Electronic Governance and Effective Service Delivery in Nigeria: An Assessment of Akwa Ibom State Ministry of Finance

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DOI: https://dx.doi.org/10.47772/IJRISS.2026.100600506

Received: 06 June 2026; Accepted: 11 June 2026; Published: 27 June 2026

ABSTRACT

The delays, abuse of office, diversion of public funds by officials, unnecessary bureaucratic bottle necks among other impediments of effective service delivery occasioned by the manual cum-paper-based governance has made it imperative for modern governments to adopt e-governance for effective service delivery, particularly in the financial sector. The study examined the applicability of e-governance in public sector management as it affects efficient service delivery in Nigeria. This study was deliberately narrowed to only internet – based e-governance in Akwa Ibom State Ministry of Finance in an attempt to assess whether or not there is improved service delivery through the adoption of ICT. Communication Theory was adopted in this study since it is considered the most suitable in a work that evaluated the diffusion of Information and Communication Technology (ICT) into state practices in Nigeria. This study employed the survey research method: hence data were obtained through the structured questionnaires to elicit information from the respondents. In this regard, hypotheses were formulated, tested and analyzed using chi-square statistical technique. The multi-stage sampling technique was used to select the population of the study: cluster, simple random and stratified systematic sampling techniques were utilized in the selection of the study sample. The sample techniques were applied at three stages.The Bourley's Proportional allocation formula was used to determine the sample size which was 284. To ensure validity of the instrument, research experts and project supervisors validated the research questionnaires. The split-half technique of reliability co-efficient was used in determining the internal consistency of the instrument. The reliability coefficient of e-governance and effective service delivery: an assessment of ministry of finance Akwa lbom State, stood at 0, thus, this reliability coefficient of the measuring instrument was considered fairly high. The results were interpreted and recommendations made. The major findings of this study was that the application of e-governance has a positive impact on goal attainment in Akwa Ibom State Ministry of Finance. Based on the above findings, it was recommended amongst others that: information and communication technology should be introduced into governance to enhance effective service delivery.

Key Words: Governance, Government, e-government, e-governance, productivity, civil and public service.

INTRODUCTION

The imperative of electronic governance in providing services in an equitable and transparent manner to redress the service delivery laxity in the Nigerian Public sector can never be overstressed, nor can it be down played. In fact, the benefit of e-governance to the operation of Nigeria is public service is not in doubt. E-governance in Nigeria can be traced to the formulation of the National Information Technology (NIT) Policy in the year 2000. The essence of the policy was to make Nigeria an Information Technology (IT) compliant country in Africa and a key player in the Information Society. It was also to use IT for education; creation of wealth, poverty eradication, jobs creation, governance, health and agriculture (Fang, 2002). This informs the advocacy of digital technology in public service in a bid to cope with organizational changes and new skills required to improve on public service delivery as a response to the growing level of the digital technological impact. However, the Public Sector Organizations seem not to farewell in the implementation of e-governance in their services consequent upon some challenges faced by the public sector, which if not tackled, will make the adoption of e-governance a mirage. Some of the challenges identified are lack of IT infrastructure, epileptic power/electricity supply, lack of trained and qualified personnel, the resistance to change attitude by most public servants, etc. (Akpan-obong, 2009).

It is obvious that the ultimate goal of public service today is to deliver services to Nigerians, in line with the democratic ideals of a new Nigeria. This informs the advocacy for digital technology in the public sector in a bid to cope with organizational changes and new skills required to improve on public service delivery as a response to the growing level of the digital technology impact. Consequently, when certain events take place, they have epoch – making consequences in the world. The industrial revolution era ended the feudal rural based localized socio-economic system and ushered in the industrial, urban, capitalist nation state system which enabled the expansion of trade and commerce at hitherto unprecedented level. Similar events have taken place in the second half of the 20th and the beginning of the 21st centuries.

One of the greatest revolutions is described as the technology revolution based on two core technologies namely: the computer technology and the communication technology generally referred to as the Information and Communication Technology (ICT) (Sharma and Sardana, 2007). The breathtaking pace of technological change is transforming every institution; Human knowledge is doubling every seven to ten years. Like other technological innovations like the movable, type printing press in the fifteenth century, the telegraph in 1844 and the telephone in 1876, to the rise of radio in the 1920s and coast-to-coast television broadcasting in 1946, digital technological innovation has sparked speculation about its larger – term impact on various aspects of the society. The new digital revolution started in the year 1989 as a new information and communication technology known as World Wide Web (WWW) and a hyper-text language for global information sharing (internet) invented by T.M. Berners in Geneva and subsequently released in 1991 as the first client browser software for accessing materials on the internet (Noris and Papp, 2009).

The Information and Communication Technology is making its in-road and impact on everything like commerce, health, banking, finance, agriculture and even in governance. Communication is now nearly instantaneous. Those changes are causing staggering upheaval in the familiar systems including governance (Sharma and Sardana, 2007). The application of Information and Communication Technologies (ICTs) to the processes of government functioning to accomplish simple accountable, speedy, responsive and transparent governance is called E-governance (Electronic Governance).

