

Civil Society Engagement Strategies for Promoting Good Governance in Nigeria's Fourth Republic: Comparative Evidence from SERAP and BudgIT

Strategi Keterlibatan Masyarakat Sipil untuk Mempromosikan Tata Kelola Pemerintahan yang Baik di Republik Keempat Nigeria: Bukti Komparatif dari SERAP dan BudgIT

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Abstract

Since Nigeria transitioned to democratic rule in 1999, persistent challenges of corruption, weak accountability, and limited citizen participation have continued to undermine the consolidation of good governance in the Fourth Republic. In this context, Civil Society Organisations (CSOs) have emerged as critical non-state actors seeking to bridge accountability gaps and enhance transparency within the governance process. This research examines the role of civil society engagement in promoting good governance in Nigeria through a comparative analysis of the strategies employed by the Socio-Economic Rights and Accountability Project (SERAP) and the BudgIT Foundation (BudgIT) during the Tinubu Administration. The primary purpose of the research is to assess how distinct civil society engagement models—judicialised accountability and data-driven transparency—contribute to accountability, transparency, and participatory governance. The research adopts a qualitative research design anchored in a comparative case research approach, relying exclusively on secondary data drawn from organisational reports, court documents, policy briefs, scholarly literature, and credible media sources. Data were analysed using thematic content analysis to identify recurring patterns and comparative insights. The findings reveal that SERAP's strategic litigation and rights-based advocacy strengthen horizontal accountability by activating judicial oversight, while BudgIT's civic-technology initiatives enhance social accountability by democratising fiscal information and empowering citizen engagement. However, both models face institutional and enforcement constraints that limit their overall impact. The research concludes that no single civil society strategy is sufficient to secure good governance in Nigeria. This research contributes to civil society and governance scholarship by empirically demonstrating differentiated accountability pathways within Nigeria's Fourth Republic.

Keywords: digital era; employee engagement; job satisfaction; organizational; performance human resource

Abstrak

Sejak Nigeria beralih ke pemerintahan demokratis pada tahun 1999, tantangan yang terus-menerus terkait dengan korupsi, akuntabilitas yang lemah, dan partisipasi warga yang terbatas terus mengganggu konsolidasi pemerintahan yang baik di Republik Keempat. Dalam konteks ini, Organisasi Masyarakat Sipil (OMS) telah muncul sebagai aktor non-negara yang krusial yang berusaha menjembatani kesenjangan akuntabilitas dan meningkatkan transparansi dalam proses pemerintahan. Penelitian ini mengkaji peran keterlibatan masyarakat sipil dalam mempromosikan pemerintahan yang baik di Nigeria melalui analisis komparatif terhadap strategi yang diterapkan oleh Proyek Hak Ekonomi Sosial dan Akuntabilitas (SERAP) dan Yayasan BudgIT (BudgIT) selama Administrasi Tinubu. Tujuan utama penelitian ini adalah untuk menilai bagaimana model-model keterlibatan masyarakat sipil yang berbeda—akuntabilitas yang diadili dan transparansi berbasis data—berkontribusi pada akuntabilitas, transparansi, dan pemerintahan partisipatif. Penelitian ini mengadopsi desain penelitian kualitatif yang berlandaskan pada pendekatan penelitian kasus komparatif, yang sepenuhnya bergantung pada data sekunder yang diambil dari

laporan organisasi, dokumen pengadilan, ringkasan kebijakan, literatur akademis, dan sumber media yang kredibel. Data dianalisis menggunakan analisis konten tematik untuk mengidentifikasi pola yang berulang dan wawasan komparatif. Temuan menunjukkan bahwa litigasi strategis SERAP dan advokasi berbasis hak memperkuat akuntabilitas horizontal dengan mengaktifkan pengawasan yudisial, sementara inisiatif teknologi sipil BudgIT meningkatkan akuntabilitas sosial dengan mendemokratisasi informasi fiskal dan memberdayakan keterlibatan warga. Namun, kedua model menghadapi kendala institusional dan penegakan yang membatasi dampaknya. Penelitian ini menyimpulkan bahwa tidak ada satu strategi masyarakat sipil pun yang cukup untuk memastikan pemerintahan yang baik di Nigeria. Penelitian ini berkontribusi pada kajian masyarakat sipil dan pemerintahan dengan secara empiris menunjukkan jalur akuntabilitas yang berbeda dalam Republik Keempat Nigeria.

