E-GOVERNMENT AND E-FINANCE ON AFRICAN COUNTRIES

[1]Indrawati Yuhertiana
[2]Wilma Cordelia Izaak
[3]Johan Arifin

[1,]Accounting Dapartment, University of Pembangunan Nasional Veteran Jawa Timur,

[2] Management Department, University of Pembangunan Nasional Veteran Jawa Timur

[3] Accounting Department, Universitas Islam Indonesia

E-mail: [1]yuhertiana@upnjatim.ac.id
E-mail: [2]wilma.izaak.mnj@upnjatim.ac.id
E-mail: [3] johan.arifin@uii.ac.id

ABSTRACT

The paper aims to review the implementation of electronic government in African countries related the revolution of government service to increase public welfare. The research focused on the accessibility of financial information or financial reports of nations. The study used a systematic literature review to observe all digital publication especially on academic database. We employthe systematic literature review methodological approach, adopting the "Antecedents- Phenomenon-Consequences" theoretical framework as a guide. Consistent with this framework, we identify and categorize studies in the academic literature that have discussed the transparency on African countries related the implementation of e government. Our review is based on 41 research publications, selected based on the relevance of their findings and their underlying arguments. We then categorized each piece's findings and arguments into themes and sub-themes.We find evidence that there is success and failed story of e-government implementation in Africa.As UN give a fund to help elevate the e-procurement in the African government. This review of the literature offers value to both academia and practice, by providing both insights into what has already been studied with respect to the internationalization of e finance e-government and a guidefor future research in e-finance and the financial statement transparency.

Keywords: *e-government, literature review, Africa, e-finance, transparency*

1. INTRODUCTION

The 2018 Survey highlights a persistent positive global trend towards higher levels of e-governmentdevelopment. It examines how digital technologies and innovations are impacting the public sectorand changing people's everyday lives (UN 2018).

The implementation of e government began in 1990, in line with the emergence of the internet which facilitated government services for its citizens. E service has developed in such a way today.

E-Government models are distinguished according to their use for society (G2C), business (G2B),employees (G2E) and internal organization (G2G). E-Government implementation has far-reaching potential for countries, not just in improving institutional processes and workflows for greater efficacy and effectiveness of public service delivery, but also in ensuring inclusion, participation, and accountability to leave no one behind (UN 2018).

Related to the types of services in e government, services regarding the use of e finance, in terms of the ease of accessing financial reports on government web sites, are rarely found. In the new e-government framework, the concept of e finance is believed to increase accountability. E finance has benefits for citizens because it helps pay taxes, fines, and various needs. E finance also helps the government to manage financial transactions to make financial reports to be uploaded on the website (Wang and Rubin 2005).

E-finance has been embedded in e government adjusted with government characteristic. In Indonesia, the financial and accounting activity start with e budgeting, e procurement, e audit. With the many updates in e finance services, a variety of needs related to financial administration starting from planning, budgeting, implementation to accountability and auditing are available. This is expected to provide information about government performance reflected in the government's financial statements. The report can be in the form of a balance sheet, a surplus deficit report, a cash flow statement, or a report on changes in equity. E finance that has been introduced since 2004 and has been implemented in several places is expected to be a means of organizational accountability (Wang and Rubin 2005). Brazil is one of the countries that has used e finance. (Craveiro, Santana, And Albuquerque 2013)

Is that really the case? This study seeks to map research related to e government but focuses on theuse of e government in the interests of state financial management. Second, this research also mapswhether the financial information generated through e finance has been informed on the government's website or not. On the other hand, the implementation of e government in some countries has failed. The causes of failure include limited infrastructure, such as limited internet and other supporting facilities. Research in African countries shows an increase in infrastructure but not automatically e-government is easy to implement. Many people feel comfortable in the previous conditions, where fraud and bribery still occur. The implementation of e government has an impact on change. Changes to being transparent and accountable in several countries are still a serious challenge. In addition to cultural factors, political factors also play a considerable role. Although infrastructure has been improved but there are differences in responding to changes in accepting technology as a way of working between educated and uneducated people. Given the afore mentioned definition, it is evident that e government is not merely the computerisation of a government system, but a belief in the ability of technology to achieve high levels of improvement in various areas of government, thus transforming the nature of politics and the relations between governments and citizens.

