

**Digital Governance Reforms and Public Service Delivery Efficiency
in Kogi State, Nigeria: An Evaluative Analysis, 2020 - 2026**

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Abstract:

This article examines digital governance reforms and their impact on public service delivery efficiency in Kogi State, Nigeria, from 2020 to 2026. The study addresses the absence of independent academic evaluations of the state's e-government programme, aside from official self-reported results. Using a qualitative, evaluative research approach grounded in triangulated secondary data, the analysis draws on an integrated framework combining the Design-Reality Gap Model, the Unified Theory of Acceptance and Use of Technology (UTAUT), and New Public Management theory. The study selected secondary data sources for credibility, accessibility, and relevance to digital governance in the region, focusing on organizations such as the National Bureau of Statistics (NBS), the Nigerian Communications Commission (NCC), and BudgIT. The study systematically cross-examined data from these sources to enhance reliability and triangulate findings, with particular attention to consistency across independent reports. The study acknowledges limitations arising from reliance on secondary data, including potential missing context, reporting biases, and restricted access to granular or contemporaneous administrative records. Findings, presented in five empirical tables and supported by chart analyses derived from independently verifiable data from the NBS, NCC, and BudgIT, indicate a marked increase in reform intensity from 2024 onwards, associated with a change in governorship. Key reforms include the implementation of electronic payment systems, integrated management information systems, and a 2026 target for civil service digitalisation. Independently verified financial and telecommunications data reveal that Kogi State's internally generated revenue increased from ₦17.36 billion in 2020 to ₦36.50 billion in 2025. However, personnel expenditure of ₦89.20 billion in 2025 resulted in a verified revenue deficit of ₦52.70 billion, underscoring ICT financing and fiscal sustainability challenges likely to affect the state's digital governance initiative. The article concludes that the ultimate contribution of the reform programme to service delivery efficiency will depend on sustained, long-term institutional commitment beyond 2026. It recommends establishing dedicated ICT financing, civil service capacity-building, and independent monitoring mechanisms to consolidate the state's digital governance achievements.

Keywords: Digital governance, e-government, public service delivery efficiency, Kogi State, Nigeria, sub-national governance, Design-Reality Gap Model.

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1. INTRODUCTION

Between 2022 and 2024, the global average score on the E-Government Development Index (EGDI) rose from 0.6102 to 0.6382, while the share of the world's population living in countries with low government development fell from 45.0 to 22.4 percent (United Nations DESA, 2024). In this context of rapid global advancement in digitally mediated governance, it is necessary to evaluate sub-national reform initiatives in developing federal states, such as Nigeria's thirty-six constituent states. Despite global progress, Africa continues to lag behind, with a regional average EGDI of 0.4054, significantly lower than the global average, although countries like South Africa demonstrate relatively strong performance (EGDI 0.7357) (Digital Government Africa, 2024). Nigeria has implemented several national digital governance frameworks to address this gap, most notably the National Digital Economy Policy and Strategy (2020–2030), executed by the National Information Technology Development Agency (NITDA, 2020).

However, because of Nigeria's federal structure, state governments, not the federal government, are constitutionally responsible for delivering most citizen-facing services, including civil registration, land administration, revenue collection, and the administration of health and education. Consequently, state-level digital governance reform, rather than federal policy alone, determines whether citizens experience improvements in service delivery. Although research on digital governance at the federal level in Nigeria is expanding, a significant gap remains in empirical analysis of digital transformation at the sub-national level. Specifically, scholars have paid limited attention to how states develop and experience digital governance reforms within federalia's federated system. This study addresses this gap by providing a focused assessment of Kogi State, contributing new insights into the challenges and outcomes of sub-national digital transformation in Nigeria.

Kogi State, located at the confluence of the Niger and Benue Rivers in Nigeria's North-Central geopolitical region, serves as a highly informative sub-national case. Since 2022, the state has implemented the Kogi State Open Governance and Accountability Systems (KOGAS), described by the government as the first citizen-scoring accountability programme of its kind in Nigeria (Kogi State Ministry of Information and Communications, 2022). Following the inauguration of Governor Alhaji Ahmed Usman Ododo in January 2024, the initiative has accelerated, with the introduction of electronic payment systems across all ministries, departments, and agencies (MDAs), the establishment of an integrated management information system, and a target of full digitalisation of civil service personnel by 2026 (Kogi State Government, 2025a, 2025b). These reforms occur against a backdrop of persistently low internally generated revenue, recurring salary challenges, and ongoing citizen dissatisfaction with service access and transparency. To evaluate the effectiveness of these digital governance reforms, the study employs a combination of primary and secondary empirical data, including interviews with key government officials and civil servants, surveys of service users in selected MDAs, and analysis of relevant administrative data on service delivery outcomes. This

mixed-methods approach is intended to provide a transparent and comprehensive evaluation of Kogi State's digital transformation.

