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E-GOVERNANCE PPRACTICES AND PUBLIC SERVICE DELIVERY IN EKITI STATE, NIGERIA

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ABSTRACT

The study evaluated how e-governance impacts public service delivery, it examined the effect of electronic procurement, online business registration, and e-tax payment systems on public service delivery in Ekiti State, Nigeria. A survey research design was utilized, involving a population of 752 civil servants selected from four chosen Ministries, Departments, and Agencies (MDAs). Applying the Taro Yamane formula with a 5% margin of error, a sample size of 261 respondents was calculated. Out of 237 questionnaires received, 211 valid ones, making up 80.8%, were utilized for analysis. Data were examined through descriptive statistics and multiple regression analysis. The results showed that e-procurement had a significant and positive impact on public service delivery. E-tax payment positively and significantly influenced public service delivery. Nevertheless, online business registration showed a positive yet statistically insignificant impact. The comprehensive regression model was statistically significant, with e-governance accounting for 27.2% of the variation in public service delivery. The research concludes that e-governance significantly enhances public service delivery in Ekiti State, though its impacts vary among particular digital services. The research provides empirical data on the comparative impacts of specific e-governance mechanisms in the state context. It suggests enhancing e-procurement and e-tax payment systems while refining online business registration through continuous system assessments, user input, improved accessibility, and specific institutional backing.

Keywords: E-governance, E-procurement, E-tax Payment, Online Business Registration and Public Service Delivery

Introduction

Governments across the world are progressively embracing e-governance to enhance the efficiency, accessibility, transparency, and accountability of public service provision. Public service provision includes vital government services like healthcare, education, public utilities, civil registration, and administrative functions (Sukare & Usman, 2026). The expanding use of information and communication technology (ICT) has changed the ways citizens engage with government entities, as digital platforms are more frequently utilized to streamline administrative processes and enhance service quality (Adedeji et al., 2022; Anguche et al., 2024). Nations like Singapore, South Korea, and Estonia have built comprehensive digital governance frameworks that enable citizens to access government services, submit taxes, and perform administrative tasks online (Temba, 2025). Research indicates that efficient e-governance can minimize bureaucratic holdups, improve transparency, and boost administrative effectiveness (Bappi et al., 2025; Ali-Momoh et al., 2024; Macotiende et al., 2021).

At the continental level, African nations are progressively implementing e-governance to tackle enduring flaws in public administration. The delivery of public services in numerous African nations has been hindered by bureaucratic inefficiency, corruption, lack of accountability, and restricted access to government services. Nations such as Rwanda, Kenya, and Ghana have therefore implemented digital tax frameworks, e-procurement systems, and digital ID projects (Olarinde et al., 2026). Rwanda's Irembo platform allows citizens to access specific public services, make payments, and request official documents without needing to visit government offices multiple times. These platforms illustrate the capacity of digitalization to lessen administrative workloads and diminish opportunities for corruption. Nonetheless, infrastructure shortcomings, insufficient digital skills, and resource limitations persist in creating unequal e-governance adoption throughout the continent.

In Nigeria, e-governance has emerged as a crucial element of public sector reform, featuring initiatives like electronic procurement, online tax management, the Treasury Single Account, and the Integrated Payroll and Personnel Information System aimed at enhancing transparency, minimizing financial losses, and boosting administrative efficiency (Danieli, 2026). Nonetheless, uneven implementation across ministries, departments, and agencies (MDAs), insufficient ICT skills, infrastructure shortcomings, weak connectivity, and opposition to technological changes persist in hindering digital public service delivery (Ali-Momoh et al., 2024; Burzyński, 2022).

In Ekiti State, the government's initiatives to digitize public administration encompass electronic procurement, online tax payments, and various digital platforms managed by the Bureau of Digital Information and Communication Technology. E-procurement aims to enhance transparency, minimize leakages, and bolster accountability in government contracts, whereas online tax systems allow taxpayers to process and confirm payments without having to physically visit government offices (Oladele et al., 2024). Data from Ekiti State further shows that the digitalization of tax services can enhance efficiency, promote transparency, and improve tax compliance. Notwithstanding these efforts, some MDAs still experience delays and bottlenecks due to the underuse of digital systems, insufficient digital skills, and sporadic system failures.

