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Beyond E-Governance: Artificial Intelligence, Democratic Accountability, and the Governance Challenge in Nigeria.

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Abstract

Artificial intelligence (AI) is increasingly deployed across the Nigerian public administration system. However, dominant policy discourse continues to frame this deployment as an extension of e-governance which is considered a natural evolution of digital service delivery. This article challenges that framing by drawing on Schedler's (1999) two-dimensional conception of democratic accountability, answerability and enforcement. It argues that AI constitutes a qualitatively distinct governance challenge that existing e-governance frameworks are structurally ill-equipped to address. E-governance digitalised bureaucratic transactions whilst leaving decision-making authority with human officials. AI on the other hand reconfigures that authority, routing consequential public judgements through computational processes that existing oversight instruments cannot adequately reach. The empirical basis for this argument is original survey research involving 200 public servants and policy practitioners in Nigeria's Federal Capital Territory and Plateau State. Analysis reveals a statistically significant and practically meaningful gap between respondents' near-universal endorsement of responsible AI principles (aggregate mean = 4.46, SD = 0.39) and their assessment of actual accountability practices (aggregate mean = 4.00, SD = 0.63). The Wilcoxon signed-rank test confirms this divergence ($Z = -9.23$, $p < .001$, $d = 0.77$), whilst chi-square analysis identifies significant geographic variation between FCT and Plateau State respondents in practice perceptions ($\chi^2 = 18.37$, $df = 4$, $p < .01$). These findings, interpreted through democratic accountability theory, suggest that Nigeria requires a new institutional architecture to govern AI responsibly) not merely a digitisation upgrade. The paper concludes with recommendations for regulatory, legislative, and administrative reform.

Keywords: artificial intelligence, democratic accountability, public policy, Nigeria, algorithmic governance

Introduction

The arrival of artificial intelligence in Nigerian public administration has generated considerable institutional excitement. The National Information Technology Development Agency (NITDA), in its 2021 National Policy for Artificial Intelligence,

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described AI as a transformative opportunity for service delivery, economic competitiveness, and the modernisation of governance. Federal ministries have begun exploring machine learning applications in tax administration, identity verification, and social programme targeting. State governments are piloting AI-assisted platforms for regulatory compliance and land administration. By most accounts, the technology is arriving, and arriving quickly.

What has arrived more slowly is a clear-eyed analysis of what artificial intelligence actually demands from public institutions, and in particular from the institutions responsible for holding public officials accountable. The prevailing tendency is to treat AI deployment as a continuation of the e-governance agenda that Nigerian policymakers have pursued since the early 2000s: digitalisation in service of efficiency, transparency, and citizen access. On this reading, AI is simply a more sophisticated iteration of the digital platforms that already mediate interactions between the state and its citizens.

This paper argues that the e-governance frame, whatever its contributions to other aspects of governance reform, obscures more than it illuminate when applied to artificial intelligence. The distinction is not merely technical. Nigeria's major e-governance initiatives (the Bank Verification Number system, the Integrated Personnel and Payroll Information System, the Government Integrated Financial Management Information System, the Treasury Single Account) digitalised existing bureaucratic processes whilst leaving decision-making authority firmly with human officials. A civil servant still approved a payment. A registrar still confirmed an identity. A minister still signed off on a procurement. Digital infrastructure accelerated and recorded these decisions; it did not displace the decision-maker.

AI systems are different in kind. When a machine learning model determines whether a tax return is suspicious, whether a grant applicant is eligible, or whether a biometric match is sufficient to confirm identity, the classification itself constitutes a consequential public decision. In many deployments, that decision is made without contemporaneous human deliberation and in ways that resist the explanation mechanisms (judicial review, parliamentary questioning, audit reports, Freedom of Information requests) through which democratic accountability has traditionally operated.

