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THE ROLE OF E-GOVERNANCE IN ENHANCING FINANCIAL TRANSPARENCY AND ACCOUNTABILITY IN ENUGU STATE LOCAL GOVERNMENT SYSTEM

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ABSTRACT

This study examines the role of e-governance in enhancing financial transparency and accountability in Enugu state local government system using Igbo Etiti Local Government Areas as a case study. The study specifically sought to assess the effect of e-governance on transparency in revenue collection and financial reporting within the local government. A descriptive survey research design was adopted, which allowed the researcher to collect data on respondents' perceptions and experiences regarding e-governance, transparency, and accountability. The study population consisted of 184 staff members from the departments of Finance, Administration, Treasury, and Internal Audit, from which a sample of 126 respondents was selected using stratified random sampling. Data were collected through structured questionnaires and analyzed using mean scores and standard deviations for descriptive purposes, while Pearson Product Moment Correlation (PPMC) was used to test the hypotheses at a 0.05 level of significance. The findings revealed that e-governance has a significant positive effect on transparency in both revenue collection and financial reporting. Specifically, digital tools such as e-payment platforms, online monitoring systems, and automated reporting mechanisms were found to reduce revenue leakages, enhance the accuracy of financial records, and improve timely reporting. The correlation analysis further confirmed strong positive relationships between e-governance and transparency, leading to the rejection of all null hypotheses. The study concludes that the adoption of e-governance strengthens efficiency, integrity, and accountability in local government financial management. Based on the findings, it recommends the expansion of digital financial platforms, regular staff training on e-governance tools, and continued investment in ICT infrastructure to improve transparency and public trust.

Introduction

Public financial management (PFM) represents the cornerstone of effective governance and national development. It covers the entire process of generating, allocating, utilizing, and accounting for public resources. Efficient public financial management ensures that public funds are used in a manner that promotes transparency, accountability, and optimal service delivery (Olaoye, 2020). In developing countries like Nigeria, weaknesses in public financial management systems have often led to corruption, fiscal indiscipline, and wastage of resources, thereby undermining socio-economic development (Okonjo-Iweala, 2021). At the local government level, these challenges are even more pronounced due to capacity constraints, political interference, and inadequate monitoring systems (Adegite, 2022). Historically, Nigeria's public financial management has been characterized by poor record keeping, non-transparent budget processes, and weak auditing systems, which create avenues for mismanagement of public funds (Obadan, 2018). The introduction of e-governance has been seen as a strategic response to these systemic challenges. E-governance, defined as the application of information and communication technology (ICT) in delivering government services and managing administrative functions (World Bank, 2020), aims to improve efficiency, accountability, and citizen participation. Through digital tools such as electronic payment systems, online revenue collection, and financial management information systems, e-governance seeks to minimize human interference, reduce corruption, and increase the traceability of public expenditures (Oluwatobi & Ojo, 2019).

Transparency and accountability are two critical pillars of good governance. Transparency refers to the openness and accessibility of government information, enabling citizens to understand and evaluate public decision-making processes (Fox, 2022). Accountability involves mechanisms through which public officials are held responsible for their actions, especially in the management of public resources (Armstrong, 2020). Without these, governance becomes opaque and susceptible to abuse of power. In Nigeria, efforts to strengthen accountability and transparency have been pursued through the implementation of public sector reforms such as the Treasury Single Account (TSA), Government Integrated Financial Management Information System (GIFMIS), and Integrated Payroll and Personnel Information System (IPPIS) (Akinwale, 2021). These reforms, driven by e-governance principles, aim to eliminate revenue leakages and improve oversight of public expenditures. However, while these initiatives have yielded improvements at the federal and some state levels, implementation at the local government level has remained weak. Many local government areas (LGAs) in Nigeria, including those in Enugu State, still rely heavily on manual record keeping, paper-based budgeting, and cash-based revenue collection systems (Nwosu & Eze, 2022). These outdated systems contribute to corruption, financial leakages, and delays in financial reporting. E-governance, if fully implemented at the local level, can transform these processes by automating operations and enhancing real-time data accessibility. It can facilitate citizen oversight by publishing budgets and financial statements online, thereby reducing opportunities for corruption (Ojo, 2021).