Kata kunci: Pemerintahan yang Baik; Organisasi Masyarakat Sipil; Akuntabilitas; Transparansi; Akuntabilitas yang Dihukum.

INTRODUCTION

Good governance has become a central analytical concept in democratic and development discourse, particularly since the early 1990s. It is commonly understood as the effective and responsible exercise of public authority, grounded in principles such as transparency, accountability, rule of law, participation, and administrative effectiveness (Addink, 2019; Denters et al., 2023). These principles are widely regarded as essential for democratic consolidation, institutional legitimacy, and sustainable development. In many developing democracies, however, the realisation of good governance remains constrained by weak institutions, limited state capacity, and persistent accountability deficits. Within this context, Civil Society Organisations (CSOs) have emerged as critical actors in governance processes, especially in the Global South (Wang & Qiu, 2025). Beyond their traditional roles in service delivery and social mobilisation, CSOs increasingly function as regulators, policy advocates, and facilitators of citizen participation in public decision-making. The governance literature recognises civil society as a vital intermediary between the state and citizens, capable of enhancing transparency, constraining the abuse of power, and strengthening democratic accountability where formal oversight institutions are weak or ineffective (Akinbi, 2025; Mohyeddin, 2024).

Nigeria's experience under the Fourth Republic, which commenced in 1999 following prolonged military rule, illustrates the enduring tension between democratic aspirations and governance realities. While the return to civilian rule raised expectations of democratic consolidation and improved public administration, governance outcomes over the past two decades have remained largely uneven. Systemic corruption, weak institutional accountability, opaque public financial management, human rights concerns, and limited citizen participation continue to undermine public trust in state institutions (Omotoso & Kehinde, 2016; Karamalla-Gaiballa & Lens, 2025). These persistent governance challenges have heightened the relevance of CSOs as alternative mechanisms for promoting accountability and transparency within Nigeria's democratic framework. The administration of President Bola Ahmed Tinubu, inaugurated in May 2023, represents a significant phase in Nigeria's contemporary governance trajectory. The government introduced far-reaching economic and fiscal reforms, including the removal of fuel subsidies, foreign exchange liberalisation, and renewed commitments to anti-corruption and fiscal discipline. While these reforms were justified on grounds of economic sustainability, they generated intense public debate, social contestation, and heightened scrutiny of state actions. Consequently, demands for transparency, social accountability, and inclusive governance became more pronounced during this period (Oyigebe et al., 2025; Uwak et al., 2024). This evolving governance environment provided new

opportunities and challenges for civil society engagement.

Among Nigeria's diverse civil society landscape, the Socio-Economic Rights and Accountability Project (SERAP) and the BudgIT Foundation stand out as prominent organisations employing distinct but influential governance engagement models (Akachi, 2025; Aliyu & Ugbo, 2025; Obibuaku & Edeji, 2024). SERAP is widely recognised for its rights-based advocacy and strategic litigation, utilising domestic courts and international accountability mechanisms to challenge corruption, enforce transparency, and advance socio-economic rights. BudgIT, in contrast, adopts a civic-technology-driven approach, leveraging data visualisation, digital platforms, and public education to simplify government budgets and enhance citizen participation in fiscal governance (Adjin-Tetty & Etrue, 2026; Maigari & Shehu, 2025). These organisations exemplify different pathways through which civil society seeks to influence governance outcomes in Nigeria. Against this background, this research situates SERAP and BudgIT within the governance context of the Tinubu Administration and undertakes a comparative analysis of their strategies, effectiveness, and limitations in promoting good governance. By systematically examining these contrasting civil society engagement models, the research contributes to broader scholarly debates on the role of CSOs in democratic governance and advances empirical understanding of how legal advocacy and civic technology function as complementary accountability mechanisms in emerging democracies.