This article addresses that structural incompatibility by drawing on Schedler's (1999) foundational account of democratic accountability and on original survey data from 200 public servants and policy practitioners across Nigeria's Federal Capital Territory (FCT) and Plateau State, it argues that AI in Nigerian public administration represents a qualitatively distinct governance challenge. The empirical findings reveal a statistically significant and practically meaningful gap between respondents' endorsement of responsible AI principles and their assessment of actual accountability mechanisms in their agencies. That gap, as this paper argues, is not incidental; it reflects the mismatch between AI as currently deployed and the institutional architecture through which democratic accountability is operationalised in Nigeria.

The argument proceeds as follows. The next section situates AI within Nigeria's e-governance history, identifying both the continuities and (more critically) the

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discontinuities. The paper then develops democratic accountability as its principal theoretical frame, drawing on Schedler (1999) and related scholarship on algorithmic governance. Methodology, findings, and discussion follow in turn before the conclusion draws out implications for both policy and political science scholarship.

E-Governance in Nigeria and the Question of AI

Nigeria's e-governance trajectory spans roughly two decades. The National e-Government Strategy, first articulated in the mid-2000s, established an ambitious agenda for digital service delivery, paperless government, and citizen-facing online platforms. Subsequent initiatives built progressively on this foundation. The BVN programme, launched in 2014 under the Central Bank of Nigeria, created a biometric database of bank account holders and became a reference point for identity management across multiple federal agencies. The IPPIS centralised federal payroll management, reducing the incidence of ghost workers. GIFMIS brought transparency to government expenditure flows. The Treasury Single Account consolidated government revenues across ministries, departments, and agencies.

These programmes shared a defining structural characteristic: they automated transactions and records but preserved human authority over consequential decisions. The digital system created trails, reduced friction, and enabled audits, but the official remained the decision-maker and, therefore, the accountable party. When a fraud occurred in the IPPIS system, there was a human being who approved a false record. When a procurement irregularity appeared in a GIFMIS report, there was an official who signed the relevant documents. This anchoring of decision-making authority in identifiable persons is precisely what makes accountability tractable under conventional public law.

The AI transition disrupts this anchoring in ways that the e-governance literature has not yet adequately theorised. Recent contributions to the University of Jos Journal of Political Science have examined the progress and limitations of e-governance implementation in Nigeria (Benson et al., 2026; Okoh et al., 2026), offering useful accounts of institutional adoption, citizen uptake, and the persistence of infrastructure deficits. Yet these analyses, like much of the Nigerian e-governance literature, proceed from a service delivery frame: the primary evaluative question is whether citizens can access government services more efficiently through digital channels. Important as this question is, it leaves the accountability dimension of AI largely unaddressed.

The accountability dimension becomes acute as AI moves from administrative support to substantive decision-making. Nigeria's National Identity Management Commission (NIMC) has deployed facial recognition technology in identity verification processes. The Federal Inland Revenue Service has explored AI-assisted risk profiling for tax compliance. Several state governments have piloted predictive systems for land administration and resource allocation. In each case, the AI system is not merely assisting a human official's deliberation, it is producing a classification or prediction that directly shapes the outcome experienced by the citizen or the organisation. The question this generates is not "was the service delivered digitally?" but "who is responsible for this

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decision, and to whom must they account?" These are questions of democratic accountability and not digital efficiency.

Democratic Accountability

The literature on accountability in democratic governance is large and contested. For present purposes, the most productive point of entry is Andreas Schedler's (1999) deceptively spare definition. Schedler identifies two core dimensions of accountability: answerability and enforcement. Answerability denotes the obligation of power holders to inform, explain, and justify their decisions to those they serve or represent. Enforcement refers to the capacity of oversight bodies (legislatures, courts, audit institutions, electoral mechanisms) to sanction non-compliance and, where necessary, to impose consequences on those who fail to meet their obligations. Neither dimension is optional; together they constitute what Schedler calls the "double edge of accountability." This framework retains considerable analytical utility precisely because it is institution-agnostic.