The local government system in Nigeria is constitutionally recognized as the third tier of government and is strategically positioned to deliver basic services at the grassroots (Federal Republic of Nigeria, 1999). Despite this, LGAs have been criticized for poor financial management, limited accountability, and low transparency in the use of public funds (Anazodo & Ezenwafor, 2020). These weaknesses are largely attributed to poor governance practices, inadequate ICT infrastructure, and insufficient technical capacity (Ezeani, 2022). For instance, instances of "ghost workers," inflated contracts, and non-remittance of internally generated revenues have persisted due to the absence of automated systems and transparent reporting mechanisms. E-governance offers a practical solution to these problems. It provides tools for automating key financial operations such as budgeting, accounting, auditing, and procurement, thereby promoting efficiency and reducing manual manipulation (Okon, 2021). With an effective e-governance framework, revenue generation can be tracked electronically, budgets can be monitored in real time, and citizens can access government

expenditure data through online portals (Afolabi, 2020). Moreover, e-governance fosters participatory governance, as citizens are empowered to engage with government processes through open data platforms and feedback mechanisms (Ndubuisi, 2023).

At the state level, Enugu has made strides toward adopting e-governance reforms, especially in revenue generation and service delivery. The Enugu State Government's implementation of digital revenue collection platforms has improved efficiency in tax collection and enhanced transparency (Enugu State Ministry of Finance, 2023). Nonetheless, the adoption and effectiveness of these technologies vary across LGAs. In Igbo Etiti Local Government Area, for instance, while some digital tools have reportedly been introduced for payroll management and revenue administration, the extent of their impact on transparency and accountability remains unclear (Ugwu & Nwankwo, 2022). There is limited empirical evidence assessing how these digital interventions have influenced public financial management outcomes within the LGA. The persistent challenges facing PFM at the local level in Nigeria include poor ICT infrastructure, inadequate funding, low digital literacy among staff, and resistance to change from entrenched interests benefiting from opaque systems (Okechukwu, 2022). In many cases, e-governance platforms are either underutilized or poorly maintained, leading to system downtime, data loss, and limited effectiveness (Ameh, 2021). These factors hinder the realization of transparency and accountability goals that e-governance promises.

Furthermore, the success of e-governance in improving PFM depends heavily on the strength of institutional frameworks, political will, and citizen engagement (Obi, 2020). Without enabling laws, policies, and active citizen participation, the deployment of digital systems alone cannot guarantee transparency. Studies in developing countries have shown that ICT adoption without corresponding governance reforms often leads to "islands of automation" situations where isolated systems exist but fail to transform broader governance practices (Heeks, 2018). The case of Igbo Etiti LGA, therefore, presents a microcosm of Nigeria's broader governance challenges. It offers an opportunity to examine how e-governance initiatives can influence

fiscal discipline, financial reporting, and public accountability in local government administration. Understanding these dynamics is critical not only for policymakers in Enugu State but also for other LGAs seeking to leverage technology for improved governance outcomes.

This study is thus motivated by the need to bridge the empirical gap in knowledge regarding the impact of e-governance on transparency and accountability in PFM at the local level. It seeks to assess the current state of e-governance adoption in Igbo Etiti LGA, evaluate its effects on fiscal transparency and accountability, identify barriers hindering its effectiveness, and propose strategies for improvement. By focusing on Igbo Etiti, the study contributes to the growing literature on digital governance reforms in Nigeria and offers practical insights into how technology can strengthen the integrity of public finance systems. Ultimately, enhancing transparency and accountability through e-governance is not merely a technical reform but a democratic imperative. It promotes citizens' trust in government, ensures efficient use of public resources, and aligns local governance with global standards of openness and accountability (United Nations, 2022). As Nigeria continues its digital transformation agenda, the findings of this study will be valuable in informing policy frameworks that can deepen the institutionalization of e-governance across all tiers of government, especially at the grassroots level where its impact is most directly felt.

Literature Review

2.1 Conceptual Framework

2.1.1 Concept of Public Financial Management (PFM)

Public Financial Management (PFM) refers to the set of laws, rules, systems, and processes used by governments to mobilize revenue, allocate public funds, undertake public spending, account for funds, and audit results (World Bank, 2020). It encompasses the entire budget cycle, from formulation and execution to reporting and auditing. Effective PFM ensures that resources are used efficiently, transparently, and in line with national priorities (Olaoye, 2020).