The purpose of this review is to map the relevant studies on electronic government in African countries, with the aims of reflecting and categorizing what has already been studied on this topic, as a means of guiding future research

Why African countries? This study took the location of observing countries in Africa. There is some reasons. First, the United Nation survey concluded that Africa is the continent with the most infrastructure, especially the internet, to support the implementation of the ICT program in the government e. However, Africa also became a continent with a rapid rise to catch up. On the other hand, in managing state finances, countries in Africa receive donor assistance to make improvements in the field of state governance, including in the field of accounting and improving transparency and accountability. The survey results from The United Nations e-Government Survey show that there are gaps in the implementation of e-government among UN member countries, which in European, North American, East Asian and Oceanian countries are very good with high index values, while in African countries, Central Asia and South Asia are still experiencing a setback with a lace average index. Many Africans cannot be part of the progress inIT since they do not have reliable access to the internet, the price of the service is too high, or theylack the necessary skills. The UN estimates that 22% of the African population has access to the internet; the corresponding figure in Europe is 80%. Conflict nation https://icds.ee/e-governance- challenges-in-africa/. This is imperative given that there are conflicting reports of whether the divide is narrowing or widening, especially in developing countries. Following growing demands for the better achievement in e-government in Africa as a developing country.

In the following, research questions addressed by this study are presented and described: RQ1. What is the general problem statement in e government research? RQ2. What is the financial issue ine-disclosure. By addressing this question, we make contributions to both academia and practice. Academically, we create a systematic and holistic knowledge base that summarizes the drivers, processes, and outcomes of the e-government implementation, providing a foundation and guide for future research. In terms of practice, by highlighting how e government implemented in failed and successful countries.

2. REVIEW LITERATURE

2.1.1. E-Government in Africa Countries

The United Nation survey of 2018 contends that global trend of e government now days change to digital government. It will connect citizen to the government for a better life services. However, connectivity and access to new technologies remain elusive for some regions and countries, especially the most vulnerable, in particular the African countries (UN 2018), consequent to a wave of market and institutional reforms in many countries, prompted telecommunication-industry firms– including MNOs – to seek opportunities in foreign markets. As noted by Wellenius and Stern (1994), the growing need for better, more varied, and cheaper communication and information services further spurred the internationalization of telecom firms.

Thus, despite the numerous challenges associated with cross-border operations, such as liability offoreignness (LOF), higher costs and operational risks, and the need for stronger administrative control (e.g., Rieck, Cheah, Lau, & Lee, 2005), MNOs intensified their cross-border expansion. Asimakopoulos, Hernández, and Whalley (2015) observe that, like other industries, internationalization plays a strategically important role in enhancing the performance of the MNO.

As Johansson (1994) notes, the cross-border expansion of mobile telecom services began in the 1980s, as operators began to invest in foreign markets. Internationalization in the industry expanded in the 1990s, due to the privatization of state-owned operators and favorable regulatory reforms in many countries, as well as the liberalization and opening of markets to competition.

While the nature and drivers of the internationalization process, as well as MNOs' entry strategies,have been studied to some degree, many aspects pertaining to the internationalization of mobile telecoms remain to be addressed. Thus, in this review, we identify and synthesize the extant body of work into a knowledge base that aims to summarize more clearly the key aspects of internationalization in the mobile telecom industry, along with the gaps in our present understanding of this phenomenon.

2.1.2. E-Government and E Finance

The Information, Communication and Technology (ICT) has deeply changed the way in which government functions, for example, through office automation and the growing internet use of Web-based services. The advent of e-government and e-procurement, for instance, has allowed greater transparency and accountability across governmental agencies. The record of e-government projects in both developed and developing countries has, however, been combined. A survey conducted by Richard Heeks of the University of Manchester in 2003 found that 35 percent of e-government initiatives were total failures in developing and transitional countries, 50 percent were partial failures, and only 15 percent were successes. While sophisticated e-government applications may appear to be the provenance of advanced industrial nations, many middle-and lower-income developing nations have begun to successfully adopt such applications. Often, a good e-government entry point is a department that is widely perceived to be corrupt and inefficient, such as procurement, customs, or licensing, where cost savings can justify the initial investment. In1997, the South African government introduced an e-procurement system that offers online information on more than 420,000 standardized products. The system replaced a procurement process that was widely regarded as corrupt, complicated, lacking accountability, and non-transparent. As of 2002, the government's investment of US$26 million had generated savings estimated at US$2.5 billion a year. The system has enhanced transparency and public trust, and allows for cross-agency comparisons of procurement, making the system more accountable in Africa.

Affordability is another important challenge that has yet to be successfully addressed in many developing countries. In African countries, for example, economic barriers, technology constraints and government policy are key barriers to more scalable and viable business models for e-government. In many such countries, the affordability of infrastructure is an obstacle to the introduction of new technologies. The average annual per capita income in Sub-Saharan Africa, for example, is US$490 per year—lower than the average annual cost of 20 hours of dial-up Internet service per month (approximately US$720).