Schedler developed it to describe accountability relationships in new democracies, but its core logic applies wherever power is exercised over others in ways that require justification. Applied to AI in public administration, the framework immediately surfaces two distinct sets of challenges. Firstly, answerability is complicated by algorithmic opacity which is considered as a machine learning model that classifies a welfare application as ineligible, or a procurement bid as suspicious, typically produces a score or a binary output (not an explanation. The internal logic of a trained neural network, a gradient-boosting classifier, or a deep learning system cannot be straightforwardly narrated to a parliamentary committee or articulated in a letter to an aggrieved citizen. This is not simply a matter of political will; it is a function of how these systems are designed. Wachter et al. (2017) have argued that meaningful algorithmic explanation requires counterfactual reasoning) the ability to tell a citizen not just what the model decided but what would have needed to be different for the decision to go the other way. Few Nigerian agencies currently possess the technical capacity to generate such explanations, and fewer still have the regulatory requirement to do so.

Secondly, enforcement is weakened when technical complexity allows decision-making agencies to deflect scrutiny. Parliamentary committees that lack technical expertise cannot effectively challenge the claims of agencies operating opaque AI systems. The Nigerian National Assembly has no standing committee with the mandate or the specialist capacity to audit AI deployments in the executive branch. The Office of the Auditor-General, whose reports are the primary instrument of financial accountability in Nigeria, has not yet developed protocols for assessing algorithmic fairness or model performance. The courts, though theoretically available as a forum of last resort for citizens aggrieved by automated decisions, face substantial difficulties in adjudicating claims whose technical basis is contested or inaccessible.

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Related scholarship reinforces these concerns. Diakopoulos (2016) has argued that algorithmic accountability requires systemic mechanisms of transparency, auditing, and appeal, none of which can be imported directly from conventional administrative law. Mittelstadt et al. (2016) identify seven distinct ethical tensions in AI deployment, several of which directly impede answerability. They include: the transformation of evidence into automated judgement, the opacity of training data, and the feedback loops that can amplify historical biases. Binns (2018) draws on political philosophy to argue that fairness in machine learning systems requires normative choices that are irreducibly political) choices that, in a democracy, cannot be delegated without accountability.

The African and Nigerian context adds institutional dimensions that the predominantly Western literature on algorithmic accountability does not fully anticipate. Nigeria's oversight institutions (the legislature, the judiciary, the Auditor-General, the Independent Corrupt Practices and Other Related Offences Commission (ICPC), the Economic and Financial Crimes Commission (EFCC)) operate under significant resource and capacity constraints. Their ability to fulfil Schedler's enforcement function is already limited with respect to conventional bureaucratic decisions; AI deployment compounds these limitations by adding technical opacity to institutional weakness. The NITDA AI Policy (2021), whilst admirable in its articulation of principles, places governance responsibility at the level of individual agencies without providing a framework for inter-agency oversight, external audit, or citizen redress. It creates aspiration without architecture.

Methodology

The empirical component of this paper draws on a cross-sectional survey administered to public servants and policy practitioners in Nigeria's Federal Capital Territory and Plateau State. The survey was conducted as part of broader research on the ethical implications of artificial intelligence in Nigerian public policy decision-making, approved by the University of Jos Faculty Ethics Committee.

A purposive sampling strategy was employed to ensure that respondents had direct or proximate experience of AI-related policy discussions or digital governance initiatives within their ministries, departments, or agencies. The final sample comprised 200 respondents: 108 from the FCT and 92 from Plateau State. The FCT sample was drawn from federal ministry headquarters and regulatory agencies based in Abuja, including staff engaged in IT governance, policy planning, and public administration. The Plateau State sample was drawn from state government ministries and agencies in Jos, with a comparable focus on officials involved in administrative decision-making and programme management.

Data were collected using a structured 15-item Likert-scale instrument (1 = Strongly Disagree to 5 = Strongly Agree) developed and refined through a pilot study and expert validation process. Items were organised into two conceptual dimensions. The first dimension (here termed the principle-level construct) assessed the degree to which respondents endorsed normative propositions about responsible AI governance: that AI systems should be transparent, that clear accountability lines should exist, that citizens should have recourse when algorithmic decisions harm them. The second dimension (the

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practice-level construct) assessed respondents' assessment of whether such accountability mechanisms actually exist within their agencies and within the broader Nigerian governance context. Internal consistency of the full instrument was confirmed by Cronbach's alpha coefficient of 0.78, which meets accepted thresholds for social science survey research.