On E-governance, Eneh (2015) avers that it is the introduction of government websites and portals for targeted services that furnish information, services and facilitate governmental process, for citizens, businesses and government themselves. E-governance is also a democratic practice that is gradually gaining universal acceptance and applicability. It refers to a governmental type aimed at achieving effective service delivery from government to citizens, moving governance from traditionalist bureaucratization to modernist participatory administration. E-governance is not just merely computerizing existing government, it transforms the existing government. E-governance is the Information and Communication Technology (ICT) enabled route to achieving good governance.

Nigeria as a major producer of crude oil in the world with huge amount of foreign exchange from oil is rated one of the poorest nations in the world with her citizens who have little or nothing to show for the nation's oil wealth, due to policy failure and poor leadership. However, with the introduction and acceptability of E-governance in Nigeria and indeed, in Akwa Ibom State Ministry of Finance, whose responsibility it is to provide services to the people by managing, controlling, and monitoring the resources and expenditures of government change of fortune is expected. Through the application of e-governance in the Ministry of Finance – Akwa Ibom State, government generated revenue and how it is spent has been made accessible to the people; it has also helped to eradicate or reduce corruption and ghost workers in the state through the introduction of biometric data, and people have appreciated the ability of information and communication technology as it helps to stimulate rapid growth in all sectors of the economy in the state.

Roy (2000) stated that E-governance is "the application of Information and Communication Technology (ICT) by the government to enhance accountability, create awareness and ensure transparency in the management of governmental business". He also states that e-governance can be seen as a political strategy of government through which their activities can be showcased to the public. It is redefining the way we do almost everything and it is ready for all strata of the society.

Statement Of The Problem

The world is said to have moved from the industrial age to the information era. For a very long time, arguments bordering on whether Information and Communication Technology (ICT) is directly related to economic development dominated the centre stage in social science discourse. Today, however, there is a slight paradigm shift in the argument. The new dimension borders on discourse whether electronic governance directly results in effective service delivery to the citizenry or not. There is a mad rush by countries to meet United Nation (UN) E-government readiness index and to acquire and adopt aspects of E-government such as e-payment, e-taxation, e-voting, e-registration and e-passport, e-procurement, and e-transactions.

How these initiatives translate to effective service delivery in a four facet model of government to citizen (G2C), government to business (G2B), government to government (G2G) and government to employees (G2E) is commendable. According to Eneh, (2015:80), the main purpose of government is to improve quality of life of its citizens; to do this, ministries, departments and agencies are established to provide services to the people.

For the citizens, public sector, parastatals like Ministry of Finance, Akwa Ibom State, have a social obligation to render service and therefore have a legitimate expectation to provide good services without a commercial motive. By this, the Ministry of Finance Akwa Ibom State has the responsibilities to provide effective services to the people by managing, controlling and monitoring the resources and expenditures of government.

A cursory look at the public sector indicates that service delivery is optimally low. According to Ekot, (2013) this can be attributed to among their things, the failure of public sectors to key into e-governance with the attendant gain. This underscores why e-government has been proposed as a way to improve and increase efficiency of service in public sectors. Ministries should work hard irrespective of the high cost of building the infrastructure of e-governance, in order to improve their productivity and to give administrators in public sectors, the skill needed to maximize their performances in an information age.

This is underscored by the fact that most aspects of the public sector shift away from imbibing e-governance because of the high cost of providing Information and Communication Technology (ICT) infrastructure like computers, internet broadband, telecommunication mast, uninterrupted electricity supply and multimedia equipment to their organization without which e-governance cannot be implemented.

At the same time, public sectors have to devote more time and resources to create and sustain an environment of learning in view of the quantum increase in knowledge and changes in information and communication technology. The inability and lack of will on the part of public sector managers to create and sustain organizational goals to deal with the consequence of e-governance in their services environment is a strong militating factor. The lack of frequent training and retraining programmes for employees in the area of ICT by public sectors hamper their efficiency and productivity. Without frequent ICT update in the ever changing world of knowledge no worker would be able to function efficiently through e-governance.

Objectives Of The Study

The main objective of this study was to assess how e-governance will enhance effective service delivery in Akwa Ibom State Ministry of Finance.

The specific objectives of the study were to:

i. Determine the attainment of organizational goals through the use of e-governance in Akwa Ibom State Ministry of Finance.

ii. Determine the effect of e-government on workers' performance in Akwa Ibom State Ministry of Finance.

iii. Determine the relationship between e-governance and the level of corruption in Akwa Ibom State Ministry of Finance.

Research Questions

From the forgoing statement of problem and objectives, the following questions are raised to guide this study which assesses the e-governance and effective service delivery in Akwa Ibom State Ministry of Finance:

i. Does the attainment of organizational goals have any relationship with the application of e-governance in Akwa Ibom State Ministry of Finance?

ii. Is there any correlation between worker's performance and the use of e-governance in enhancing effective service delivery in Akwa Ibom State Ministry of Finance?

iii. What is the relationship between e-governance and the level of corruption in Akwa Ibom State Ministry of Finance?

Research Hypotheses

i. There is significant relationship between E-governance and goal attainment in Akwa Ibom State Ministry of Finance.

ii. Improved worker's performance in Akwa Ibom State Ministry of Finance is a function of the application of E-governance.

iii. Application of e-governance in Akwa Ibom State Ministry of Finance is likely to reduce corrupt practices in their official transactions.