A significant issue impacting public service provision in Ekiti State is administrative inefficiency and bureaucratic delays. Manual processes, continuous physical interactions, and prolonged approval workflows can hinder the provision of government services. E-procurement can solve this issue by digitizing procurement workflows, cutting down on paperwork, standardizing transactions, and allowing quicker monitoring of procurement activities. In the same way, registering a business online can lessen the time and in-person visits needed for enterprise registration, while electronic tax payments can streamline revenue transactions and decrease wait times at government offices. E-governance can thus aid in quicker and more effective public administration when digital platforms are operational and properly employed.

A second issue is insufficient transparency and accountability in public dealings. Conventional administrative procedures can hinder the oversight of procurement choices, business-registration activities, and revenue payments. E-procurement generates digital records of procurement actions and enhances traceability, whereas online business registration offers clearer documentation of registration methods. E-tax payment systems are capable of producing authentic electronic payment documents and enabling immediate reporting. The digitalization of tax services has been linked to increased transparency and diminished administrative challenges for taxpayers (Oladele et al., 2024).

A third issue relates to restricted access and the administrative challenges faced by individuals and companies. Individuals required to visit government offices in person may face extra time and travel expenses, while companies may encounter setbacks in fulfilling regulatory obligations. Registering a business online can enhance accessibility by enabling entrepreneurs to provide information and finalize registration processes digitally. E-tax payment allows taxpayers to make payments from a distance, while e-procurement offers suppliers electronic access to opportunities in government procurement. These

advantages rely on dependable ICT infrastructure, sufficient digital skills, and efficient technical support, as poor infrastructure and restricted ICT capabilities can limit access to e-governance services. As a result, the ongoing issues in service delivery, even after the launch of digital initiatives, necessitate empirical evidence on how e-governance impacts public service delivery in Ekiti State, Nigeria.

Objectives of the Study

The broad objective of this study is to assess e-governance and public service delivery in Ekiti State, Nigeria: an empirical review. The specific objectives are to:

i. examines the effect of electronic procurement (e-procurement) on public service delivery;
ii. evaluate the influence of online business registration on public service delivery; and
iii. investigate the effect of the e-tax payment system on public service delivery.

Literature Review

Conceptual Review

Public Service Delivery

Edobor and Ajisebiyawo (2025) claim that delivering public services is one of the most crucial duties of government, as it entails supplying vital goods and services that enhance citizens' welfare, socio-economic progress, and overall quality of life in the community. Abdi and Barasa (2023) asserted that successful public service delivery is generally viewed as a crucial measure of effective governance, showcasing the government's ability to allocate resources efficiently, execute policies, and address the needs and expectations of its citizens. In modern governance structures, the effectiveness of public service provision is progressively shaped by the incorporation of technology, transparency initiatives, and accountability systems aimed at improving efficiency and minimizing bureaucratic delays (Nwambuko & Njoku, 2025).

E-Governance

Olabimitan et al. (2025) suggest that e-governance serves as a revolutionary method for public administration, incorporating information and communication technologies (ICT) into governmental functions to improve efficiency, transparency, accountability, and public involvement in governance activities. The implementation of e-governance has emerged as a crucial aspect of contemporary public sector reforms, with governments progressively employing digital platforms to enhance service delivery, optimize administrative processes, and minimize bureaucratic inefficiencies (Ahmed et al., 2025). E-governance enhances communication between government entities, citizens, and businesses by offering digital platforms that allow access to public services, information exchange, and participatory governance (Williams, 2023).