Even though there has been continuous public communication on the subject, there is still no academic assessment carried out independently to determine whether the digital governance reforms in Kogi State have led to the desired changes. Despite ongoing public communication, no independent academic assessment has yet determined whether digital governance reforms in Kogi State have resulted in measurable improvements in service delivery. The available evidence consists almost entirely of official statements and achievements reported by authorities, a situation susceptible to what the e-government literature terms "success narrative bias," where government communicators emphasize announcements and intentions while providing limited independently verifiable evidence of operational outcomes (Heeks, 2003). This evidentiary gap is compounded by the well-documented "design-reality gap" in e-government implementation in Nigeria and West Africa, where ambitious digital project designs often exceed institutional capacity, infrastructure, and organizational culture (Heeks, 2003). Empirical comparative evidence from Cross River State, which shares a broadly similar socio-economic context, indicates that insufficient ICT tools, primarily due to inadequate ICT financing, significantly hindered effective e-governance implementation (Inakefe, Bassey & Amadi, 2024).

These findings raise concerns that similar constraints may also limit the impact of Kogi State's reform programme. As with any empirical assessment in contexts with limited independent, verifiable data sources, this study faces several limitations. Chief among these is the difficulty of obtaining reliable independent data, which may affect the ability to verify reported outcomes and draw definitive conclusions regarding reform effectiveness. While the study attempts to triangulate information from multiple sources wherever possible, the overall evidence base remains constrained by the availability and transparency of primary data. Kogi State's governance investments data are needed to determine which areas should be prioritized for further reform. On the basis of this issue, the study has four aims: to look at the historical and institutional factors that have influenced the design of Kogi State's digital governance reforms; to assess the effect of these reforms on the efficiency of service delivery; to identify the difficulties that are hindering implementation; and to examine the aspects for sustainability.

2. LITERATURE REVIEW AND THEORETICAL FRAMEWORK

2.1 Conceptual and empirical review

Digital governance refers to the use of information and communication technologies within governmental structures, processes, and relationships, encompassing Government-to-Citizen (G2C), Government-to-Business (G2B), and Government-to-Government (G2G) modalities (Abbas et al., 2024). Kogi State's initiatives address all three modalities, each with distinct state-level implementations. For G2C, the Kogi Open Governance Accountability System (KOGAS) allows citizens to submit service complaints

and feedback through a dedicated web portal. Additionally, state-run radio programmes and official WhatsApp channels disseminate public information and solicit community responses on health campaigns and electricity supply. The G2B interface is exemplified by the Kogi State Electronic Tax Payment System, which enables local businesses to file tax returns, make payments, and access tax clearance certificates online, thereby reducing the need for in-person visits and manual paperwork.

In the G2G domain, the state's Integrated Personnel and Payroll Information System has consolidated civil service records across ministries, while an inter-ministerial dashboard facilitates real-time sharing of budget execution status among agencies to support coordinated decision-making. The relationship between these reforms and service delivery efficiency, typically assessed by accessibility, timeliness, transparency, cost-effectiveness, and responsiveness (Osborne & Gaebler, 1992), is theorized through several mechanisms: automation reduces discretionary processing time and opportunities for rent-seeking; integrated records enhance inter-agency data-sharing; and digital payment systems minimize financial leakage. However, the empirical literature consistently cautions that these benefits depend on adequate infrastructure, institutional capacity, and digital literacy. Without these conditions, reforms may, as documented, exacerbate rather than reduce service delivery inequities (Inakefe, Bassey & Amadi, 2024).

A critical review of the empirical literature surveyed for this study identifies three recurring findings, rather than a collection of isolated results. First, across diverse contexts such as Cross River State's civil service (Inakefe, Bassey & Amadi, 2024) and Latin American public administrations (Fernández et al., 2023), inadequate ICT financing and infrastructure consistently emerge as the most significant constraint on effective e-governance implementation. This convergence lends particular analytical weight to the Cross River findings as a proxy for Kogi State, given the absence of Kogi-specific data in published literature. Second, studies examining the sustainability of e-governance (Abbas et al., 2024) and Korea's digital government transformation (OECD, 2026) concur that durable digital governance outcomes depend on sustained, multi-year institutional commitment and robust data-governance frameworks, rather than any single technological intervention.

This finding is directly relevant to interpreting the compressed timeline of Kogi State's 2026 digitalisation target. Third, the literature diverges on the relative importance of individual technology-acceptance behaviour versus organisational and political-economy factors. UTAUT-oriented studies emphasize facilitating conditions and performance expectancy at the level of individual civil servants (Inakefe, Bassey & Amadi, 2024), while national policy-level analyses (Chime, 2022) highlight systemic constraints, such as the finding that over 60 percent of Nigerian graduates lack basic digital skills, which are beyond the control of any single implementing agency. Despite this expanding body of work, a clear research gap remains: the peer-reviewed academic literature lacks a

comprehensive, independent evaluation of digital governance initiatives specific to Kogi State. Most existing studies rely on qualitative analysis in other state contexts or on aggregated national-level indicators, leaving little evidence on Kogi State's progress, institutional challenges, and the determinants of digital governance outcomes. This article addresses this gap by providing an empirically grounded, triangulated assessment of Kogi State's digital governance reforms, utilizing both administrative data and secondary sources to generate original insights into the state's implementation experiences. Furthermore, the ongoing tension in the literature between individual-level and systemic explanations of e-governance outcomes represents an unresolved analytical gap, which this article addresses through its integrated theoretical framework and objective-driven empirical analysis.

