

## RESEARCH ARTICLE

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# E-transparency and government budgetary corruption: A social marketing and transformation case from Nigeria

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## Abstract

This article shows how Information and Communication Technology (ICT), incorporating social media, can lead to accountability and transparency in a government's budget. Specifically, it examined how a Non-Governmental Organization (NGO) used ICT to foster citizenship engagement in the Nigerian government budgetary process. The article, using abductive reasoning, presents four citizen empowerment stages and four social marketing transition stages through which government budget transparency can be improved and corruption reduced. A model was also inferred that can help lessen the exclusivity around the government budget to encourage dialog and openness around the government budget in similar contexts. Furthermore, this article shows that the social transformative role for NGOs using ICT to increase government budget transparency and reduce corruption is a process that happens over time.

## KEYWORDS

anti-corruption, government budget, ICT, social marketing, social media, social transformation, transparency

## 1 | INTRODUCTION

Government corruption seems to be a particularly problematic issue in developing countries (Delavallade, 2006). Government corruption, usually described as the breaking of rules by public persons for the sake of private financial or political gain, damages the legitimacy of the government in the eyes of citizens and weakens the social fabric of society (Rose-Ackerman & Palifka, 2016). It also inhibits good governance (Gans-Morse et al., 2018).

The literature has established that citizens' access to information and government transparency is an inhibitor for government corruption (Linders, 2012; Rose et al., 2015; Schnell, 2018), and research has explained how a charitable programme in China used social media in the process of collective action to yield practical implications for social transformation (Zheng & Yu, 2016). Although it is now widely accepted that social marketing incorporating social media can produce social transformation (Tim et al., 2018), and that non-governmental organizations (NGOs) can successfully undertake social marketing activities to improve the well-being of citizens in their environments (Kennedy, 2016; Viswanathan et al., 2014), the social transformative role that NGOs could play in developing countries by using Information and Communication Technology (ICT) incorporating social media to enhance transparency in the government budget is yet to be fully understood.

A review of the literature concerning NGOs reveals that there is strong support for the positive effects of NGO interventions although some authors contend that NGOs often bask in "self-congratulation" and do not have as much impact as they often publicize (Brass et al., 2018; Goldman & Little, 2015). Related to this, social marketing integrating ICT is occasionally used by NGOs in complex and challenging contexts to

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achieve behavioral changes (Andreasen, 2012; Barrios et al., 2016), and NGOs could use their social marketing capabilities to help overlooked communities (Sandeep & Ravishankar, 2018).

This article contributes to theory by using abductive reasoning to infer an engagement model incorporating four citizen empowerment stages and four social marketing transition stages to illustrate that the social transformative role for NGOs in constructing citizen engagement for monitoring the government budget is a process that happens over time. The NGO we study: *BudgIT*, primarily uses its specialized budgetary monitoring division, *Tracka*, to achieve behavioral changes regarding the government budget and foster accountability and transparency in government spending in Nigeria via the use of ICT when incorporating social media. The research question this article answers is: How were transparency and accountability facilitated around the government budgeting process by *Tracka* in Nigeria? Due to the novelty of this research, this article proffers solutions for facilitating transparency and accountability in developing countries where citizenship engagement in the government budgetary process is being considered.

The article proceeds by introducing the context of the study. We then introduce the relevant literature, explain our research method and, subsequently, move on to our abductive approach via the result, rule, and case process. After deriving our abductive model, we present our conclusion and limitations.

## 2 | CONTEXT

With a population of about 181 million people, Nigeria is the most populous country in Africa and the seventh most populous in the world. It is classified as a lower-middle-income country and has the largest economy in Africa (NBS, 2016; WorldBankGroup, 2019). Historical and exegetical research suggests that government budgetary corruption in Nigeria has roots in the precolonial taxation era but has become common-place after Nigerian independence (Ogunyemi, 2017; Onyiah et al., 2016).

Government budgetary corruption in Nigeria is a serious problem and a mechanism politicians and civil servants use in order to funnel public resources (Ogunyemi, 2017; Olarewaju, 2016). Some well-known examples of budgetary corruption in Nigeria include the expenditure of billions of US dollars to resuscitate the power and transport sectors of the country but with very little to show for the vast sums expended (Okpala, 2012; Olarewaju, 2018). Extant research shows that the budgetary medium is currently used by Nigerian government officials and public officers to regularly misappropriate public funds (Ajibolade & Oboh, 2017; TransparencyInternational, 2019). Thus, despite the country's wealth of vast natural (notably crude oil) and human resources, a huge proportion of its population lives in poverty, largely due to the dual woes of government corruption and poor leadership (Agbiboa, 2012; Olarewaju et al., 2019).

Many modern-day governments have adopted the use of ICT and e-transparency tools in order to have more inclusive regimes in many areas including budgeting (Joia & dos Santos, 2019; Rooks et al., 2017). However, the only transparency and inclusivity measure regarding the government budget in Nigeria relates to the Nigeria Freedom of Information (FOI) Act legislated in 2011. The FOI Act aims at making Nigerian public records and information more freely available and gives some measure of transparency and inclusivity to the Nigerian budget.

"The Budget Office of the Federation" oversees budgeting and public expenditure functions across the 36 Nigerian states and in its federal capital territory. However, in Nigeria as in many African countries, government officials often have exclusive access to information relevant to government activities including budgeting, making them the only or a major source of relevant and timely information. Moreover, although there is a budget monitoring and evaluation department within the Budget Office of the Federation, the Nigerian citizenry is unable to acquire information on any governmental budget activities going on within their communities. This is similar to China where civic engagement with budgeting has been found to be constrained by central leaders and resistance from local governments (He, 2011). This secrecy gives those in government exclusive control over certain areas of knowledge, thereby increasing their influence (Stiglitz, 2002). This article argues that this secrecy in the government budget makes it harder to detect when corruption is afoot.