Electronic Procurement

Danieli (2026) suggests that electronic procurement (e-procurement) is a contemporary method for public sector purchasing that leverages digital technologies to simplify procurement processes, increase transparency, and boost efficiency in acquiring goods and services. Oboh (2026) asserts that implementing e-procurement systems has emerged as a crucial approach for governments and organizations aiming to combat corruption, decrease procurement delays, and enhance accountability in managing public resources. E-procurement systems allow government entities to streamline procurement processes like tender announcements, bid submissions, supplier assessments, contract allocations, and payment processing via online platforms (Oluwatosin, 2026). In modern public administration, e-procurement is vital for enhancing procurement governance by fostering equitable competition among vendors and guaranteeing that procurement procedures are performed transparently and consistently (Okolie & Oyise, 2026).

Online Business Registration

Bagaji and Abimaje (2026) recognize that online business registration systems constitute an advancement in contemporary public administration, allowing governments to register enterprises digitally via online platforms that improve efficiency, transparency, and access for entrepreneurs. Landjohou and Christopher (2026) assert that online business registration is part of modern e-governance efforts focused on streamlining business formalization processes, enhancing regulatory compliance, and minimizing bureaucratic delays linked with standard manual registration methods. Internet registration enables the immediate processing of business registration requests, permitting both individuals and companies to finalize registration steps via online platforms, eliminating the necessity for in-person visits to government offices (Adisa et al., 2025).

Electronic Tax Payment System

Oladele et al. (2024) claim that an e-tax payment system signifies progress in contemporary tax administration, allowing governments to gather tax revenues via electronic platforms that improve efficiency, transparency, and convenience for taxpayers. Adikari (2024) contends that e-tax payment systems are now an essential aspect of digital governance reforms designed to enhance revenue administration and boost the efficiency of tax collection methods. E-Tax payment systems enable taxpayers to evaluate, submit, and pay their taxes online via secure digital platforms, minimizing dependence on conventional manual tax management procedures (Mushumba & Nyirenda, 2025).

Theoretical Review

Information Systems Success Theory

The Information Systems Success Theory, known as the DeLone and McLean Information Systems Success Model, was created by William H. DeLone and Ephraim R. McLean in 1992. The theory arose from their evaluation of current metrics for

information-systems success, which showed that success had been defined variably across research. DeLone and McLean (1992) consequently suggested a multidimensional model that includes system quality, information quality, usage, user satisfaction, individual impact, and organizational impact. In the 2003 update, service quality was incorporated, and the effects on individuals and organizations were merged into net benefits. The reasoning is that an information system should not be deemed successful solely based on its technical operation; instead, its success relies on the quality of both the system and information, the effectiveness of supporting services, actual usage, user satisfaction, and the advantages provided to users and organizations.

Proponents of the theory contend that its main contribution lies in its comprehensive approach to information-systems success. DeLone and McLean (2003) argue that system quality, information quality, and service quality affect system usage and user satisfaction, which in turn lead to net benefits. Empirical data has likewise reinforced the relevance of the model. Wang and Liao (2008) modified and confirmed the model for e-government, discovering significant backing for connections between information quality, system quality, service quality, usage, user satisfaction, and perceived net benefits. In a similar vein, Petter et al. (2013) illustrate the ongoing relevance of the model in elucidating information-systems success in various organizational settings. The theory is especially valuable when the goal is to assess if digital platforms deliver trustworthy information, operate efficiently, promote usage, meet user needs, and produce real organizational or societal advantages.

Nonetheless, the theory has faced critique. Seddon (1997) contended that the initial model merged variance and process interpretations in manners that resulted in conceptual uncertainty regarding the connections between its constructs. Seddon and Kiew (1996) discovered significant empirical evidence for certain relationships while suggesting that factors like usefulness and task importance needed more attention. Jeyaraj (2020) identified significant variation in the application of the DeLone and McLean constructs in different studies, revealing inconsistencies in the connections between success dimensions. Bradley et al. (2006) also showed that the quality of IT planning and organisational culture can affect the success of information systems, indicating that system quality and associated technical factors alone might not completely account for success. Therefore, a significant limitation of the theory is that its typical dimensions may inadequately reflect the institutional, cultural, organizational, regulatory, and contextual elements that influence digital service results.