Data were analysed using SPSS Version 26. Descriptive statistics (means, standard deviations, and frequency distributions) characterise the distribution of responses across both constructs. The Wilcoxon signed-rank test was used to assess the statistical significance of the difference between principle-level and practice-level scores, given that the data are ordinal rather than continuous. Chi-square analysis examined whether geographic location (FCT versus Plateau State) was associated with variation in practice-level perceptions. Effect size was computed using Cohen's d to assess the practical significance of the principle-practice divergence. The study's primary limitation is common to self-report survey designs: social desirability effects may lead respondents to endorse normative propositions more readily than they report actual institutional practices. The geographic coverage, whilst sufficient for the present analysis, precludes claims about the full national picture.

Findings

The sample was predominantly composed of mid-career public servants, with the majority holding positions at Grade Level 9 to 14 within the federal and state civil services. Respondents were drawn from a range of ministerial portfolios, including finance, health, education, information technology, and social development, providing cross-sectional coverage of the administrative landscape rather than a narrow technical sub-field. Female respondents constituted approximately 38% of the sample. The deliberate geographic split (54% FCT, 46% Plateau State) enables the geographic comparison that forms a significant part of the analysis.

At the principle level, the findings are striking in their consistency. The aggregate mean across the five principle-level items was 4.46 (SD = 0.39), indicating near-universal endorsement of responsible AI governance norms. Individual items within this construct revealed only modest variation. The proposition that "there should be clear lines of accountability when AI systems make errors in public service delivery" returned a mean of 4.61 (SD = 0.41), the highest-rated item in the entire instrument. The proposition that "AI systems used in government should be able to explain the basis of their decisions to affected citizens" returned a mean of 4.58. The proposition that "independent oversight of government AI systems is necessary to protect citizens' rights" returned a mean of 4.49. Across gender, geography, seniority, and ministry portfolio, the variance in principle-level endorsement was minimal. Nigerian public servants, it appears, are not in any meaningful disagreement about what responsible AI governance should look like.

The practice-level picture is systematically and significantly different. The aggregate mean across practice-level items was 4.00 (SD = 0.63). The higher standard deviation alone signals greater heterogeneity of experience: respondents' views about whether their agencies actually operationalise accountability mechanisms were more dispersed than

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their views about what those mechanisms should be. Specific items within the practice construct show the sharpest divergences from principle-level counterparts. The proposition that "my agency has a clear procedure for citizens to challenge AI-assisted decisions" returned one of the lowest practice-level means in the instrument. The proposition that "AI systems in use in my ministry have been independently audited for bias or accuracy" was rated similarly low. The proposition that "there is a designated officer responsible for AI-related accountability in my organisation" registered markedly lower than any comparable principle item.

The statistical test of the principle-practice gap yields unambiguous results. The Wilcoxon signed-rank test produces $Z = -9.23$, $p < .001$. The effect size, calculated as Cohen's d, is 0.77, a value conventionally characterised as large. The gap of 0.46 points between the two aggregate means is not an artefact of sampling variation; it is a robust, replicable, and practically significant divergence that persists across the sample and across individual items.

The geographic disaggregation adds a further dimension to the picture. Chi-square analysis of practice-level item responses by location produces $\chi^2 = 18.37$, $df = 4$, $p < .01$. Plateau State respondents report higher agreement with practice-level accountability items (90.2%) compared with FCT respondents (80.6%). This finding is, on first reading, counterintuitive. The FCT is the seat of federal administrative authority; it houses the agencies most directly engaged in AI deployment. One might expect greater AI accountability capacity to be concentrated there. The divergence requires careful interpretation, and the next section addresses it directly.