Statement of the Problem. Since Nigeria transitioned to democratic rule in 1999, expectations of improved governance, institutional accountability, and democratic consolidation have remained largely unmet. Governance outcomes are adversely affected by ongoing corruption, lack of transparency in public financial management, selective accountability, and weak enforcement of laws and regulations (Agu et al., 2024; Okoye et al., 2024). These issues have weakened democratic legitimacy and reduced public trust in state institutions, even with the presence of formal democratic structures and ongoing reform promises from various administrations. The recurring gap between reform rhetoric and implementation outcomes highlights enduring weaknesses in Nigeria's governance architecture. The Tinubu Administration intensified these governance challenges through the introduction of far-reaching economic and fiscal reforms, most notably the removal of fuel subsidies and broader fiscal restructuring measures. While these policies were framed as necessary for economic sustainability, they heightened citizen vulnerability and provoked widespread public debate over transparency, accountability, and social equity. The resulting governance environment increased scrutiny of state actions and reinforced the demand for effective oversight mechanisms capable of ensuring accountability and protecting public interest. In this context, Civil Society Organisations (CSOs) assumed heightened significance as non-state actors positioned to monitor government performance, advocate for transparency, and facilitate citizen engagement in governance processes.

Despite the acknowledged importance of CSOs in promoting good governance, existing scholarly literature exhibits notable limitations. Much of the research treats civil society as a relatively uniform actor, with insufficient attention to the diversity of organisational strategies, operational models, and pathways of influence. In particular, there is a paucity of comparative empirical studies that systematically examine how different types of CSOs—such as rights-based legal advocacy organisations and technology-driven civic engagement initiatives—shape governance outcomes within the same political and temporal context (Eyoh et al., 2025). As a result, critical questions remain insufficiently addressed regarding the relative effectiveness, strengths, and constraints of distinct civil society engagement models, especially in politically complex and institutionally fragile environments such as Nigeria. Furthermore, scholarly

engagement with civil society—state relations during the Tinubu Administration remains limited, leaving a gap in understanding how contemporary economic reforms and governance dynamics have reshaped civil society strategies and their impacts. This absence of focused comparative analysis constrains both theoretical advancement and policy-relevant insights into how civil society can most effectively contribute to good governance under current democratic conditions. This research addresses these gaps by conducting a systematic comparative analysis of the civil engagement models employed by the Socio-Economic Rights and Accountability Project (SERAP) and the BudgIT Foundation in promoting good governance during the Tinubu Administration. By examining their strategies, outcomes, and limitations, the research seeks to generate empirically grounded insights into the differentiated roles of legal advocacy and civic technology in strengthening accountability, transparency, and citizen participation in Nigeria's Fourth Republic.

The research is guided by the following research questions: What strategies have SERAP and BudgIT employed to promote good governance—particularly transparency, accountability, and citizen participation—during the Tinubu Administration? How do the civil engagement models of SERAP and BudgIT differ or converge in terms of strategic orientation, mechanisms of influence, and effectiveness, based on secondary evidence? What key challenges and lessons emerge from the comparative analysis of SERAP and BudgIT for strengthening civil society's role in Nigeria's democratic governance?