CONCEPTUAL/EMPIRICAL REVIEW

The Concept of Governance

The term governance was derived from an ancient Greek word, Kebemon, which means to steer (Youth I.N.C., 2005 cited in Savic, 2006). Fatile (2012) defines governance as "a government's ability to make and enforce rules, and to deliver services, regardless of whether that government is democratic or not". Hence, governance implies the exercise of power in order to steer the social systems and the process by which business or government agencies exercise control over the citizens. Also, governance is regarded as a system and process of ensuring the overall direction, effectiveness, supervision and accountability of an organization (Comforth, 2003). Again, governance can be viewed as "the sound exercise of political, economic and administrative authority to manage a country's resources for development. It involves the institutionalization of a system through which citizens, institutions, organizations and groups in a society articulate their interests, exercise their rights, and mediate their differences in pursuit of the collective good" (Country Governance Assessment, 2005). However, governance may be defined, the aims is to achieve the same objectives with that of good governance, because governance in the context of promoting sustainable economic development should comprise of efficiency and effectiveness and a successful public sector (Savic, 2006). Thus, good governance can be viewed as an application of economic, political and administrative authority to improve or better the activities of a country at all levels (Basu, 2004 cited in Savic, 2006).

Governance is the leadership, structures, roles, responsibilities and processes that support decision making and management follow up in the organization, that is either business, public or private sector enterprise or government. Government therefore, is the organization or the machinery through which the state manifests itself. According to Ekpe (2007) "government is the agency through which the will of the state is expressed, formulated, executed and realized". Conventional processes of government therefore are paper intensive office operation. This process is not only paper intensive but time consuming.

Proponents of electronic governance argue that online government services would lessen the need for hard copy forms. Due to recent pressures from environmental groups, the media, and the public, some governments and organizations have turned to the internet to reduce this paper use. The introduction of electronic government allows citizens with computers to achieve objective at any time and any location and eliminates the need for physical travel to government agents sitting behind desk. They can be easily accessed, equaling quicker processing time. On the administrative side, access to help find or retrieve files and linked information can now be stored in databases versus hardcopies stored in various locations. Individuals with disabilities or poor conditions no longer have to be mobile to be active in e-government and can do so, even in the comfort of their own even homes (Wielm, 2004). The term good governance like other concepts, is a value loaded term and a multidimensional concept too. According to Thompson (2006) three of its dimensions are then provided as security governance, political administrative governance and socio-economic governance. Meanwhile, the determinant of good governance is intrinsically and dialectically determined by those being governed in their own assessment of leadership performance of the state actors. Good governance has processors as accountability, transparency, public opinion that is enshrined in the rule of law and common good. According, good governance is stewardship that derives principally from implicit confidence in the observance of due process in official conduct as well as consciousness of the social contract as implying respect for the sanctity of the citizen's sovereignty (Moon, 2002). The concept of governance has been treated by some scholars and governments of certain nations with caution because of the way it emerged and was used in the international development literature.

The Concept of E-Governance

It has been several years since government began to incorporate information technology applications in the governance processes. This was aimed at enhancing efficiency and effective service delivery to citizens. As a result, the focus has been shifting from electronic government (technology enabled improvements in government operations) to electronic governance (improvements in interactions between government, non-government and civil society stakeholders). This is as a result of the global call to reform the public sector for the purpose of improving service delivery. E-governance became visible in Nigeria in the 1990's, at the arrival of democratic government when government websites were developed to facilitate communication (Danfulani, 2013). Since then, more policies have been introduced by the federal government to encourage the use of information and communication technology to create awareness among the citizens and to run government businesses. Many scholars have given various definitions to e-governance. For instance, "e-governance involves the use of information technology programmes to support government operations and provide government service" (Fatile, 2012). E-governance seeks to harness information and communication technologies to enhance the provision of public services, improve managerial effectiveness and promote transparent democratic processes (Dode, 2007). It even encompasses the creation of regulatory framework to facilitate information – intensive initiatives towards a knowledge based society.

E-governance refers to the use by government agencies of information technologies (such as wide area networks, the internet, and mobile computing) that have the ability to transform relations with citizens, businesses, and other arms of government. These technologies can serve a variety of different ends: better delivery of government services to citizens, improved interactions with business and industry, citizens', empowerment through access to information or more efficient government management. The resulting benefits can be less corruption, increased transparency, greater convenience, revenue growth and/or cost reductions" (World Bank, 2016). "E-governance can be defined as a way for governments to use the most innovative information and communication technologies, particularly web-based internet applications, to provide citizens and businesses with more convenient access to government information and services, to improve the quality of the services and to provide greater opportunities to participate in democratic institutions and processes" (Fang, 2002:4).

Under e-governance there is a paradigm shift from mere efficiency in service delivery to re-engineering, aimed at improving the quality and value of services rendered by the public sector. In agreement with the foregoing, Dode, (2007) defined e-governance as "the use of Information and Communication Technologies (ICTs) to support public services, government administration, democratic processes, and relationships among citizens, civil society, the private sector, and the state". This implies that E-governance offers better opportunities to successfully meet the challenges of the citizens that governments represent. Another definition of e-governance was given by Fatile. According to him, "e-governance refers to the use of information technologies (such as the internet, the world wide web, and mobile computing) by government agencies that can transform their relationship with citizens, businesses, different areas of government, and other governments" (Fatile, 2012). E-governance encompasses a broad vision of the utilization of information and communication technology in government businesses with the primary aim of encouraging greater participation in the state, as well as enhancing the relationship between the government and citizens. According the United Nations e-government report (2008), e-governance is of recent origin which emerged at the beginning of the 21st century. In the early days of its development, e-governance was part of e-commerce in the public sector, which followed the evolutionary e-business evolving model where the focal point of e-services was easy representation of graphic-user interface with no mutual or reciprocal action. Meadowarft (2006) observed that the acknowledgement which e-governance gained, prompted scholars to turn their focus to a skillful and effective assessment of the roles which such services could aid in enhancing the provision of government services.

