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The Impacts of Digital Public Infrastructure (DPI) Framework on Public Service Delivery in Nigeria: A Study of Federal Inland Revenue Service and The Nigerian Immigration Service

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ABSTRACT

Digital Public Infrastructure (DPI) serves as a prominent factor in the quest to reform public service provision in Nigeria. Through this paper, DPI impacts on efficiency, transparency, and accessibility in the Federal Inland Revenue Service (FIRS) and the Nigerian Immigration Service (NIS) were analyzed. The qualitative methodology was based on secondary data from peer-reviewed journal articles, government reports, institutional publications, and policy documents. The data was analyzed using Braun & Clarke's six-phase framework, with the generation of codes related to digital identity, digital payments, data exchange, efficiency, accessibility, and transparency as the outcome. The analysis was guided by New Public Management (NPM) theory, which suggested the adoption of practices typically applied by the private sector to enable public institutions to be more accountable, responsive, and effective. The research outcomes indicated that FIRS's acquisition of TaxPro Max and an integrated electronic filing system led to a significant mobilization of non-oil revenue, voluntary compliance, and operational transparency through electronic trails. Meanwhile, the NIS's use of enhanced e-passport systems, online visa portals, and a contactless passport renewal application led to the deletion of all 204,332 applications in three weeks, boosted national-security screening, and decentralized service access. The comparative analysis showed that the differences in institutional capacity, leadership, infrastructure, and policy stability were the sources of the dissimilar effects. The paper highlighted that DPI, as an NPM efficiency-driven system, significantly improved service delivery, although persistent infrastructure deficits, digital literacy gaps, and weak data governance hindered the actual achievement. The paper suggested that governments should promote increased digital literacy, strengthening the legal and regulatory framework for data security.

INTRODUCTION

Digital Public Infrastructure (DPI) supports reforms in public administration by providing technological systems like digital identity platforms, interoperable payment systems, and secure data exchange networks. These systems help public institutions deliver services more efficiently, reduce bureaucratic delays, lower administrative costs, and increase citizen satisfaction (World Bank, 2025; Mao, 2023).

Nigeria has made significant efforts to strengthen governance through DPI initiatives. Programs such as the National Identity Number (NIN) scheme, the Treasury Single Account (TSA), and the Nigeria Inter-Bank Settlement System (NIBSS) show the government's commitment to digital integration (Federal Ministry of Communications and Digital Economy, 2020). However, outcomes vary across agencies due to differences in institutional capacity, leadership, and quality of digital infrastructure.

This paper examines two agencies: the Federal Inland Revenue Service (FIRS) and the Nigerian Immigration Service (NIS). FIRS manages tax administration and revenue collection. It has introduced platforms like TaxPro Max, electronic tax filing systems, and online payment solutions to improve tax compliance and transparency (Oladele et al., 2024). NIS oversees immigration services, including passport issuance, visa applications, and border security. It uses digital tools such as the electronic passport system and online visa platforms to improve service efficiency (Atobatele et al., 2024). Comparing these two agencies provides insights into how DPI influences service delivery across different government sectors.

The paper aims to assess how DPI affects service efficiency, accessibility, and transparency in FIRS and NIS. It also identifies factors that explain differences in DPI outcomes between the two agencies and suggests ways to strengthen digital governance initiatives. Although exploratory, the paper keeps a clear focus on these objectives without framing formal paper questions.

The analysis relies only on secondary data, including government reports, institutional publications, peer-reviewed journal articles, and policy documents. It does not use interviews, surveys, or field observations. This approach has limitations. Official reports may present favourable views, and independent evaluations are limited. Findings from FIRS and NIS may not apply to all Nigerian public agencies because of differences in their structures and technologies.

LITERATURE REVIEW

The term "digital public infrastructure" (DPI) describes the fundamental, interoperable technology systems intended to promote digital inclusion and the effective provision of public services. DPI frameworks are shared, reusable platforms that enable safe identification, financial transactions, and data exchanges across several sectors as opposed to discrete projects. Governments and private organizations can build upon the fundamental components of DPI to deliver services effectively and fairly, claim Gelb and Metz (2018).

Digital identity is one of the main elements of DPI. Digital identity systems are procedures that provide people with a verifiable, distinct, and long-lasting form of recognition by the government or authorized authorities, according to the World Bank (2018). Access to services including healthcare, education, and social protection is made easier by digital identity. Additionally, it contributes to financial inclusion by facilitating Know-Your-Customer (KYC) processes for mobile money providers and banks (Gelb & Clark, 2013).

