol. 1, No. 3. pp. 43-46.
- Eneanya, A. (2015) "ICT and Civic Engagement in Nigeria." In CUCEN2015: Proceedings of the 2nd Covenant University Conference on E- Government in Nigeria, Ota, Ogun State, pp.176-196.
- Gberevbie, D., Ayo, C., Iyoha, F., Duruji, M. and Abasilim, U. (2015) "E-Governance: Strategy for Mitigating Non-inclusion of Citizens in Policy Making in Nigeria." In ECEG2015: Proceedings of the 15th European Conference on E-Government, University of Portsmouth, United Kingdom, pp. 117-124.
- Henshaw, M. (2008) "Understanding the Roles of Elected and Career Officers for Effective Local Government Administration." *The Public Administrator*. Vol. 2, No. 2. July/December. pp. 8-20.
- Kevreaksmey, P.H.O., Bing, W., Virak, M., Sokim, T., Samkol, T. and Sotheara, H. (2015) "E-Governance: A Key to Good Governance in Cambodia." *Public Policy and Administration Research*. Vol. 5, No. 1. pp. 168-176.
- Kim, S., Kim, H.J. and Lee, H. (2009) "An Institutional Analysis of an E-Government System for Anti-Corruption: The Case of OPEN." *Government Information Quarterly*. Vol. 26. pp. 42-50.
- McDermott, P. (2010) "Building Open Government." Government Information Quarterly. Vol. 27. pp. 401-413.
- Odugbemi, S. (2008) "Public Opinion, the Public Sphere, and Quality of Governance." In S. Odugbemi and T. Jacobson (eds), Governance Reforms: Under Real-World Conditions – Citizens, Stakeholders and Voice. Washington DC: The World Bank. pp. 15-37.
- Okot-Uma, R. (2002) Electronic Governance: Re-Inventing Good Governance. London: Commonwealth Secretariat.
- Ola, R.F. and Eboh, C.K. (1993) "Secrecy and Responsiveness in the Nigerian Public Administration." In R.F. Ola (ed), Introduction to Nigerian Public Administration. Benin: Department of Political Science and Public Administration, University of Benin. pp. 140-150.
- Oni, S. Oni, A.A. and Gberevbie, D. (2015) "Electronic Mediated Administration and Public Service Delivery in Nigeria." *Acta Universitatis Danubius Administratio*. Vol. 7, No. 2. pp.13-26.
- Oni, M.A. and Oluwole, E. (2015) "ICT and Electoral Management: The Need for Forensic Investigation in Electoral Process in Nigeria." In *CUCEN2015: Proceedings of the 2<sup>nd</sup> Covenant University Conference on E- Government in Nigeria*, Ota, Ogun State, pp. 206-222.
- Oye, N.D. (2013) "Reducing Corruption in African Developing Countries: The Relevance of E-Governance." *Greener Journal of Social Sciences*. Vol. 3, No.1. January. pp. 006-013.
- Ojo, J.S. (2014) "E-governance: An Imperative for Sustainable Grass-Root Development in Nigeria." *Journal of Public Administration and Policy Research*, Vol. 6, No. 4. pp. 77-89.
- Oladoyin, A. (2006) "Due Process and the Governance of Public Fund in Nigeria." *Covenant Journal of Business and Social Sciences*. Vol. 1, No. 1. December. pp. 112-130.
- Onuigbo, R.A. and Eme, O.I. (2015) "Electronic Governance and Administration in Nigeria: Prospects and Challenges." Arabian Journal of Business and Management Review. Vol. 5, No. 3. October. pp. 18-26.
- Periakaruppan, P. (2009) Implementation of E-Governance in Madurai City Municipal Corporation. Being a conference paper presented at the 7th Asia Pacific Structural Engineering and Construction Conference (APSEC) & 2nd European Asian Civil Engineering Forum at Malaysia.
- TAFGN Transformation Agenda of the Federal Government of Nigeria (2011-2012), Summary of Federal Government's Key Priority Policies, Programmes and Projects. National Planning Commission, Abuja Nigeria. pp. 5-27.
- Thompson, D.F. (1980) "Moral Responsibility of Public Officials: The Problem of Many Hands." *The American Political Science Review*. Vol. 74, No. 4. December. pp. 905-916.
- UNESCO (2011, November) Defining E-Governance. Namibia.