Annually, the Federal Government of Nigeria allocates some funds for special intervention projects across the six geo-political zones of the country. Within the past decade, about ₦100 billion (about \$2.5 million) has been allocated yearly.<sup>1</sup> These special interventions are termed "Zonal Intervention Projects" (referred to as 'ZIPs' henceforth) or sometimes "FG Constituency Projects" (BudgetOffice, 2018). The ZIPs are implemented by key ministries of the government. The details in the ZIPs budget have recently been made available to the Nigerian public thanks to the FOI Act enacted in 2011, thus slightly lifting the government budgetary secrecy veil. The FOI Act aims at making Nigerian public records and information more freely available. It provides for public access to public records and information while protecting serving public officers from adverse consequences of disclosing certain kinds of official information without authorization. Before the implementation of the FOI Act,<sup>2</sup> specific details on ZIPs, including project type, cost, and target sector were inaccessible (ICRC, 2011).

There are several thousand NGOs in Nigeria focusing on varying themes (Brass et al., 2018; NBS, 2016). However, *BudgIT*<sup>3</sup> is the only NGO that has pioneered the open and active engagement of citizens to advocate for transparency regarding the budgeting process and monitors government budgeted projects within Nigeria (BudgIT, 2018). *BudgIT* was founded in 2011 and is regarded as Nigeria's first data journalism platform. *BudgIT* is a civic organization that applies technology to intersect citizen engagement with institutional improvement, to facilitate societal change. *BudgIT* uses an array of ICT tools to simplify the budget and matters of public spending for citizens, with the aim of raising the standard of

transparency and accountability in government. *BudgIT* is in constant partnership with civil society, public institutions and the media, chiefly in the areas of fiscal analyses, civic technology and data representation.

Beyond budget access, *BudgIT* functions on the premise that budgets must work for the people. Most emblematic is their project monitoring division, “*Tracka*”, created in 2014. *Tracka* emerged as a specialized tool to monitor public projects and give feedback including updates on project status to citizens and the government. *Tracka* is a community of active citizens tracking the implementation of government projects in their community to ensure service delivery. *Tracka* focuses on monitoring government capital projects in the ZIPs section of the annual Nigerian budget.

*Tracka* focuses on ZIPs because the information needed to monitor their implementation is now available on the website of the Budget Office of Nigeria as required by the FOI laws (Budget Office, 2018). *Tracka* thus fulfills a non-governmental monitoring role for the FOI Act in this regard. By leveraging the FOI Act, ICT and the influence of an active social media presence, *Tracka* brings people with common interests together to share documents, photos and videos, and post comments on existing budgeted projects on the *Tracka* online platform and social media. At the time of writing, *Tracka* had penetrated 20 of Nigeria's 36 states. *Tracka* personnel regularly collate data on ZIPs and design pamphlets to sensitize residents at the grassroots. This pamphlet provides citizens with detailed information about the ZIPs within their localities and enables them to engage their legislative representatives for the implementation of these budgeted public services in their constituencies. In addition, infographics on projects are designed and shared with the public through social media channels including Facebook, Twitter, and the *Tracka* online platform.

### 3 | LITERATURE REVIEW

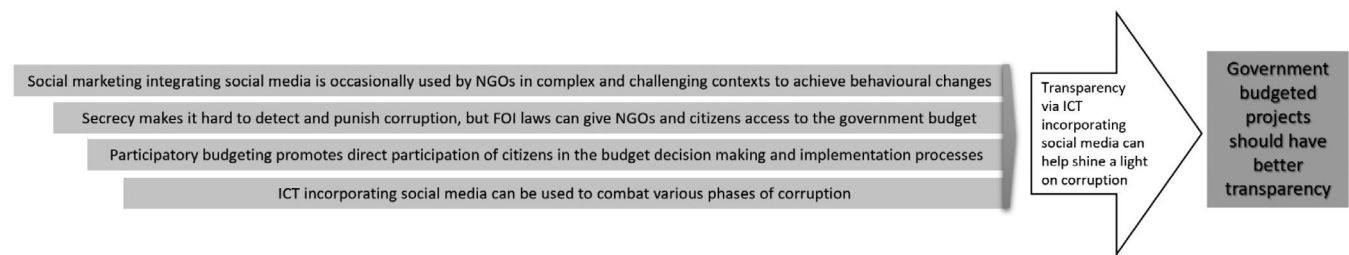
Hood (2006) defines transparency as the right and the ability of citizens (and organizations, where relevant) to access government information and information about government. Transparency in government and public is generally held to be desirable, something to be fostered and enabled (Asamoah, 2019). This idea has gained considerable momentum with the emergence of computing and the internet which has facilitated the application of ICTs to government functions and procedures with the purpose of increasing efficiency, transparency and citizen participation (OAS, 2020). However, e-transparency needs to be backed up by measures to enhance e-interactivity as a one-way e-transparency strategy may be insufficient (Welch & Hinnant, 2003).

ICTs now offer countries a new and cost-effective approach to creating e-transparency and promoting anti-corruption, although success will depend on the acceptance of ICTs among citizens. ICTs also offer new avenues for openness by providing access to social media content and interactions that are created through the social interaction of users via highly accessible web-based technologies (Bertot et al., 2012). E-transparency via social media can have an impact on cultural attitudes about government transparency and increase trust in government (Song & Lee, 2016).

Social media enables participants to share information with each other and include but are not limited to blogs, wikis (e.g., Wikipedia), social networking sites (e.g., Facebook), microblogging services (e.g., Twitter), and multimedia sharing services (e.g., YouTube). In terms of anti-corruption, social media has four major potential strengths: collaboration, participation, empowerment, and time (Bertot et al., 2010). Social media is collaborative and participatory by its very nature as it is defined by social interaction. It provides the ability for users to connect and form communities to socialize, share information, or to achieve a common goal or interest. Social media can be empowering to its users as it gives them a platform from which to make their voices heard. It allows anyone with access to the internet the ability to inexpensively publish or broadcast information, effectively democratizing media. In terms of time, social media technologies allow users to immediately publish information in near real-time (Bertot et al., 2010).

