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جميع حقوق الملكية الأدبية والفنية محفوظة

AN ANALYSIS OF THE LAWS REGULATING E- GOVERNMENT IN NIGERIA

BY

Yusuf Mohammed Sani (Ph.D. in view)

**School of Law, Department of Law and Jurisprudence, Kampala
International University, Kampala-Uganda**

Email: yusuf.muhammad@kiu.ac.ug

WhatsApp Number: +2348036977961

Abstract:

The emergence of Information and Communication Technology (ICT) has revolutionized governance, leading to the adoption of e-Government, which enhances service delivery, administrative efficiency, and transparency. In Nigeria, the regulatory framework for e-Government comprises various laws and policies designed to create a conducive environment for digital governance. Despite its transformative potential, e-government faces challenges in Nigeria, including fragmented legal frameworks, inadequate infrastructure, cybersecurity threats, and limited political will among decision-makers. This study examined the legal and regulatory framework of e-Government in Nigeria, identified challenges affecting the implementation of e-Government policies such as the absence of a comprehensive legal framework which hampers e-government implementation, resulting in data protection and cybersecurity vulnerabilities and the multiplicity of regulatory agencies that hinders the seamless e-Government initiatives. The study recommends accelerating the enactment of the e-Government Law to address issues like data protection, privacy, and cybercrime. Similarly, it recommends updating existing laws to reflect digital advancements. By addressing these challenges, Nigeria can strengthen its digital governance framework, improve service delivery, and foster transparency, contributing to national growth and enhanced quality of life for its citizens.

Keywords: e-Government, Digital Assets, e-Voting, ICT, Virtual Meetings, Treasury Single Account (TSA), Integrated Personnel and Payroll Information System (IPPIS), Government Integrated Financial Management Information System (GIFMIS), and Bank Verification Number (BVN).

1.1. Introduction

The emergence of information and communication technology (ICT) transformed global government processes, ushering in the era of e-Government.¹ E-Government utilizes digital tools to improve the delivery of government services, interface with citizens, increase administrative efficiency, and promote transparency.² In Nigeria, the regulatory landscape for e-Government is shaped by a complex web of laws and policies designed to create an enabling environment for digital governance.

E-government encompasses a broad range of activities that leverage digital technologies to improve government processes and interactions. The scope of e-government includes the use of ICT by government agencies to enhance the access and delivery of government services to citizens, businesses, and other stakeholders. It encompasses a range of activities, including online service delivery, electronic records management, digital interactions between government and citizens (G2C), government and businesses (G2B), and inter-governmental relations (G2G).³ The goals of e-government include improved efficiency, increased transparency, and enhanced citizen engagement.

In Nigeria, the journey towards e-government has been shaped by various legislative and policy initiatives aimed at creating an enabling environment for digital governance. The Nigerian government has recognized the potential of ICT to transform public administration and has implemented several measures to promote e-government. These measures include the establishment of regulatory bodies, the enactment of relevant laws, and the development of strategic plans.

While e-Government is a welcome development and a transformative phenomenon for achieving good governance, it also presents certain contemporary legal challenges. One of the primary challenges is the lack of comprehensive legal frameworks, and the multiple agencies supervising and regulating e-Government in Nigeria, have weakened the institutional framework, by creating barriers, and hiccups in the implementation of e-Government policies in the country. E-Government practices in Nigeria face major threats concerning personal privacy, the possibility of fraud and crime, unsecure cookies and unauthorized access to personal information. Another key challenge is the lack of political will among the decision-makers and legislators. This paper will therefore examine the legal framework regulating e-Government in Nigeria, highlight key legislative instruments and

¹ Oluwagbemi, O., Uzoka, F. M. E., & Adeoye, A. (2017), E-Governance and Public Administration in Nigeria: Challenges and Policy Implications. *International Journal of E-Adoption*, 9(3), 26-42.

² Nations, U. (2014). United Nations E-Government Survey 2014: E-Government for the future we want. *United Nations Department of economic and social affairs*: P 2-6. Available at:

https://publicadministration.un.org/egovkb/portals/egovkb/documents/un/2014-survey/e-gov_complete_survey-2014.pdf. Accessed on 25/06/2024.

³ Heeks, R. (2006). *Implementing and Managing e-Government: An International Text*. SAGE Publications Ltd. London, UK, P.7

policies, and identify the challenges and opportunities associated with their implementation.

1.2. Problem Statement:

The problem of the study is that despite the transformative potential of e-Government, it faces challenges in Nigeria, including fragmented legal frameworks, inadequate infrastructure, cybersecurity threats, and limited political will among decision-makers. Similarly, the advancement of technology in this century has given fraudsters an opportunity to abuse the privilege of ICT by illegally accessing devices and websites to steal another people's personal information in order to carry out their fraud activities. Sometimes, cybercriminals exploit Internet technologies and take advantage of millions of users of e-Government services to cause rapid and considerable damage. This cybersecurity breach has made some people unwilling to unfold their personal financial information or share it with others. This constitutes a challenge to e-government practices in Nigeria.

1.3. Objectives of the Study:

The aim of this research work is to appraise the legal and institutional frameworks for e-government practices in Nigeria with a view to charting a lasting solution to the multiple challenges inhibiting the transformation of e-government in Nigeria.

1.4. Significance of the Study:

The study seeks to contribute to a deeper understanding of the legal and regulatory landscape of e-government in Nigeria, offering insights that can guide future policy decisions and legislative changes towards a modern and efficient governance system that effectively harnesses the potential of digital technologies for the benefit of citizens.

1.5. Scope of the Study

The territorial scope for this research is Nigeria. The research will primarily focus on the ICT laws that apply to e-government in Nigeria. The Federal Government and the Federal Judiciary will be the main focus of the research. However, the research will examine all key and relevant laws related to the deployment of ICT for governance in Nigeria, including those on digital transactions, data protection, and cybersecurity.

1.6. Research Methodology

The methodology adopted for this research is the analytical method. In other words, this research is essentially library-based, with reliance placed on relevant primary and secondary sources available in the law library and other internet sources.

1.7. Structure of the Study

The study is sectionalized into five parts: the first part covers the introduction, the second discusses the Laws Regulating E-Government in Nigeria, the third examines the Overview of the Policy Framework for e-Government Practice in Nigeria, the fourth part addresses the challenges facing the e-Government implementation in Nigeria, presenting the findings of the study and the recommendation thereof, while the fifth part provided the conclusion of the study.

2.0. Laws Regulating E-Government in Nigeria

Several key legislative instruments form the backbone of e-Government regulation in Nigeria. These laws address various aspects of digital governance, from data protection to cybersecurity and financial transparency. Below is an analysis of the key laws regulating e-Government in Nigeria.