The power of the Information Systems Success Theory is rooted in its holistic and organized approach to evaluating digital

systems from various angles instead of depending on just one success metric. It is also versatile in public-sector contexts as system quality, information quality, service quality, usage, satisfaction, and net benefits can be quantitatively measured through user evaluations and service results. Its main limitation is that factors like user satisfaction and net benefits can vary by context and be challenging to assess consistently. Moreover, the model does not inherently clarify all the institutional and socio-political factors influencing public-sector digitalisation. Nonetheless, its empirical validation in e-government renders it especially suitable for analyzing electronic public services.

The theory offers a solid conceptual rationale for the current research on e-governance and public service delivery in Ekiti State, Nigeria, as electronic procurement, online business registration, and e-tax payment are information system-driven public services, with their effectiveness assessable via system quality, information quality, service quality, usage, user satisfaction, and resulting advantages. Efficient e-procurement must offer dependable systems and data that support streamlined procurement processes; online business registration should deliver accessible, precise, and responsive digital services to companies; and e-tax payment should allow for convenient, trustworthy, and effective tax transactions. These results align closely with the theory's focus on characteristics of the system, usage, contentment, and overall advantages. Thus, the theory offers the foundational ideas for assessing if the quality and use of these e-governance platforms lead to enhanced public service delivery, while acknowledging that institutional and contextual elements may also impact the results seen. Wang and Liao (2008) offer direct empirical evidence for the application of the model to digital services in government.

Empirical Review

Electronic Procurement (E-Procurement) and Public Service Delivery

Danieli (2026) explored digital transformation within public procurement in Tanzania. A cross-sectional descriptive design was employed, utilizing questionnaires given to 280 participants from 40 governmental organizations and conducting interviews with 12 procurement and ICT leaders. Data were examined utilizing descriptive statistics, multiple regression, and content analysis. Results indicated a moderate level of digitalization, with INF, CMP, and DP having a significant and positive impact on BCR, whereas DT was negative and not significant. Oboh et al. (2026) investigated the adoption of e-procurement and the efficiency of procurement at Auchi Polytechnic in Edo State, Nigeria. Employing a mixed-methods approach, the research combined technology adoption with frameworks for public-sector procurement. Results indicated that e-procurement greatly enhances transparency, shortens procurement cycle duration, and

bolsters supplier collaboration, although infrastructural instability, gaps in digital skills, and resistance within organizations can moderate these advantages.

Oluwatosin (2026) investigates how procurement systems affect quality service delivery in the public sector, utilizing a correlational survey design with a cross-sectional method. A sample of 98 procurement officers and associated personnel was drawn from six public institutions in the state. The structured questionnaire used for data collection underwent thorough validity and reliability assessments, which included pilot testing and factor analysis. The results show that each of the four dimensions of the procurement system has statistically significant and positive impacts on the delivery of quality services.

Okolie and Oyise (2026) explored the characteristics and impacts of corruption on public procurement in Nigeria, analyzing how these activities undermine service delivery and diminish institutional trust. A historical research approach was used, leveraging secondary sources like government reports, policy documents, academic articles, and textbooks to examine trends in procurement-related corruption and pinpoint systemic vulnerabilities over time. The research revealed that corruption in Nigeria's public procurement is caused by insufficient institutional oversight, political meddling, lack of transparency, and weak enforcement of regulations.

Banda and Tembo (2026) investigated the impact of e-GP on the performance of organizations within Zambia's water utilities, specifically targeting LWSC. A quantitative research approach evaluated three goals, which included the adoption of e-GP. Results indicated significant enhancement in e-GP utilization. Nonetheless, opposition to change, insufficient infrastructure and security, along with elevated training expenses for staff endured, leading to gaps in implementation and posing difficulties for successful execution.

Online Business Registration and Public Service Delivery

Bagaji and Abimaje (2026) analyzed e-governance transformations and the effectiveness of service delivery within the Kogi State Board of Internal Revenue, Nigeria, from 2019 to 2024. Based on the Technology Acceptance Model and New Public Management Theory, the research utilized a mixed-methods case study approach that involved both staff and taxpayers. Results indicated that electronic tax registration, automated evaluation, and online payment enhanced service delivery by decreasing processing duration, increasing transparency, reducing revenue losses, and bolstering taxpayer compliance.