RESEARCH METHOD

This research adopts a qualitative research design anchored in a comparative case research approach. The qualitative design is appropriate for examining complex governance phenomena that involve institutional behaviour, advocacy strategies, and normative outcomes that cannot be meaningfully captured through quantitative indicators alone. The research focuses on two purposively selected Civil Society Organisations (CSOs)—the Socio-Economic Rights and Accountability Project (SERAP) and the BudgIT Foundation—during the Tinubu Administration. This period is analytically significant due to the introduction of major economic and fiscal reforms that intensified public scrutiny of governance practices and accountability mechanisms. The research relies exclusively on secondary data, obtained through systematic documentary analysis. Secondary data examination is suitable given the public nature of CSO activities, the availability of extensive documentary records, and the research's focus on governance strategies rather than individual perceptions or behaviours. Data were collected from multiple categories of credible and verifiable sources to ensure analytical rigour and triangulation.

The primary sources of data include: Official publications, annual reports, policy briefs, and advocacy documents produced by SERAP and BudgIT; Court filings, judgments, and legal documents related to public interest litigation initiated by SERAP; Budget reports, fiscal transparency analyses, and citizen engagement materials published by BudgIT; Scholarly journal articles, books, and academic reports on civil society, governance, accountability, and transparency in Nigeria; Media reports and press releases documenting CSO interventions and governance-related events during the Tinubu Administration; Reports from international organizations and governance-focused institutions addressing corruption, transparency, and democratic accountability in Nigeria. SERAP and BudgIT were selected through purposive sampling based on three criteria. First, both organisations have sustained national visibility and demonstrated long-term

engagement with governance and accountability issues in Nigeria. Second, they represent distinct civil society engagement models—SERAP’s rights-based advocacy and strategic litigation approach, and BudgIT’s civic-technology and fiscal transparency model—making them suitable for comparative analysis. Third, both organisations were actively engaged in governance-related interventions during the Tinubu Administration, providing a common temporal and political context for analysis. The selection of these cases allows for analytical comparison of how different civil society strategies influence governance outcomes under similar institutional and political constraints, thereby enhancing the explanatory value of the research.

Data analysis was conducted using thematic content analysis, a qualitative technique that involves systematically identifying, coding, and interpreting recurring patterns and themes within textual data. This method is particularly appropriate for documentary analysis, as it enables the extraction of analytically meaningful insights from policy documents, reports, legal texts, and scholarly literature. The analysis involved a structured process comprising data familiarisation through repeated readings, coding based on deductive themes from the theoretical framework and inductive themes from the data, thematic categorisation of codes into broader analytical themes, and comparative analysis of SERAP’s and BudgIT’s engagement models by examining their strategies, influence mechanisms, effectiveness, and limitations.

This analytical process enabled the research to move beyond descriptive narration toward interpretive and comparative explanation. To enhance analytical validity, the research employed data triangulation by drawing on multiple categories of secondary sources, including organisational documents, legal records, academic literature, and independent reports. This approach reduces the risk of organisational self-reporting bias and strengthens the credibility of findings. Reliability was addressed through transparent documentation of data sources, consistent application of coding categories, and clear alignment between research questions, analytical themes, and findings. By explicitly linking empirical evidence to theoretical constructs, the research ensures logical coherence and replicability of analytical procedures. As the research relies solely on publicly available secondary data, it does not involve human subjects or require informed consent. Nevertheless, ethical standards of academic research were observed by accurately representing sources, avoiding misinterpretation of organisational activities, and properly acknowledging all referenced materials. Care was taken to maintain objectivity and analytical neutrality, particularly in evaluating governance outcomes and CSO effectiveness.

RESULTS AND DISCUSSION

The results and discussion section presents a thorough analysis of published research related to governance, accountability, and transparency, focusing on two organisations, SERAP and BudgIT. The document outlines a structured four-stage thematic content analysis process involving open coding, axial coding, selective coding, and comparative thematic mapping, resulting in four dominant themes.