The second part is the digital payments infrastructure, which includes the platforms that enable electronic money transfers between people, companies, and governmental organizations. Evans and Pirchio (2015) demonstrated how digital payment systems increase economic efficiency by strengthening cash transfer program transparency, lowering transaction costs, and improving government revenue collection. Governments can administer procurement procedures, collect taxes, and distribute benefits with little human intervention thanks to these technologies, which lowers the likelihood of corruption.

Platforms for data exchange that facilitate the safe, approved transfer of information between authorities and service providers make up the third important component. Data sharing enhances policy coordination, service personalization, and government decision-making, according to Janssen, Charalabidis, and Zuiderwijk (2012). Standardized data interchange systems preserve individual privacy rights through secure protocols, minimize duplication of effort, and guarantee that authorities operate with current, correct information.

Successful digital governance systems are based on the cooperation of these three elements—identity, payments, and data exchange—according to academics. Governments who invest in integrated digital foundations as opposed to dispersed digital projects see higher long-lasting gains in the results of service delivery, according to Heeks (2020). Connecting digital identities to interoperable databases and financial systems opens the door to more responsive, responsible, and inclusive governance frameworks.

Proper governance plays a vital role in the successful implementation of Digital Public Infrastructure. According to the United Nations Development Programme (UNDP, 2022), the establishment of DPI demands attention to institutional frameworks, transparent public-private partnerships, and robust regulatory mechanisms to avoid risks of exclusion, misuse, and concentration of digital power. Without inclusive governance arrangements, DPI systems may reinforce existing inequalities and undermine public trust.

Digital Public Infrastructure refers to a coordinated system of digital identity, payments, and data exchange platforms that form the technological backbone for modern service delivery. Effective DPI implementation hinges not only on technical capacity but also on inclusive policymaking, cross-sector collaboration, and citizen trust.

THEORETICAL FRAMEWORK

This paper uses New Public Management (NPM) theory to understand how Digital Public Infrastructure (DPI) affects public service delivery. NPM emerged in the late twentieth century as a response to the inefficiency, rigidity, and bureaucratic inertia of traditional public administration. Hood (1991) described NPM as an approach that applies private-sector management techniques to public institutions to improve efficiency, effectiveness, and responsiveness. NPM promotes results over processes, decentralization of authority, competition within the public sector, customer orientation, and managerial accountability (Dunleavy

& Hood, 1994). It encourages public agencies to operate more like entrepreneurial organizations focused on performance and citizen satisfaction.

DPI, which includes platforms for digital identity, digital payments, and data exchange, supports the modernization goals outlined by NPM. Digital tools allow public agencies to streamline services, improve citizen access, and increase transparency, aligning with the operational targets NPM promotes. Christensen and Lægreid (2011) observed that integrating technology into public administration helps achieve the efficiency and service quality that NPM advocates.

Applying NPM theory to this paper makes it possible to assess how the Federal Inland Revenue Service (FIRS) and the Nigerian Immigration Service (NIS) use digital infrastructure to improve administrative processes, reduce service delivery times, and respond more effectively to citizen needs. It provides a framework to evaluate whether digitalization leads to measurable improvements in service outputs and outcomes, which Pollitt and Bouckaert (2017) identified as a central concern of NPM.

NPM's emphasis on accountability and performance measurement also offers a means to assess the transparency and effectiveness of DPI use in FIRS and NIS. Through this lens, the paper examines not only technological adoption but also how institutional reforms support or limit the achievement of public value through digital systems. NPM thus offers the conceptual foundation and analytical tools needed to paper the transformations in public service delivery driven by Digital Public Infrastructure in Nigeria.

Overview of Digital Public Infrastructure Initiatives in Nigeria

Nigeria's strategy for developing Digital Public Infrastructure (DPI) has developed because of several intentional policy efforts meant to enhance service delivery, promote inclusivity, and increase transparency. To institutionalize information and communication technology (ICT) in government, the National Information Technology Development Agency (NITDA) was established under the NITDA Act of 2007. Adeleke (2011) observed that NITDA's mandate placed a strong emphasis on the development of ICT policies and regulatory supervision, acting as a spur for later digital public initiatives.

The launch of the Bank Verification Number (BVN) program in 2014 marked a critical turning point in Nigeria's DPI history. The BVN system was put into place by the Central Bank of Nigeria (CBN) and the Nigerian Inter-Bank Settlement System (NIBSS) to improve identity management in the financial industry. The adoption of BVN increased client verification procedures, reduced identity fraud, and improved banking security, as shown by Esoimeme (2015) and Nnachi et al. (2020). One of the first effective uses of biometric digital identity in Nigeria was the BVN system.