2.1. The Constitution of the Federal Republic of Nigeria, 1999 (as amended)

The primary roles of legislature and executives are promoting good governance, it is also the main objective of e-government. The legislative authority to establish laws, as well as the executive's responsibilities in policy implementation and public affairs management, promote accountability, transparency, and governance efficiency, all of which are critical to Nigeria's socioeconomic progress. Effective coordination and adherence to these constitutional tasks are crucial for preserving democratic governance and public trust.⁴ Furthermore, Chapter III of the Constitution, which sets the Fundamental Objectives and Directive Principles of State Policy made it clear that science and technology are key components of good governance.⁵ These set the constitutional basis for e-government in Nigeria.

One of the key issues under e-government is the privacy of information and data protection. It is pertinent to note that the Constitution is the starting point for the privacy of information.⁶ Section 37 of the Constitution provides for the privacy of citizens' homes, correspondence, etc., and in 2014, the Court of Appeal in *Nwali v.*

⁴ Sections, 4, 5, 88, and 148 of the Constitution of the Federal Republic of Nigeria, 1999, CAP. C23, LFN, 2004.

⁵ Ibid, Section 18(2)

⁶ Ibid, Section 37 & 39

*Ebonyi State Independent Electoral Commission (EBSIEC)*⁷ expansively interpreted the provision to include all aspects of human life. Although the Nigerian Data Protection Regulation (NDPR) made no reference to the constitutional provisions on privacy as a basis for its existence, it is inherent that all laws in Nigeria derive their authority from the *grundnorm*. This position was clarified by the Court of Appeal in *Digital Rights Lawyers Initiative v. National Identity Management Commission*, where the court held that the NDPR must be construed as a legal instrument that protects or safeguards the right to privacy of citizens as it relates to the protection of their personal information or data as guaranteed by Section 37 of the Constitution of the Federal Republic of Nigeria, 1999.⁸

Undoubtedly, decisions such as this influenced the Legislature to clearly trace the data protection and privacy rights under the Nigerian Data Protection Act, 2023, to constitutional rights and freedom (which include a right to privacy under Section 37 of the Constitution). Notably, Section 1 of the Act expressly states that its objective is to safeguard the fundamental rights and freedoms of data guaranteed under the Constitution. Furthermore, the Federal High Court Kaduna recently declared that access to the Internet is a digital right, i.e., a fundamental right guaranteed under Section 39 of the Constitution as a medium of free expression.⁹

2.2. Nigerian Data Protection Act, 2023

The Nigerian Data Protection Act, 2023 establishes a framework for the protection of personal data processed by both public and private entities. It mandates that government agencies implement stringent data protection measures, thereby fostering trust in e-government services. Key provisions include data subject rights, data breach notification requirements, and penalties for non-compliance. This section provides a brief analysis of the Act, its key provisions, and its implications for e-government in Nigeria.

The rapid proliferation of digital technologies has led to an exponential increase in the collection, storage, and processing of personal data. This trend has necessitated robust legal frameworks to protect individuals' privacy rights and prevent the misuse of their data. Before the enactment of the Nigerian Data Protection Act, 2023, Nigeria's data protection landscape was primarily governed by the Nigeria Data Protection Regulation (NDPR), 2019, issued by the National Information Technology Development Agency (NITDA). While the NDPR laid the groundwork

⁷ (2014) LPELR - 23682 (CA).

⁸ Appeal Number CA/IB/291/2020.

⁹ Suit No. FHC/KD/CS/80/2022 *Inc. Trustees of Laws and Rights Awareness Initiative V. Attorney General, Kaduna*. Also in the case of; ECW/CCJ/JUD/16/20 *The Incorporated Trustees of Laws and Rights Awareness Initiatives v. Nigeria* (Before ECOWAS Court Abuja).

for data protection, the need for a more comprehensive and legally binding framework led to the development of the Data Protection Act.¹⁰ The Act establishes the Nigerian Data Protection Bureau (NDPB) as the regulatory authority responsible for overseeing the implementation and enforcement of data protection laws.¹¹

2.2.1 Implications for E-Government in Nigeria

1. Enhanced Trust and Confidence

The Data Protection Act 2023 is crucial for building trust and confidence in e-government services. By ensuring that personal data is handled securely and transparently, the Act addresses privacy concerns and encourages citizens to engage with digital government platforms.¹² This trust is essential for the successful adoption and utilization of e-government services.

2. Improved Data Management Practices

Government agencies are required to adopt robust data management practices to comply with the Act. This includes implementing data protection impact assessments, maintaining accurate records of data processing activities, and appointing data protection officers.¹³ These practices enhance the efficiency and reliability of e-government systems.

3. Legal and Regulatory Compliance

The Act provides a clear legal framework for data protection, ensuring that government agencies and private entities comply with international data protection standards.¹⁴ This compliance is particularly important for international collaborations and data exchanges, positioning Nigeria as a trustworthy partner in the global digital economy.¹⁵

¹⁰ Adeoti, E.O. (2023) A New Era of Data Protection and Privacy; Unveiling Innovations & Identifying Gaps in the Nigeria Data Protection Act of 2023, *SSRN Electronic Journal*, P 2 Available at: <https://ssrn.com/abstract=4520238> or <http://dx.doi.org/10.2139/ssrn.4520238> Accessed on 26/06/2024

¹¹ Section 4 of the Nigeria Data Protection Act (NDPA) 2023.

¹² Ibid, Section 5.

¹³ Ibid, Section 20.

¹⁴ Ibid, Section 35.

¹⁵ Jonah, K. (2023). A Comparative Analysis of the Nigerian Data Protection Act 2023, and the EU General Data Protection Regulations Applicable in the United Kingdom, *SSRN Electronic Journal*. P 14. Available at: https://papers.ssrn.com/sol3/papers.cfm?abstract_id=4680532. Accessed on 26/06/2024

4. Challenges and Considerations

Implementing the Data Protection Act presents several challenges for e-government initiatives:

- i. **Resource Allocation:** Government agencies may need to allocate significant resources to upgrade their data protection infrastructure and train personnel.
- ii. **Enforcement and Compliance:** Ensuring compliance across all sectors and regions can be challenging, requiring robust monitoring and enforcement mechanisms.
- iii. **Public Awareness:** Raising awareness about data protection rights and responsibilities among citizens and organizations is critical for the Act's effectiveness.

2.3. Nigeria E-Government Bill, 2021

The Nigeria E-Government Bill represents a pivotal step toward formalizing and enhancing the implementation of e-government initiatives across the country.¹⁶ As governments worldwide increasingly adopt digital technologies to improve service delivery, the need for a comprehensive legal framework to support these efforts has become critical. This section examines the Nigeria e-Government Bill and the implementation issues.