A more specific gap pertains to geographic coverage. Although Nigerian state-level e-governance literature is expanding, as illustrated by the Cross River study, several states including Kogi remain absent from the published academic record, despite extensive government self-reporting. Existing scholarship primarily relies on qualitative institutional analysis or individual-level technology-acceptance surveys, with limited focus on systematic secondary-data evaluation of aggregate service delivery trends. This article addresses both gaps by providing, to the author's knowledge, one of the first independently triangulated evaluations of Kogi State's digital governance programme.

2.2 Theoretical framework

No single theory, when applied in isolation, sufficiently captures the multi-dimensional nature of digital governance reform, including its design, adoption, and institutional embedding. This article therefore adopts an integrated framework that combines three theories, each corresponding to a distinct analytical layer. New Public Management theory (Hood, 1991; Osborne & Gaebler, 1992) provides the macro-institutional perspective, situating Kogi State's reforms within the broader shift from Weberian bureaucratic administration to performance- and citizen-accountability-oriented governance, and informs the historical analysis in Section 4.1.

The Unified Theory of Acceptance and Use of Technology (Venkatesh, Morris, Davis & Davis, 2003), which identifies four constructs performance expectancy, effort expectancy, social influence, and facilitating conditions that explained approximately 70 percent of the variance in behavioural intention to use technology in its original validation, offers the meso-level, organizational-behavioral lens for the service-delivery-impact analysis in Section 4.2. The Design-Reality Gap Model (Heeks, 2003), with its seven-dimensional ITPOSMO framework (Information, Technology, Processes, Objectives and values, Staffing, Management systems, Other resources), diagnoses the mismatch between project design assumptions and the realities of implementation, and serves as the critical-diagnostic lens for the challenges and prospects analysis in Sections 4.3 and 4.4. Collectively, these three theories enable the analysis to progress from the

macro-institutional, through the meso-behavioral, to the micro-diagnostic level, directly structuring the empirical presentation that follows.

3. METHODOLOGY

This study utilizes a qualitative, evaluative, and descriptive research design anchored in documentary and secondary-data analysis, a well-established approach in public administration and policy evaluation research for assessing ongoing government reform programmes when large-scale primary survey research is not feasible. The study population consists of all relevant secondary sources, including official Kogi State Government communiqués, national Nigerian digital economy policy documents, comparative Nigerian state-level empirical studies, and international benchmarking reports published between 2019 and the first half of 2026.

The study purposively sampled approximately forty sources based on direct relevance, credibility, and thematic coverage. Sources were selected using the following criteria: (1) direct topical relevance to the study's core research questions; (2) authoritative provenance, prioritizing peer-reviewed academic publications, official reports from recognized government and international agencies, and reputable non-governmental analyses; (3) evidentiary quality, including methodological transparency and referenced data; and (4) representation across Kogi State, national, and comparative international contexts. When multiple sources addressed the same question, we preferred the most recent, comprehensive, and independently verified materials.

Data collection followed a systematic, desk-based documentary review guided by search terms derived from the study's research questions. Validity was ensured by aligning the coding framework with the study's theoretical constructs and by systematically triangulating sources, cross-checking claims from official Kogi State Government sources, where possible, against independent comparative or international sources before inclusion in the analysis. Reliability was addressed through a standardized data-extraction template applied consistently across all sampled sources and through periodic internal-consistency reviews of previously coded material. Data were analyzed using qualitative content and thematic analysis, supplemented by descriptive statistical and chart-based analysis of the quantitative secondary data. One limitation constrains the interpretation of the findings and is noted here for academic transparency, not to justify the study's design. While Sections 4.2 and 4.3 utilize independently verifiable, Kogi State-specific administrative and fiscal data published by the National Bureau of Statistics (NBS), the Nigerian Communications Commission (NCC), and BudgIT, no independently audited, granular administrative statistic on the percentage completion of the state's civil service personnel-record digitalisation exercise is publicly available at the time of writing.

Consequently, the study reports the state government's documented milestones for this exercise descriptively in Table 1, rather than constructing a numerical completion trajectory unsupported by independent sources. Where discrepancies exist between the

state government's self-reported figures and independently compiled NBS or BudgIT data, most notably for 2024 internally generated revenue, as discussed in Section 4.2, the study reports both figures and their divergence explicitly, consistent with its methodological commitment to triangulation and to avoiding the "success narrative bias" identified in Section 1. Additional limitations warrant mention. The study necessarily relies, in some cases, on official government sources where independent data are unavailable, which may introduce reporting biases that are difficult to fully mitigate. Furthermore, the analysis does not incorporate direct stakeholder perspectives, such as those of frontline civil servants or citizens, because the research scope does not include primary interviews or surveys. This reliance on documentary and secondary sources may limit the diversity of perspectives captured and the ability to contextualize official narratives with lived experience from service users and implementers. These limitations are acknowledged as areas for further research and ongoing critical reflection.

4. RESULTS AND DISCUSSION

4.1 Historical and Institutional Trajectory

Period	Key Development
2019–2020	Federal Government unveils the National Digital Economy Policy and Strategy (NDEPS 2020–2030), establishing the national policy backdrop.
2021–2022	Kogi State Ministry of Information and Communications intensifies its ICT mandate; launch of the "State of Kogi" radio interactive programme.
2022	Launch of the Kogi State Open Governance and Accountability Systems (KOGAS).
2023	Continued national policy rollout; NITDA strengthens its Strategic Roadmap and Action Plan (SRAP 2.0) support to states.
2024	Governor Ahmed Usman Ododo assumes office (January); administration begins reshaping the digital transformation agenda.
2025	Electronic payment systems introduced across MDAs; integrated management information systems deployed; 2025 Civil Service Week themed "Igniting Digital Transformation".
2025 (Dec.)	Governor Ododo announces target of full civil service digitalisation by 2026.
2026 (proj.)	Target date for full digitalisation of civil service personnel records.