In the same vein, Grönlund (2010) provides a summary of ICT-based actions to combat various phases of corruption. These include (1) automation, to remove human agents and hence corruption opportunities from operations; (2) transparency, to remove the opportunity for discretion; (3) detection in operations, to monitor operations and spot anomalies; (4) preventive detection, to perceive preparations for corrupt action; (5) awareness-raising, to make the public conscious of government rules and procedures so they are better able to resist arbitrary treatment; (6) reporting, to report cases which will make it easier to take corrective action toward individuals and to reorganize systems to avoid loopholes; (7) deterrence, to discourage government personnel from engaging in corruption; and (8) promoting ethical attitudes, to engage the public by means of pursuing discussions in various online forums to uphold ethical beliefs and practices. The ICTs used to achieve these e-transparency goals could involve web sites, social media networks, online newspapers, mobile phones or SMS for input.

Researchers contend that FOI laws can be particularly beneficial to young democracies by providing an important tool for safeguarding basic rights (Luscombe & Walby, 2017; Relly & Schwalbe, 2016). However, the positive outcomes of FOI laws are highly dependent on supervisory institutions (Camaj, 2016). Mkude et al. (2014) investigate participatory budgeting which promotes direct participation of citizens in the budget decision making processes and report that participation, transparency and openness could be encouraged via e-participation which allows the government to transition from authoritative and traditionally representative direct models of democracy to more open and participatory forms. Similarly, Przybilowicz et al. (2017) contribute to the budgetary literature by investigating how a civil society organization monitored the achievement of public policy goals using information available on transparency websites, which sets the goals for the development of education in Brazil, and the public budget of the federal government. The authors deduced that although budget transparency was scarce on the websites in their study, society was interested in using budget transparency to project the enactment of public policy rather than only monitor the past.



**FIGURE 1** Literature model

The literature agrees that ICT could be used to combat corruption (Arpit, 2012; Grönlund, 2010). Research also shows that efforts to promote openness and reduce corruption are heavily shaped by the cultural context of a nation, ranging from societal beliefs toward the value of information to level of identification by citizens with the government and the viability of an independent press to information policies enacted by the government (Brown & Cloke, 2005). However, the process by which ICT leads to social transformation regarding government budget transparency over time is yet to be established and this is the gap we fill. A summary of the literature as it relates to this article is presented in Figure 1.

## 4 | RESEARCH METHOD

This article employed the abductive reasoning case study research methodology (Fletcher et al., 2018; Oetzel, 2005). Abduction is an inference from a body of data to an explaining proposition (Burks, 1946). Peirce widened the concept of inference to include the abductive methodological processes which is the method of discovering hypotheses and propositions (Peirce, 1934). Abduction invents or proposes hypotheses by accounting for the facts (Braithwaite, 1934). The abductive technique infers the best explanation of a phenomenon to reach the most viable and useful explanation.

Charmaz (2006) defined abduction as a type of reasoning that scrutinizes data, entertains all possible explanations for the observed data, and then forms propositions to confirm the most plausible interpretation of the observed data. Existing theory forms the basis for abduction. However, such theories used may require modification (Buchana et al., 2018). This approach is becoming increasingly popular in studies that explore phenomena that researchers know little about in developing countries (Inuwa et al., 2020; Mungai, 2018).

The abductive process begins by taking an outcome (result) and hypothesizing several propositions (rules) which, if true, may explain the observed result. These rules must be plausible and preferably supported by the literature. The third phase takes an example (case) and analyses it against the propositions. This will then confirm or refute the propositions (Fann, 2012; Peirce, 1934). Table 1 shows the abductive process employed by this article. Based on the literature reviewed, eight propositions are hypothesized which are analyzed against the case.

Our abductive procedure accommodated virtual ethnography, improved interpretation, comparison, pattern analysis, and an extensive literature review (Bazeley, 2013; Smith, 2015). We utilized an array of data sources including the ZIPs budgeted projects themselves, official reports from *Tracka* and the Budget Office of the Federation of Nigeria, four semi-structured individual interviews with *Tracka* team members and 22 semi-structured individual interviews with community members where *Tracka* operated. Secondary data from media reports concerning *Tracka* from 2015 to 2019 were also utilized. This way, we observed the monitoring of 1275 budgeted ZIPs to abductively infer propositions on how *Tracka* used ICT incorporating social media to facilitate transparency around the Nigerian ZIPs budgeting process. Next, we present additional literature and logic behind the result and rule presented in Table 1, in Sections 5 and 6 respectively, before going into the results and case analysis in Section 7. Section 8 presents the case discussion while Section 9 introduces the abductive model.

## 5 | RESULT

Extant research shows that corruption levels are lower when citizens have greater access to information (DiRienzo et al., 2007). ICT, specifically social media, provide veritable empowerment platforms for aggregating people's voices and mobilizing public sentiments for uncovering and checking corrupt tendencies (Plascencia, 2015). This is because social media networks are effective for online, near real-time dissemination of invaluable contents that could subject government officials to civic scrutiny regarding their social contract with the populace. Questionable conduct can be noticed and denounced by the populace, and citizens can examine verifiable evidence concerning the public budget in a manner that was hitherto unthinkable.