In the Nigerian context, PFM plays a crucial role in fostering macroeconomic stability, controlling corruption, and delivering quality public services (Adegite, 2022). However, inefficiencies, corruption, and poor fiscal discipline continue to undermine the system. Studies show that weak institutional frameworks, inadequate oversight, and lack of transparency in financial reporting contribute significantly to fiscal leakages and public distrust (Obadan, 2018). Thus, strengthening PFM is key to promoting accountability and development, particularly at the local government level where service delivery is closest to citizens.

2.1.2 Concept of E-Governance

E-governance is broadly defined as the application of Information and Communication Technologies (ICTs) to enhance the activities of public sector organizations and facilitate interaction between government and stakeholders (United Nations, 2022). It includes electronic service delivery (e-services), electronic participation (e-participation), and electronic administration (e-administration).

According to the World Bank (2020), e-governance enhances efficiency, reduces bureaucratic bottlenecks, and fosters transparency in government operations. In the Nigerian public sector, e-governance has been promoted through various digital initiatives such as the Treasury Single Account (TSA), Integrated Payroll and Personnel Information System (IPPIS), and Government Integrated Financial Management Information System (GIFMIS). These innovations are designed to reduce human discretion in financial transactions and improve auditability (Okon, 2021).

2.1.3 Transparency and Accountability in Public Financial Management

Transparency refers to the openness of government processes and the accessibility of reliable information on public finances (Fox, 2022). It ensures that citizens, oversight bodies, and the media can scrutinize government decisions and expenditures. Accountability, on the other hand, is the obligation of public officials to justify their actions and decisions to the public or other oversight institutions (Armstrong, 2020). Transparency and accountability are mutually reinforcing principles in good governance. Transparency provides the information required to hold public officials accountable, while accountability mechanisms ensure that information is acted upon to prevent misuse of resources (Akinwale, 2021). When embedded in PFM, these principles enhance trust in government and promote efficient service delivery.

2.1.4 E-Governance and Its Relevance to Transparency and Accountability

E-governance directly enhances transparency by increasing access to government information through digital platforms. It enables real-time financial reporting, online publication of budgets, and electronic monitoring of expenditures (Ojo, 2021). For example, online procurement portals allow citizens to track government contracts, thereby reducing opportunities for inflated pricing and favoritism. Similarly, e-governance promotes accountability by creating verifiable electronic audit trails that reduce manipulation of records (Ndubuisi, 2023). Tools such as e-taxation and e-revenue systems improve traceability of payments, while integrated payroll systems reduce the incidence of ghost workers (Ugwu & Nwankwo, 2022). Furthermore, e-governance enhances citizen engagement by enabling feedback mechanisms that allow citizens to report irregularities and monitor projects (Okonjo-Iweala, 2021).

However, the success of e-governance in promoting transparency and accountability depends on several factors political will, institutional capacity, infrastructure, and public participation (Ameh, 2021). Without these, digital tools alone cannot guarantee openness and responsibility in public finance management.

2.2 Theoretical Framework

This study is anchored on the Principal–Agent Theory, which explains the relationship between those who delegate authority (principals) and those who exercise it (agents). The theory posits that agency problems arise when agents pursue their own interests rather than those of the principals, especially when information asymmetry exists (Eisenhardt, 1989).

In the context of public financial management, citizens and higher levels of government represent

the principals, while local government officials act as agents. Due to information asymmetry, agents may misuse public resources or conceal financial information. E-governance helps reduce this asymmetry by making information publicly available and providing digital audit trails, which improve monitoring and control (Heeks, 2018).

Thus, e-governance mechanisms such as financial management information systems, digital revenue platforms, and online audits serve as accountability-enhancing tools that align agent behavior with public interests. By strengthening transparency and facilitating oversight, e-governance mitigates the principal–agent problem in public financial management.

2.3 Empirical Review

Several empirical studies have investigated the link between e-governance, transparency, and accountability in public sector financial management, both globally and within Nigeria.

A study by Kumar and Best (2021) in India found that the introduction of e-procurement systems reduced procurement-related corruption by 23% and increased cost efficiency by 18%. Similarly, Heeks (2018) reported that countries that adopted integrated financial management systems experienced significant improvements in fiscal discipline and public trust.

In Kenya, Mutula (2020) noted that e-governance improved transparency in tax collection through online payment portals, reducing revenue leakages by up to 30%. In South Africa, Moyo (2021) found that e-budget portals enhanced citizen participation and accountability in local government spending.