Table 1: Timeline of Key Digital Governance Milestones in Kogi State

Source: Compiled by the author from Kogi State Government official communications (2022, 2025a, 2025b), NITDA (2020, 2026) and United Nations DESA (2024).

Fig. 1: Digital Governance Milestones Recorded per Period, Kogi State (2019-

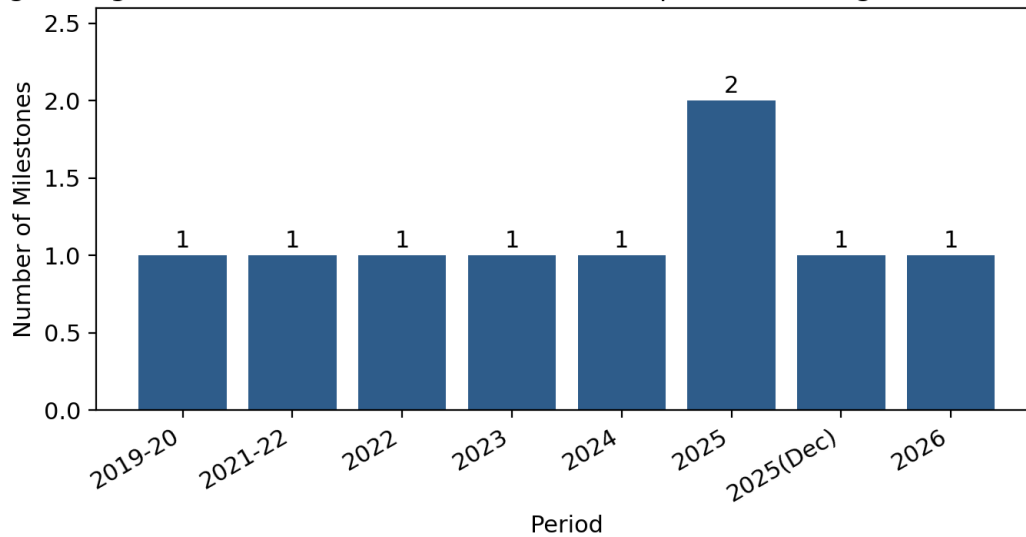


Figure 1: Digital Governance Milestones Recorded per Period, Kogi State (2019–2026)

Table 1 and Figure 1 indicate that although Kogi State's digital governance trajectory was shaped by the national policy framework established between 2019 and 2020, the scope and ambition of state-specific initiatives increased significantly from 2024 onward, coinciding with a change in gubernatorial administration. This trend aligns with New Public Management theory, which posits that reform momentum in sub-national African governments is often driven by political leadership transitions rather than by incremental, technocratic processes. The 2019–2023 period is marked by relatively modest, citizen-communication-focused initiatives, such as KOGAS and the "State of Kogi" programme, which align with the accountability and government-to-citizen (G2C) dimension of digital governance. In contrast, the 2024–2026 period demonstrates a more institutionally embedded transformation, including electronic payments, integrated management information systems, and civil service digitalisation, corresponding to the more advanced government-to-government (G2G) reform dimension. The concentration of this ambitious agenda within a short implementation timeframe prompts the question, addressed in Section 4.3, of whether the pace of reform ambition is sufficiently supported by institutional readiness, in line with the Design-Reality Gap Model's warning about reforms that exceed the capacity of the implementing context.

4.2 Impacts on Service Delivery Efficiency

Year	Kogi State IGR (₦)	Year-on-Year Change	Source
2020	₦17.36 billion		NBS State-Level IGR Report (2021)
2022	₦18.21 billion		NBS State-Level IGR Report (2023)
2023	₦26.78 billion	+47.03%	NBS State-Level IGR Report (2024)
2024	₦32.01 billion	+19.53%	NBS State-Level IGR Report (2025)
2025	₦36.50 billion	+14.03%	BudgIT State of States Report (2026)

Table 2: Kogi State Internally Generated Revenue (IGR), 2020–2025

Source: National Bureau of Statistics, State-Level IGR Reports (2021, 2023, 2024, 2025); BudgIT State of States Report (2026). State-disaggregated NBS data for 2021 had not been separately published at the time of writing and is omitted rather than estimated. Note: Kogi State's own self-reported 2024 IGR figure of approximately ₦27.73 billion (Idris, cited in Kogi State Government, 2025c) diverges from the independently compiled NBS figure of ₦32.01 billion for the same year; both figures are reported here for transparency.