Bannister and Connolly (2011) explore the limits and desirability of e-transparency in public administration and conclude that the appropriate level of transparency and the nature of that transparency in public administration requires striking a balance between four sets of values/beliefs: (1) the public's right to know, which has been embedded in FOI Acts in many countries; (2) good governance, concerned with the delivery of

**TABLE 1** Abductive process employed

Result	Rule	Case
Government budget monitoring through ICT, incorporating social media, and a specialized online monitoring platform have an impact on improving government accountability and reducing government corruption by bringing citizen awareness to budgeted government projects.	<p>ICT, incorporating social media and specialized online monitoring platforms, are expedient for e-transparency leading to the limiting of government budgetary corruption.</p> <p>Proposition 1: Budget monitoring ICT incorporating social media activities can be used to reduce budget secrecy thus promoting the execution of beneficial budgeted projects.</p> <p>Proposition 2: Budget monitoring ICT incorporating social media activities can limit the under-delivery and abandonment of budgeted projects.</p> <p>Proposition 3: Budget monitoring ICT incorporating social media activities can highlight when vaguely specified budgeted projects allow for budget misrepresentation, inflation and recurrence.</p> <p>Proposition 4: Budget monitoring ICT incorporating social media activities can be used to monitor government budgets to ensure that not only political party loyalists are rewarded by budgeted projects.</p> <p>Proposition 5: Communication about the government budget through ICT incorporating social media helps citizens appreciate the government budget and participate in the monitoring of budgeted projects. Proposition 6: Budget monitoring ICT incorporating social media activities can enable citizens to become emancipated via the ability to monitor the implementation of budgeted projects and hold elected officials to account.</p> <p>Proposition 7: Budget monitoring ICT incorporating social media activities can encourage advocacy activities related to budgeted projects.</p> <p>Proposition 8: Budget monitoring ICT incorporating social media activities can help build communities with activities focused around the monitoring of the government budget and its implementation.</p>	ICT, incorporating social media and a specialized online monitoring platform was used by <i>Tracka</i> to facilitate citizens access to government budget information and highlight corrupt practices leading to a limiting of government budgetary corruption.

public sector services in a way that reflects as closely as possible accepted public administration values such as efficiency, fairness, integrity, honesty and so on; (3) costs and risks of delivery, because even electronically enabled transparency has both financial and other costs as well as risks, for example, privacy and the exposure to legal action; and, (4) rights of public servants to their personal privacy, concerned with the extent to which citizens should be allowed to look over the shoulder of public servants as they work and the risk of stifling debate if it is held in public view.

## 6 | RULE

While the right to exclude others has often been cited as one of the most important characteristics of private property (Ginzberg, 2017; Merrill, 1998), some governments treat the national budget as a private property instead of a public resource and exclude the citizenry from access to its intricacies and workings. For instance, the annual financial budget presenting the government's proposed revenues and spending each year is often shrouded in secrecy in many African democracies with some authors contending that this condition can be traced back to the secrecy that shrouded historical taxation in Africa (Gray, 2015; Mamdani, 2018; van Waijenburg, 2018).

We argue that citizens are “consumers” of government budgetary decisions and they should have considerable access to its details and implementation. We posit that government budgetary secrecy affects the implied social contract and exchange process between the consumers

(citizens) and the service provider (the government) (Kotler, 2000). Since the literature emphasizes that ICTs incorporating social media offer countries a new approach to creating transparency (Dini et al., 2018). We add to the literature by contending that ICT incorporating social media in the process of collective action can lead to social transformation regarding government budget transparency over time and hypothesize the propositions in Table 1. Next, we take our example (case) and analyze it against the propositions (rules).

## 7 | RULE AND CASE ANALYSIS

In terms of ICT, *Tracka* has a free online monitoring platform called “*Tracka.ng*”<sup>5</sup> where citizens can sign up to monitor budgeted projects within Nigeria. This platform is available on all computers and smart mobile phone devices and provides users with the title, budgeted cost, location, category, and last date when a status was reported on each budgeted ZIP. The *Tracka* platform allows any user to sign up, provides them with a mobile phone number and gives instructions on how to send an SMS for input to report on the status of ZIPs. The status options reflect an up-to-date indicator of the status of each ZIP and can be “completed,” “ongoing,” “not started,” “not found” or “abandoned.” This agrees with literature that reports that successful monitoring systems presuppose dependable technologies with well-defined communication protocols to capture and transmit a comprehensive and up-to-date range of indicators (Iannacci & Cornford, 2018). An example of how each ZIP appears on the *Tracka* platform is presented in Figure S1a in the supplementary materials section. The statuses of all the monitored ZIPs on the *Tracka* platform is tallied and made publicly available on the *Tracka* website.

In terms of social media engagement, *Tracka* has asked Nigerians to add their voice to the call for transparency and accountability on public funds by following and using Twitter and Facebook Hashtags like #GetInvolved and #AskQuestions to report on projects within their locality and get engaged in self-advocacy. These activities have brought visibility to budgeted ZIPs that are being monitored and have aided communities to get the attention of the government. This sort of advocacy by *Tracka* resulted in a KVA transformer being installed in a community that had not had electricity for 30 years. As a community leader of that community said (2019):

“We are already tired of their (legislative representatives<sup>6</sup>) failed promises. That is exactly what *Tracka* did by sending letters to concerned authorities after viral (social media) advocacy.”

Thus, we interpret the activities of *Tracka* as social marketing integrating ICT, in this specific case, social media and a specialized online monitoring platform to change people's behavior concerning government accountability for the benefit of citizens and society (Andreasen, 2012). These activities also help keep government officials on their toes, and foster accountability in the execution of community projects for the benefits of the populace. They also reinforce the argument that government functionaries, ministries and parastatals are statutorily obliged to be accountable to the citizenry, directly or indirectly, through civil society organizations or related umbrella groups (Lockwood, 2013).

### 7.1 | Citizen empowerment stages

*Tracka* has reached over 450,000 Nigerian citizens through 246 town hall meetings across 20 states in Nigeria to encourage residents to take ownership of government budgeted projects within their communities. Citizens were asked to: (1) find out about government budgeted projects within their communities; (2) visit project sites and take pictures to share via social media platforms including Facebook and Twitter; (3) engage their legislative representatives via letters, emails or tweets; (4) engage the ministry/agency in charge of the projects via letters, emails or tweets; and (5) report project and monitor progress update via ICT. Of the 1275 ZIPs that were monitored, at the time of writing, 482 projects had been completed, 210 projects were ongoing, 367 projects had not been started, 189 projects had unspecified locations (meaning they could not be monitored), and 27 projects had been abandoned. Next, we use what developed as *Tracka* monitored the ZIPs to highlight four citizen empowerment stages that relate to our first four propositions.