The push for e-Government in Nigeria aligns with global trends aimed at leveraging information and communication technologies (ICT) to improve government efficiency, transparency, and accessibility. According to the United Nations e-Government Survey,¹⁷ countries with robust e-government frameworks generally experience improved public service delivery and greater citizen engagement. In Nigeria, the need for an e-government law stems from the recognition that a legal framework is necessary to streamline e-government efforts and ensure consistency, accountability, and sustainability across various levels of government. With the aim of facilitating the transition to electronic governance and providing a legal framework for the development, implementation, and regulation of e-government services in all government ministries, departments, and agencies (MDA) at the federal, state, and local levels, as well as private sector entities involved in delivering public services through digital means.

The e-Government Bill, though not yet enacted, aims to provide a comprehensive legal framework for the implementation of e-government services in Nigeria. It outlines the roles and responsibilities of government agencies in adopting digital

¹⁶ FGN: House of Representative Order Paper, Electronic Government (e-Government) Bill, 2021 (HB. 1432). Thursday 15, July, 2021. P 121. Retrieved on 26/06/2024 at <https://nass.gov.ng/news/item/1543>.

¹⁷ United Nations E-Government Survey 2020. Retrieved from <https://publicadministration.un.org/egovkb/en-us/Reports/UN-E-Government-Survey-2020>

tools and ensures the standardization of e-government practices across different levels of government. By addressing key aspects such as digital service delivery, data protection, interoperability, capacity building, and public-private partnerships, the Bill sets the foundation for a robust e-government ecosystem in Nigeria. While challenges such as infrastructure deficits, digital literacy, cybersecurity, funding, inter-agency coordination, and regulatory alignment need to be addressed, the potential benefits of enhanced service delivery, increased transparency, economic development, improved citizen engagement, and resilience make the Bill a critical step forward in Nigeria's digital transformation journey.¹⁸

2.4. National Information Technology Development Agency (NITDA) Act, 2007

The National Information Technology Development Agency (NITDA) Act is a foundational piece of legislation in Nigeria that establishes the legal and regulatory framework for the development and regulation of information technology (IT) in the country.¹⁹ The Act created NITDA, which is the primary agency responsible for overseeing and implementing IT policies, driving IT development, and ensuring the security and efficiency of IT infrastructure and services. NITDA plays a critical role in promoting e-government initiatives and ensuring compliance with IT standards.²⁰ It is the prime Agency for e-government implementation, Internet governance and General IT development in Nigeria.

2.5. Nigerian Communications Act (NCA), 2003.

The NCA regulates the telecommunications sector, promoting the availability and accessibility of communication services. Reliable telecommunications infrastructure is fundamental to the success of e-government services. The NCA is a comprehensive legislative framework that governs the telecommunications sector in Nigeria. Enacted in 2003, the NCA established the Nigerian Communications Commission as the principal regulatory authority responsible for overseeing the telecommunications industry. This Act aims to foster a competitive and efficient telecommunications market, ensure the provision of high-quality and affordable telecom services, and protect consumer rights.²¹

¹⁸ Bashir, M., Abiso, A., Galtimari, F. A., & Musami, H. B. (2023). Implementation of E-Government in Nigerian Public Sector: Problems and Prospects. *Asric Journal on Social Sciences and Humanities*, P 22-28.

¹⁹ Obutte, P. C. (2014). ICT laws in Nigeria: Planning and Regulating a Societal Journey into the Future. *Potchefstroom Electronic Law Journal/Potchefstroomse Elektroniese Regsblad (P.E.R)*, Vol 17(1), P 423-425.

²⁰ Section 6(c), National Information Technology Development Agency Act 2007

²¹ Martins, I. (2018). *The Role of E-government in Nigeria: Legal Issues and Barriers against Complete Implementation*. In: *The Stances of e-Government* (pp. 23-30). Chapman and Hall/CRC. P 43. Available at: https://www.researchgate.net/profile/Dr_Manhas/publication/333058551_book_chapter_in_crc/links/5cd9b80f92851c4eab9d590f/book-chapter-in-crc.pdf#page=40 Retrieved on 27/06/2024

Similarly, the Act provides a robust legal and regulatory framework for the telecommunications sector in Nigeria.²² It granted NCC extensive regulatory powers under Sections 1, 4, 23, 24, 28, 53, 70, 121, and 128. The Act ensures a competitive and efficient telecommunications market, promotes universal access, and protects consumer rights. These provisions are essential for supporting the development of reliable telecommunications infrastructure, which is fundamental to the success of e-government services in Nigeria.²³ The Act mandates the NCC to promote universal access to telecommunications services, particularly in underserved and rural areas. The Universal Service Provision Fund (USPF) was established under the Act to finance projects aimed at expanding telecom infrastructure and services to these areas.²⁴

Despite significant progress, there are still challenges in expanding telecom infrastructure, particularly in rural and underserved areas.²⁵ Addressing challenges in expanding infrastructure, particularly in rural areas, and ensuring ongoing investment and targeted initiatives are crucial for realizing the full potential of the NCC Act and advancing Nigeria's digital transformation.

2.6. Cybercrime (Amendment) Act, 2024

In February 2024, the Cybercrimes (Prohibition, Prevention, etc.) (Amendment) Act, was signed into law by President Bola Ahmed Tinubu. The Cybercrimes (Amendment) Act consists of thirteen (13) sections, amending 11 sections of the Cybercrimes (Prohibition, Prevention, etc.) Act, 2015. According to the Explanatory Memorandum of the Cybercrimes (Amendment) Act, it aims to insert some consequential words that were inadvertently omitted in the Cybercrimes Act. However, a critical look at the Cybercrimes (Amendment) Act reveals that it does more than inserting omitted words; it introduces some new provisions that are significant to Nigeria's cyber security ecosystem.

The Cybercrime (Amendment) Act represents a critical legislative effort by Nigeria to combat the increasing threats posed by cybercrime. As digital technologies and internet became integral to everyday life and economic activities, the prevalence and sophistication of cybercrime have surged.²⁶ This section provides a brief analysis of the Cybercrime (Amendment) Act, detailing its key provisions, significance, and challenges.

²² Piwuna, M. G (2016). Evaluation of Salient Provisions of the Nigeria Communication Commission Act, 2003, *Journal of Education & Social Policy*, Vol. 3, No. 4; P 112-118.

²³ *Op cit*, Martins, P 44

²⁴ Section 112-114, Nigerian Communications (NCA) Act, 2003

²⁵ Punnet, K et al (2018) *The Stances of e-Government Policies, Processes and Technologies*, Chapman and Hall/CRC, New York. P 8.