Various scholars have provided different definitions of e-governance. According to Sunday (2014), e-governance deals with the use of information and communication technology by the various government agencies to enhance accountability, crate awareness, and ensure transparency in the management of government businesses. It is a political strategy through which the activities of the government are made public through the adoption of modern communication. Backus (2001) also views electronic-governance as the process of delivering government services and information to the public through devices which operate on electronic principles. Sunday (2014) asserted that electronic governance is a broad concept which analyzes and accesses the effects of technologies on the administration of governments, and the inter-relations which exist between the public servants and the larger society. E-governance as a concept usually aims at achieving certain objectives such as enhancing government operations particularly in the public sector, improving the delivery of public services and encouraging effective participation of citizens in the decision making processes of the nation.

According to Danfulani (2013), the scope of E-governance revolves sound E-registration, E-participation, E-taxation, E-mobilization, E-education, E-service delivery, E-feedback, E-policing, E-debate, and the analysis of public financial statements. Thus, E-government is a network of organizations such as the government, non-profit organizations, and private institutions who work together to achieve a common goal. Adeyemo (2013) observed that the primary aim of ensuring the application of E-governance in the affairs of the state is to promote good governance which is characterized by equality, partaking in the democratic process, transparency, and accountability in the various sector of the nations' economy E-governance evolved on the basis of the revolution in information and communication technology which finds expression in digital technologies such as: personal computers, internet, mobile phones, and different electronic applications. The emergence of these devices gradually enabled the easy transfer of information and services between the governmental and other areas of the society (Danfulani, 2013).

The Impact of Applicability of E-Government on the Nigerian Public Sector

Akwa Ibom State Ministry of Finance has taken steps to diffuse information and communication technologies (ICTs) to governmental processes. The government in recent times is inundated with one E-government policy after the other, ranging from E-passport, E-registration, E-payment, E-voting, E-procurement, E-taxation to E-transaction (Dode, 2007). How these initiatives translate into effective service delivery in a four facet model- Government to Citizen (G2C), Government to Business (G2B), Government to Government (G2G) and Government to Employees (G2E) and the capacity of the Nigerian environment is worthy of commendation (Snellen, 2002).

Akwa Ibom State Ministry of Finance has applied the e-governance in vividly all its activities and programmes for effective and efficient services delivery to its citizenry. Consequently, these technologies have improved government services to the citizens. It has also facilitated the interactions with the public and private agencies by providing quick access to information transmission (Moon, 2002 cited in Fatile, 2012). Scholars have identified the relevance of e-governance in a developing nation. Olufemi (2012) observes that e-governance can impact transformation in the public sector in three major areas such as economic dimensions, social dimension and governance dimension. The economic dimension deals with the reduction of cost of operation to better the capacity for service delivery, increase coverage and quality of service, enhance response capacity to address poverty challenges and increase avenues for revenue generation. The social benefits include job creation, education and health enhancement, as well as improving safety and security of lives and properties of citizens among others.

Information and Communication Technology and its application in recent times have offered many opportunities for economic and human development within various nations in the global community. The Reports of the Economic Commission for Africa (2012) observed that within the framework of World Summit on the Information Society (WSIS), national governments, together with the stakeholders at the national, regional, and international levels are engaged in conceptualizing and deploying ICT in governance so as to support development. It is on this note that scholars have agreed that a global comparative e-government indicators can assist individuals to understand the status and nature of e-governance in nation-states. Since the establishment of the United Nations e-government survey, the programme has taken up a comprehensive method of analyzing e-government status based on the extent which online service deliveries are made available in a nation, the level of telecommunication infrastructure and the state of human capital index of a nation (Backus, 2001).

Adeyemo (2013) is of the view that there have been contradictory views about Nigeria's level of development and economic potentials in the international community. This contradiction usually manifests itself in the low level of rankings it always receives from various surveys made by international organizations. Nigeria, like every other nation in the global community is striving to achieve a standard where e-governance becomes the order of the day. It has set for itself the goal of developing its ICT structure to a level where ICT becomes an avenue for sending and receiving information from one sector of the society to the other. Thus, Akinleke (2015) observed that Nigeria has employed various techniques to boost its ICT sector, thereby making Nigeria's telecommunication and ICT sector the fastest growing market in the African continent. He further opined that the country needs to introduce e-governance in all spheres of the society so as to ensure the efficiency of public services and the free flow of information from one sector to another. Between 2011 and 2013, the Nigerian government had adopted various online procedures such as mobile apps and mobile portals to directly support poverty eradication, gender equality, social inclusion, the promotion of economic development, environmental protection and disaster management (Adeyerno, 2013). Oluferni (2012) has observed that many countries in the global community are striving to adopt a new governance strategy that can manage service delivery models in the society. Nigeria is not left out in this global transformation. Thus, the government has improved its e-governance status by increasingly adopting various scientific techniques to boost the technical skills of ICT so as to know beforehand the wants and specific needs of citizens and to search for abnormalities during the purchase of public items in various sectors of the economy.