Judicialized Accountability and Rights Enforcement (SERAP Model)

Civil Society Theory conceptualises civil society as an intermediary sphere between state and market, capable of constraining state power and strengthening democratic accountability (Ayantunji, 2022; Nwosu, 2021). Within this framework, CSOs perform regulatory functions by exposing corruption, demanding transparency, and activating institutional checks. The documentary analysis demonstrates that SERAP operationalises this regulator role not merely through advocacy rhetoric but through judicial activation. SERAP utilises legal avenues, specifically the courts, to enforce

compliance with the Nigerian Constitution, the Freedom of Information Act (2011), and anti-corruption conventions, instead of depending solely on public pressure or protests (Oni et al., 2021). This approach reflects what Andreas Schedler conceptualises as accountability requiring both answerability and enforcement (Bovens, 2010). SERAP's litigation strategy seeks to institutionalise both components: Answerability through compelled disclosure orders and Enforcement through judicial rulings and compliance directives. Thus, judicialized accountability represents a formalised extension of civil society's normative regulator function. Legal Mobilisation Theory explains how social actors strategically use law and courts to advance political and social objectives (McCann, 2017). Courts become arenas where rights are constructed, interpreted, and institutionalised. The emergence of this theme from the documentary corpus aligns strongly with this theory. The analysis revealed governance failures characterised as rights violations, the systematic filing of lawsuits related to transparency demands, and the public dissemination of litigation to enhance normative pressure. This indicates that SERAP is not engaging in ad hoc litigation but rather practising structured legal mobilisation. Importantly, Decker (2016) argues that litigation contributes to what he terms a "rights revolution" when sustained organisational capacity and supportive networks exist. The findings suggest that SERAP approximates this model within Nigeria's governance ecosystem by maintaining consistent legal engagement over time.

The Advocacy Coalition Framework, developed by Paul Sabatier and Christopher Weible, conceptualises policymaking as shaped by coalitions sharing normative beliefs (Weible, 2023). SERAP operates as a rights-based advocacy coalition focused on promoting the rule of law, ensuring transparency as a legal requirement, and enforcing socio-economic rights. Litigation is therefore not simply procedural; it expresses deeper normative commitments embedded in the organisation's belief system. The theme identified in SERAP documents centres on issues related to litigation, court orders, freedom of information (FOI) requests, constitutional obligations, non-compliance, enforcement delays, and rights violations, indicated by their repeated occurrence across the texts. These codes clustered around institutionalised legal action rather than general advocacy. The density and consistency of these codes across annual reports, press releases, and court documents justified categorising them under Judicialized Accountability and Rights Enforcement. The documents demonstrate a consistent four-stage structural pattern: (1) identification of governance lapse, (2) legal framing as a statutory or constitutional breach, (3) filing of suit or petition, and (4) public communication of judicial action. This indicates that litigation serves as a systematic governance tool rather than an incidental response. In governance systems where horizontal accountability institutions (legislature, anti-corruption agencies) may be weak, courts become alternative enforcement arenas (Heinrich & Brown, 2017). The findings indicate that SERAP utilises the judiciary as a substitute for accountability, a means to activate transparency obligations, and a formal restriction on executive opacity, thereby enriching discussions on civil society's role in addressing institutional shortcomings in emerging democracies. The analysis identified a subtheme of enforcement gaps characterised by delayed compliance, partial implementation, and executive resistance. This reflects the accountability paradox described by Mark Bovens: legal accountability mechanisms can generate procedural victories without guaranteed substantive transformation (Bovens, 1998). Judicialized accountability results in a strong normative and jurisprudential impact, along with uneven material compliance. This distinction enriches empirical understanding of litigation-based governance reform.

This research addresses a gap in Nigerian civil society literature by identifying

judicialization as a distinct civil engagement model, moving beyond broad categorisations of civil society organisations (CSOs). It extends legal mobilisation theory into African governance, showcasing how the Socio-Economic Rights and Accountability Project (SERAP) uses litigation to promote transparency during the Tinubu Administration. By comparing SERAP's judicialized accountability approach with BudgIT's civic-tech transparency, the research reveals that legal enforcement exerts formal institutional pressure, while data transparency fosters public and social pressure. This multi-modal civil engagement framework suggests that judicialized accountability is central to SERAP's governance strategies and reinforces the normative accountability despite enforcement challenges, thus refining theories of Civil Society, Advocacy Coalition Framework, and Legal Mobilisation in Nigeria's contemporary context.