²⁶ Dudley, A. (Ed.). (2011). *Investigating Cyber Law and Cyber Ethics: Issues, Impacts and Practices: Issues, Impacts and Practices*. IGI Global, Philadelphia, USA. Pp 37, 78 & 101.

The necessity for a robust legal framework to address cybercrime in Nigeria has become increasingly evident in recent years. Cyber threats range from financial fraud, identity theft, and hacking to more severe attacks such as cyber terrorism and critical infrastructure sabotage. Prior to the enactment of the Cybercrime Act, Nigeria's legal mechanisms were insufficient to tackle these complex and evolving threats effectively.

According to the Global Cybersecurity Index (GCI) 2020 by the International Telecommunication Union (ITU), Nigeria has made significant strides in improving its cybersecurity posture but still faces challenges that need comprehensive legislative and regulatory frameworks.²⁷ The Cybercrime Act 2024 is an attempt to address these challenges comprehensively.

The Act establishes several bodies to oversee its implementation and introduce several innovations in the Amendment Act:

- a. **Cybercrime Advisory Council:** Comprising representatives from various sectors, this council advises on cybersecurity strategies and policies.²⁸
- b. **National Cybersecurity Agency:** Tasked with coordinating national cybersecurity efforts, monitoring cyber threats, and responding to incidents.²⁹
- c. **Judicial Mechanisms:** Special cybercrime courts to expedite the prosecution of cybercrime cases.³⁰

d. **Introduction of Certified True Copies of Valid Electronic Signature:** Section 2(b) of the Cybercrimes (Amendment) Act amends Section 17(2) of the Cybercrimes Act to provide an exception to transactions that would be excluded from the categories of contractual transactions or declarations that are valid by virtue of electronic signature, with the exception being “where they are legally verified in Certified True Copies”.³¹

e. **Establishment of Sectoral National Computer Emergency Response Team (CERTs) or Sectoral Security Operations Centre (SOC):** Section 3 of the Cybercrimes (Amendment) Act amends Section 21(1) of the Cybercrimes Act by establishing the Sectoral National Computer Emergency Response Team (CERTs) and Sectoral Security Operations Centers (SOC) which shall be under the administration and control of CERT Coordination Center. CERT Coordination

²⁷ International Telecommunication Union (2020): Global Cybersecurity Index (GCI) 2020. P 39. Available at: https://www.itu.int/dms_pub/itu-d/opb/str/D-STR-GCI.01-2021-PDF-E.pdf Retrieved on 26/06/2024

²⁸ Section 10, Cybercrime Act 2024

²⁹ Ibid, Section 10.

³⁰ Ibid, Section 20

³¹ Duale, O. & Alex, A. (2024). A Primer on Key Amendments in the Cybercrimes (Amendment) Act 2024. Available at: <https://www.doa-law.com/cybercrimes-act-2024/> Retrieved on 26/06/2024

Center is a centre where any person or institution, who operates a computer system or a network, whether public or private can report any attacks, intrusions and other disruptions liable to hinder the functioning of another computer system or network, so that necessary measures may be taken by the Centre to tackle the issue. By this change, there is hopefully going to be more efficiency in managing reports of cyber threats by the Centre.

f. Resolving the issues of Section 24 of the Cybercrimes Act: Section 24(1) of the Cybercrimes Act criminalizes sending a message via a computer system which is ‘grossly offensive, pornographic, or of an indecent, obscene, or menacing character’, or to send a message knowing it to be false for the purpose of “causing annoyance, inconvenience, danger, obstruction, insult, injury, criminal intimidation, enmity, hatred, ill will, or needless anxiety to another”, or to cause such a message to be sent. The words used in this provision are quite vague, nebulous and ambiguous. In fact, civil society organizations are of the opinion that this provision was used by state authorities to prosecute journalists, bloggers and media practitioners.³² Thankfully, Section 5 of the Cybercrimes (Amendment) Act has deleted the vague, nebulous and ambiguous words used in Section 24(1) of the Principal Act and amended the provision with clarity and certainty. Now, Section 24 of the Cybercrimes Act simply criminalizes messages that are ‘pornographic’ or sent by a person knowing them to be false, for the breakdown of law and order, posing a threat to life, or causing such a message to be sent.

g. National Identification Number (NIN) as a requirement for Electronic Financial Transactions: Section 8 of the Cybercrimes (Amendment) Act amends Section 37 (1) of the Cybercrimes Act. By this amendment, financial institutions shall verify the identity of their customers by requiring them to present their National Identification Number issued by the National Identity Management Commission and other valid documents bearing their names, addresses, and other relevant information before issuance of ATM cards, credit cards, debit cards, and other related electronic devices.

h. Recognition of Nigeria Data Protection Act: Section 9 of the Cybercrimes (Amendment) Act amends Section 38(1) of the Cybercrimes Act by providing that a service provider must keep and protect specific traffic data and subscriber information in accordance with the provisions of the Nigeria Data Protection Act, which the principal act had only prescribed as “relevant authority”.

³² Adeyemi, O. (2024) A Review of the Cybercrime Amendment Act and the CBN Cybersecurity Circular, *Jackson, Etti & Edu, Lagos, Nigeria*. P 3.

i. Cybersecurity Levy and Punishment for Defaulting: Section 11(a) of the Cybercrimes (Amendment) Act amends Section 44(2)(a) of the Cybercrimes Act to provide a levy of 0.5%, equivalent to half a percent of all electronic transaction values by the businesses specified in the second schedule of the Act, which includes GSM service providers and all telecommunication companies; Internet service providers; banks and other financial institutions; insurance companies; and the Nigerian Stock Exchange. Under the old provision, it required “a levy of 0.005 of all electronic transaction by the businesses specified in the second schedule of this Act”³³

The Cybercrime (Amendment) Act is a comprehensive legislative initiative aimed at tackling Nigeria's multifaceted cybercrime issues. The Act strengthens Nigeria's cybersecurity posture by criminalizing a wide range of cyber activities, protecting critical national information infrastructure, which is critical for the security of e-government systems, promoting international cooperation, and fostering public awareness and capacity building. However, effective implementation and enforcement, bridging the cybersecurity skills gap, balancing security and privacy, and maintaining current with technology changes are critical concerns that must be addressed. The successful implementation of the Act's objectives will make a substantial contribution to protecting Nigeria's digital landscape and creating a safe and secure environment for economic growth and development.