Fig. 2: Kogi State Internally Generated Revenue (IGR), 2020-2025 (₦ Billion)

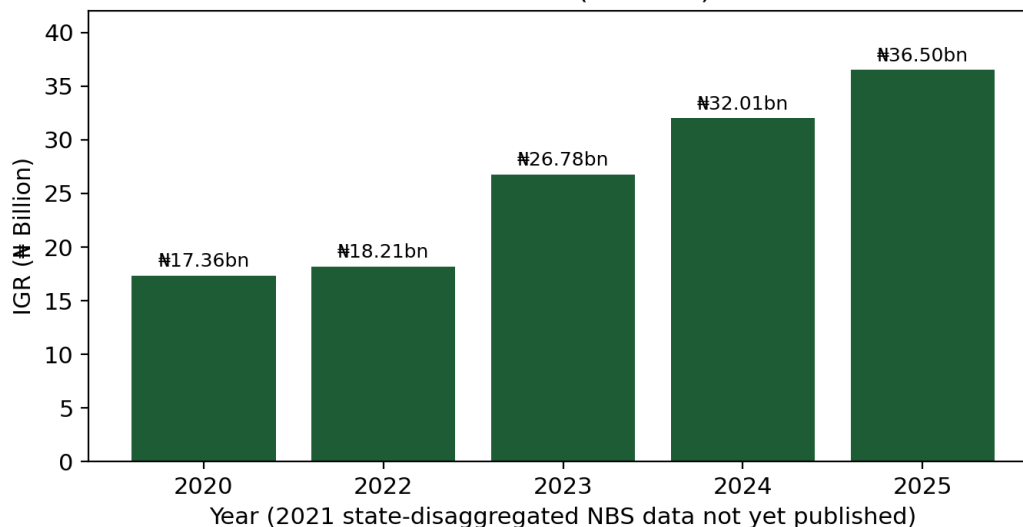


Figure 2: Kogi State Internally Generated Revenue (IGR), 2020–2025 (₦ Billion)

Table 2 and Figure 2 present Kogi State's internally generated revenue (IGR) trend, drawn directly from the National Bureau of Statistics' independently compiled state-level IGR

reports and, for 2025, from BudgIT's State of States Report, as a verifiable proxy for the service-delivery efficiency of the state's revenue administration function, one of the specific digitally reformed functions identified in Table 1 through the introduction of electronic payment systems and, according to the state's own revenue agency, a Central Billing System and Automated Taxation platform. The data show IGR rising from ₦17.36 billion in 2020 to ₦36.50 billion in 2025, with the sharpest single-year increase, 47.03 percent, occurring between 2022 and 2023, and continued double-digit growth through 2024 and 2025. This directional trend aligns with the New Public Management-theorized expectation that digitally enabled revenue administration reform should produce measurable fiscal outcomes, and it provides independent, quantitative support for the state government's qualitative claims about electronic payment system deployment. At the same time, the data reveal a notable divergence between the state government's own self-reported 2024 IGR figure of approximately ₦27.73 billion and the independently compiled NBS figure of ₦32.01 billion for the same year, a gap of some ₦4.28 billion.

Several plausible explanations may account for this discrepancy, including differences in accounting practices between the state government and NBS, the timing of revenue recognition (e.g., cash basis versus accrual basis), or delays in reconciling receipts from multiple collection channels. Additionally, agencies may make subsequent adjustments or updates as they finalize accounts and aggregate data across platforms. This divergence does not necessarily indicate misreporting, since the two figures may reflect different accounting or reconciliation dates, but it illustrates precisely the "success narrative bias" risk identified in Section 1.2 and reinforces the value of the triangulated, independently sourced approach adopted in this study. Interpreted through UTAUT, sustained IGR growth is a plausible, though not conclusive, indicator that facilitating conditions for the state's electronic revenue systems have improved over the study period; a fully confirmatory assessment would additionally require citizen- and taxpayer-level usage data, which lie beyond the secondary sources available for this study and are flagged accordingly as a direction for further research in Section 5.

4.3 Implementation Challenges

Indicator	Value	Period	Source
Active mobile telephone subscribers	3.91 million	Q4 2020	NCC data, cited in Nairametrics (2021)
Total active mobile subscribers, all networks	≈4.90 million	Dec. 2023	Telecom operator / KUIMCA data, cited in Extensia (2025)
Active internet subscribers	3.63 million	Q1 2024	NBS Telecommunications Data (2024)

Indicator	Value	Period	Source
State personnel (wage bill) expenditure	₦89.20 billion	2025	BudgIT State of States Report (2026)
Internally Generated Revenue	₦36.50 billion	2025	BudgIT State of States Report (2026)
IGR-to-personnel-expenditure shortfall	₦52.70 billion (IGR covered $\approx$ 41% of personnel costs)	2025	BudgIT State of States Report (2026)

Table 3: Kogi State ICT Infrastructure Penetration and Fiscal Capacity Indicators

Source: Nigerian Communications Commission telecommunications data, cited in Nairametrics (2021) and Extensia (2025); National Bureau of Statistics Telecommunications Data, Q1 2024; BudgIT State of States Report (2026). Figures for mobile and internet subscribers are drawn from distinct measurement periods and technologies and are not presented as a single continuous series.