Data-Driven Transparency and Information Democratisation (BudgIT Model)

Transparency is widely recognised in governance scholarship as a foundational condition for accountability. Agu et al. (2024) argue that transparency reduces informational asymmetry between the state and citizens, enabling public scrutiny. Similarly, Akor and Oko (2015) demonstrate that transparency alone is insufficient unless accompanied by citizen capacity to use disclosed information. This distinction is crucial. Transparency is not merely about disclosure but about intelligibility and usability. The documentary analysis shows that BudgIT's model centres precisely on this transformation — converting technically dense fiscal data into accessible formats that ordinary citizens can interpret. The theme aligns strongly with civic technology scholarship. Fraser-Moleketi and Senghor (2011) argue that ICT-enabled citizen voice strengthens accountability when information is actionable and linked to collective engagement. BudgIT's documented practices — infographics, simplified budget summaries, constituency tracking dashboards — reflect this model of ICT-mediated accountability. Furthermore, participatory democratic theory, as articulated by David Held emphasizes that democracy deepens when citizens are empowered to engage continuously, not only during elections (Della Porta, 2013). BudgIT's strategy operationalises this principle through knowledge democratisation. This theme is derived from frequently identified codes within BudgIT, focusing on budget simplification, fiscal breakdown, infographics, data visualisation, public dashboards, citizen-friendly formats, awareness campaigns, and constituency monitoring. These codes clustered consistently around the transformation of state fiscal data into accessible public knowledge.

Unlike SERAP documents, which were dominated by legal terminology (litigation, court order, enforcement), BudgIT documents were dominated by communicative and informational terminology (simplification, dissemination, engagement). This clear lexical differentiation justified thematic categorisation under Data-Driven Transparency and Information Democratisation. BudgIT interventions consist of a three-stage pattern: extracting official budgetary data, simplifying this data into accessible visual formats, and disseminating the information through digital platforms and engagement channels. This repetition across multiple reports confirms that information democratisation is a systematic organisational model rather than incidental communication. The data indicate that BudgIT conceptualises transparency not as mere publication of documents but as cognitive accessibility — the conversion of opaque financial data into comprehensible civic knowledge. SERAP activates courts while BudgIT fosters public discourse, illustrating Guillermo O'Donnell's distinction between horizontal accountability (inter-institutional oversight) and social accountability (citizen and civil society oversight of the state) (Bauhr & Grimes, 2014).

BudgIT operates primarily within the social accountability domain by equipping citizens with fiscal literacy tools. The documentary analysis identified key issues, including concerns about the digital divide, unequal access to internet connectivity, and limited rural penetration. This corresponds with critiques from those who caution that digital governance tools may unintentionally reinforce inequality if structural access gaps persist (Park & Humphry, 2019). Thus, while BudgIT expands transparency, inclusiveness remains a contextual constraint.

The analysis highlights that SERAP and BudgIT function as distinct accountability mechanisms. SERAP employs strategic litigation within the judiciary, leveraging legal expertise to enforce accountability. Conversely, BudgIT utilises data simplification to exert informational pressure in the public sphere, relying on data analytics and civic technology to activate social accountability (Amakoh et al., 2018). This differentiation reflects two governance logics: Enforcement Logic (SERAP) and Empowerment Logic (BudgIT). Armstrong et al. (2010) characterise civil society as serving both a regulatory and participatory role. The findings reveal that SERAP represents the regulator dimension, while BudgIT represents the participatory dimension, indicating that civil society theory encompasses diverse operational modalities. However, the organisations SERAP and BudgIT differ in their core policy strategies: SERAP advocates for judicial intervention, while BudgIT promotes civic-tech intervention. This demonstrates intra-coalition strategic differentiation within Nigeria's governance subsystem. This research critiques the Nigerian governance literature that views civil society organisations (CSOs) as a uniform group. It identifies and differentiates two distinct engagement models: judicialized accountability and data-driven transparency. This analysis bridges these theories, demonstrating that litigation and civic-tech transparency coexist within the same governance ecosystem and that their interaction enhances overall accountability potential.