2.7. Electoral Act, 2022

The Electoral Act of 2022 marks a substantial legislative effort to reform and improve Nigeria's electoral process. Elections are essential for democratic governance, and guaranteeing their integrity, transparency, and fairness is critical. This section includes an in-depth examination of the Electoral Act, including its important sections, relevance, problems, and ramifications for Nigeria's electoral system, as well as references to pertinent e-Government provisions.

2.7.1. Key Provisions of the Electoral Act 2022 that Involve E-government Practice

1. Electronic Transmission of Results

One of the most significant provisions of the Amendment Act is the authorization of the electronic transmission of election results. This provision aims to enhance transparency and reduce the possibility of result manipulation during the transmission process. It allows the Independent National Electoral Commission

³³ Ibid, P 9.

(INEC) to electronically transmit results from polling units to central databases, thereby ensuring real-time and accurate collation and publication of results.³⁴

2. Use of Technology in Electoral Processes

The Act encourages the use of technology throughout the electoral process, including voter registration, accreditation, and voting. Pursuant to that power the INEC provides guidelines for the deployment of electronic voting machines (EVMs) and Bimodal Voter Accreditation System (BVAS) to improve the efficiency and integrity of elections.³⁵ The Bimodal Voter Accreditation System (BVAS) is a technological innovation introduced by the Independent National Electoral Commission (INEC) in Nigeria to improve the integrity and efficiency of the electoral process. The BVAS serves as both a voter accreditation and a result transmission device, significantly enhancing the credibility of elections.³⁶

The Electoral Act 2022 represents a significant milestone in Nigeria's electoral reform efforts, aimed at enhancing the integrity, transparency, and inclusiveness of the electoral process. By introducing provisions for electronic transmission of results, leveraging technology, promoting political party reforms, and empowering voters, the Act strengthens democratic governance and promotes political stability. However, achieving effective implementation, overcoming challenges, promoting public awareness, and ensuring political commitment are essential for realizing the Act's objectives. Continuous review, monitoring, and adaptation of electoral laws are necessary to address evolving electoral dynamics and uphold democratic principles in Nigeria.

2.8. National Identity Management Commission (NIMC) Act, 2007

The NIMC Act established the National Identity Management Commission, which is responsible for managing the National Identity Database and issuing National Identification Numbers (NIN).³⁷ This Act is pivotal for identity verification in e-government services, ensuring secure and reliable access to digital platforms. The National Identity Management Commission (NIMC) Act is a landmark legislation in Nigeria that established the legal framework for the creation, management, and regulation of a national identity system. Below is a brief analysis of the NIMC Act, highlighting its key provisions, and implications for e-government in Nigeria.

³⁴ Section 47 and 50(2), Electoral Act 2022

³⁵ Independent National Electoral Commission (INEC) 2023: Manual for Election Officials 2023. P 14, 20, 23 and

36. Available at: https://inecnigeria.org/wp-content/uploads/2023/02/ELECTION_MANUAL-21-01-2023_WITH_ICT_AND_COLLATION_MANUALS_CORRECTIONS-FINAL_ZURU_03-44am-PDF.pdf

Retrieved on 27/06/2024

³⁶ Ojukwu, U. G., Okoye, P. B., & Okeke, V. O. (2023). Independent National Electoral Commission (INEC) and the Promotion of Democracy in Nigeria: The Study of Presidential Election 2023. *Direct Research Journal of Social Science and Educational Studies*, Vol. 11(6), Pp. 74-86.

³⁷ Section 1, National Identity Management Commission (NIMC) Act 2007

The Act establishes the National Identity Management Commission (NIMC) as the primary body responsible for managing the national identity system. The NIMC is tasked with creating, operating, and maintaining the National Identity Database (NIDB).³⁸ The NIDB is a central repository for the biometric and demographic data of all citizens and legal residents in Nigeria. The Act mandates the NIMC to collect, store, and manage this data to ensure accuracy, security, and accessibility.³⁹ The Act introduces the National Identification Number (NIN), a unique identifier assigned to every individual registered in the NIDB. The NIN is used for various purposes, including identification, verification, and access to government services.⁴⁰ The Act provides for the issuance of National Identity Cards to individuals registered in the NIDB. These cards serve as official proof of identity and are equipped with biometric features to prevent fraud and ensure authenticity.⁴¹

The NIMC Act represents a significant milestone in Nigeria's efforts to establish a comprehensive and secure national identity management system. By creating the NIMC and the NIDB, the Act provides a legal framework for the collection, management, and use of biometric and demographic data to enhance security, improve public service delivery, and support e-government adaptation in the country. While this is counted as a step in the right direction, there are many challenges associated with it. However, the challenges can be overcome by addressing implementation challenges, ensuring data privacy and security, promoting public participation, and fostering inter-agency coordination, which are essential for the success and sustainability of the national identity management system.

2.9. The Evidence Act, 2011.

The Evidence Act recognizes electronic records as admissible evidence in legal proceedings. This provision supports the use of digital documents and communications in government operations and judicial processes. Recognizing technological advancements, the Act incorporates provisions for the admissibility of electronic records and digital evidence.⁴² It establishes criteria for the acceptance of electronic documents, ensuring their integrity, authenticity, and reliability in legal proceedings.⁴³ The Act also provides for the use of digital records and supports the

³⁸ Ibid, Section 14

³⁹ Ibid, Section 5

⁴⁰ Ibid, Section 27

⁴¹ Ibid, Section 18-19

⁴² Section 84, Evidence Act 2011

⁴³ Ibid, Section 84(2)

growth of e-commerce, electronic transactions, and digital governance initiatives in Nigeria.⁴⁴

2.9.1. Significance of the Evidence Act 2011 to e-Government

1. Modernization of Legal Practice

By incorporating provisions for electronic evidence and modern documentary forms, the Act brings Nigerian evidence law in line with contemporary legal practices. This modernization is essential for addressing the complexities of cases involving digital communications and transactions. There are several cases where the Nigerian courts recognized the admissibility of electronically generated evidence, provided that it meets the requirements of authenticity, reliability, and admissibility under the Nigerian Evidence Act. Below are a few examples:

In the case of *Nwoye v. FRN*⁴⁵ the Court of Appeal held that electronic evidence, such as emails and text messages, was admissible under the Nigerian Evidence Act if it was properly authenticated and met the requirements of relevance and reliability. Also, in the case of *Adeleke v. Oyetola*,⁴⁶ the Supreme Court of Nigeria held that electronic evidence, such as scanned documents and video recordings, was admissible if it satisfied the requirements of authenticity, reliability, and admissibility under the Nigerian Evidence Act.