#### 7.1.1 | Stage 1: Reduction of budget secrecy

In some instances, projects that had been budgeted for in the ZIPs budgets were not executed, even though funds had been disbursed.<sup>7</sup> In other cases, projects that were deemed not useful by the community were executed. The cases presented in Table S1a in the supplementary materials section illustrate this practice. In line with the e-transparency literature (Bertot et al., 2010; Przybilowicz et al., 2017), we found that ICTs incorporating social media could be used to shine a light on these practices and make citizens aware of budgeted projects in their communities. Citizens could then act on this knowledge to lobby for implementation of budgeted projects with the help of concerned partners.



Furthermore, NGOs could facilitate dialog between citizens and public service officials so that beneficial projects could be suggested at the local level where NGOs and citizens operate. Public service officials could then bring these project requests to the political sphere for discussion. Based on our primary research, if this culture is encouraged over time, the secrecy concerning government transactions regarding the community should decrease as citizens become more aware of the government budget and its workings. This relates to the first proposition:

**Proposition 1.** Budget monitoring ICT incorporating social media activities can be used to reduce budget secrecy thus promoting the execution of beneficial budgeted projects.

### 7.1.2 | Stage 2: Limitation of under-delivery and abandonment of budgeted projects

In other cases, large sums of money were approved for projects but the completed projects did not reflect the value of the disbursed sums. The cases presented in Table S1b in the supplementary materials section illustrate this practice. The e-transparency literature encourages the use of automation, to remove human agents and hence corruption opportunities from operations, and transparency, to remove the opportunity for discretion (Bertot et al., 2010; Neupane et al., 2012). We found that interactive ICT like the *Tracka* platform could be used as part of a larger transparency campaign by NGOs and citizens to monitor government activities and reduce opportunities for fraudulent practices.

Social media was often used as an effective tool by *Tracka* in this context to engage with the representative legislators, thus making them aware that projects in their constituency were being monitored by members of the public who were sharing their experiences through the *Tracka* platform and on other social media platforms. This sort of ICT advocacy gave greater visibility to budgeted projects and resulted in the completion of more projects that matched the budgeted value of the projects. This relates to the second proposition:

**Proposition 2.** Budget monitoring ICT incorporating social media activities can limit the under-delivery and abandonment of budgeted projects.

### 7.1.3 | Stage 3: Restricting corruption through vaguely specified budgeted projects

In many instances, because adequate details concerning budgeted items were not provided, the budget was open to various forms of interpretation. In addition, in the case of multiple items of the same kind, the unit costs and duration of use for the budgeted items were often not given. In some cases, ZIPs were repeated annually in the budget even after the funds for them had been disbursed. The cases presented in Table S1c in the supplementary materials section illustrate this practice.

The literature advises that projects should be made specific and concrete to enhance the chances of success (Jamali & Mirshak, 2007; Olarewaju, 2019), as vague notions of responsibility can hinder development where there are institutional voids (Mickiewicz & Olarewaju, 2020). The vagueness in the way the budgetary allocations were phrased in this context allowed for flexibility in interpretation. *Tracka* was able to show that this vagueness in interpretation was being used to facilitate corruption. This relates to the third proposition:

**Proposition 3.** Budget monitoring ICT incorporating social media activities can highlight when vaguely specified budgeted projects allow for budget misrepresentation, inflation and recurrence.

### 7.1.4 | Stage 4: Encouraging political party neutrality

In many cases, some legislative representatives embarked on “empowerment projects” that involved tangible goods being distributed to party loyalists. When this occurred, other community members who did not belong to the political party of the representatives were excluded. In many cases, these projects were impossible to monitor as they were not tied to any specific physical project in a geographic location that could be traced. In addition, by branding tangible goods as “donated by” followed by the legislative representative’s name, the legislative representative claimed unwarranted credit for the provision of the budgeted items. As a *Tracka* team member explained to us (2018):

“Many times, these legislative representatives say they are doing empowerment projects when all they are doing is sharing items to voters of their political parties. The problem is that we cannot trace these items as they are not tied to any location. Also, they are deceiving people by labeling budgeted items as personal donations.”

As one community member also explained to us (2017):

“These politicians are all the same. Our own side of town has never received any empowerment project. It is only their political party loyalists and personal people that they are giving these items.”

These empowerment projects and branding activities were used to coerce citizens into voting for the legislative representative. *Tracka* was able, through online and offline engagement, to highlight that the source of the items was the government budget and the beneficiaries of government budgeted projects should be the whole community and not only political party loyalists. This relates to the fourth proposition:

**Proposition 4.** Budget monitoring ICT incorporating social media activities can be used to monitor government budgets to ensure that not only political party loyalists are rewarded by budgeted projects.

## 7.2 | Social marketing transition stages

Examining how marketing can be used as a means for transformative social conflict resolution in the context of transitioning war economies, Barrios et al. (2016) highlight four transition mechanisms: (1) empowerment, via institutionalized land ownership; (2) communication, via cooperatives, in which democratic decision making is mandatory; (3) community building, via the provision of community services such as education and healthcare, and (4) regulation, via fair-trade certifications and legitimizations—through which marketing systems can contribute to peace-making and thus produce mutually beneficial outcomes for consumers and society. We theorize that Barrios et al. (2016) can be readapted into a model to highlight four social marketing transition stages—communication, emancipation, advocacy, and community building—through which NGOs can monitor the implementation of government budgeted projects using ICT integrating interactive social media as social marketing tools to foster government transparency and accountability.