2.1.3. E-Finance and Financial Information Transparency

In an e-finance world, cross border expansion becomes cheaper and less risky. One bankerwent so far as to describe it as the death of distance. The resources devoted to foreign e-finance areoften situated in the home country so that the same resources can be switched from one foreign market to another. It is thus much easier to retrench quickly from a virtual offering than a physicalone. Furthermore, it may be necessary for banks in smaller economies to expand their cross-border operations in order to reap economies of scale. However, so far there has not been that much cross-border e-finance. One reason is that it is harder for an offshore bank to build up trust and it is less

familiar with the market conditions. Some bankers avoid international clients as the bankers are unwilling to be subject to dispute settlement rules and consumer protection requirements of unfamiliar jurisdictions. Cross-border finance, and the promotion of it, will require a degree of cross-border coordination of supervision, as evidenced by BCBS (2000). Such cooperation may need to extend to similar supervisory rules and disclosure requirements (for efficiency and to avoid regulatory arbitrage) and some harmonizing of legal, accounting and taxation arrangements. An important feature of e-finance in a developing country is the active entry of new firms in addition to e-services being offered by existing financial firms. This active entry reflects differences in the cost structure and corporate organization between e-banks and traditional banks. The new entrants have resulted in the e-finance industry encompassing a wide variety of participants, from traditional financial companies to manufacturing firms and retail stores, from large corporations to small venture capitalists, and from indigenous firms to subsidiaries of overseas firms. This diverse participation may play an important role in reshuffling the structure of the entire financial services industry. It may lead to some unbundling, where integrated financial services under a single financial supermarket are spread to a range of specialized providers. It may also cause a fusion between financial institutions, retailers, internet information services and the like. Economies of scope between e-finance and other services may encourage further entry of firms from other sectors. Most of the transactions and all financial statement report should be able shows the overall transparency.

The uneven effects of changes in transparency of the commonly cited benefits of electronic finance statement is that it can facilitate greater pre- and post-trade transparency. While this is undoubtedly true, there are significant questions, both theoretical and practical, about the extent to which implementing greater transparency across all segments benefits the quality of a market. Underlying the issue is that transparency arrangements affect the balance of information among participants. Evidence from a range of studies (see Madhavan (2000b) demonstrates that this influences the degree of information in the order flow, price discovery and liquidity. Changes to transparency rules tend to benefit one group of participants and their objectives at the expense of another, creating winners and losers. While in many respects the literature on the effects of transparency is inconclusive (see, for example, Ganley et al (1998)), the presence of these e-finance is very evident. From the public policy viewpoint, recognition that transparency arrangements can have uneven influence on ultimate objectives such as market quality and broader welfare is clearly crucial. Even though understanding of this area is very incomplete, the evidence that there is not a simple, unidirectional relationship between transparency and quality of markets deserves considerable weight in policy making.

3. METHODOLOGY

This study uses systematic literature review for several reasons. First, even though there are several articles used in mapping the need of e-government (Deis and Giroux 1992). There also someresearch that focuses on implementation of e-government in Africa countries. Hence, to the best ofthe authors' knowledge, no SLR is used to explore the theme on financial information related the useof e- government in Africa countries. However, the following literature studies relate to the presentwork: (Ambira, Kemoni, and Ngulube 2019; Mnjama and Wamukoya 2010; Asogwa and Ezema 2010; Mutula and Mostert 2010).

Besides having other scopes, the main difference between these related studies and the present onelies in their methodological rigor. An SLR differs from other forms of literature review by using well-defined methods to identify, analyze and interpret all available primary literature related to specific research questions in a considerably unbiased and repeatable way. These two aspects – coverage of a different scope of analysis and lack of a systematic methodological approach – justify the need for the present SLR. This study observes publish articles on Government Information

Quarterly, as a reputable journal related with the information that needed by government. This journal was indexed in scopus, rank in Q1, H index 84, SJR 1.41.

Index	Q1 Scopus
H index	84
SJR	1.41
Cite score	7.1
Impact factor	4.009

The focus and scope of this journal is *Government Information Quarterly* is an international journal that examines the intersection of **policy**, **information technology**, **government**, and the **public**. Inparticular, *GIQ* focuses on how policies affect government information flows and the availability of **government information**; the use of technology to create and provide innovative government **services**; the impact of information technology on the relationship between the governed and those governing; and the increasing significance of information policies and information technology in relation to democratic practices https://www.journals.elsevier.com/government-information-quarterly.

Our search included publications made from 1984 to 2019. After assessing each piece, based on the afore-mentioned criteria, we read and evaluated 41 pieces of work. Finally, we arranged the findings thematically, by observing the "keyword" on each article.