2. Facilitation of Technological Integration

The Act's recognition of electronic evidence facilitates the integration of technology in the judicial process. It allows for the admissibility of digital records, thereby accommodating the increasing use of technology in business, communication, and governance.⁴⁷

The Evidence Act 2011 represents a significant advancement in the Nigerian legal system, providing a modern framework for the admissibility and handling of evidence. Thus, the use of computers and other forms of electronic storage and communications systems has risen sharply in commercial and financial transactions in Nigeria.⁴⁸ By recognizing electronic evidence, streamlining court procedures, and balancing the rights of parties, the Act enhances the administration of justice in Nigeria.

⁴⁴ Ibid, Section 84(4)

⁴⁵ 2019 LPELR 47095 CA

⁴⁶ (2019) LPELR-46987(SC)

⁴⁷ Anyim, W. O. (2020). Admissibility of Computer-Generated Evidence in Nigerian Court of Law: Implications for Law Libraries. *Library Philosophy and Practice (e-journal)*, 4199. P 4-6.

⁴⁸ Charles C.A, (2021) "An Examination of the Concept of Electronic Funds Transfer System in Electronic Banking and the Law" Star Publication, Lagos, P. 41

The provisions of Section 84 are particularly crucial for supporting e-government initiatives and ensuring that the legal system can effectively integrate and utilize digital technologies in judicial and governmental processes. While this is counted as a great achievement, there are many challenges associated with it. However, the challenges can be overcome by addressing implementation challenges, ensuring technological readiness, and maintaining an ongoing dialogue about legal reforms are essential for maximizing the Act's benefits and ensuring its effectiveness in the long term.

2.10. Money Laundering (Prevention and Prohibition) Act, 2022.

The Money Laundering (Prevention and Prohibition) Act 2022 enhances financial transparency and combats money laundering activities. It requires government agencies to adopt digital tools for tracking and reporting suspicious financial transactions, thus contributing to the integrity of e-government financial systems.⁴⁹

2.11. Immigration Act 2015.

The Nigerian immigration law is derived principally from statute, supported by policy and case law. The central piece of legislation governing immigration law and practice in Nigeria is the Immigration Act of 2015 (the 2015 Act), which is supported by the Immigration Regulations of 2017 (the Immigration Regulations). The Immigration Regulations were issued as subsidiary legislation by the Minister of Interior (the Minister), pursuant to Section 112(1) of the 2015 Act and provide the legal framework for the effective implementation of that Act.

The Immigration Act, under sections 9 and 20, gives the Immigration Controller General the power to issue guidelines for obtaining passports and visas. Pursuant to that power, he issued policies that include provisions for electronic visa applications and biometric data collection.⁵⁰ These measures streamline immigration processes and enhance border security by digital technologies. Nigeria, being a significant hub in West Africa, faces numerous challenges related to immigration, including illegal immigration, human trafficking, and security threats. The Nigerian Immigration Service has developed its e-services to support information distribution among citizens, form processing and financial transactions, including online payment for new passports, passport renewals, and visa processing as well as the processing of various other entry permits.⁵¹

⁴⁹ Section 13, Money Laundering (Prevention and Prohibition) Act, 2022.

⁵⁰ Pillah, T. P. (2023). Assessment of Nigeria Visa Policy (NVP) 2020. *Journal of International Relations Security and Economic Studies*, Vol. 2(3), P 2.

⁵¹ Nigeria Immigration Service, (2019). *History of the Nigeria Immigration Services*. [online] Immigration.gov.ng. Available at: <http://www.immigration.gov.ng/index.php?id=3> [Accessed 5 Oct. 2023 at 2:18pm]

The Act streamlines immigration procedures and enhances the efficiency of NIS. This includes the use of technology for the registration and management of immigration data, reducing bureaucratic delays, and improving service delivery. The Act significantly contributes to the effective regulation of immigration. Addressing implementation challenges, ensuring adequate technological infrastructure, and fostering inter-agency collaboration are essential for maximizing the benefits of the Act and ensuring its success in the long term.

2.12. Freedom of Information (FOI) Act, 2011.

The FOI Act promotes transparency by granting citizens the right to access public records. It encourages government agencies to digitize records and proactively disclose information through online platforms.⁵² While the Act does not specifically mandate digitization, the requirements in Section 2(4) for public institutions to maintain and organize records in accessible formats strongly imply the need for digitization. This section encourages public bodies to adopt modern record-keeping methods, including electronic databases, to facilitate easy access and retrieval of information.⁵³

2.13. Central Bank of Nigeria (CBN) Act, 2007.

The CBN was established in 1958, with the primary aim of maintaining monetary and price stability, issuing legal tender currency, and ensuring a sound financial system in Nigeria. The need for a comprehensive legal framework to guide the operations of the CBN led to the enactment of the CBN Act 2007 which came into force on the 25 day of May 2007. The Act repealed the Central Bank of Nigeria Act 1991 with its amendments of 1993, 1997, 1998 and 1999, Section 1 of the Central Bank Act 2007 established a body known as the Central Bank of Nigeria as a body corporate with perpetual succession and a common seal and may sue and be sued.⁵⁴ The CBN Act is a critical piece of legislation that governs the operations, powers, and functions of the Central Bank of Nigeria. The Act provides the legal framework for the CBN's role in the Nigerian financial system. It is fundamental in ensuring monetary stability, regulating the banking sector, and fostering economic development.

⁵² Section 2(4), Freedom of Information Act, 2011

⁵³ Hamajoda, A. (2018). An E-readiness Survey of Selected Federal Ministries in Nigeria for Freedom of Information and E-government Implementation. *Research Journal of Mass Communication and Information Technology (RJMCIT)*, Vol. 4(1). P 3.

⁵⁴ Okolie, E. (2023). Legal Regime for E-Banking Customer Protection in Nigeria. *Chukwuemeka Odumegwu Ojukwu University Journal of Private and Public Law*, 5(1). P 111.