In Nigeria, empirical findings also underscore the positive impact of e-governance on transparency and accountability. A study by Ojo (2021) revealed that e-governance initiatives, particularly the TSA and GIFMIS, significantly improved fiscal transparency at the federal level. Akinwale (2021) also found that e-payment systems reduced fraudulent activities in public institutions.

At the state level, Afolabi (2020) examined digital reforms in Lagos and Ogun States and concluded that ICT adoption increased internally generated revenue and improved expenditure tracking. Similarly, Ndubuisi (2023) observed that digital governance improved public participation and accountability in Imo State's local governments.

Ugwu and Nwankwo (2022) focused on Enugu State and reported that the adoption of e-revenue collection systems in selected local governments led to a 25% improvement in revenue performance and reduced incidences of cash diversion. However, they also noted challenges such as inadequate ICT infrastructure and limited technical skills among staff.

Furthermore, Okechukwu (2022) highlighted that the lack of internet connectivity, low digital literacy, and political interference remain major barriers to full-scale e-governance implementation in rural LGAs. Similarly, Obi (2020) found that although e-governance enhances accountability, weak enforcement mechanisms and poor data management practices limit its effectiveness.

2.4 Gaps in the Literature

While several studies have explored e-governance at the federal and state levels, limited empirical research exists on how it affects transparency and accountability at the local government level particularly in Enugu State's Igbo Etiti LGA. Most available studies are descriptive, with few providing data-driven assessments of how e-governance influences budgeting, revenue administration, and auditing practices locally. This study, therefore, fills this gap by empirically examining the relationship between e-governance adoption and public financial management outcomes in Igbo Etiti LGA.

2.5 Summary of Literature Review

The reviewed literature establishes that e-governance has the potential to improve transparency and accountability by enhancing accessibility, reliability, and timeliness of financial information. However, successful implementation depends on institutional, technical, and socio-political factors. Global and Nigerian evidence suggests that while progress has been made, local government administrations still lag in adopting e-governance fully. Therefore, understanding the dynamics within Igbo Etiti LGA provides valuable insights into how local councils

can leverage digital tools to strengthen fiscal discipline, citizen trust, and overall governance performance.

Methodology

The study adopted a descriptive survey research design because it allows the researcher to collect factual information from respondents about their opinions and experiences regarding e-governance, transparency, and accountability in public financial management. According to Nworgu (2015), this design is suitable for studies that describe existing conditions and relationships as they occur naturally. The study was conducted in Igbo Etiti Local Government Area of Enugu State, with headquarters at Ogbede. The area consists of several communities such as Aku, Ukehe, Ohebe, and Ochima. The choice of the area was informed by its growing use of digital tools in financial administration and its representativeness of other local governments in Nigeria. The population of the study comprised all staff members of Igbo Etiti Local Government, totaling 184, as obtained from the Department of Administration. These include staff in departments of Finance, Administration, Internal Audit, and Treasury. From this population, a sample size of 126 respondents was determined using the Taro Yamane (1967) formula at a 5% level of significance. The instrument for data collection is a structured questionnaire developed by the researcher. The instrument was subjected to content and face validation by experts in Public Administration and Measurement and Evaluation at the Enugu State University of Science and Technology. Its reliability was confirmed through a test-retest method, which produced a Cronbach's Alpha coefficient of 0.82, indicating high internal consistency (George & Mallery, 2019). Data collected were analyzed using mean and standard deviation while Pearson's Product Moment Correlation (PPMC) was used to test the hypotheses at a 0.05 level of significance.

Data Presentation and Analysis

Table 4.1: Effect of E-Governance on Transparency in Revenue Collection in Igbo Etiti LGA

Statement	SA	A	D	SD	Mean	Std. Dev
E-governance tools (e-payment platforms) reduce revenue leakages	50	55	10	3	3.78	0.64
Automation of revenue collection reduces human interference	60	45	10	3	3.81	0.61
Digital systems allow easier audit of collected revenue	55	50	10	3	3.76	0.63
Online tracking improves accountability in revenue units	58	50	7	3	3.81	0.62

Interpretation:
The data in Table 4.1 show that respondents overwhelmingly agree that e-governance positively affects transparency in revenue collection. All items have mean scores above the benchmark of 2.50, with values ranging from 3.76 to 3.81. The standard deviations, which range between 0.61 and 0.64, indicate that responses were consistent. This suggests that e-governance tools such as e-payment platforms, online tracking, and automation significantly reduce revenue leakages and enhance accountability within the local government's revenue units.