The first stage is communication, when the message of transparency and accountability is initially brought to the attention of the citizenry through social marketing activities incorporating ICT, especially the use of social media. The second phase is emancipation, when the citizenry begins to use the communicated information to demand for more accountability from their legislative representatives. In the third phase, advocacy, enforcement and legal action are taken to fight corruption based on social marketing activities. The fourth phase, community building, occurs when a group of stakeholders who wish to combat corruption based around the activities of the NGO is formed. The citizen empowerment and social marketing transition stages do not have to be linear and could occur in parallel. In our case study, we found that the advocacy and community building stages occurred relatively simultaneously. Next, we use the process through which *Tracka* monitored the ZIPs to highlight four social marketing transition stages that relate to our last four propositions.

### 7.2.1 | Stage 1: Communication

This formed the primary type of operation that *Tracka* was involved in during its infancy from 2015 to 2016 and still consists of the introductory phase of its activities when it begins a transparency campaign. During this phase, *Tracka* focused on using ICT incorporating social media to promote discussions on government budgetary corruption. *Tracka* also encouraged citizens to communicate with their legislative representatives in charge of the ZIPs to ensure that the budgeted items came to fruition.

*Tracka* did this by putting out periodic social media posts (primarily on the Twitter platform) asking citizens to engage with their legislative representatives via dialog and monitor the implementation of the budgeted ZIPs on the *Tracka* platform. *Tracka* also regularly reported on the status of projects and asked members of the society to do the same via Hashtags. Examples of these posts are presented in Figure S2a in the supplementary materials section. These communication-enhancing activities contrast with the stoic nature of the budget office of the Federation of Nigeria and promoted communication among key anti-corruption stakeholders. This leads to the fifth proposition:

**Proposition 5.** Communication about the government budget through ICT incorporating social media helps citizens appreciate the government budget and participate in the monitoring of budgeted projects.

### 7.2.2 | Stage 2: Emancipation

As we have highlighted, the citizenry of Nigeria is unable to effectively debate or gain access to information on any government activities within their communities even though there are both budget monitoring and evaluation and ICT units within the budget office of the Federation of



Nigeria. The social marketing activities of *Tracka* helps to bridge this regulatory institutional gap in a way that is non-governmental and civic. At this stage, which we see as beginning from 2017 and continuing until the time of writing, consumers of the social marketing campaign (the community members) started to demand for more accountability from their legislative representatives due to the online and offline activities of *Tracka*.

Specifically, *Tracka* personnel enhanced calls for accountability by collating data on ZIPs as a result of the new Nigerian FOI Act and designed infographics that were easy to understand in order to sensitize residents about the budgeted ZIPs in their communities. Residents were encouraged to use the *Tracka* platform and the designed infographics contained essential information about the budgeted ZIPs such as the project title, amount of money allocated, location, year of the award and percentage of funds that had been disbursed. The infographics were shared as posts on two popular social media platforms, Facebook and Twitter, and via town hall meetings with community members. The social media account of the representative legislator in charge of the project was often tagged in such posts as well as the social media account of the “Independent Corrupt Practices and Other Related Offences Commission” (ICPC<sup>8</sup>), and those of other NGOs and anti-corruption advocates in Nigeria. Examples of these posts are presented in Figure S3a in the supplementary materials section. This empowered the citizenry to engage with their elected officials. As one community member explained to us (2017):

“We became aware of all these projects that were not being executed in our neighborhood because of *Tracka*, but we didn't know we could even do anything about it. But the social media posts and *Tracka* people said we should engage with our elected officials, so we started to ask them questions and even write to them sometimes.”

As a *Tracka* team member explained to us (2019):

“We have online engagement and offline engagement and through this, we educate the community on how they can be active citizens and demand for accountability from their elected representatives about budgeted projects. In our online social media posts and offline publications, we include the essential information about the budgeted ZIPs and the pictures, phone numbers and email addresses of the elected representatives responsible for the constituency.” This relates to the sixth proposition:

**Proposition 6.** Budget monitoring ICT incorporating social media activities can enable citizens to become emancipated via the ability to monitor the implementation of budgeted projects and hold elected officials to account.

### 7.2.3 | Stage 3: Advocacy

At this stage, which we observed as beginning from February 2018 and lasting until the time of writing, other anti-corruption bodies and institutions within Nigeria began to act, using the evidence from the social media and social marketing campaigns of *Tracka* as a catalyst. For instance, when *Tracka* embarked on a social marketing campaign demanding that ZIP ambulances for which funds had been disbursed be accounted for by a legislative representative (a senator in this case), officers of the ICPC traced the funds and ambulances to their location and were able to return the ambulances to their intended location.

In another similar case, the ICPC began a probe into another senator after *Tracka* made an infographic about ZIPs worth ₦117 million (about \$320,000) that were unaccounted for and embarked on a social media campaign. When the probe became official, the senator disbursed the budgeted ZIP items. Examples of these posts are presented in Figure S4a in the supplementary materials section. It is important to note that these advocacy activities started occurring after *Tracka* had gained credibility in Nigeria, over time, in line with the institutional voids literature that highlights that reputational trust is built via a long-term approach (Gao et al., 2017). This relates to the seventh proposition:

**Proposition 7.** Budget monitoring ICT incorporating social media activities can encourage advocacy activities related to budgeted projects.

### 7.2.4 | Stage 4: Community building

The activities of *Tracka*, over time, have brought together citizens, development agencies, policymakers and government officials who wish to combat corruption within the country. These concerned bodies of stakeholders were operating in isolation until the social media and social marketing activities of *Tracka* allowed them to discover each other and act collectively toward the common goal of reducing government budgetary corruption in Nigeria. Additionally, “*Trackaplus*,” a programme produced by *BudgIT* in collaboration with a popular Nigerian television station,

“ChannelsTV,” has been able to successfully find and report on abandoned projects in many communities, particularly on infrastructure projects that have been abandoned (ChannelsTV, 2018).

We observe that, since September 2018, this community now meets virtually through social media channels like Facebook (where *Tracka* had about 6500 followers in December 2019 and about 7100 followers in March 2020) and Twitter (where *Tracka* had about 54,000 followers in December 2019 and about 73,000 followers in March 2020), and face-to-face via town hall meetings which are also promoted via ICT. As a community leader on Twitter commented (2018):

“Thank you *Tracka*, these are the kinds of things we wouldn't have known without you and now you have brought all of us together to fight this corruption.”