Keyword	Government Information Quarterly
e government financial information	633
"e government" financial information	381
"e-government", "financial information"	41

Year	total
2019	4
2018	2
2017	3
2016	7
2015	1
2014	4
2012	4
2011	3
2010	4
2009	1
2007	3

2005	3
2003	1
2002	1
	41

4. DISCUSSIONS

4.1. RQ1. What is the finding in e government research related with financial information?

Number	Title	Keyword	Research Problem Statement
1	**Using government websites to enhance democratic E-governance: A conceptual model for evaluation**	E-government E-governance Democratic governance Democratic e-governance Participatory governance Government website evaluation	a government website should facilitate democratic processes involving not only information sharing and delivery of better public services, but also deliberation and coproduction.
2	The impact of explanatory factors on a bidimensional model of transparency in spanish local government	Transparency E-government Privatisation Decentralisation BTI	The results obtained show that on average local managers disclose information corresponding to 60% of the indicators considered, but that only 52% of these indicators of transparency present a moderate or considerable depth of content. These findings reflect a pattern of limited information disclosure, with incomplete information.
3	*The good, the bad and the ugly*: Three faces of social media usage by local governments		A coherent picture associated with politically pro-active local governments emerges from the results: higher levels of social media activity appear in municipalities with more competitive local elections and higher commitment to transparency. Moreover, findings suggest that local governments tend to be concerned with the low levels of voter turnout, potentially resorting to social media as a powerful tool to increase civic engagement and (offline) political participation. Levels of Facebook activity are significantly higher in larger and wealthier municipalities. The results indicate that Facebook official pages of municipalities are part of a larger arsenal of tools to promote political engagement and activity levels signal a propensity to involve citizens pro-actively.

4	Exploring the interrelationships between technological predictors and behavioral mediators in online tax filing: The moderating role of perceived risk	Confirmation Continuance intention E-tax filing IS success Functional benefit	Results confirm that PFB, confirmation of expectation, and satisfaction are the major antecedents of continuance intention for e-tax filing. The study also finds the evidence for the indirect effects of IS success factors on continuance intention through such antecedents. In addition, results suggest that the relationships between PFB and satisfaction as well as between PFB and continuance intention are contingent on the users' levels of perceived risk. The study concludes with the useful implications for academicians and policymakers in the context of an emerging economy.
5	Special issue on internet plus government: New opportunities to solve public problems?		Our analysis suggests that the Internet Plus Government initiative has enriched the government information infrastructure. That is, it has enabled the accumulation and use of huge volumes of data for better decision making. The advancement of open data, the wide use of social media, and the potential of data analytics have also generated pressure to address challenging questions and issues in e-democracy.[2] However, the analysis leads us to deliberate on whether Internet Plus Government initiatives worldwide have actually achieved their goal. After introducing papers included in this special issue, we present challenges to be addressed before Internet Plus Government initiatives realize their potential towards better public governance.
6	The effects of contextual factors into different features of financial transparency at the municipal level		This research provides evidence of the multiple structures and factors involve in open government initiatives dedicated to FT online. The results suggest the multi-dimensional nature of FT. Three FT online features were uncovered: (1) patrimonial, (2) financial execution, and (3) specific information and tools. The goal of this study is to provide a conceptual map for the evaluation of FT at the municipal level that serves for diagnosis.
7	E-government services and social media adoption: Experience of small local governments in Nebraska state	E-government services Facebook, Twitter Adoption Small Local Governments	We found that transaction-based e-government services better fit to Facebook adoption while information services tend to facilitate Twitter adoption. In other words, small local governments are likely to use Facebook as a complementary means of providing transaction e-government services while using Twitter to supplement online information services. The findings imply that Facebook and Twitter use in small local governments do not equally serve

			as complementary channels for all types of e-government services.
8	Analysing the scientific evolution of e-Government using a science mapping approach	E-Government Science mapping Co-word analysis Bibliometric studies Thematic evolution	This paper shows that the emerging studies focus on how the implementation of e-Government phenomenon favours organizational flexibility and online public services delivery.
9	IT-enhanced popular reports: Analyzing citizen preferences	Citizens' interest Information technology Local governments Popular reporting	Our first finding, based on a sample of 165 respondents, is that respondents have evaluated all aspects of the three formats with values above average. This supports the general view that citizens acknowledge the benefits of receiving popular reporting information