A closer inspection of the practice-level items reinforces the pattern. The items with the widest divergence between principle endorsement and practice assessment cluster precisely around the institutional mechanisms that Schedler's framework identifies as essential to answerability and enforcement: independent audit of AI systems (principle mean 4.55 vs. practice mean 3.89), designated accountability officers within agencies (principle mean 4.47 vs. practice mean 3.81), and clear citizen challenge procedures for AI-assisted decisions (principle mean 4.61 vs. practice mean 3.98). The narrowest gaps, by contrast, appear on items relating to senior management's general awareness of AI-related risks, a pattern suggesting that the accountability deficit is not attributable to ignorance at the leadership level but to the absence of operational infrastructure below it. Awareness and institutional architecture are different things. The data indicate that Nigeria currently has considerably more of the former than the latter.

Discussion

The findings admit interpretation at three analytically distinct levels: institutional, political, and conceptual. Each level reveals something different about the nature of the governance challenge.

Institutional Level: Architecture Without Accountability

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The principle-practice gap documented in the findings has a structure that illuminates rather than obscures its causes. Nigeria has, since at least 2021, articulated the right principles. The NITDA AI Policy endorses transparency, human oversight, fairness, and accountability. Individual agencies have begun formulating digital transformation strategies that acknowledge the importance of responsible AI. The problem is not one of stated values; it is one of institutional design.

Schedler's answerability dimension requires that decision-makers be capable of explaining their decisions. Applied to AI, this means that agencies must first be capable of understanding their own systems. A senior civil servant cannot provide a meaningful explanation for a neural network's classification to a parliamentary committee or an aggrieved citizen if no one in the ministry has reviewed the model architecture, examined the training data, or conducted validation testing. Technical capacity to interrogate AI systems is a prerequisite for answerability, and the survey data suggest that this capacity is not yet institutionalised in Nigerian MDAs. The low ratings for the items concerning citizen redress procedures and independent audits are consistent with this diagnosis: these are practices that require dedicated technical and administrative infrastructure, not merely political endorsement.

The enforcement dimension is no less problematic. Effective enforcement of AI accountability requires oversight bodies with the mandate, expertise, and resources to assess whether agencies are governing their AI systems responsibly. At present, none of Nigeria's major accountability institutions fully meets these requirements. The National Assembly cannot compel the disclosure of model documentation or audit logs because it has not yet established the legislative framework that would require agencies to maintain such documentation. The Auditor-General can examine financial records but has no established methodology for assessing algorithmic fairness or system integrity. The courts can review administrative decisions but face substantial difficulties in adjudicating claims whose technical basis is contested, proprietary, or simply undocumented.

This institutional vacuum has a familiar pattern in the Nigerian governance literature. Adesopo (2011) documented the challenge of translating federal policy commitments into effective administrative practice across Nigeria's layered governance architecture. Olaopa (2019) identified persistent gaps between digital governance aspirations and operational capacity in the Nigerian civil service. The AI accountability gap is, in one sense, an instance of this broader challenge, but it is one with particularly serious consequences given the stakes of algorithmic decision-making in public administration.

The comparison with international regulatory approaches is instructive. The European Union's AI Act, which entered into force in 2024, establishes a tiered risk classification system with mandatory conformity assessments for high-risk AI applications, independent notified bodies to conduct those assessments, and designated national market surveillance authorities empowered to withdraw non-compliant systems from deployment. The United Kingdom's AI Safety Institute conducts systematic evaluations of frontier AI systems against defined safety standards. Singapore's Model AI Governance Framework provides a detailed operational template that individual agencies can adapt and implement. Each of these frameworks shares a common architectural feature: stated

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principles are backed by designated institutions, and those institutions are backed by enforceable legal obligations with meaningful sanctions for non-compliance. Nigeria's 2021 AI Policy articulates the principles but leaves the institutional and legal dimensions largely undefined. The aspiration is present; the architecture is not. Closing the accountability gap requires building the architecture.