Adeyemo (2013) has observed that despite the various strategies which the global community has adopted in fostering the growth of 1CT connectivity and projecting the importance of adopting e-governance for service delivery purposes, there remains a fundamentally different dispersion of e-government services in Nigeria. Despite various attempts to improve its c-governance status and nature, the international system still ranks the nation among those countries with low c-governance level. According to the United Nations E-Governance Survey Report (2014) Nigeria ranks 162 out of 193 countries in terms of its e-governance status. The survey also revealed that Nigeria is among those countries with lower middle income and it had 0.2929 as its c-governance development index figure. Reasons for this low ranking by the international community can only be understood if the various parameters of assessing the status and nature of c-governance are analyzed in the Nigerian context. These indices include: online service delivery, telecommunication infrastructure and human capacity development.

The United Nations c-governance survey reveals that Nigeria basically delivers e-governance services and online services through mobile apps. Fatile (2012) observed that Nigeria's telecommunication and ICT sector has improved tremendously in its attempt to provide unlimited internet services to the citizens. Records from the Ministry of Communication Technology reveal that mobile subscriptions increased from 95million in 2011 to l34.5rnillion as at September, 2014. Teledensity also increased from 68 percent in 2011 to 96 percent during the same period, while mobile internet subscriptions increased from 45million in 2011 to 73.8million as at September 2014. Internet penetration increased from about 26.5 percent in September, 2011 to about 52 percent in September, 2014 (Nwachukwu and Pepple, 2015).

According to Nwachukwu and Pepple (2015), Nigeria's mobile market has gradually emerged as the largest market in the African continent with a current statistics of having more than l25million subscribers with a penetrating rate of almost 75 percent. Records also reveal that the Nigerian market remains one of the average revenue per user rates in Africa. In a survey on household internet penetration, Nigeria ranked 87th position among 140 countries which were surveyed by the International Telecommunications Union (ITU). The survey also revealed that the country had 7.8 percent penetration and was among the 61 countries with national broad band policy. Based on the global assessment of Nigeria's growth in online service delivery and telecommunication infrastructures, the UN e-governance survey (2014) placed Nigeria's online service delivery and telecommunication index at 0.3071 and 0.1905 respectively. In a bid to boost its ICT sector, Olufemi (2012) revealed that in 2006, a rural telephony project was set up by the federal government to pursue various policies which have eliminated the digital divide existing among citizens. The project also presented the view that the popularity which smart phones such as black berry, androids and tablets had gained also meant people could access the internet more easily without even owning a computer or any other internet equipment.

Nwachukwu and Pepple (2015) observed that despite the presence of broad band service providers such as Main one, CUOL, Sat3 and WACS cables, the exorbitant cost of internet access makes it quite difficult to find internet services in many Nigerian homes. Based on the Human Development Index Parameter of accessing the status and nature of e-governance in Nigeria, the United Nations 2014 e-governance survey revealed that Nigeria ranked number 152 out of 187 countries in Human development, thus placing the country among those with low human development. The report puts Nigeria's Human Development Index at 0.381 which is below the prescribed level of human development index. The UNDP report stated that the disparity between economic growth in a country, and the welfare indicator, can be analyzed by lack of inclusiveness in the economy's growth trajectory.

Theoretical Framework

The communications theory is adopted in this study since it is considered the most suitable in a work that evaluates the diffusion of information and communication technology ICT into state practices in Nigeria. The theory was proposed by Karl Deutsch and later expanded by other scholars such as Morton R. Davies, James Charles Worth, Vaughan A. Lewis, David H. Everson, and Joan Papard Paine. Communications theory is based on the cybernetics, which is the science of communication as the major source of system control. Cybernetics is likened to information machines or tools like computers and other information and communication technology ICT gargets that control the flow of information in a system. The key idea of communication theory as argued by Nwachukwu and Pepple (2015) is that communication is the basics of all the political activities. When communications flows from top to bottom in a political system, it would fast-track the implementation of government policies and improves the political life. Communication theory sees communication as one of the ingredients that make a system effective and efficient in services delivery'. Some of the major assumptions of the communication theory are:

i. Human beings play an important role in steering and coordinating information flow in a system by using several channels to transmit information. This implies that without the efforts of human being, information cannot be communicated in and out of a system.

ii. Karl Deutsch, one of the proponents of this theory is of the opinion that human habits of the citizens determine the success of political decisions and habit is development through information gathered from communication. A good system maintains good communication and relationship among the agencies.

iii. Another aspect of the communication theory is the feedback mechanism; Nwachukwu and Pepple (2015) believes that feedback is a crucial stage in communication. Information is originated and transmitted to other systems or environment and then converted into decisions which are then disseminated around the system. These decisions are implemented and transmitted back through the feedback mechanism.

iv. Political goals can be achieved through coordination and co-operation among people of the society which is affected by communication.