As a *Tracka* team member also explained to us (2019):

“Some people and concerned bodies now come to us directly because they know we exist, unlike the former days when we used to introduce ourselves all the time. Now, some of them even proactively ask for materials so they can engage in community activism. Many smaller groups and anti-corruption activists have formed around our activities.”

**TABLE 2** Case: Citizen empowerment and social marketing transition stages for monitored ZIPs

		Case			
		Project completed	Project ongoing	Project not started	Project abandoned
Tracka outcome (result)	Rule				
Citizen Empowerment Stages					
Budget monitoring ICT incorporating social media activities can be used to reduce budget secrecy thus promoting the execution of beneficial budgeted projects.	ICT incorporating social media are expedient for e-transparency leading to the limiting of corruption	True	True	True	False
Budget monitoring ICT incorporating social media activities can limit the under-delivery and abandonment of budgeted projects.		True	False	False	False
Budget monitoring ICT incorporating social media activities can highlight when vaguely specified budgeted projects allow for budget misrepresentation, inflation and recurrence.		True	False	False	False
Budget monitoring ICT incorporating social media activities can be used to monitor government budgets to ensure that not only political party loyalists are rewarded by budgeted projects.		True	True	False	False
Social Marketing Transition Stages					
Communication about the government budget through ICT incorporating social media helps citizens appreciate the government budget and participate in the monitoring of budgeted projects.	ICT incorporating social media are expedient for e-transparency leading to the limiting of corruption	True	True	True	True
Budget monitoring ICT incorporating social media activities can enable citizens to become emancipated via the ability to monitor the implementation of budgeted projects and hold elected officials to account.		True	True	False	False
Budget monitoring ICT incorporating social media activities can encourage advocacy activities related to budgeted projects.		True	False	False	False
Budget monitoring ICT incorporating social media activities can help build communities with activities focused around the monitoring of the government budget and its implementation.		True	True	False	False

This relates to the eighth proposition:

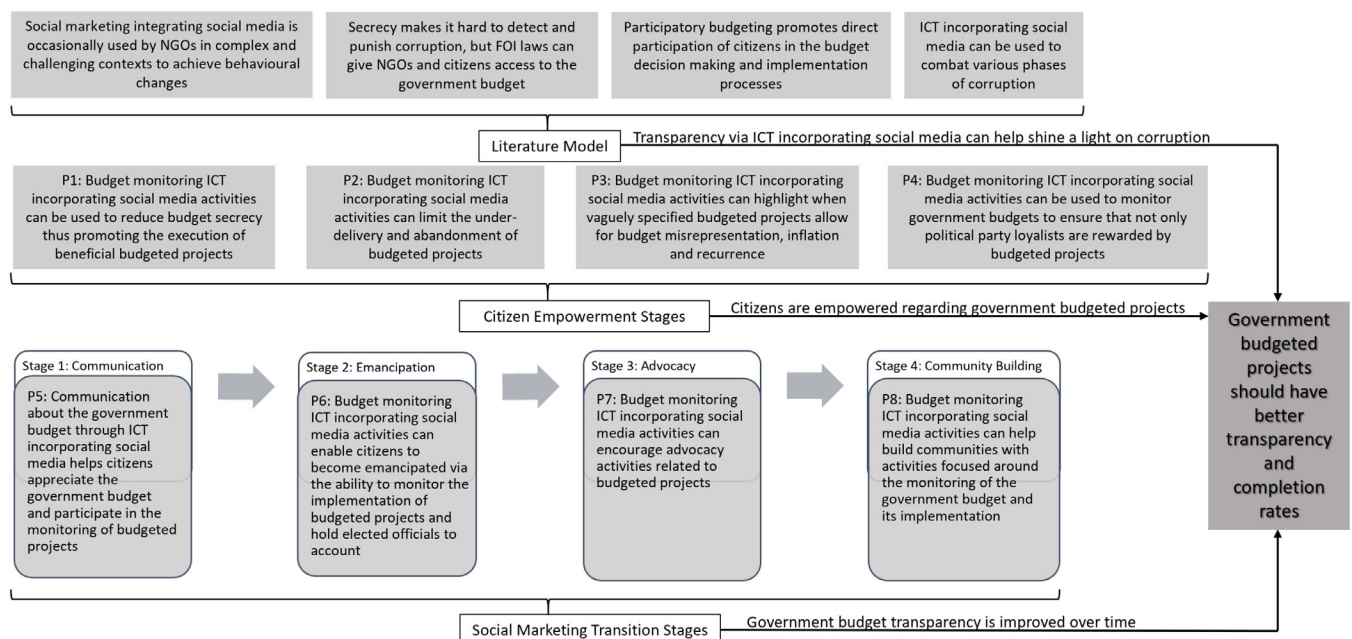
**Proposition 8.** Budget monitoring ICT incorporating social media activities can help build communities with activities focused around the monitoring of the government budget and its implementation.

## 8 | CASE

ICTs can reduce corruption by promoting good governance, strengthening reform-oriented initiatives, reducing the potential for corrupt behaviors, enhancing relationships between the government and citizens, allowing for citizen tracking of activities and by monitoring and controlling behaviors of government employees (Bhatnagar, 2000; Shim & Eom, 2008). To contribute to the literature, not only have we introduced a citizen empowerment and social marketing transition pathway, we have shown how it developed over time. Our theory is confirmed by the outcomes of the 1275 ZIPs that were monitored and presented in Table 2. From the total sample, the 482 budgeted projects that had been completed by the time of writing confirmed all our eight propositions. For the 210 budgeted projects that were ongoing, the second, third and seventh propositions could not be proven. For the 367 budgeted projects that had not been started, only the first and fifth propositions could be proven. Finally, for the 27 budgeted projects that had been abandoned, only the fifth proposition could be proven. Unfortunately, 189 budgeted projects had unspecified locations so they could not be monitored.