The National Identity Number (NIN), which is managed by the National Identity Management Commission (NIMC), is another essential part of Nigeria's DPI system. Despite being started earlier, significant expansion initiatives picked up speed after 2015 because of Nigeria's commitment to the Sustainable Development Goals (SDGs) of the UN, especially SDG 16.9, which aims to provide legal identification for everyone. The World Bank (2021) claims that the NIN project facilitates the creation of focused social protection programs, supports financial inclusion initiatives, and supports access to basic public services.

Since its founding in 1993, the Nigeria Inter-Bank Settlement System (NIBSS) has developed into a hub for automated clearing, real-time payments, and data sharing between financial institutions. Ayo and Ukpere (2010) emphasized how important NIBSS is to modernize the financial industry, increasing government revenue collection, and encouraging cashless transactions. Nigeria's public financial management system now relies heavily on NIBSS, which also supports larger efforts in digital governance.

The Nigeria Digital Economy Policy and Strategy (NDEPS) 2020–2030, unveiled in 2019, lays out Nigeria's entire digital transformation agenda. The policy highlights eight strategic pillars, including emerging technology development, digital literacy, service innovation, and a robust digital infrastructure (Federal Ministry of Communications and Digital Economy, 2019). With the use of key tools like digital identity and digital payments, NDEPS seeks to establish Nigeria as a world leader in the digital economy.

The government's dedication to developing Digital Public Infrastructure (DPI) is shown in laws like the Nigeria Data Protection Regulation (NDPR) of 2019. According to Diyoke and Tochukwu (2020), the NDPR aims to protect personal information, guarantee adherence to global data governance guidelines, and promote confidence in digital services. There are still major obstacles in the way of their endeavours. Abdulkareem (2015) found that institutional coordination problems, digital literacy gaps, and infrastructure deficiencies were among the ongoing obstacles to the best possible DPI adoption.

When considered collectively, Nigeria's DPI projects show significant advancements in digital public service delivery and institutional reforms. While strategic frameworks like the NDEPS 2020–2030 direct the nation's long-term digital transformation initiatives, projects like BVN, NIN, and NIBSS show concrete successes in creating fundamental digital systems.

Role of Digital Public Infrastructure in Operational Efficiency of Federal Inland Revenue Service (FIRS)

With the development of digital public infrastructure (DPI), Nigeria's efforts to modernize public services using DPI were immensely aided by the Federal Inland Revenue Service (FIRS), whose main objective was to enhance the taxpayers' experience, increase revenue collection, and foster transparency, having recently identified the shortcomings of manual tax administration (FIRS, 2021).

One of the milestone innovations is the adoption of electronic filing systems. FIRS has introduced the Integrated Tax Administration System (ITAS) to streamline the registration, filing, and payment of taxes. The IAS has been developed to allow

taxpayers to file returns and pay tax online and access compliance certificates. According to Irefe & Akinmade (2020), automation in tax administration reduces the costs associated with complying with tax regulations, lessens human discretion in tax affairs and lessens opportunities for corruption. By using electronic filing systems, tax authorities have done away with high processing time, and accuracy, and reduced administrative burden to taxpayers and the overall tax net.

In 2021 FIRS launched TaxPro Max as an upgraded e-service platform designed to integrate all taxpayer interactions into one portal that facilitates smooth and effective resolution of taxpayer issues (FIRS, 2021). TaxPro Max offers real-time taxpayer registration, automated tax computation, payment processing and receipt generation (FIRS, 2022). It is also integrated with the Nigeria Inter-Bank Settlement System (NIBSS) allowing for electronic payments. According to Ogbonna and Appah (2012), automatization has significantly been beneficial in improving the efficiency of tax collection and building public trust in the tax authorities. Early evaluations indicated that TaxPro Max has enhanced operational transparency through the provision of timely information to taxpayers on their obligations and payments and the reduction of uncertainty that led to difficulties in tax matters.

The Digital Payment System has strengthened FIRS' digitization drive further. The integration with TSA as well as other online portals of commercial banks has enabled prompt tax remittance. This minimized delays and leakages in the tax remittance process. The use of channels such as NIP has provided a secure remittance channel for depositing tax revenues directly into specified Government accounts. As Fashakin and Audu (2025) reported, the secure transaction delivery mechanism offers revenue assurance through audit trails, automated reconciliation of data and minimal manual intervention for settling transactions.