Citizen Mobilisation and Participatory Governance

Participatory governance occupies a central position in democratic theory. Michels (2012) argues that democracy is not confined to electoral processes but requires continuous citizen engagement in public decision-making. Similarly, Mahmud (2021) links civic participation to institutional performance, emphasising that active civic networks strengthen accountability and public trust. In governance scholarship, participation functions both as a democratic value (normative legitimacy) and an accountability mechanism (practical oversight). Within the Nigerian context, where formal accountability institutions often exhibit enforcement weaknesses, civil society-led participation becomes a crucial substitute mechanism (Obibuaku & Edeji, 2024). Theme emerged inductively during cross-case analysis rather than from a single organisational corpus. High-frequency participation-related codes identified in both SERAP and BudgIT documents include public awareness, citizen engagement, petition mobilisation, advocacy campaigns, budget tracking participation, constituency monitoring, and civic education. The participation codes identified in litigation press releases (SERAP), fiscal transparency reports (BudgIT), and outreach documentation indicate a clustering under the analytical category of Citizen Mobilisation and Participatory Governance. SERAP's documents often combine litigation with public petitions, media advocacy, calls for citizen action, and rights-framed public statements. Thus, litigation was not isolated from civic mobilisation. Legal action was often amplified through public communication strategies designed to activate citizen awareness. This reflects what Charles Tilly describes as repertoires of contention — combining institutional and public forms of engagement.

BudgIT's documentation highlights civic education workshops, budget literacy

campaigns, digital engagement platforms, and community outreach initiatives. The approach focused on empowering citizens with knowledge to engage with state actors rather than through confrontation. This aligns with the empowerment model of social accountability articulated by Jonathan Fox, which stresses that accountability improves when citizens possess usable information and collective capacity (Singh, 2025). The analysis identifies two modalities of participation: rights-based mobilisation and knowledge-based empowerment, highlighting that participation is strategically mediated. It notes that public mobilisation is essential to prevent litigation from becoming detached, while citizen engagement is necessary to ensure data transparency translates into action. This theme links enforcement and transparency within a broader accountability ecosystem. Documentary references indicate three structural constraints: public apathy concerns, limited sustained engagement, and trust deficits in government responsiveness. These issues align with Guillermo O'Donnell's assertion that accountability demands both institutional capacity and active citizenry, highlighting that participation alone is inadequate without enforcement. The document outlines an integrated accountability ecosystem in Nigeria, identifying three interdependent pillars: Judicialized Accountability (SERAP), Data-Driven Transparency (BudgIT), and Citizen Mobilisation. These pillars correspond to horizontal, social, and participatory accountability types. It critiques existing civil society concepts by showcasing a pluralistic civil society that combines regulatory and participatory functions through distinct strategies. It also applies the Advocacy Coalition Framework, highlighting shared norms and tactical divergences among advocacy groups. The research suggests that accountability operates in layered forms, with each layer enhancing the others—starting from information production, leading to citizen activation, and culminating in institutional enforcement. This analysis advances scholarship by moving beyond single-strategy analyses, reconceptualising participation as central to governance, and refining accountability theory within hybrid democratic contexts.