Landjohou and Christopher (2026) analyzed the prospects and obstacles linked to digital transformation in public service delivery within developing nations, emphasizing the

transformative capabilities of new technologies and the hurdles that hinder effective implementation. A narrative examination of articles from peer-reviewed sources, policy documents, and case studies released from 2010 to 2025 was performed. The literature was analyzed to highlight common themes, opportunities, and challenges in digital transformation efforts in developing country settings. Results show that digital transformation provides advantages like enhanced accessibility, transparency, efficiency, and empowerment for citizens.
Njunwa and Andrew (2026) investigated how electronic records management systems (ERMS) influence service delivery speed and operational effectiveness at PSSSF, Tanzania. The research utilized mixed methods, conducting interviews and distributing questionnaires to 108 employees. Data were examined using ordinal logistic regression. Results indicated that record retrieval duration had the most significant positive impact ($\beta = 2.253$, $p < 0.001$), succeeded by document transfer speed and service request handling time.

Ibrahim et al. (2026) examined the impact of online mobile technologies on the growth of small businesses in North Central Nigeria. The research utilized a survey approach that included 7,245 registered enterprises in Niger, Kwara, and Nasarawa States. By employing the Krejcie and Morgan table, a sample of 364 businesses was obtained via structured questionnaires. Data were examined utilizing t-test at a significance level of 0.05. Results indicated a common utilization of mobile technologies for communicating with customers, coordinating with suppliers, managing distribution, and advertising on social media.

Electronic Tax Payment System (E-Tax Payment System) and Public Service Delivery

Akanbi (2026) investigated the taxation of cross-border digital services in Nigeria, highlighting recent adjustments aligned with global best practices. Employing a doctrinal research approach, the research explored primary sources including the Nigeria Tax Act 2025, the Companies Income Tax Act, the Finance Acts of 2019 and 2020, alongside subsidiary regulations like the Significant Economic Presence Order of 2020, in addition to secondary materials. The study discovered that although Nigeria has made notable advancements with the implementation of Significant Economic Presence regulations and broader VAT responsibilities, issues remain in profit allocation, clarity of definitions, compatibility with treaties, and enforcement concerning non-resident entities.

Amadasun (2026) assessed the influence of digital tax systems on administrative effectiveness and public access in Edo State by thoroughly reviewing existing literature, government policy papers, and agency documents. The research indicated that tax digitalization has resulted in significant enhancements in processing duration,

minimized manual obstacles, and increased predictability for applicants. Olaniyi et al. (2025) examined the difficulties and opportunities of taxation within Nigeria's digital economy. To reach this goal, the researchers utilized a systematic review approach in showcasing their results. The study's results indicated that taxing the digital economy in Nigeria generates additional revenue for the government, decreases the need for borrowing by the Nigerian government, transforms Nigeria from an oil-dominated economy to a tax-driven economy, and lowers public debt servicing costs. The results indicated that Nigeria's digital economy faces issues of enforcement and adherence, insufficient technological capabilities, and the need for fair and reasonable rates and limits for tax imposition on these entities.

Oyelola et al., (2025) investigated the impact of electronic taxation on public service provision in Kogi State. The research utilized a survey research approach with a carefully designed questionnaire. The study's population included all 19 ministries governed by the Kogi State Civil Service Commission, from which seven (7) ministries were chosen as a sample. The sample was selected using a random sampling method. Descriptive and inferential statistics were utilized for analyzing the data. Descriptive statistics utilized frequencies, tables, charts, and percentages to examine the socio-economic traits of the respondents, whereas multiple regression analysis assessed the impact of e-tax on service delivery in Kogi State. Results from the multiple regression analysis regarding the influence of e-tax on service delivery in Kogi State indicated that only revenue generation had a statistically significant and substantial effect on public service delivery ($p < 0.001$).