The positive effects of these DPI initiatives can be seen in three dimensions: customer services for taxpayers, revenue mobilization and transparency. Of the latter, the implementation of e-filing and online support means that it is easier to access tax services, lower the demand for services by citizens and businesses, and reduce the burden on citizens and businesses in terms of bureaucratic costs. According to CIAT (2020), simplifying the administration of taxes via digital platforms improves voluntary compliance by taxpayers who are more willing to be compliant when their tax obligations are obvious and readily achievable.

Revenue mobilization has also seen significant growth, with the FIRS reporting that non-oil tax revenues increased steadily between 2018 and 2022, accounting for some of this (FIRS, 2022). The digital revolution has strengthened the tax base primarily among small and medium-sized enterprises (SMEs) and others in the informal sector who were previously not eligible for the formal taxation system. As Ashafoke & Obaretin (2023) point out, fiscal inclusion can be achieved by providing digital tax systems that expand the tax base and thus substantially reduce administrative costs.

To provide answers on the sensitivity aspect, the digitalization of tax administration processes has made tax administration within FIRS more transparent. Public access to digital records, receipts and service histories reduces the potential for discretionary decisions of tax officers. As Alm and Torgler (2011) pointed out, transparency in tax administration is an important predictor of improved compliance rates and public confidence in revenue institutions.

These achievements have had some difficult paths ahead. Some existing infrastructure is at its nadir; some systems are down for short periods and there remains a discrepancy in digital literacy among the taxpayers to some extent. However, the overall impact of DPI adoption by FIRS reflects how effective targeted digital reforms can transform the way government services are delivered, thus making them more efficient, transparent and citizen-centric

Role of Digital Public Infrastructure in Operational Efficiencies of Federal Inland Revenue Service (FIRS) and the Nigerian Immigration Service (NIS)

The Nigerian Immigration Service (NIS) has fully integrated Digital Public Infrastructure (DPI) into its operations to improve accessibility, efficiency and security of services to stakeholders. As part of efforts towards modernization of the border management system and implementation of international standards, NIS has implemented reforms on the e-passport system, online visa portals and automated portals for service delivery (Nnamani et al., 2023).

The e-passport system was first implemented in 2007 and in 2019 the government upgraded the system with an enhanced electronic passport. Biometric authentication, facial recognition and fingerprint scanning are embedded in the travel documents. The use of e-passports improved border authentication measures; and improved passport validity and conformity with international aviation standards (Chaman Law Firm, 2023). Biometric integration also helped enhance national identity management by integrating the issuance of the passport with the National Identity Number (NIN).

NIS has also increased access to services through the visa-on-arrival service program intended to make Nigeria's entry procedure easier for business travelers as well as tourists. The online visa application process enables eligible applicants to get pre-approval electronically before travelling to Nigeria and thus enhances the country's overall investment attractiveness and ease of doing business (VisasNewsi, 2025). With this initiative, you no longer must visit your country's embassies and wait in long queues for your visa.

Following the introduction of NIS online portals for passport applications, fee-paying, tracking, and operating efficiency of the service are boosted. Digital advancement now means applicants can fill in forms and make payments, in addition to scheduling interviews through online portals thus reducing manual processes in immigration offices. According to Shenkoya (2022), digitization of public services reduces administrative bottlenecks, provides services with transparency and improves user's satisfaction.

These DPI innovations have produced tangible outcomes across three dimensions. In terms of service accessibility, digital platforms expanded the reach of immigration services beyond urban centers, enabling Nigerians at home and abroad to initiate and track applications online. This decentralization reduced the need for travel to centralized offices and increased inclusivity for applicants in remote areas. Regarding processing efficiency, automation abbreviated service turnaround times, diminished human error, and reduced chances for discretionary decision-making. Electronic verification at entry points streamlined immigration checks and increased throughput, leading to enhanced satisfaction for both citizens and foreign visitors. In 2023, the NIS carried out a comprehensive renovation of the passport issuance process, resulting in the elimination of a backlog of 204,332 passport applications within a three-week timeframe. This initiative was part of broader efforts to refine operations, including the initiation of a two-week processing timeline for new passport applications. These measures were supported by the deployment of sophisticated technologies, such as Geographic Information Systems (GIS) for border management, as well as the establishment of a centralized data facility with a storage capacity of 1.4 petabytes (Vanguard, 2024).