		Reporting formats	regardless format. Interest in popular reporting could possibly signify a turn of citizens towards more active involvement in public financial issues. Secondly, the results show that citizens are mainly in favor of the website format of the report. By comparing their responses statistically significant differences were revealed between the three types. It turns out that the website format is considered superior in almost every examined aspect compared to the other two formats. Therefore, it can be concluded that a web application can enhance information quality and format quality compared to alternative presentation methods (i.e. PDF format and flipping book format).
10	Digital transparency and Web 2.0 in Spanish city councils	Web 2.0 Digital transparency Social media E-government Internet disclosure Local government Spain	In conclusion, although Spanish city councils are aware of the potential of the new technologies and are making efforts to evolve to higher information levels, their implementation is still at an early stage, with an essentially ornamental focus. For this reason, city councils must make greater efforts to improve their information and relational strategies, both in Web 1.0 and 2.0.
11	The collaborative realization of public values and business goals: Governance and infrastructure of public–private information platforms	Transformation Public–private platforms Platform governance Information infrastructures Collaborative governance e-Government Business-to-government Open innovation	Striking a balance between autonomy and control, finding business models that align with public sector interests, and setting up a collaborative process to select and adopt standards and infrastructure components are vital ingredients to making the transformation work. Both cases discussed in this paper provide examples of collaborative platform governance. Such governance is able to combine the interest of businesses and society, enabling outside-in transformation by capitalizing on external developments and leveraging private sector innovations.
12	How you buy affects what you get: Technology acquisition by state governments	Government Procurement Tax Processing E-government Project Management Government finance data Government information technology Tax collection	This study provides quantitative evidence of the efficacy of standardized tax-processing systems for increasing state tax collections. Our results suggest that amusement taxes, tobacco taxes, motor vehicle licensing, individual income taxes, and severance taxes see larger collections as a result of the implementation of these systems, and that the impacts tend to become stronger over several years. Since we find no evidence that the financial administration expenses of these states increase following the software implementation, the economic significance of the boost to tax collection easily exceeds the cost

			of implementing these software systems, even in very small states.
13	Online dissemination of information on sustainability in regional governments. Effects of technological factors	Sustainabily Transparency Regional governments E-government	Our results represent an advance over previous studies on governmental transparency. As well as corroborating the findings of previous research on factors that influence information disclosure, our empirical analysis supports the specific influence of these factors on online disclosure, particularly in the case of sustainability information. Specifically, the empirical evidence obtained identifies factors that may promote transparency on RG sustainability and, moreover, reveals stimulating tools that can help developers and managers to enhance the effect of these factors on online information disclosure.
14	Digitally-enabled service transformation in the public sector: The lure of institutional pressure and strategic response towards change	Public sector Service Transformation Institutional theory Digital government Organisational change	This research has attempted to provide an alternative perspective on the implementation of the digital-led services, grounded in institutional theory. The relevance of doing so in the context of the public sector is justified by the complex interrelationships between environmental elements and various means to maintain legitimacy of ICT led change in public agencies.
15	Sustainable eGovernance? Practices, problems and beliefs about the future in Swedish eGov practice	E-Governance E-Gov Sustainability EGOV4SD Case study Governance Decision Making Infrastructure	As a result, the information infrastructure of eGov evolves not through common and long-term goals, but through smaller goals of specific initiatives, negotiations and distributed decision making among independent actors. This was, by actors in this case, predominantly viewed as a serious sustainability issue in terms of economic and social aspects. While many of the problems raised in practice are not new to eGov practice or research but understanding them from a sustainability perspective can help developing an understanding of assumptions and ideas at play in eGov practice.
16	FoIA in the age of "Open. Gov": An analysis of the performance of the Freedom of Information Act under the Obama and Bush administrations	FoIA Freedom of Information Transparency Government secrecy Public records Open government	This study set out to compare FoIA performance between the Bush and Obama administrations based on five DOJ mandated performanceparameters: Efficiency, disposition, type of exemptions invoked, redress and staff workload. Several key findings emerged from the analysis and warrant further discussion and the author discusses them in turn: Implications to transparency, legacy,

			invocation of exemptions and the author's personal experience with the FoIA data.
17	The efficiency of freedom: Single p a r e n t s ' domestication of mandatory e-government channels	Channel choice Domestication theory E-government Mandatory channels Offline traffic reduction E-government Mandatory channels Offline traffic reduction	We found that citizens' actual needs and behavior in a public service encounter can go beyond what is offered from one public authority's e-government channels. Therefore, citizens' way through a service encounter can take different paths and use other channels than those provided by a single authority. The problems that cause a change in channels often occur during an interaction, and may not be anticipated by the citizen, the public authority or researchers. As citizens' domesticate electronic services, they find inadequacies in the system and cracks to exploit.
18	COBRA framework to evaluate e-government services: A citizen-centric perspective	E-government service Users' satisfaction Structured-equation modelling Scale development Performance measurement	Therefore, the following conclusions can be drawn from the present study: 1. The proposed COBRA model is confirmed as a useful tool for evaluating the success of e-government services from the users' perspective. 2. The initial results of this study show that the type of e-service is a key antecedent to user satisfaction where different e-service groups give a different fit. It is therefore recommended segmenting e-government services together with their maturity level and then to assess user satisfaction for each segment.
19	Transparency, participation, and accountability practices in open government: A comparative study	Budget transparency Participation Accountability Budget disclosure	Our hypotheses were motivated by an interest in evaluating the relationships between socio-cultural, economic, political, and government factors that we expected to be predictive of four types of transparency; two types of participation; and four types of