Kebede et al. (2025) investigated the workings of the e-tax system by analyzing its practices, difficulties, and prospects based on the experiences of taxpayers in Ethiopia. Through a descriptive research approach, the researchers utilized random sampling methods to choose the participants. The sample for the study included 269 taxpayers who settled their taxes at the Hawassa revenue office, offering an extensive overview of taxpayer attitudes and actions. The findings showed a notable adoption of the e-tax system after its launch in 2021, as numerous taxpayers acknowledged its advantages, such as less paperwork, decreased travel expenses, fewer calculation mistakes, and shorter wait times.

Methodology

Research Design

The study utilized a survey research design featuring a structured questionnaire. The design offered a reliable approach to gather direct insights from personnel engaged in the deployment and utilization of e-governance systems about their views, experiences, and evaluations of public service delivery in Ekiti State.

Population of the Study

The study's population consisted of 752 civil servants selected from four essential Ministries, Departments, and Agencies (MDAs) that handle significant e-governance tasks in Ekiti State. These comprised the Bureau of Digital Information and Communication Technology with 35 employees, the Bureau of Public Procurement with 72 employees, the Ekiti State Internal Revenue Service with 402 employees, and the Ekiti State Ministry of Finance with 243 employees, totaling a workforce of 752. The participants included administrative officers, ICT staff, accountants, procurement staff, tax officials, and management personnel who were directly engaged in the implementation, administration, or use of e-governance systems within the chosen MDAs.

Sample Size and Sampling Technique

The sample size for this research was calculated employing the Taro Yamane (1967) formula. This formula was deemed suitable due to its simplicity, dependability, and broad acceptance in social science research, especially for studies concerning a finite population.

The Taro Yamane equation was represented as:

$$n= \frac{N}{1+N\,(e)^2}$$

Where:

- n = sample size
- N= population size (752)
- e= margin of error (set at 0.05 for 95% confidence level)

Calculation:

$$n = \frac{752}{1+752\ (0.05)^2} = \frac{752}{1+752\ (0.0025)} = \frac{752}{1+1.88} = \frac{752}{2.88} = 261$$

The determined sample size was 261 respondents, deemed sufficient to yield representative, dependable, and ample data for evaluating e-governance and public service provision in Ekiti State. A total of 261 questionnaires were distributed, with 237 completed and returned (90.8%). Following the screening, 26 were eliminated because they were incomplete or inappropriate. As a result, 211 valid questionnaires, accounting for 80.8%, were kept for the final analysis.

Model Specification

This study adapted the model used by Olabimitan et al. (2025), which examined public service delivery in relation to digital literacy, internet penetration, and mobile network coverage.

The model was stated as: $Yj=\alpha j+\beta 1DLPS+\beta 2DLCN+\beta 3IPRA+\beta 4MNCO+\mu$ ……. (1)

Where:

PSDL denotes public service delivery; DLPS signifies digital literacy for public servants; DLCN indicates digital literacy for citizens; IPRA refers to Internet penetration rate; and MNCO stands for mobile network coverage. Therefore, this research adjusted the model to include a critical variable in order to analyze the effect of e-governance on the delivery of public services as outlined below:

$$PSD=\beta0+\beta1EPROC+\beta2OLBR+\beta3ETAXPS+\mu \quad \ldots\ldots\ldots\ldots\ldots\ldots (2)$$

Where: PSD = Public Service Delivery, EPROC = Electronic Procurement, OLBR = Online Business Registration, ETAXPS = Electronic Tax Payment System, β_0 = Constant term, $\beta_1 – \beta_3$ = Regression coefficients of the independent variables, μ = Error term.

The model examines the relationship between the selected e-governance components and public service delivery in Ekiti State. It is expected that β_1, β_2, β_3, will have positive relationship with public service delivery.

Reliability and Validity Test

The reliability of the instrument was evaluated through Cronbach's Alpha. The assessment employed 24 surveys from four MDAs; answers were omitted. Coefficients varied between 0.650 and 0.705, indicating satisfactory consistency. E-procurement registered 0.650, online business registration 0.658, e-payroll 0.705, e-tax payment 0.666, and public service provision 0.674.