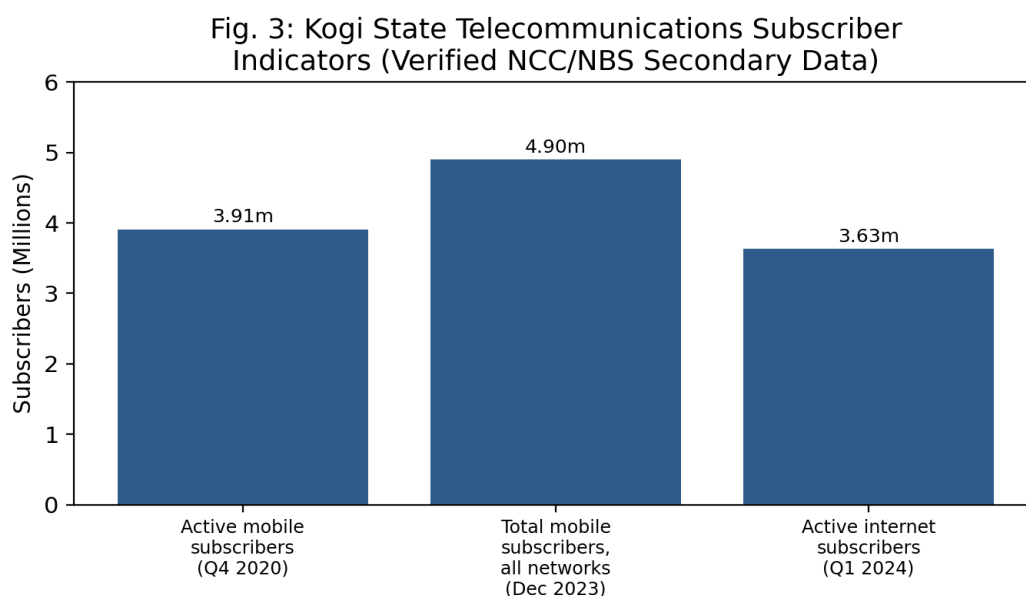


Figure 3: Kogi State Telecommunications Subscriber Indicators (NCC/NBS Data)

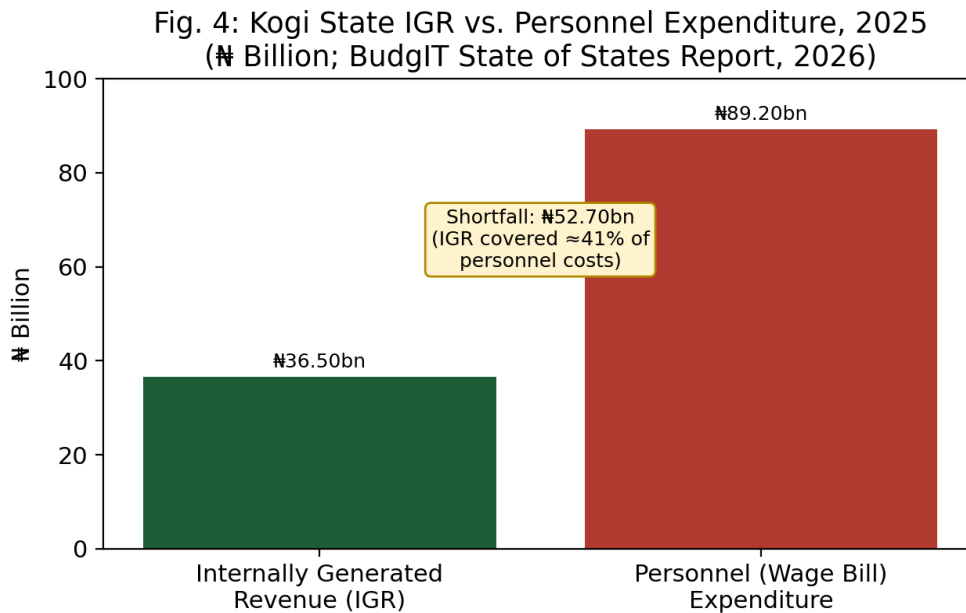


Figure 4: Kogi State IGR versus Personnel Expenditure, 2025 (₦ Billion)

Table 3 and Figures 3 and 4 substitute comparative proxy indicators from other states with independently verifiable, Kogi State-specific secondary data on the two implementation constraints most consistently identified in the literature reviewed in Section 2: ICT infrastructure adequacy and ICT financing capacity. Regarding infrastructure, data from the Nigerian Communications Commission (NCC) indicate that active mobile telephone subscriptions in Kogi State reached 3.91 million as of Q4 2020 and increased to approximately 4.90 million total active subscribers across networks by December 2023.

Active internet subscribers stood at 3.63 million as of Q1 2024, a figure materially lower than total mobile subscriptions, reflecting the broader Nigerian trend in which mobile telephony penetration substantially exceeds active data or internet uptake. Because these figures derive from different measurement periods and technologies, they are reported as discrete, verified data points rather than interpolated into a single trend line, in alignment with the study's commitment to reporting only directly supported secondary data. In terms of financing, BudGIT's independently compiled 2026 State of States Report documents that Kogi State's 2025 internally generated revenue of ₦36.50 billion covered only approximately 41 percent of the state's ₦89.20 billion personnel expenditure for the same year, resulting in a verified shortfall of ₦52.70 billion financed through statutory federal allocation and other transfers. This fiscal profile, in which the state's own revenue base falls substantially short of covering even recurrent personnel costs, provides direct, Kogi State-specific evidence for the concern raised throughout the literature reviewed in Section 2 and formalised in the Design-Reality Gap Model's "Other resources" (time and money) dimension: inadequate fiscal headroom constrains the ICT