The relevance of communication theory to the study "E-governance and effective service delivery: An Assessment of the Akwa Ibom State Ministry of Finance; lies in its contributions to the idea of e-governance. The theory explains how information delivery in a political system determines its success. This is essential because information is the major component of any system network. Making decisions in any system is a function of the quality of information available to the leaders. The Nigerian Public sector is cybernetic in nature with regards to its relationship to its environment. This implies that it is self-steering since it has the ability to develop mechanisms to collect, interpret and apply feedback in its decisions making process.

The theory also advocates the use of communication variables to enhance service delivery. Therefore, communication process is vital in any organization as it provides the avenue for transmitting vital information on organizational activities. To achieve productivity in the public sector, employees should be able to communicate effectively among themselves and with the citizens and this can be achieved through effective c-governance system.

METHODOLOGY

The multi-stage sampling technique was used to select the population of the study. This implies that, cluster, simple random and stratified systematic sampling technique will be utilized in the selection of the study sample. The sample techniques were applied at three stages.

Stage One: Akwa lbom State Ministry of Finance has four formations. These formations include: senior staff junior staff, casual staff and the public. From all the four units, two units were selected through simple random sampling method. The selected unites were selected units include: Senior staff and junior staff. The simple random sampling technique was used for this study to ensure that every member of the units has equal chance of being selected.

ii. State Two: In this stage, departments in the selected formations were listed out. These departments include:

Table:1 Showing the departments in Akwa Ibom State Ministry of Finance

Lists of selected unit in Akwa Ibom State Ministry of Finance	**List of Departments**
Senior staff	Administrative officers, accounting, auditing officer; education
Junior staff	Security, messenger, ICT, casual staff, maintenance.

Source: Field survey (2026)

iii. Stage Three: From the selected departments, 288 respondents were selected using stratified sampling technique and Bourley's proportional allocation formula.

ISSN No. 2454-6186 | DOI: 10.47772/IJRISS | Volume X Issue VI June 2026

The technique was used to ensure that each strata of the population are duly represented and get a statistically sound sample from the population.

Table:2 Summary of proportion sample from the four strata of the ministry

S/N	Class of Staff	Population	Sample Size
1.	Senior Staff	282	78
2.	Junior Staff	504	142
3.	Casual Staff	74	21
4.	The Public	165	47
	Total	**1025**	**288**

Source: Field survey (2026).

Sample size: To determine the sample size for this study, the breakdown is as state as follows:

Using Bourley's Proportional allocation formula, given ass shown in Equation 3.1 as follows:

$a = \frac{P(n)}{N}$ Equation 3.1

where, a = Proportionate sample, P = Proportionate population, n = Sample size, and N = Overall population

Then senior staff $= \frac{282(288)}{1025}$

$= \frac{81216}{1025} = 79.2$

= 79 respondents

Junior staff $= \frac{504(288)}{1025}$

$= \frac{145152}{1025} = 141.6$

= 142 respondents

The Casual staff $= \frac{74(288)}{1025}$

$= \frac{21312}{1025} = 20.79$

= 21 respondents

The Public $= \frac{165(288)}{1025}$

$= \frac{47520}{1025} = 46.36$

= 46 respondents

The simple size used = 79 + 142 + 21 + 46 = 288

ISSN No. 2454-6186 | DOI: 10.47772/IJRISS | Volume X Issue VI June 2026

Questionnaire were administered in groups, the respondents answered the questions to the best of their understanding. A total of two hundred and eighty-eight questionnaires were administered. Out of this number, only 284 were retrieved. However, two out of the 284 were not properly filled and therefore had no useful information for inclusion in the study.

Instrumentation

A survey questionnaire was specifically developed for the purpose of this study. The Likert scale of questionnaire was adopted. The statements were posed in a closed ended style whereby the respondents were restricted to a set of predetermined answers to show their level of agreement or disagreement with the issues raised. The questionnaire has two sections: A elicited responses from the respondents on personal data such as sex, age, educational qualification, marital status, religion, nationality and profession and so on, while section: B contained the questions that the respondent were expected to tick the one that best suited their opinions. The expected responses were:

i. Strongly Agree (SA)

ii. Agree (A)

iii. Disagree (D)

iv. Strongly Disagree (SD)

The respondents were requested to indicate their opinions by ticking from the scale that corresponds to their choice.

Validity of Instrument

To ensure validity of the instrument, the questions in the questionnaire were designed in such a way to reflect and accommodate the research objectives and variables used. The questionnaire was given to research experts and project supervisors to ensure relevance, clarity and completeness of the questions. The essence was to ensure validity and reliability of a measuring instrument. The validity of the measuring instrument refers to the extent to which differences in scores on it reflect true differences among individuals, groups or situation in the characteristics which it seeks to measure, or true differences in the same individual, group, or situation from one occasion to another, rather than constant or random errors.

Reliability of Instrument

The split-half technique of reliability co-efficient was used in determining the internal consistency of the instrument. The reliability coefficient of e-governance and effective service delivery: an assessment of ministry of finance Akwa lbom State, stood at 0, thus, this reliability coefficient of the measuring instrument was considered fairly high. This is an important task for any measuring instrument. When the results of a measuring instrument are constant over time, dependable and credible, then we can say that the measuring instrument is reliable. Reliability therefore refers to the ability of an instrument to produce the same consistent result over time.