National security also profited from DPI implementation. The integration of biometric data into immigration records enhanced real-time identity verification at borders, aiding the detection of impostors and the prevention of identity fraud. According to Osasona (2024), biometrics-based border management systems enhance a nation's capacity to oversee migration flows, track individuals who overstay and identify persons with security alerts, thereby bolstering internal security frameworks. Nonetheless, operational challenges persist, particularly regarding system downtime, digital literacy among some users, and network connectivity issues in certain regions. Addressing these limitations is necessary to fully maximize the potential of DPI in immigration management.

Comparative Analysis of Impact of Digital Public Infrastructure on Operational Efficiencies of Federal Inland Revenue Service (FIRS) and the Nigerian Immigration Service (NIS)

The integration of Digital Public Infrastructure by the Federal Inland Revenue Service and the Nigerian Immigration Service (NIS) has proven both similarities and differences in the implementation and the results (Bolakale, 2024; Osasona, 2024). Both institutions sought to digitise their service delivery, operational effectiveness and overall institutional functioning. The introduction of e-filing systems for tax returns, like TaxPro Max, by FIRS and e-passports and visa-on-arrival systems by NIS demonstrate a common vision to eliminate physical barriers to service delivery, streamline processes and foster accountability. (Bolakale, 2024; Osasona, 2024).

One outcome shared by all agencies is improved access to public services for users. The use of digital solutions offered taxpayers and travellers access to government services remotely, thereby streamlining the need to visit or visit government offices and thus reducing the probability of bureaucratic delays. Managing public services also increased the integrity of processes by limiting human involvement in important operations. Both the public and private agencies achieved improvements in operation speed and predictability of services, in line with the broader public sector reform targets of Nigeria's Digital Economy Policy (Federal Ministry of Communications and Digital Economy, 2020).

There are, however, critical gulfs. FIRS experienced a greater increase in revenue generation and compliance among taxpayers (evidenced by an ongoing rise in tax collection after it implemented TaxPro Max) while NIS gained at least greater benefits through improved processing performance and national security gains at all levels, particularly in travel document verification and monitoring of migrant flows (Fagbemigun, 2024). While the effect of DPI activities of FIRS focused on more tangible revenue returns compared with NIS, the latter seemed to focus more on administrative and security gains.

There were several other factors contributing to these differences such as institutional capacity (FIRS had a stronger internal technical structure and participated in early ICT investments thanks to the development of partnerships with private technology companies), but NIS faced more structural problems such as inadequate training of its workforce and poor system maintenance that periodically prevented availability of its online services (Atobatele et al., 2024).

ICT infrastructure shortcomings were heightened in NIS where the border control systems required real-time communications and reliable systems for data exchange, technical and procedural challenges in the remote and dispersed border areas of Nigeria (Atobatele et al., 2024). The FIRS had less technical constraints owing to the presence of centralized taxpayer data systems. Lastly, the policy context had an impact on these outcome measures. Whereas FIRS was governed by a relatively tight legislative and regulatory system (for taxation and revenue collection), immigration management policies were more frequently subject to change because of national security priorities and changes in international travel rules.

DPI has also dramatically changed the delivery of public services in Nigeria through its focus on efficiency, availability, and openness. E-governance systems such as TaxPro Max to file taxes, the Bank Verification Number (BVN) system for identity verification, and the National Identity Management Commission's digital ID programs have dramatically simplified administrative processes (Nnamani et al., 2023; Bassey et al., 2023). These have shortened the time required for service transactions, improved records management capabilities, and enabled citizens to access public services in real-time. For example, citizens can now file taxes or renew their passports online without visiting their local offices twice while they depend on human intervention. This reduces the likelihood that criminal charges would be raised if human intervention was involved where discretionary human intervention is not required (Elijah, 2025).

DPI is also associated with the increase in revenue collection and financial transparency, especially as platforms such as Treasury Single Account (TSA) have centralized government revenues so that government spending can be monitored more closely and that leakages can be slowed in the case of non-transparent payment systems (Umo-Udo & Washington, 2021). In tax administration, the introduction of digital filing and payment systems at the Federal Inland Revenue Service (FIRS) has helped increase the tax base and hence voluntary compliance rates.