		Open government Open-Government Partnership Fiscal affairs	accountability information. It is clear that the predictors that emerged as significant within each of the models generated for the 10 dependent variables differ from each other, along with the percentage of explained variance. Although transparency, participation, and accountability are conceptually interdependent in the context of open government, our data suggests that they are predicted by different combinations of national level conditions.
20	Information flows and smart disclosure of financial data: A framework for identifying challenges of cross boundary information sharing	Financial market regulators Systematic information sharing Challenges and risks assessment Smart disclosure policy	This paper combines a literature review with a case study of smart innovation of financial data called BrightScope. Innovations such as BrighScope are the result of integration of data and information in the custody of government, not-for-profit organizations and private firms.
21	Design observations for interagency collaboration	Inter-organizational information sharing systems Design digital government Public safety networks	Although we have emphasized commonalities in existing PSN design practice, our inventory documents a range with considerable variation. We augment that inventory with deeper insights about PSNs not found in either research or practice publications. In these ways, our observations inform both PSN development practice and design research for inter-organizational systems. At the present, these design observations reflect our generalized knowledge about PSNs.
22	A comparative study of e-government XBRL implementations: The potential of improving information transparency and efficiency	E-Government Implementation Transparency Financial information XBRL SBR	Analysis of these four cases of implementation suggests that information transparency and efficiency gain tend to be a matter of program intent. For example, the limited information transparency achieved for the Netherlands and Australian cases probably stems from the emphasis on efficiency gains resulting from reducing reporting burdens.
23	e-GovQual: A multiple-item scale for assessing e-government service quality	E-Government Service Quality Measurement Instrument	Electronic government is every day more and more important since nearly all transactions with the government tend to be electronic, and thus government will increasingly need a means of assessing the quality of an e-government website. E-government websites in many cases will fashion and could have an important impact on the citizens' view of the government. The development of high quality e-government information products and services is an important issue addressed through the development of a model for understanding citizen perceptions and expectations that lays the foundation for the development of

			a validated measurement instrument.
24	Local e-government 2.0: Social media and corporate transparency in municipalities	Web 2.0 Social media Local e-government Online transparency Corporate dialog	Engagement summarizes in one word the key theme of Government 2.0. By forming or joining existing online communities that discuss issues of relevance to local policy, service delivery, and regulation, local governments and their officers will become more informed, responsive, innovative, and citizen-centric. However, our results show that much remains to be done in the use of Web 2.0 by European local governments. Some steps have been taken but EU local governments are lagging behind their citizens in the use of Web 2.0.
25	The socio-material pragmatics of e-governance mobilization	E-government E-governance Actor-Network Theory portal healthcare principle of symmetry materiality	In this study we focused on the mobilization of human and technological actors in the development of the e-governance relationship. Based on a rich, longitudinal single case study, our research shows that multilevel, political, and extended development processes that mould e-governance relationships may experience advances as well as setbacks. Networks of human and technological actors may form, break down, re-organize, move forward or even fail. In addition, our research shows how an event-based approach, using ANT as a theoretical framework, can help us understand significant events in such processes.
26	e-Government Adoption Model (GAM): Differing service maturity levels	E-Government (e-Gov) Information and communication technology (ICT) Adoption Citizens Service maturity levels	To accomplish the objectives, this research explained the related concepts and theories and developed a research framework grounded on a strong theoretical and literature review background. After conducting an empirical study in Ontario, Canada, we have performed rigorous statistical analysis to validate our models of e-Gov adoption at different levels of service maturity. It is clearly observed from the findings that the viewpoint of the prime stakeholder, i.e., citizens, is crucial in selecting the critical factors for the adoption model and also identifying the effect of different levels of service maturity in the critical factors of adoption.
27	Providing a clearer view: An examination of transparency on local government websites	E-Government Transparency Public records	The results suggest that the goals of a local government website in terms of public access play a role in determining public records availability within that community. That is, how much emphasis does the entity put onto making records available and easy to find? Online transparency may be a more complex concept than just putting information online.

28	Trust and transformational government: A proposed framework for research	Government E-Government Trust Transformation Public administration	With the emergence of e-Government, this has taken on the additional dimension of trust in government online services, but aspects of governance including privacy and control of information have also become more important. While trust in government is perceived to be decreasing, this is does not appear to be a universal phenomenon. Technology in general and e-Government in particular are seen by many as a mechanism for reversing this trend, much in the same way that ICT was seen as a driver of public sector organizational reform in the 1970s and 1980s.
29	Assessing irreversibility of an E-Government project in Kenya: Implication for governance	E-Government Governance ANT Kenya Bureaucratization Infrastructure	In conclusion, standardization of service delivery appears to be influencing the trajectory of LAIFOMS infrastructure projects in Kenya. There is an implicit assumption that the local actors are participating in the process through the LAs, yet the LAs are also minimally participating save for the coercion of the global actors (resources, technical expertise, and power).
30	Are determining factors of municipal E-government common to a worldwide municipal view? An intra-country comparison	E-government Worldwide municipal E-government index Web pages	Our findings concerning the influence of socioeconomic and demographic factors allow us to affirm that a higher level of improvement in E-government is strongly linked to municipalities which have a significant level of technological development.