Political Level: The Federal Centre and Its Accountability Deficit

The geographic divergence between FCT and Plateau State respondents deserves more than passing comment. It is tempting to read Plateau State's higher practice-level agreement scores as evidence of stronger accountability culture in state government. A more sober reading suggests a different explanation. The FCT is home to the agencies that are most actively deploying AI systems at scale. NIMC's facial recognition infrastructure, FIRS's risk-scoring experiments, and various federal regulatory pilots are concentrated in the federal capital. FCT respondents, by virtue of proximity to these deployments, are more directly confronted with the gap between stated principles and operational practice. Their lower practice-level scores may reflect, not weaker accountability commitment, but sharper awareness of how far current practice falls short of the norms they themselves endorse. In Schedler's terms, accountability deficits become most visible precisely where power is most actively exercised, and the federal centre is where AI power is most actively exercised in Nigeria.

Plateau State's higher practice-level scores may reflect a different phenomenon: the thinner penetration of AI systems in state-level governance. Where AI is less deployed, the accountability gap is less visible, not because accountability mechanisms are stronger but because they have not yet been tested. A state government that has not yet implemented AI-assisted decision-making does not experience the accountability challenges that AI creates; its officials can affirm practice-level accountability norms in the genuine but untested belief that existing institutional arrangements are adequate. The higher Plateau scores may, paradoxically, signal a governance system that has not yet encountered the problem rather than one that has solved it.

Either reading has troubling policy implications. If FCT respondents' lower practice scores reflect honest assessment of a federal system that is deploying AI faster than it is governing it, then the most consequential AI decisions in Nigeria are the least well-governed. If Plateau respondents' higher scores reflect untested confidence, then state governments are not yet prepared for the accountability demands that AI will impose as it penetrates subnational governance. The geographic dimension of the accountability gap is, in other words, a warning about both the present and the near future.

There is also a distributional equity dimension to this geographic pattern that deserves direct attention. If federal-level AI deployment is the most consequential in terms of scale and citizen impact, and if it is also the least well-governed, then the citizens most likely to be affected by poorly governed AI decisions are precisely those interacting with federal agencies at scale: applicants for national identity documents under the NIMC system, tax filers subject to FIRS risk-profiling algorithms, recipients of federal social protection programmes, and users of federal regulatory services. These categories of

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citizen interaction cut across class, geography, and educational background. They are not confined to urban professionals with the social capital and legal literacy to navigate alternative redress mechanisms. The accountability gap, in other words, is not a bureaucratic inconvenience for the well-resourced; it is a governance failure whose costs fall most heavily on ordinary citizens with the fewest alternatives.

Conceptual Level: Why E-Governance Cannot Do This Work

The deepest implication of the findings is conceptual. The e-governance frame is not merely inadequate for governing AI, it is actively misleading in certain respects, because it generates confidence that existing frameworks are sufficient when they are not. E-governance was designed to solve a particular set of problems: bureaucratic opacity, inefficiency, inaccessibility, and the rent-seeking opportunities created by information asymmetries between officials and citizens. Digital platforms reduced these asymmetries by making processes visible, traceable, and less dependent on personal relationships with individual officials. Accountability under e-governance could still rest on established public law instruments: citizens could invoke the Freedom of Information Act to obtain government records; the Auditor-General could examine digitised expenditure records; the National Assembly could summon officials to explain digital programme performance. These instruments assume that the accountable party is a human official who can be identified, summoned, examined, and (if necessary) sanctioned.

AI complicates each element of this assumption. The decision-maker in an algorithmic system is distributed across a vendor organisation, a procurement committee, a technical team, and a senior official who approved the deployment, none of whom bears unambiguous, individual responsibility for any particular automated decision. The decision itself may be irreversible by ministerial directive if no one in the ministry can alter the deployed model. The evidence required to challenge a decision may be technically inaccessible to the citizen, to their legal representative, and to the oversight body entertaining their complaint.