Institutional Constraints and Enforcement Gaps

Institutional constraints and enforcement gaps refer to structural, procedural, and political limitations that weaken the translation of transparency, participation, and legal rulings into substantive governance outcomes. Accountability theory highlights that effective accountability necessitates three key components: information (transparency), answerability (justification), and enforcement (sanction or correction). Halachmi and Greiling (2013) argue that without enforceability, accountability becomes symbolic rather than substantive. Similarly, Patil et al. (2014) distinguish between procedural accountability (formal compliance with oversight processes) and consequential accountability (actual sanctions and behavioural change). In emerging democracies like Nigeria, enforcement gaps can occur due to weak judicial compliance mechanisms, executive dominance, selective enforcement, and deficits in institutional capacity. These structural dynamics have been documented in Nigerian governance scholarship (Aiyede, 2017; Agbibo, 2012). The analysis reveals recurrent "limitation-oriented" codes from SERAP and BudgIT documents, emphasising constraint-related issues such as non-compliance, delayed implementation, judicial delays, executive resistance, and political interference. This theme emerged through cross-case recurrence, thus enhancing its analytical validity. SERAP documents highlighted failures of government agencies to comply with court judgments and delays in implementing disclosure orders, indicative of weak horizontal accountability in new democracies. BudgIT documents pointed out fiscal irregularities and challenges in reaching marginalised communities due to digital exclusion, confirming that transparency without state responsiveness does not ensure accountability.

Enforcement gaps within Nigeria's governance system are depicted as structural conditions rather than mere failures, highlighting the interplay between formal accountability mechanisms and informal political resistance characteristic of hybrid or fragile democracies. This framework elucidates various phenomena such as the failure of litigation victories to ensure compliance, the inability of data transparency to lead to sanctions, and the lack of responsiveness in participatory processes. The analysis identifies three interconnected types of constraints that affect governance: (1) Institutional Constraints, which include weak enforcement capacity, delayed judicial processes, and bureaucratic inertia; (2) Political Constraints, such as executive dominance, selective compliance, and resistance to disclosure; and (3) Structural Constraints, involving digital inequality, public trust deficits, and limited sustained engagement. This constraint typology illustrates the multifaceted nature of governance limitations operating across various systemic levels.

CONCLUSION

This research set out to examine how civil society organisations contribute to the promotion of good governance in Nigeria's Fourth Republic through a comparative analysis of the engagement strategies of SERAP and BudgIT during the Tinubu Administration. The findings demonstrate that civil society engagement in Nigeria is neither monolithic nor uniform; rather, it is characterised by distinct yet complementary accountability pathways shaped by organisational orientation, strategic tools, and institutional positioning. The most important finding of the research is the identification of two clearly differentiated civil society engagement models. SERAP operates through a judicialised accountability and rights-enforcement model, relying on strategic litigation, freedom of information requests, and constitutional advocacy to compel state institutions to justify their actions and comply with legal and normative standards of transparency and accountability. This approach strengthens horizontal accountability by activating the judiciary as an alternative oversight arena in a context where legislative and administrative checks are often weak. However, the research also reveals persistent enforcement gaps, as legal victories frequently face delayed or partial compliance, highlighting the structural limitations of litigation-driven accountability in Nigeria's governance environment.

The value and contribution of this research are both theoretical and empirical. Theoretically, the research advances civil society and accountability scholarship by moving beyond generic portrayals of CSOs to demonstrate that civil society operates through multiple, differentiated governance logics—namely, enforcement-based and empowerment-based accountability. By integrating insights from civil society theory, legal mobilisation theory, and social accountability frameworks, the research refines the understanding of how litigation, civic technology, and participation interact within hybrid democratic contexts. Empirically, it contributes original, context-specific evidence on civil society–state relations under the Tinubu Administration, a period that remains underexplored in existing literature. Overall, the research concludes that no single civil society strategy is sufficient to secure good governance in Nigeria. Rather, sustainable accountability emerges from the complementarity of judicial enforcement, data-driven transparency, and active citizen participation, even as these mechanisms operate within significant institutional constraints. By systematically comparing SERAP and BudgIT, this research provides policy-relevant insights for civil society actors, policymakers, and development partners seeking to strengthen democratic governance and accountability in Nigeria's Fourth Republic and similar emerging democracies.

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