The Central Bank of Nigeria is the apex prudential regulator of banks and other financial institutions in Nigeria, which includes overseeing digital financial services. The Act supports the implementation of electronic payment systems, digital currency (e-Naira), and digital banking services crucial for e-government financial transactions. Sections 19(b) and 51 authorize the CBN to formulate and implement policies to achieve its objectives, including those related to digital financial services and electronic payments. In July 2021, the Central Bank of Nigeria released the Regulatory Framework for Mobile Money Services in Nigeria. A robust payment system is vital for effective monetary policy implementation and the promotion of economic efficiency. The introduction of mobile telephones in Nigeria, its rapid growth and adaptation, and the identification of person-to-person (P2P) payments as a practical strategy for financial inclusion have made it imperative to adopt the mobile channel as a means of driving financial inclusion among the unbanked.⁵⁵ The Central Bank of Nigeria in an attempt to promote electronic banking in Nigeria,⁵⁶ issued several policies that seek to promote the digital development of Electronic payment systems, such as the Central Bank Guidelines on Operation of Electronic Payment Channels in Nigeria 2020, the Central Bank Guidelines on Automated Teller Machine (ATM) Operations in Nigeria 2020, the Central Bank Guidelines on Point of Sale (POS) Card Acceptance Services 2020, the Central Bank Guidelines on Web Acceptance Service 2020, and the Central Bank of Nigeria Regulatory Guidelines on the E-Naira 2021.⁵⁷

2.14. Companies and Allied Matters Act (CAMA), 2020.

CAMA 2020 modernizes corporate governance and business registration processes through digital platforms. This Act facilitates electronic filing and documentation for businesses, enhancing the ease of doing business in Nigeria.⁵⁸ One of the notable innovations in CAMA 2020 are:

2.14.1. Electronic Filing and Virtual Meetings

CAMA 2020 permits electronic filing,⁵⁹ electronic share transfer,⁶⁰ and the holding of virtual annual general meetings (AGMs).⁶¹ This modernization reflects the digital age, reducing the need for physical presence and paperwork, and making compliance

⁵⁵ CBN Regulatory Framework for Mobile Money Services in Nigeria 2021.

⁵⁶ Sections 2(d), 33(l)(b), and 47(2) of the CBN Act 2007

⁵⁷ Ibid, Okolie, E. (2023). Pp 109-118.

⁵⁸ Afolabi, J. O., & Ojo, T. (2020). The New Companies and Allied Matters Act 2020: Implications for Ease of Doing Business in Nigeria. *International Journal of Law and Management*, 62(6), 529-544.

⁵⁹ Section 860(1), Companies and Allied Matters Act (CAMA) 2020

⁶⁰ Ibid, Section 175(1)

⁶¹ Ibid, Section 240(2)

easier and more efficient. This also improves the ease of doing business in Nigeria by simplifying incorporation processes, reducing bureaucratic hurdles, and incorporating digital solutions.⁶²

The provisions for electronic filing, virtual meetings, and electronic share transfer align with global digital trends and promote efficiency and cost-effectiveness in corporate administration.⁶³ This modernization is particularly pertinent in the wake of the COVID-19 pandemic, which highlighted the need for digital solutions in business operations.⁶⁴ Private companies do not need to hold their general meetings physically or in-person and at a specific location which must be in Nigeria. Small companies can now validly hold their meetings virtually from any part of the world and these meetings will be deemed as properly constituted.⁶⁵ In line with today's world, (i) e-signatures can now be used to sign documents; (ii) companies can now maintain an e-register for share transfers; and (iii) private companies are now permitted by law to hold virtual meetings in accordance with their articles of association.⁶⁶

While recognizing the above innovations introduced by CAMA 2020, we must also recognize that there are few a legal and technological challenges that need to be addressed, such as implementation challenges and promoting awareness among stakeholders, to maximize the benefits of CAMA 2020 and ensure its successful adoption across the business community in Nigeria.

2.15. Finance Act, 2023.

The Finance Act (FA) 2023 is the fourth in the series of Finance Acts in Nigeria. Previously, we had Finance Acts of 2019, 2020, and 2021.⁶⁷ The introduction of annual Finance Acts in Nigeria began in 2019, aligning with the budget cycle to support fiscal and economic policies. The Finance Act 2023 continues this practice, addressing the need for a dynamic and responsive fiscal framework that can adapt to changing economic conditions and policy priorities.

The Finance Act introduced over 80 amendments to the existing tax and regulatory legislations in Nigeria, including the Capital Gains Tax Act, Companies Income Tax Act, Personal Income Tax Act, Value Added Tax Act, Nigeria Export Processing

⁶² Aduma, O. C. (2024). Analyzing the Impact of the Innovative Provisions of CAMA 2020 on the Growth and Development of Business in Nigeria. *Awka Capital Bar Journal*, Vol 3(1). P 21

⁶³ Mahmoud, R. F., & Alaya, Y. U. (2022). An analysis of the legal provisions regulating virtual annual generic meetings in Nigeria. *IJOLACLE*, Vol 3, P 35.

⁶⁴ Onivehu, J. B., & Nkum, K. J. (2022). An Appraisal of the Impact of Companies and Allied Matters Act 2020 on the Nigerian Business Community. *Journal of Commercial and Property Law*, Vol 9(1), Pp 140-141.

⁶⁵ Section 240 of CAMA, 2020

⁶⁶ Sections 101, 178(1) and 240(2) of CAMA 2020.

⁶⁷ Eze, G. U., & Anyanike, M. N. (2023). Taxation and Regulation of Digital Market in Nigeria. *Unizik Law Journal*, Vol 19(3). P. 143

Zone Act, Oil and Gas Export Free Zone Act, Federal Inland Revenue Service (Establishment) Act, and Customs and Excise Duties Act, among others.⁶⁸

The Finance Act includes provisions that support the digitalization of tax administration and financial reporting with the aim of improving revenue collection and financial management through the use of ICT. The Act's provisions on the taxation of digital assets⁶⁹ and digital services⁷⁰ and electronic money transfers recognize the growing importance of the digital economy. Digital assets include non-fungible tokens (NFTs), cryptocurrencies and other tokenized assets. This means capital gains derived from the disposal of digital assets will be subject to Capital Gains Tax at the rate of 10%. This helps in capturing revenue from a rapidly expanding sector and aligning with global trends.⁷¹

3.0. Overview of the Policy Framework for e-Government Practice in Nigeria

Several policy documents complement the legal framework, guiding the implementation of e-government initiatives.

3.1. Nigerian e-Government Master Plan 2019.

The Federal Ministry of Communications developed the Nigeria e-Government Masterplan in fulfilment of its mandate which is to; "Utilize ICT to drive transparency in governance and improve the quality and cost effectiveness of public service delivery in Nigeria". The Master Plan is aimed at achieving the Federal Government's vision and objective of the Economic Recovery Growth Plan (ERGP) for a virile economy. The Nigerian e-Government Master Plan 2019 provides a strategic roadmap for the adoption of e-government practices across various sectors. It outlines specific goals, milestones, and key performance indicators for measuring progress.⁷²

Against this backdrop, the overall purpose and rationale of the e-Government Masterplan is to enhance the transparency, efficiency and the quality of public service administration by developing the legal system, organizational framework, government service delivery, human capital, technology infrastructure and awareness. Similarly, to create a world class open and digitized government that connects with people to drive efficiency in public administration, responsiveness of

⁶⁸ Oto, T. E., & Wayas, S. (2024). Taxation of Digital Economy in Nigeria: Challenges and Prospects. *Advance Journal of Banking, Finance and Investment*, Vol 8(2), 1-14.