31	Information governance, records management, and freedom of information: A study of local government authorities in England	Records management Access to information Freedom of information Information governance	If local authorities are seemingly able to cope with FOI regardless of the state of their records management services, the question of what contribution records management services actually make to the ability of public authorities to comply with the FOIA is raised. Of course, records management exists in local authorities to enable them to function generally and for their business efficiency, not specifically for FOI.
32	Internet's impact on expert–citizen interactions in public policymaking—A meta analysis	The internet Resource difference reduction Citizen–expert interactions Policymaking	From the above review of 85 theoretical and empirical studies of the internet's impact on reducing resource differences between experts and citizens in general, a number of observations can be made. First, the internet is a viable tool that has worked to reduce resource differences between the experts and the citizen in general. This effect is easily identifiable in areas of physical capital resource difference reduction, financial capital resource difference reduction, and information/knowledge capital resource difference reduction
33	The use of information systems in the Greek public financial services: The case of TAXIS	E-government Electronic tax filling e-taxation Evaluation Government information systems Inland revenue services Online tax filling Public financial services Public information systems TAXIS (Tax office employees)	e-government requires new ways of work and handling of public affairs by public servants. They need to improve their skills and knowledge on adopting, using and exploiting new technology. It is necessary that they continuously be trained on these new developments. An empirical study was conducted to identify tax employees' usage and opinions about TAXIS, a major Greek government information system.
34	E-disclosure laws and electronic campaign finance reform: Lessons from the diffusion of e-government policies in the States		Interest groups clearly influence electronic disclosure policy across the states with civil rights groups having a positive impact on adoption and strength and intergovernmental interests groups having an adverse effect. This finding is not surprising, given the history of involvement of non-institutional actors in seeking various campaign finance reforms.
35	Information asymmetry and information sharing		As shown in the tribal context, increased information sharing could help resolve information asymmetries impeding economic development and the prosecution of crimes in Indian Country. At the same time, poor informational awareness by tribes makes it difficult for them to demonstrate the cause and severity of

			their condition and coordinate responses. By selecting an information sharing response to a specific instance of information asymmetry based on whether that asymmetry is horizontal or vertical, tribes and entities assisting tribes can maximize the likelihood of alleviating the information asymmetry. We believe our typology and models of information asymmetry are generally useful beyond the tribal context.
36	A critique of Korean National Information Strategy: Case of national information infrastructures	National information infrastructure Information policy Telecommunication policy South Korea	This study proposes valuable suggestions to the government for future national IT strategy projects.
37	Citizens' access to on-line governmental financial information: Practices in the European Union countries		The results of this study reveal that EU governments are not yet using the Web as a means of improving the transparency of financial information and accountability to the citizens. More importantly, however, as the EU moves towards standardization across a number of key areas, it is clear that the Ministries of Finance, or equivalents, operate separately in terms of their public financial information dissemination efforts. To facilitate the process of standardization, there is a need to develop some uniformity across reporting systems and citizen access to key financial data.
38	Deliberative democracy and the conceptual foundations of electronic government		Very early in the development of e-governance, it was suggested that e-government would only function as a democratic institution if it served as a method bfor promoting critical thinking consumers and producers of public discourse. A positive relationship has been identified between engagement on the Internet and participation in civic and political issues.
39	Government Information Quarterly Volume 22, Numbers 1–4, 2005		Index to volume 22
40	The impact of the USA Patriot Act on collection and analysis of personal information under the Foreign Intelligence Surveillance Act		In the case of citizen-government interaction, such transaction capturing would be multiplied by a factor of however many government-sponsored sites citizens access and use. Plus, user access and transaction records would be created across sectors and levels of government any number of times depending on how an agency created, maintained, operated, and managed its various systems. Finally, it may be the case that each citizengovernment interaction generates a number of

			"behind the scenes" systems interactions that involve various intra- and interagency data sharing applications.
41	Homeland security: implications for information policy and practice—first appraisal		Developing a coherent information policy for the nation—deciding what should be public, private, and secret—has taken on new urgency and quite different perspectives since September 11. The risks of being wrong could be catastrophic.

There were 41 articles found related to e government and financial information. The need for transparency is the focus of research that links e government with financial information. Furthermore, community participation in budgeting is also a concern in e government. Community trust is believed to increase community participation when they obtain sufficient information. Financial information has not been widely studied.