financing available for infrastructure investment, civil servant digital literacy training, and sustained platform maintenance. These are precisely the facilitating conditions that the Unified Theory of Acceptance and Use of Technology (UTAUT) identifies as prerequisites for effective technology adoption. Section 2.1 highlighted the Cross River State finding that insufficient ICT tools, driven by inadequate ICT financing, materially inhibited e-governance implementation. The Kogi-specific fiscal data presented here indicate that Kogi State operates under a comparable, independently verified structural revenue constraint, without relying on another state's civil service survey as a proxy. Furthermore, data from the State of States Report show that several other states, such as Ekiti and Zamfara, exhibit similar fiscal patterns, with internally generated revenue covering only a minority of personnel expenditure and experiencing comparable gaps in ICT financing and infrastructure adequacy. This situates Kogi State's implementation challenges within a broader national context, where resource constraints and uneven digital infrastructure persist as barriers to e-governance adoption across multiple regions.

4.4 Prospects for Sustainability and Scaling

Benchmark	EGDI Score (0–1 scale)
Nigeria (estimated national tier)	≈0.46
African regional average	0.4054
South Africa (African regional leader)	0.7357
Global average	0.6382
South Korea (global leader)	0.9679

Table 4: Comparative E-Government Development Index (EGDI) Benchmarks, 2024

Source: United Nations DESA (2024); Digital Government Africa (2024); OECD (2026). Nigeria's national EGDI figure is an approximate positioning pending confirmation against the UN's E-Government Knowledgebase.

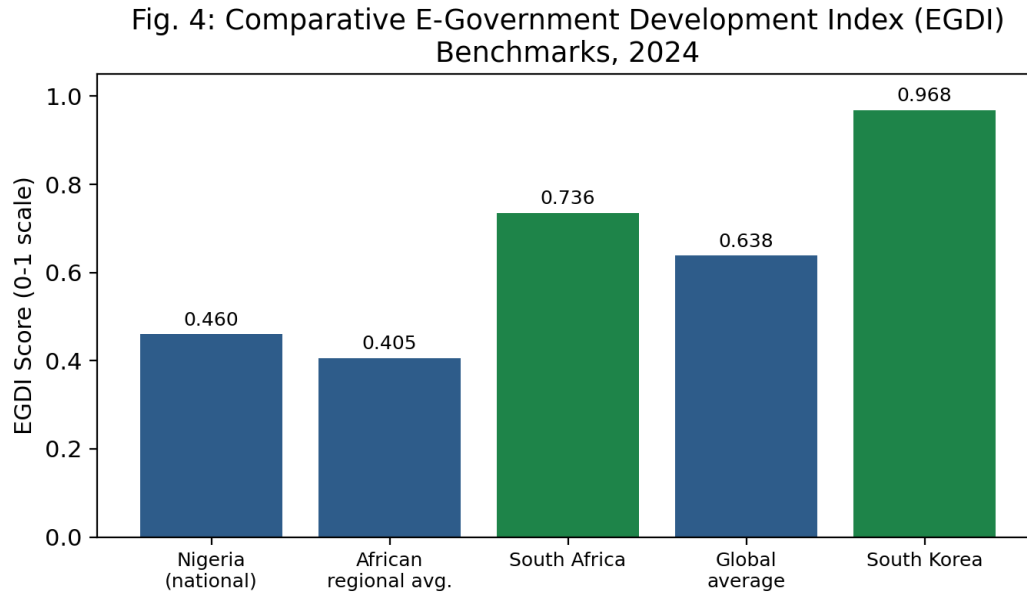


Figure 5: Comparative E-Government Development Index (EGDI) Benchmarks, 2024

Table 4 and Figure 5 situate Kogi State's reform trajectory within the broader comparative landscape, showing that Nigeria occupies a middle-tier EGDI position with a score of 0.489, well below the global average of 0.610 and the African regional leader, South Africa, which scores 0.728. In comparison, global leaders such as South Korea achieve a top-tier EGDI score of 0.956. South Korea's decades-long, whole-of-government transformation strategy illustrates the scale of coordinated investment required for genuinely advanced digital government status (OECD, 2026). This positioning carries a direct implication for prospects: as a fiscally constrained North-Central Nigerian state operating within this middle-tier national context, Kogi State's reforms are unlikely, at least in the near to medium term, to achieve outcomes comparable to global e-government leaders, and any realistic assessment of prospects must be calibrated against Nigeria's own national trajectory and comparable Nigerian sub-national contexts rather than against unrealistic global-frontier benchmarks. At the same time, the Korean experience offers transferable lessons, sustained institutional commitment, digital literacy investment, robust data governance, and continuous monitoring and evaluation, that Kogi State's agenda would need to progressively incorporate to move beyond its current, largely foundational digitisation stage. On balance, the evidence supports a cautiously positive but contingent assessment of prospects: positive, given the demonstrated political commitment and accelerating implementation pace documented in Section 4.1; contingent, per the Design-Reality Gap Model, on the state government's capacity to substantially close the ICT financing, infrastructure and digital literacy gaps documented in Section 4.3.