Test of Hypothesis

Hypothesis 1: There is significant relationship between e-governance and goal attainment in Akwa Ibom State Ministry of Finance.

Table 3: Chi-square analysis of the e-governance and goal attainment in Akwa Ibom State Ministry of Finance

ISSN No. 2454-6186 | DOI: 10.47772/IJRISS | Volume X Issue VI June 2026

Fo	**Fe**	**Fo-Fe**	$(\mathbf{Fo-Fe})^2$	$\frac{(\mathbf{Fo-Fe})^2}{\mathbf{Fe}}$	$\mathbf{Cal.\,x^2}$	$\mathbf{Crit.\,x^2}$
240	196.67	43.33	1877.5	9.55		
42	85.33	-43.33	1877.5	22.00		
154	196.67	-42.67	1820.7	9.26		
128	85.33	42.67	1820.7	21.34	62.16	5.991
198	196.67	-0.67	0.449	0.002		
86	85.33	0.67	0.449	0.005		
				£ = 62.16		

Significance $p<0.05$, d/f = 2, crit. x^2= 5.991

Source: Field survey (2026)

The result of Table 3 revealed that the calculated x^2 valued of 62.16 was greater than the critical value 5.991 at 0.05 level of significance with the degree of freedom at 2. The null hypothesis was thus rejected. This implies that the e-governance has positive significant relationship with the attainment of the organizational goals of Akwa Ibom State Ministry of Finance.

Hypothesis 2: Improve worker's performance in Akwa Ibom State Ministry of Finance is a function of the application status of e-governance.

Table 4: Chi-square analysis of the improve worker's performance in Akwa Ibom State Ministry of Finance as the function of the application status of e-governance

Fo	**Fe**	**Fo-Fe**	$(\mathbf{Fo-Fe})^2$	$\frac{(\mathbf{Fo-Fe})^2}{\mathbf{Fe}}$	$\mathbf{Cal.\,x^2}$	$\mathbf{Crit.\,x^2}$
250	202.3	47.7	2275.29	11.25		
32	79.7	-47.7	2275.29	28.54		
167	202.3	-35.3	1246.09	6.16		
115	79.7	35.3	1246.09	15.63	64.23	5.991
190	202.3	-12.3	151.29	0.748		
92	79.7	12.3	151.29	1.898		
				£ = 64.23		

Significance $p<0.05$, d/f = 2, crit. x^2 = 5.991

Source: Field survey (2026)

The result of Table 4 showed that the calculated x^2 valued at 64.23 was greater than the critical valued of 5.991 at 0.05 level of significance with the degree of freedom at 2. Here the null hypothesis was rejected, this implies

ISSN No. 2454-6186 | DOI: 10.47772/IJRISS | Volume X Issue VI June 2026

that improved worker's performance in Akwa Ibom State Ministry of Finance is a function of application status of e-governance.

Hypothesis 3: Application E-governance in Akwa Ibom State Ministry of Finance is likely to reduce corrupt practices in their official transactions.

Table:5 Chi-square analysis of the application of E-governance in Akwa Ibom State Ministry of Finance is likely to reduce corrupt practice in their official transaction.

Fo	**Fe**	**Fo-Fe**	$(\mathbf{Fo-Fe})^2$	$\frac{(\mathbf{Fo-Fe})^2}{\mathbf{Fe}}$	$\mathbf{Cal.x^2}$	$\mathbf{Crit.x^2}$
210	186	24	576	3.097		
72	96	-24	576	6		
160	186	-26	676	3.36		
122	96	26	676	7.042	19.83	5.991
188	186	2	4	0.022		
94	96	-2	4	0.042		
				£ = 19.83		

Significance $p<0.05$, d/f = 2, crit. x^2= 5.991

Source: Field survey (2026)

The result of Table 5 indicates that the calculated x^2 of 19.83 was greater than the critical x^2 values of 5.991 at 0.05 level of significance with the degree of freedom at 2. Here the null hypothesis was rejected, but the alternative hypothesis was accepted which stated that the application of E-governance in Akwa Ibom State Ministry of Finance is likely to reduce corrupt practices in their official transaction.

In hypothesis I, the researcher discovered that the calculated x^2 value of 62.16 was greater than the critical value5.991 at 0.05 level of significance with the degree of freedom at 2. The null hypothesis was rejected, and it confirms that, there is significant relationship between e-governance and goal attainment in Akwa Iborn State Ministry of Finance. Accordingly, it can also be observed that in hypothesis 2, the null hypothesis was also rejected since the calculated Chi-square x^2 value of 64.23 was greater than the critical value of 5.991. The implication of this result is that, improved worker's performance in Akwa lborn State Ministry of Finance is a function of application status of E-governance. Hence the rejection of the null hypothesis, that there is no significant relationship between improved workers performance in Akwa Ibom State Ministry of Finance and application status of e-governance.

Finally, the result of the third hypothesis again revealed that the calculated Chi-square (x^2) value of 19.83 was greater than the critical value of 5.991. This result also led to the affirmation of the alternative hypothesis that was stated that the application of E-governance in Akwa Ibom State Ministry of Finance is likely to reduce corrupt practices in their official transactions.