A scrutiny of the outcomes of the projects confirms that the citizen empowerment and social marketing transition stages shown in this article were associated with higher completion rates for the government budgeted projects monitored. For the ongoing projects, the citizen empowerment and social marketing transition stages did not fulfill all the propositions and, thus, were insufficient to reach the completion stage at the time of writing. Relating the citizen empowerment and social marketing transition stages to the outcomes also provides insights as to why some budgeted projects were not started or had been abandoned at the time of writing.

In totality, there are lessons to be learnt concerning how ICT can encourage transparency in government budgeting from Nigeria by comparing these monitored ZIPs. However, despite the formal democratic process within Nigeria, the country remains fragmented due to ethnically-based politics and clientelism (Fukuyama, 2014; Olarewaju & Olarewaju, 2020). This has reduced the incentives for the states to learn from each other concerning budgeted projects and created another vital responsibility concerning knowledge sharing for *Tracka*. *Tracka* fulfills this role by conducting training sessions to update its Project Tracking Officers (PTOs) and field officers on the latest lessons regarding budget monitoring activities. This way, interstate knowledge regarding the use of ICT incorporating social media to monitor government budgets within the country is disseminated.



**FIGURE 2** Abductive model inferred

## 9 | ABDUCTIVE MODEL

Based on the discussion so far and our abductive methodology, we infer a model which we summarize in Figure 2 to emphasize several dimensions. The findings indicate that for NGOs and citizens to effectively use ICT to monitor the implementation of government budgeted projects and ensure budget transparency, a holistic approach incorporating transparency, community engagement, political party neutrality, and offline and online participation, should be encouraged. It also suggests that a long-term perspective should be anticipated by NGOs who could follow the citizen empowerment and social marketing transition pathways described in this article to enhance government budget accountability in similar contexts over time.

The findings also imply that NGOs can help citizens engage with the government budget in an environment of trust because they are non-governmental and nonprofit, and they often have a close relationship with the indigenous population where they are located. Similarly, NGOs in comparable contexts might also be in a good position to use ICT to monitor government budgets because they are usually more experienced in social marketing and social media techniques compared to elected representatives and public officials. Furthermore, although budgetary decisions are often made formally at the government level, the implementation of budgetary decisions often occurs at a local level in communities where NGOs have substantial familiarity.

## 10 | CONCLUSION AND LIMITATIONS

Transparency has been described as the enemy of corruption (Lindstedt & Naurin, 2006; Uslaner, 2004), and the extant literature shows that the provision of information to citizens and the ability of citizens to monitor the activities of the government play an important role in battling corruption (Bertot et al., 2010; Neupane et al., 2012). This implies that the improved transparency that ICT facilitates should have the effect of reducing corruption as ICT could be a cost-effective means to promote transparency and reduce corruption (Asamoah, 2019; Bhatnagar, 2000). Likewise, ICT can impact cultural attitudes about perceived transparency and trust (Song & Lee, 2016). These dimensions have important implications for developing countries where government corruption seems to be a particularly problematic issue (Delavallade, 2006; Mickiewicz & Olarewaju, 2018), and cost-effective means are needed to change cultural attitudes about perceived transparency and trust.

Crucially, to successfully reduce corruption long-term, ICT enabled transparency initiatives, generally, must move from simply increasing information access to ensuring social transformation (Bertot et al., 2010). This article has shown how such social transformation was achieved around the government budget in Nigeria by *Tracka* via its budget monitoring ICT activities. The novelty of social transformation roles highlighted by this article in Figure 2, which happened over time, is a new addition to the literature. Overall, the article offers insights for combating government budgetary corruption. By focusing on the country with Africa's largest population and economy, Nigeria, this study fills an important gap in the fight against the corruption that has exacerbated poverty within Africa. Thus, given the scarcity of resources facing citizens, governments, NGOs, policymakers and development agencies in similar contexts, the findings of this article are pertinent.

This article has shown how ICT, in this specific case, social media, and a specialized online monitoring platform, can be used to facilitate transparency and accountability around the government budgeting process. The four citizen empowerment stages and four social marketing transition stages that this article has abductively inferred has shown that this transformative role for NGOs in constructing citizen engagement for monitoring the government budget via ICT is a process that happens over time. In the future, it would be constructive to investigate how ICT activities could be used to enforce legal action against corrupt activities. It would also be beneficial if the propositions elaborated upon in the article could be explored in different contexts, cases and countries.

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## DATA AVAILABILITY STATEMENT

The data that supports the findings of this study are available in the supplementary material of this article. They are also available from the corresponding author upon reasonable request.

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## ENDNOTES

- <sup>1</sup> The signed 2018 Nigerian budget had a value of ₦9,120 billion (about \$25 billion). The ZIPs make up about 1% of the entire Nigerian government budget yearly.
- <sup>2</sup> The FOI Act is also aimed at assisting various Nigerian government anti-corruption agencies such as the National Human Rights Commission (NHRC), the Independent Corrupt Practices and Other Related Offences Commission (ICPC), the Economic and Financial Crimes Commission (EFCC), the Code of Conduct Bureau and other law enforcement agencies in performing their duties. To the best of our knowledge, it does not apply to the entire Nigerian budget but covers the ZIPs.
- <sup>3</sup> URL: <https://yourbudgit.com/>.
- <sup>4</sup> URL: <https://tracka.ng/>.
- <sup>5</sup> URL: <https://tracka.ng/auth/login>.
- <sup>6</sup> The term “legislative representatives” refers to members of the Senate, the House of Representatives and elected Governors in Nigeria.
- <sup>7</sup> In such cases, it was crucial that there was information on whether the budgeted funds had been disbursed or not.
- <sup>8</sup> The ICPC is Nigeria's anti-corruption commission with the mandate of fighting corruption in Nigeria through enforcement and preventive measures.

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## SUPPORTING INFORMATION

Additional supporting information may be found online in the Supporting Information section at the end of this article.

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