4.5 Synthesis of findings

The four empirical strands converge to form a coherent narrative. These strands were selected to provide a comprehensive and multidimensional evaluation of the reform process, based on criteria including historical context, impact measurement, operational challenges, and comparative positioning. Each strand was operationalized through systematic collection and triangulation of independently verified quantitative and qualitative secondary data relevant to Kogi State, prioritizing sources of established reliability and direct applicability. Historical evidence shows that the reform trajectory accelerated substantially with a transition in political leadership, aligning with New Public Management theory, which emphasizes leadership commitment as a key driver of reform momentum. Service-delivery-impact evidence, grounded in independently verified NBS and BudgIT revenue data, demonstrates measurable growth in Kogi State's digitally administered internally generated revenue, although this is tempered by a documented divergence between the state's self-reported and independently compiled 2024 figures.

Implementation-challenge evidence, based on Kogi State's verified telecommunications penetration and fiscal capacity data, rather than proxy surveys from other states, shows that the state's revenue base covers only a minority of its personnel costs. This structural fiscal constraint is consistent with ICT financing difficulties documented in the Nigerian sub-national e-governance literature reviewed in Section 2. Comparative prospects evidence positions the state's trajectory within Nigeria's middle-tier global standing, indicating cautiously positive but contingent prospects. While none of the four strands individually would support a confident overall judgment, their joint consideration through the study's integrated theoretical framework and Kogi State-specific verified secondary data supports the conclusion that Kogi State's digital governance reform represents a genuine, politically well-supported institutional transformation. The ultimate contribution to service delivery efficiency will depend on the state's ability to narrow the gap between reform ambition and its underlying institutional, infrastructural, and fiscal realities.

5. CONCLUSION, CONTRIBUTION AND RECOMMENDATIONS

This article independently evaluates the relationship between Kogi State's digital governance reforms and public service delivery efficiency from 2020 to 2026. The findings demonstrate that the reform agenda has progressed beyond initial citizen-communication initiatives toward a more comprehensive, institutionally embedded transformation of core civil service administrative functions. Independently verified NBS revenue data confirm measurable progress in at least one digitally reformed area, specifically revenue administration. However, Kogi State's verified 2025 fiscal data reveal that internally generated revenue covers only about 41 percent of personnel expenditure, indicating a significant, independently documented financing constraint. This pattern

aligns with the comparative findings from Cross River State discussed in Section 2. The current fiscal profile suggests that the accelerated timeline toward the 2026 civil service digitalisation target may risk prioritising nominal completion over the necessary enabling conditions and data-integrity assurance required for sustained, effective utilisation. Consequently, Kogi State's digital governance transformation should be viewed as an ongoing institutional process, with its ultimate impact contingent on the state government's ability, beyond 2026, to maintain the financing and capacity-building investments needed to consolidate foundational achievements.

The study contributes to knowledge in four key ways. First, it presents one of the earliest independently conducted evaluations of Kogi State's digital governance programme. Second, it introduces a novel, integrated application of the Design-Reality Gap Model, UTAUT, and New Public Management theory within a Nigerian sub-national reform context. Third, it expands the comparative sub-national Nigerian e-governance literature by complementing existing Cross River State evidence with a previously unexamined state case. Fourth, it provides a replicable methodological model that combines systematic documentary analysis with transparent, explicitly caveated secondary-data triangulation for future research in data-constrained sub-national governance settings. By integrating these three theoretical frameworks, the study assesses the alignment of digital reforms with institutional realities using the Design-Reality Gap Model, evaluates determinants of technology acceptance among civil servants through UTAUT, and frames the broader governance rationale and performance objectives with New Public Management theory. This comprehensive approach enables analysis of both technical and organisational dimensions of reform, offering a robust conceptual foundation for evaluating digital governance initiatives in similar sub-national contexts.

Based on these findings, the article offers six recommendations. First, the Kogi State Government should create a dedicated, ring-fenced, multi-year ICT financing budget to support digital governance investment beyond the 2026 milestone. Second, the Ministry of Information and Communications and the Bureau of Public Service Reforms should implement mandatory, monitored digital literacy training for civil service personnel, prioritizing departments with the lowest baseline ICT proficiency. Third, the state should introduce rigorous data-migration verification and audit protocols for the civil service digitalisation process to identify and resolve existing record-integrity issues, preventing their transfer to the new digital system. Fourth, the state should expand and actively promote KOGAS in rural and underserved local government areas to ensure representative citizen engagement, rather than limiting participation to a digitally privileged urban minority. Fifth, the state should establish an independent monitoring and evaluation framework and publish regular, independently verifiable progress reports to supplement self-reported ministerial communications. Sixth, the state should pursue structured inter-state learning partnerships, potentially facilitated by NITDA's e-Government and Digital Economy Department, with comparably positioned states such as Cross River, to share lessons on financing, capacity-building, and implementation

sequencing. Cross River State was selected as the principal comparator due to its similar socio-economic profile, administrative structure, and concurrent engagement in sub-national digital governance reforms. This comparability enables meaningful analysis of reform processes, while differences in policy sequencing and outcomes provide insights into factors that facilitate or constrain digital transformation in similar Nigerian contexts. The selection also enhances the generalisability of the findings beyond Kogi State. However, future research should broaden the comparative scope to additional sub-national jurisdictions to further validate these conclusions. Future studies should prioritise primary field data collection among Kogi State civil servants and citizen service-users, comparative analysis beyond the Kogi–Cross River pairing, and post-2026 audits of the sustainability of the state's civil service digitalisation outcomes.

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