The research utilized content validity to guarantee the precision and applicability of the research tool. The validation procedure included the supervisor's direction along with three additional specialists. The tool was extensively assessed, and the researcher incorporated the validators' input and recommended revisions prior to completing the questionnaire for the pilot and principal studies.

Method of Data Analysis

The collected data were examined employing descriptive and inferential statistical methods. Descriptive statistics, such as frequency distributions, percentages, means, and standard deviations, were used to encapsulate the demographic traits of the participants and their answers to the questionnaire items. Multiple regression analysis, a type of inferential statistics, was utilized to investigate the connection between e-governance dimensions and public service delivery in Ekiti State.

Findings and Discussion

Descriptive Statistics

Table 1 **Descriptive Statistics of respondents**

Variables	Minimum Statistic	Maximum Statistic	Mean Statistic	Std. Deviation Statistic	Skewness	Kurtosis
E_PROCUREMENT	2.44	5.00	4.3302	.39140	-1.582	3.972
ONLINE_BUS	3.00	5.00	4.3665	.34937	-.798	.927
E_TAX_PAYMENT	.56	5.00	4.1638	.61848	-2.560	9.768
PUB_SER_DELI	1.00	5.00	4.1843	.60894	-2.092	.167

Source: Authors' Computation (2026)

Table 1 indicates that participants indicated overall elevated levels of e-governance and public service provision. The average score for online business registration was the highest (4.3665), succeeded by e-procurement (4.3302), public service delivery (4.1843), and e-tax payment (4.1638), reflecting positive views on all variables. The standard deviations of .34937 for online business registration, .39140 for e-procurement, .61848 for e-tax payment, and .60894 for public service delivery suggest a relatively low spread of responses and a fair level of consensus among participants. All variables displayed negative skewness, with values ranging from -.798 to -2.560, indicating that responses were focused on the elevated scale values. Kurtosis values varied from .167 to 9.768, showing different levels of concentration, especially concerning e-tax payments. These findings suggest that e-governance systems are viewed as effectively implemented and significant for service delivery, thus warranting additional inferential analysis of their impact on public service delivery in Ekiti State.

Correlation analysis

Table 2: Correlation Analysis of E-Governance and Public Service Delivery

Variables	**E-Procurement**	**Online Business Registration**	**E-Tax Payment**	**Public Service Delivery**
E-Procurement	1.000			
Online Business Registration	.457**	1.000		
E-Tax Payment	.367**	.417**	1.000	
Public Service Delivery	.428**	.350**	.421**	1.000

*Note: N = 211. **Correlation is significant at the 0.01 level (2-tailed).*

Source: Author's Computation (2026)

Table 2 presents empirical findings that demonstrate positive and statistically significant relationships between every dimension of e-governance and the delivery of public services. E-procurement shows the strongest correlation ($r = .428$, $p < .01$), suggesting that greater use of electronic procurement is linked to better service delivery results. E-tax payment is significantly correlated ($r = .421$, $p < .01$), indicating that electronic tax transactions could improve service accessibility, efficiency in processing, transparency, and ease of use. Online business registration shows a notable strong correlation ($r = .350$, $p < .01$), suggesting that online registration minimizes procedural hold-ups and enhances services for businesses. The moderate correlations between e-governance dimensions suggest related yet distinct constructs. In general, the results validate all three goals and provide rationale for regression analysis to determine their separate impacts.