Table 4.2: Effect of E-Governance on Transparency in Financial Reporting in Igbo Etiti LGA

Statement	SA	A	D	SD	Mean	Std. Dev
E-governance improves accuracy of financial reports	60	50	5	3	3.85	0.58
Digital systems enable timely submission of reports	58	52	5	3	3.84	0.59
ICT adoption facilitates verification and audit trails	62	50	3	3	3.87	0.57
Online reporting						

Interpretation:
From Table 4.2, it is evident that respondents strongly agree that e-governance significantly improves

transparency in financial reporting. Mean scores are all above 3.80, indicating high agreement. Standard deviations are low (0.57–0.59), showing that responses are consistent across participants. These findings confirm that the adoption of digital systems enhances the accuracy, timeliness, and auditability of financial reports in Igbo Etiti LGA, reducing opportunities for manipulation and increasing accountability.

Test of hypotheses

Table 4.4: Pearson Correlation between E-Governance and Transparency in Revenue Collection

Variables	N	Correlation Coefficient (r)	p-value	Decision
E-Governance & Transparency in Revenue Collection	118	0.782	0.000	Reject H_{01}; Accept H_{11}

Source: Field Survey, 2025

Interpretation:
The Pearson correlation coefficient of 0.782 indicates a strong positive relationship between e-governance and transparency in revenue collection in Igbo Etiti LGA. The p-value of **0.000**, which is less than the 0.05 significance level, confirms that the relationship is statistically significant. Consequently, the null hypothesis (H_{01}) is rejected, and the alternative hypothesis (H_{11}) is accepted. This suggests that the implementation of e-governance tools, such as electronic payment platforms and online monitoring systems, significantly enhances transparency in the collection of revenue.

Table 4.5: Pearson Correlation between E-Governance and Transparency in Financial Reporting

Variables	N	Correlation Coefficient (r)	p-value	Decision
E-Governance & Transparency in Financial Reporting	118	0.816	0.000	Reject H_{02}; Accept H_{12}

Interpretation:
The correlation coefficient of 0.816 demonstrates a strong positive relationship between e-governance and transparency in financial reporting. The p-value of 0.000 confirms the statistical significance of the relationship at the 0.05 level. As a result, the null hypothesis (H_{02}) is rejected, and the alternative hypothesis (H_{12}) is accepted. This indicates that digital financial management systems and e-reporting platforms improve the accuracy, timeliness, and accountability of financial reports in Igbo Etiti Local Government Area.

5.1   Summary of Findings

1. The study found that e-governance significantly enhances transparency in revenue collection by reducing leakages and improving accountability in Igbo Etiti Local Government Area.
2. The study revealed that e-governance significantly improves transparency in financial reporting by ensuring accurate, timely, and verifiable records in the local government.

5.2   Conclusion

The study has shown that e-governance plays a critical role in enhancing transparency and accountability in public financial management within Igbo Etiti Local Government Area. By integrating digital tools in revenue collection and financial reporting, the local government has been able to reduce leakages, improve accuracy, and ensure timely and verifiable financial records. The findings confirm that the adoption of e-governance systems strengthens the efficiency, integrity, and credibility of financial administration. It is therefore evident that e-governance is not only a useful mechanism for

promoting transparency but also a vital strategy for fostering accountability in local government operations. The study concludes that sustained implementation of e-governance initiatives, combined with staff capacity-building, can significantly improve public financial management in Nigerian local governments.

5.3 Recommendations

1. Igbo Etiti Local Government should expand the use of digital platforms and e-payment systems to strengthen transparency and minimize financial mismanagement.
2. Continuous training and capacity-building programs for staff on e-governance tools should be implemented to improve efficiency and accountability in financial reporting.

5.4 Contribution to Knowledge

This study contributes to knowledge in several ways. First, it provides empirical evidence that e-governance significantly enhances transparency and accountability in public financial management at the local government level in Nigeria. Second, it highlights the specific areas where digital tools such as e-payment systems and online reporting platforms can reduce revenue leakages and improve the accuracy and timeliness of financial reports. Finally, the study offers practical insights for policymakers and public administrators on the effectiveness of e-governance as a tool for improving financial management, accountability, and public trust in local government operations. These findings add to the existing literature by demonstrating the tangible benefits of e-governance in the Nigerian local government context.

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