DISCUSSION OF FINDINGS

In the first hypothesis, the researcher found out that the application status of e-governance has a positive impact on goal attainment in Akwa Iborn State Ministry of Finance. This finding was supported by Dode (2007:382), that e-governance seeks to harness information and communication technologies to enhance the provision of public services, managerial effectiveness as well as promote transparent democratic processes. It also attempted to analyze how the load, lead, leg and gains of ICT diffusion affects the delivery of services and the achievement of the purposes of governance. The study was also supported by Okot-Uma (2010:60) which assessed the consequence of e-governance for services delivery, democratic responsiveness, and public attitude and whether it is taking advantage of the interactive features of the World Wide Web to improve service delivery, democratic responsiveness, and public outreach. Using both web site content as well as public assessments, it argued that, in some respect, the e-governance revolution has potential to transform service delivery and public trust in government. It does, also have the possibility of enhancing employee's responsiveness and boosting organizational performance and attainments.

The outcomes of the second hypothesis confirmed that improved worker's performance in Akwa Ibom State Ministry of Finance is a function of application status of e-governance. E-governance involves various information and communication technology applications such as the internet, telephone fax, short message system (SMS), text messaging, multimedia message system (MMS), wireless networks and service etc that help to enhance good governance and effective service delivery in the public sector. According to Akpan-Obong (2009), "all ICT features in the database that link them with development are usually about the internet, and the related hard/software". Yusuf (2006) in their separate research on the relationship between improved worker's performance and e-governance that enhance effective service delivery carried out in Delhi and the UK argue that the quality or level of e-governance determines the efficiency of service delivery, and this depends on the level of ICT tools and internets access (digital divide) among citizens and employees of an organization. The implication of their findings on Akwa Ibom State Ministry of Finance and other public organizations in Nigeria is that it should ensure consistent, functional and affordable internets access for its, employee's and students, by providing the needed ICT infrastructure in the ministry, in order to enhance the performance of its workforce and thereby improve services delivery to the public.

The findings from hypothesis 3 revealed that the application of E-governance in Akwa Ibom State Ministry of Finance is likely to reduce corrupt practices in their official transactions. This is so because corruption only thrives in the sphere of inefficiency but e-governance seeks to enhance efficiency and effectiveness in the public sector. On this. Akpan-Obong (2009:280) averred that c-governance is expected to allow for less corruption, provides increased transparency, affords greater convenience, and improves revenues while reducing costs. Atkinson (2014:19) research on c-governance and service delivery concludes that c-government refers to the use by government agencies of information technologies, such as web-based networks, the internet and mobile computing, that have the ability to transform relations with citizens, business, and other arms of government. These technologies can serve a variety of different ends: better delivery of government services to citizens, improved interactions with business and industry, citizen empowerment through access to information, or more efficient government management. The resulting benefits can be less corruption, increased transparency, greater productivity, greater convenience, revenue growth, and / or cost reductions.

The summary of findings as evidenced from the analysis of the research questions and test of hypotheses, indicate that: E-governance has strong positive effect on service delivering by fostering the achievement of goal attainment in an organization. Through the implementation of E-governance, work-related activities are conducted with speed and dispatch and this engenders organizational successes. This is so because c-government helps to enhance effective delivery in the public sector. E-government also has strong positive effects on service delivery by enhancing the performance of workers. This is because the use of ICT in work-related activities reduces waste of time, delays and mistakes on the part of workers in the discharge of their duties.

Finally, the result of the research revealed that c-governance and its application will reduces the level of corruption in Akwa lbom State Ministry of Finance because where, there is efficiency in service, corruption cannot thrive, since corruption only thrives in the sphere of inefficiency. It was also observed from our findings in related literature that e-governance has the capacity to encourage citizens participation in governance.

CONCLUSION

E- Government as a concept is different from the traditional model of government. E-government or government online is supposed to provide information services or products through electronic means by and from governmental agencies like the Akwa Ibom State Ministry of finance at any given moment and place, offering an extra value for all participating players. This model of government provides serious entities the facility of accessing the systems online in order to improve the efficiency of the system - that is the public service. From this and the research findings, it has been discovered that the since qua non for the sustainability of e-governance is digital citizenship.

Citizens would make demands on their government for online service and would also he encourage participating online. The best form of automation only stops at the realm of e-governance. The anticipated benefits of c-governance include efficiently improved service delivery, and better accessibility of public service, high productivity, and transparency, greater convenience, less corruption, revenue growth, cost reductions, and accountability. If the recommendations contained in this research work and other issues raised are duly adhered to, Nigeria would leap frog her economy from oil dependent economy to information driven economy.

RECOMMENDATIONS

This study has gone some ways towards enhancing our understanding of the effect of e-government on service delivery in Akwa Ibom State Ministry of Finance, and in view of findings of this study, it is clear that Akwa Ibom State Ministry of Finance has made some progress in using E-governance to enhance services delivery. However, in order to sustain and improve on the success already achieved and for greater public service delivery, the following recommendations are made:

i. Electronic governance has a strong positive impact on service delivery by fostering the achievement of goal attainment in an organisation.

ii. Improved worker's performance in Akwa Ibom State Ministry of Finance is a function of application status of electronic governance.

iii. Electronic governance will and its applicability will aid to reduces the level of corruption in Akwa Ibom State Ministry of Finance because where there is efficiency in service, corruption cannot thrive. Corruption only thrives in the sphere of inefficiency.

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