In contrast, data indicate that FIRS's access to digital infrastructure enabled them to significantly increase the tax revenue from non-oil-based sectors Data shows that between 2020 and 2022, the FIRS achieved an unprecedented surge in its total tax revenues from non-oil-based tax base. In the year 2020, fiscal collection, in general, was reported to be close to 4. 95 trillion as tax revenues totaling 6. 4 trillion were reached in 2021. The nominal rate for 2019-2022 is estimated at 4. 396 trillion. The fiscal collected a record 10. 1 trillion in total tax revenues in 2022. The non-oil tax base contributed 5. 96 trillion, or 59% of the total tax collection, from fiscal year 2022, according to data reported by Aro((2204); and Chibueze (2023).

Similarly, the NIS has developed an online visa application system which lets people apply for different types of visas from the comfort of their homes, through this system applicants can submit required documents, pay fees and watch the status of their application all from the convenience of their home, thus less need to visit immigration offices.

Additionally, the NIS launched a contactless passport renewal system in November 2024. This system lets Nigerian citizens, both within the country and abroad, renew their passports fully online without the need to visit physical offices for biometric data collection. The process uses a mobile application that facilitates the submission of biometric information and required documents (Emmanuel, 2024). These developments illustrate that DPI initiatives, when correctly implemented, can achieve systemic enhancements in public resource management and service delivery outcomes.

DPI has also promoted inclusiveness by decreasing both spatial and administrative distances between the public administration and the poor. Through a variety of mobile devices or online portals, public services have become available to people living in remote or previously excluded areas (Mustapha, 2025). Examples of how DPI will boost democratic participation and increase citizens' rights to services are mobilized technologies used to register voters, enroll in health insurance coverage and document taxes. To put these achievements into context, however, their impacts have been inconsistent because of infrastructural limitations and systemic limitations, which we will have to critically analyze if we are to fully understand DPI's impact on quality of service.

The achievements to date suggest, however, that many constraints lie still on the effectiveness of DPI in transforming public service delivery. One of the major problems affecting DPI's potential to create unprecedented opportunities for transformation is the digital divide, which exacerbates the disparities in Internet access, ownership of devices and digital literacy between urban and rural communities (Mustapha, 2025). As reported by the Nigerian Communications Commission (2023), nationwide internet penetration remains below 50% and in many rural communities' connectivity is either not available or scarce. In addition, a large proportion of the population is not accessing e-government services due to digital inequality which in turn strengthens socioeconomic inequalities and halts the full potential of DPI.

Data privacy and protection also pose significant constraints to the sustainability of DPI. Although Nigeria passed the Nigeria Data Protection Regulation (NDPR) in 2019, its enforcement of data protection regulations is weak and public perceptions of government-led digital services have been strained (Ekweozor, 2020). Governments lack a comprehensive national data protection law on the level of the European Union's General Data Protection Regulation (GDPR), which leaves citizens open to theft of their personal information. Through the lack of strong legal and institutional constraints, DPI systems have a low level of integrity and credibility.

Infrastructure deficits further constrain DPI expansion. Many public institutions lack technological backbones such as reliable broadband infrastructure, modern data centers, and cybersecurity frameworks — needed to support complex digital services (Haruna et al., 2020). Frequent power outages and the high cost of internet access impede service continuity, particularly in less developed states. In addition, bureaucratic resistance from entrenched interests within the public sector hampers digital transformation efforts. Some officials view DPI as a threat to traditional power structures or fear redundancy, leading to passive or active resistance to reforms (Udegbunam et al., 2024). Addressing these challenges requires not only technological investments but also organizational management strategies and stronger political commitment to digital governance reforms.

CONCLUSION

The Federal Inland Revenue Service (FIRS), Nigeria Immigration Service (NIS), and many other public service changes were the main subjects of this paper, which looked at how Digital Public Infrastructure (DPI) is changing governance policies in Nigeria. Results show that DPI has improved public services' efficiency, accountability, and transparency considerably. The improvement of governance procedures has been largely attributed to the integration of open data networks, e-payment platforms, and digital identification systems; yet obstacles such as infrastructure deficiencies still exist.

This paper offers actual proof of how DPI affects public administration in a developing nation, adding to the conversation on the nexus of technology and governance. Ths paper provides information about the advantages and difficulties of implementing

digital infrastructure for governance, which can help shape legislative changes meant to improve digital public services. To guarantee the success of these reforms, it emphasizes the necessity of more funding for digital capabilities and regulations.

It is therefore suggested that Nigeria concentrate on increasing public officials' digital literacy, strengthening the legal and regulatory framework for data security, and quickening the construction of infrastructure in underserved areas to fully realize the promise of DPI. To guarantee smooth service delivery, public-private sector collaboration should be increased. Additionally, to find gaps and maximize results, DPI programs will need to be continuously monitored and assessed.

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