4.2. RQ2. What is the financial issue in e-disclosure.

It is the duty of the government to put in place the required infrastructure to facilitate the interchanging of information between the government, non-governmental organizations (NGOs), the people and other stakeholders. Kenya's e-Government aims to identify ways of developing the skills needed by people to realize the opportunities offered by ICT, in terms of better and efficient delivery of government information and services, promote productivity among public servants, encourage participation of people in government and empower all Kenyans in accordance with the national Economic Recovery Strategy for Wealth and Employment Creation 2003-2007 (Government of Kenya, 2003). E-government is a key priority of a government in working towards the realization of the national development policy on Wealth and Employment Creation. The Kenya e-Government strategy, published in March 2004, aims to deliver a better life' through services in a convenient, and cost-effective way to Kenyans (Okong'o, 2005). The President of Kenya, Hon. Mwai Kibaki, (2010) said:

"Effective and operational e-Government will facilitate better and efficient delivery of information and services to the people, promote productivity among public servants, encourage participation of people in Government and empower all Kenyans."

This statement supports the e-Government strategy which seeks to achieve the following objectives:
1. Improve collaboration between government agencies through reduction in the duplication ofefforts and through the enhancement of efficiency and effectiveness of resource utilization.
2. Improve Kenya's competitiveness by providing timely information and delivery of governmentservices.
3. Reduce transaction costs for the government, people, and the private sector through the provisionof products and services electronically.
4. Provide a forum for peoples' participation in government activities. (Government of Kenya,2004).

This strategy is currently being implemented in terms of capacity building for government employees, distribution of ICT equipment to ministries and departments, equipping government offices with modern computers and networking of government offices. It can be noted from the above that e-Government services and business are still concentrated within the government. E-government services are generally accessible to people living in the urban areas, especially those with ICT connections, but are not yet available in most rural areas due to inaccessibility to ICT.

This inadequacy in rural areas can be resolved by making the e- Government services and business available through the Kenya National Library Services which have library networks all over the country.

4.1.1 Background Information on Kenya National Financial Statement Report

The Kenya National Financial Statement Report is established by an Act of Parliament, (Cap 225 of the Laws of Kenya). The objective of it is to develop and promote a how an e-finance statement report through the provision of e-finance and information service countrywide. It's Mission is:

"to establish financial accountability facilities and provide appropriate information materials to all party in Kenya"

Recognizing the need to provide ICT facilities to the public the Kenya National Financial StatementReport opened a cyber cafe at the headquarters in 1990 and since then the facility has grown and users are able to access online periodicals, databases, CD-ROM. The cyber cafe attracted many users and the Kenya National Financial Statement Report Board decided to expand the facility countywide to meet the ever-growing demand by communities (Ondari and Kitendo, 2004). The Kenya National Financial Statement Report strategic plan (2001-2010) provides for integration ofICTs. Currently the Kenya National Financial Statement Report has automated its services and operations at the headquarters and plans to do the same in all state. Provision of internet services is implemented all country wide. Continued improvement of ICT services by the Kenya National Financial Statement Report would make it a good platform for the implementation of e-Government services in the country.

4.3. E Finance and Accountability

Historically, most e-finance initiatives in developing countries have been the result of cooperative efforts between the private and the public sectors. It is noteworthy that the initiatives that have been more successful are the ones that are sponsored by the governments. For example, Singapore's successful Trade Net system was a government-sponsored project. Unfortunately, the public sector in some developing countries in Africa and Latin America does not have the means such asthe working capital to implement systems such as Trade Net. It is essential that cooperative effortsbetween the private and the public sectors along with the UN agencies such as the World Bank bedeveloped to facilitate the public support for e-finance related initiatives. As e-finance programs sprout across Africa, knowledge sharing should be encouraged. Many African countries will experience similar challenges when trying to develop and implement e-finance programs. Enormous potential exists to discuss and debate the difficult strategic and practical questions that are being raised. The use of the accountability of financial statement report example in this paper is deliberately intended to share some of the challenges that the e-finance project has faced and the lessons that have been learned. In addition, sharing information and experiences provides opportunities to benchmark the best e-finance practices in Africa and thereby assist in coining a new strategic direction (Gupta and Jana, 2003).

5.   CONCLUSIONS

Based on these results, it can be concluded, that the literature review in this study can conclude in the form of generalizations that corporate governance has an important impact on the implementation of e-government in the context of finance and accountability in African countries. In fact, corporate governance can have a positive or negative impact on the implementation of e-government and this depends on government infrastructure, the pattern of relations between government and companies, and the main objectives of implementing e-government whether maximizing access to finance or maximizing value. But the tendency of practice in the field shows

a negative impact, this is due to many factors that are allegedly able to moderate the impact (both positive and negative) of governance on the implementation of e-government. Thus, the impact of e-governance on accountability policies in developing and developed countries can be moderated by several external things implied, among others: 1) Economic Conditions, 2) TaxMechanisms, 3) Investment Orientation, 4) Risk Preferences, and 5) External funding access.

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