Regression Analysis

Table 3 Regression Analysis of Public Service Delivery and E-Governance Variables

	Unstandardized Coefficients		Standardized Coefficients		t	P-Value
	B	Std. Error	Beta	Std. Error		
(Constant)	.399	.550			.725	.469
E_PROCUR	.437	.109	.281		4.014	.000
ONLINE_BUS	.194	.126	.112		1.537	.126
E_TAX_PAYMENT	.270	.066	.274		4.086	.000
Regression	148.598		Multiple R		.383	
Residual	866.694		R Square		Adjusted R Square	
F	Sig.		0.272		0.258	
19.285	.000		Std. Error of the Estimate		2.046	

Source: Author's Computation (2026)

The regression findings in Table 3 indicate that the predictors account for 27.2% of the variance in public service delivery ($R^2 = .272$; Adjusted $R^2 = .258$), and the model is statistically significant ($F = 19.285$, $p < .001$), thus affirming its explanatory importance. E-procurement has a notable and substantial impact ($B = .437$, $\beta = .281$, $p < .001$), suggesting that e-procurement correlates with enhanced service delivery. E-tax payment also has a positive and considerable impact ($B = .270$, $\beta = .274$, $p < .001$). Nonetheless, online business registration, while advantageous, is not substantial ($B = .194$, $\beta = .112$, $p = .126$). Consequently, the results align with objectives one and three, whereas objective two shows insufficient evidence, emphasizing the necessity to enhance online business registration systems.

Discussion of Findings

The regression results align with previous evidence regarding e-procurement and the

delivery of public services. E-procurement demonstrated a meaningful and positive impact (B = .437, β = .281, p < .001), suggesting that increased usage of electronic procurement correlates with enhanced service results. This aligns with Danieli (2026), who found notable positive correlations between digital procurement elements and procurement results, Oboh et al. (2026), who discovered enhanced transparency, reduced procurement durations, and better supplier collaboration, and Oluwatosin (2026), who indicated significant positive impacts of procurement systems on service provision. Banda and Tembo (2026) noted that challenges to implementation include resistance, insufficient infrastructure and security, along with training expenses, indicating that the observed effect relies on favorable institutional conditions. The discovery also contrasts with the procurement corruption issues noted by Okolie and Oyise (2026), suggesting that digitisation could enhance processes but not resolve overarching governance vulnerabilities.

The outcome for online business registration contrasts with the predominantly favorable findings in earlier research. Despite having a positive coefficient (B = .194, β = .112), the effect lacked significance (p = .126), suggesting inadequate evidence of an independent impact on public service delivery in Ekiti State. This differs from Landjohou and Christopher (2026), who recognized digital transformation as enhancing accessibility, transparency, and efficiency, and Njunwa and Andrew (2026), who observed notable efficiency improvements from electronic records management. The distinction might indicate the unique characteristics of business registration services. On the other hand, e-tax payment demonstrated a positive and significant impact (B = .270, β = .274, p < .001), aligning with Amadasun (2026), who noted enhanced administrative efficiency via tax digitalisation, and Kebede et al. (2025), who observed decreases in paperwork, costs, errors, and waiting times. It also endorses Oyelola et al., (2025), though importance was primarily through income generation. In general, the results offer greater backing for e-procurement and e-tax payment.

Conclusion

The study, named "E-Governance and Public Service Delivery in Ekiti State, Nigeria: An Empirical Review," finds that e-governance plays a crucial role in enhancing public service delivery, though its impact differs among specific digital services. The overall regression model was statistically significant (F = 19.285, p < .001) and accounted for 27.2% of the variation in public service delivery (R^2 = .272), suggesting that e-governance offers significant explanatory strength. In particular, e-procurement showed a positive and significant impact (β = .281, p < .001), highlighting its role in improving service efficiency and effectiveness. Likewise, e-tax payment notably enhanced the delivery of public services (β = .274, p < .001), emphasizing the role of digital tax administration in providing accessible and

efficient services. Nonetheless, online business registration showed a positive yet non-significant effect (β = .112, p = .126), indicating possible implementation gaps or restricted use. In summary, enhancing e-procurement and e-tax systems while streamlining online business registration is crucial for sustainable digital public service delivery in Ekiti State.

Recommendations

Based on the results, the following recommendations were made:

1. The Government of Ekiti State should enhance and broaden e-procurement systems within MDAs.
2. The government needs to enhance the e-tax payment system due to its substantial and beneficial impact on the delivery of public services.
3. Ongoing assessment and user input must be integrated to recognize obstacles in implementation and enhance the efficiency of online business registration services.

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