⁶⁹ Sections 2 and 11, Finance Act (FA) 2023

⁷⁰ Section 4(c), Finance Act (FA) 2021

⁷¹ *Op cit*, Otto

⁷² Federal Ministry of Communications: Nigeria E-government Master Plan (2019). P 11 Available at: <https://fmcide.gov.ng/wp-content/uploads/2023/11/NgeGovMP.pdf> Accessed on 29/06/2024

civil services and transparency in governance leading to improvement of the quality of life of Nigerians.⁷³

3.2. National Digital Economy Policy and Strategy (2020-2030)

On the 12th of June, 2019, His Excellency, Muhammadu Buhari, the former President of the Federal Republic of Nigeria, pledged to lift 100 million Nigerians out of poverty in the next 10 years by establishing the national digital economy policy and strategy 2019.⁷⁴ The National Digital Economy Policy and Strategy has been developed to reposition the Nigerian Economy in order to take advantage of the many opportunities that digital technologies provide and in order to diversify the economy of Nigeria away from dependence on the oil and gas sector.⁷⁵ This policy aims to create a robust digital economy by leveraging ICT for economic growth and development. It emphasizes the integration of digital technologies in government services to enhance efficiency and service delivery.

The growth of the digital technology sector over the past few years is a good indication that this sector can serve as a catalyst for the rapid development of the economy.⁷⁶ The development of a digital economy will create new technological platforms and industries on the one hand, while enhancing the efficiency and productivity of existing industries on the other.⁷⁷

3.3. Nigeria e-Government Interoperability Framework (NeGIF), 2019.

NeGIF 2019 establishes standards and guidelines for ensuring interoperability among different government IT systems. This framework is essential for seamless data exchange and coordination among government agencies. NITDA in exercise of its powers, specifically conferred under section 6 (a) and (c) of the NITDA Act of 2007, issued the Nigerian e-Government Interoperability Framework (Ne-GIF). The Purpose of Ne-GIF includes:

A) To set the baseline framework for e-Government/IT systems interoperability across MDAs.

B) To provide a set of standard specifications and best practices for deploying e-Government/IT systems by MDAs in order to ensure seamless information exchange; and

⁷³ *Ibid*, P 12.

⁷⁴ Federal Ministry of Communications and Digital Economy: The National Digital Economy Policy and Strategy (2020-2030). P 11 Available at: <https://ndpc.gov.ng/Files/Policy-National Digital Economy Policy and Strategy.pdf> Accessed on 29/06/2024

⁷⁵ Garuba, R. O. (2014). ICT and democratic governance in Nigeria. *Fountain Journal of Management and Social Science*. 3(1), pp. 73-74.

⁷⁶ Kayode, A. A. and Ajadi, I. A. (2016). E-governance in Nigeria: Progress and Prospects. *Ilorin Journal of Administration and Development (IJAD)*. 2(1), pp. 60-64.

⁷⁷ *Ibid*

C) To encourage deployment of e-Government/IT systems that promote cross portfolio service provision by MDAs and ensure seamless interactions between government, businesses and citizens while using ICT tools for service delivery. The Federal Government of Nigeria (FGN) has successfully deployed few other e-government solutions to implement its policies and programs. Some of them include Treasury Single Account (TSA), Integrated Personnel and Payroll Information System (IPPIS), Government Integrated Financial Management Information System (GIFMIS), and Bank Verification Number (BVN), among others.

4.0. Legal Challenges of e-Government in Nigeria

Despite the comprehensive legal and policy framework, Nigeria faces several challenges in implementing e-government initiatives. From the above discussion, the following findings are made:

- 1. Legal and Regulatory Gaps:** Some areas still lack comprehensive legal frameworks, such as the pending E-Government Bill.
- 2. Infrastructure Deficit:** Inadequate ICT infrastructure hampers the widespread adoption of e-government services.
- 3. Digital Literacy:** Low levels of digital literacy among the population limit the effectiveness of e-government services.
- 4. Inter-Agency Coordination:** Lack of coordination among government agencies can lead to fragmented e-government initiatives.
- 5. Cybersecurity Threats:** Increasing cyber threats necessitate robust cybersecurity measures.

Based on the above findings the following recommendations are made:

- 1. Legal and Regulatory Gaps:** the government should accelerate the passage and enactment of the e-Government Bill to provide a comprehensive legal framework that supports digital governance initiatives. These frameworks must address issues such as data protection, privacy, digital signatures, electronic records, and cybercrime. Governments must ensure that existing laws are updated to accommodate the digital environment to keep pace with technological advancements and emerging challenges in e-government and to establish new regulations where necessary. Harmonization of legal frameworks at the national and international levels is also crucial for interoperability and cross-border service
- 2. Infrastructure Deficit:** to overcome the ICT infrastructure deficit, foster collaborations between the government and private sector to invest in and expand ICT infrastructure, especially in underserved areas. Increase government funding for ICT projects and offer incentives to private companies to develop infrastructure in remote and rural areas. Also strengthen and expand universal service programs to ensure that all citizens have access to reliable internet and digital services.

3. Digital Literacy: to improve digital literacy among the population, implement nationwide campaigns to promote digital literacy, targeting all demographics, particularly the elderly and those in rural areas. Integrate digital literacy programs into the national education curriculum at all levels to ensure that students acquire essential digital skills.

4. Inter-Agency Coordination: to enhance coordination among government agencies, establish a centralized authority or task force to oversee and coordinate e-government initiatives across various agencies. Develop and enforce standardized protocols and interoperable systems to ensure seamless integration and collaboration between different government departments.

5. Cybersecurity Threats: to mitigate cybersecurity threats, develop and implement robust cybersecurity policies, frameworks, and standards to protect e-government systems and data. Invest in advanced security technologies such as encryption, multi-factor authentication, and intrusion detection systems to safeguard digital infrastructure. FGN needs **to** establish comprehensive incident response and recovery plans to quickly address and mitigate the impact of cyber incidents.

These recommendations aim to address the critical challenges hindering the effective implementation and adoption of e-government services in Nigeria, thereby fostering a more efficient, transparent, and inclusive digital governance environment.

5.0. Conclusion

The Nigerian legal framework governing e-government serves as a basis for the creation and application of digital governance. The viability and longevity of e-government programs in Nigeria, however, will depend on how well the current issues are addressed through strategic investments, improved coordination, and ongoing law updates. By doing this, Nigeria may improve the effectiveness, openness, and accessibility of its public services, which would ultimately benefit the country's growth and its people's quality of life.

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