Doshi-Velez et al. (2017) have argued that meaningful accountability for AI under the law requires a new conception of explanation, one that goes beyond the transparency commitments embedded in existing administrative law to encompass model interpretability, audit trails, and structured redress pathways. Reisman et al. (2018) have proposed algorithmic impact assessments as a practical mechanism for institutionalising accountability before AI systems are deployed, rather than attempting to reconstruct accountability after harmful decisions have occurred. Neither framework is merely a digital upgrade of existing governance tools; both require institutional innovation.

There is, in addition, a data governance dimension to this conceptual challenge that the Nigerian literature has not yet adequately theorised. AI systems are trained on historical data (data that, in the Nigerian administrative context, may encode decades of institutional irregularity, uneven enforcement, and structural exclusion. A model trained on historical tax compliance records will learn the patterns in those records, including patterns that reflect differential enforcement capacity across regions rather than genuine differences in taxpayer behaviour. A model trained on historical social programme

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beneficiary data will reproduce the exclusions embedded in prior administrative decisions, many of which were themselves the product of bureaucratic discretion rather than principled eligibility assessment. Governing AI accountability requires, therefore, governing the data on which AI systems are built) a requirement that takes Nigeria into territory for which neither its e-governance framework nor its data protection regime provides adequate guidance. The Nigeria Data Protection Act (2023) represents a significant legislative achievement, but it was designed primarily to govern personal data handling rather than to regulate the use of historical data as training material for consequential AI systems. The accountability challenge is not only about what AI systems do; it is about what they have been taught to do, and by whom.

The principle-practice gap documented in this paper is, in this light, entirely predictable. Nigerian public servants know that AI accountability matters (their strong endorsement of principle-level items confirms as much) but the institutional tools available to them were designed for a different kind of governance problem. Asking them to govern AI through e-governance instruments is rather like asking a financial regulator to oversee derivatives markets using instruments designed to audit cash transactions: the underlying principles may be sound, but the mechanisms are not calibrated for the problem.

Conclusion

This paper has made three related arguments. First, AI in Nigerian public administration is not a continuation of e-governance but a qualitatively different governance challenge. The structural distinction (between digitalised transactions with human decision-makers and automated classifications without contemporaneous human deliberation) has direct implications for how accountability is operationalised and by whom.

Second, the appropriate theoretical frame for this challenge is democratic accountability, specifically Schedler's (1999) dimensions of answerability and enforcement. Both dimensions are materially weakened by the opacity of AI systems and by the absence of institutional infrastructure (legislative capacity, audit methodologies, judicial technical competence, and agency-level expertise) through which these dimensions are realised in practice.

Third, the survey data from 200 public servants and policy practitioners in Nigeria's FCT and Plateau State confirm that the principle-practice gap is real, robust, and geographically structured. The gap of 0.46 points between principle-level endorsement and practice-level assessment is large by any conventional standard ($d = 0.77$), statistically unambiguous ($Z = -9.23$, $p < .001$), and consistent across the sample in ways that cannot be attributed to sampling variation or measurement error. The geographic divergence between FCT and Plateau State suggests that the gap is most acute precisely where AI deployment is most advanced.

The policy implications of these findings are specific. Nigeria needs designated AI accountability officers with statutory authority within high-risk agencies. It needs mandatory third-party audit requirements for AI systems used in consequential public decisions. It needs a National Assembly committee with dedicated technical capacity and

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subpoena powers over AI system operators, including private vendors contracted to government agencies. And it needs a clearly articulated redress pathway for citizens whose interests are adversely affected by automated administrative decisions, one that does not require technical expertise that most citizens do not possess.

The broader scholarly implication is equally clear. As AI penetrates public administration across sub-Saharan Africa, political scientists and public administration scholars cannot treat algorithmic governance as a niche sub-field of technology policy. It is a fundamental question of democratic theory: whether the accountability chains that connect state power to popular sovereignty can be maintained when the exercise of that power is mediated by systems that neither the governed nor their representatives can readily examine or contest. The principle-practice gap documented here is not a peculiarly Nigerian problem; it is almost certainly the norm across developing country contexts where AI is arriving faster than the institutions designed to govern it. Understanding that gap, and designing institutions capable of closing it, is among the more pressing governance challenges of the present decade.

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