Exploring the Effect of E-governance on Local Government Service Improvement in Malawi: Case of using IFMIS.

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Abstract

E-government has been accepted worldwide as a tool for improved service delivery and sustainable development, but few studies have delved unto the secret behind its success, especially in least developed countries like Malawi. This study examines how e-governance (IFMIS) improves local government service delivery in Malawi. This qualitative study examined 25 in-person interviews at Malawi's Ministry of Local Government, Unity, and Culture using NVIVO 14.23.1.38, a computer assisted qualitative data analysis software (CAQDAS) based on qualitative research reporting standards (QRRS). Purposive random sampling was applied to select respondents. The study found that IFMIS influenced governance structural changes and recruitment of Information Systems Officers (MISOs) for technical support and enhanced information, service, and system quality (ISSQ). It was further found that e-governance improves local government service delivery by controlling budget over-expenditure, easy data retrieval, control corruption, and improved reporting times, though the effect was insignificant due to various socioeconomic challenges. The current governance structure holds the DC accountable to all other ministries at the district level, and all heads from other ministries report to the DC operationally and technically reports to their mother ministries (dual reporting). These findings illuminate the secret and interventions that makes e-governance an effective tool for improved public service delivery.

Keywords: *E-governance (EGOV); IFMIS; Local Government; Public Service Delivery*

1. Introduction

Due to its collaborative impact and inclusivity (Ehikioya, 2009), e-government has been accepted worldwide as a tool for improving service delivery (Zou et al., 2023; World Bank, 2020) and sustainable development but few studies have analysed e-government improves public service delivery and institutional performance, especially in least developed countries like Malawi. According to the UN-2024 E-government survey, e-government enhances public service delivery and promotes sustainable development (UN-2024 e-government survey; Meier 2010) asserts that e-governance impacts public services and links structural setups to e-governance performance (Yi, 2018; Kapucu & Hu, 2020; Costumato, 2021). However, there are few studies that look at how e-government improves service delivery, to which this study intends to contribute.

Local governments in Malawi have been plagued by inefficiencies (Tambulasi & Kayuni, 2007) intensified by bureaucratic red tape that presents significant obstacles and raises critical inquiries regarding public performance. (Hussein et al., 2017). For instance, from April to September 2013, there was a significant exploitation of public resources at Capitol Hill, the seat of government. The extensive misappropriation and pillaging of public resources, referred to as Cash-gate, was executed through the exploitation and distortion of transactions within the Integrated Financial Management Information System (IFMIS). An amount approximating $32 million (USD) was misappropriated during the six-month period under examination.

As part of public reforms for improved service delivery, in 2008, the government of Malawi initiated the implementation of the Integrated Financial Management Information System (IFMIS) across all local and city councils as part of its Public Finance Management reforms, aimed at enhancing expenditure control and bolstering accountability. IFMIS serves as a financial management system designed for internal financial management and reporting, encompassing budget implementation and control. However, in Malawi, despite the implementation of IFMIS as a mechanism intended to enhance service delivery, persistent inefficiencies and

mismanagement of public resources, marked by significant corruption and inadequate service delivery, continue to pose substantial challenges across all local government authorities and other governmental entities, as pointed out in the Malawi National Public Sector Reforms Policy (2018-2022). Additional obstacles encompass an insufficient proficiency in overseeing data credibility, which may impact both quality and efficiency. The challenges outlined necessitates continuous examination on the effectiveness of IFMIS on enhancing public service delivery.

The UN 2024 E-Government Survey defines e-governance as the utilization of information and communication technology (ICT) in the management of public services. Public service is universally acknowledged as the provision of essential needs and services by government (Khoza, N. 2023), including economic, financial, healthcare, and educational services, ensuring that these services are delivered in a manner that meets the present and future expectations of the citizenry.

2. Literature Review

Globally, e-governance has become a pillar for enhanced public services. (Korbi & Boussaidi, 2023) and the 2024 UN E-Government Survey highlight that increased adoption of e-services improves public service delivery and speed and reduces the cost of production (2024 UN E-Government Survey). Siddiquee, N. A. (2008) and Zou et al. (2023) also highlights that increased adoption of e-services enhances public service delivery and improves performance. E-governance also helps the governments to operate more efficiently while increasing accountability, transparency, and citizen participation. (Xhafka et al., 2024). This raises the following question:

RQ1 : What role does e-service play in office administration, service delivery, and interaction with society to improve service delivery?

Regionally, in sub–Saharan Africa, many researchers have explored the effective implementation of an Integrated Financial Management Information System (IFMIS). Among many findings, IFMIS has helped improve the quality of public service, the timeliness of financial reports (Chalu, H 2023), and control public expenditure. (Njeru, B. G. 2017), control corruption and enhance accountability and transparency (Bosire, K. K. 2016). Most of these studies used secondary data, which were analyzed quantitatively. This probes for more questions like

RQ2: How has e-governance improved service delivery in LGAs (quality, efficiency, speed)?

The African Union's Digital Transformation Strategy for Africa 2030 prioritizes ICT for improved public service. (African Union, 2020). Kenya and Rwanda are leading examples of advancing e-service delivery. Rwanda's Irembo platform offers over 100 public services online, improving access and reducing corruption. (Mugisha & Mukama, 2018). Kenya's e-Citizen portal has streamlined service delivery by offering a one-stop shop for government services. (Kamau Muigai, 2012; Karanja & Nyambura Ng'ang'a, 2014; Ndemo & Weiss, 2017; Bosire, K. K. 2016). The study examined the impact of the integrated financial management information system (IFMIS) on financial probity in the public sector in *Kenya.* The study established that the implementation of IFMIS within the ministry reduced corruption practices by ensuring civil servants act with integrity while providing public services.

RQ 3: To what extent has e-governance (IFMIS) helped to reduce corruption and fraud?

According to Omotayo et al. (2025), across Africa, e-governance adoption is gaining traction with good potential to drive socioeconomic development owing to improved public service and improved public performance, and McKinsey (2016) obtained that digital finance has the potential to increase the GDP of emerging economies by $3.7 trillion (6%) by 2025. This is a significant step towards enhancing public performance and accountability within the public service. Malawi, through public finance management reforms, introduced IFMIS in local government assemblies in 2008, though in the least developed countries, including Malawi, the success of e-government is marred not just by economic challenges but also by a skills gap and lack of necessary infrastructure.

RQ 4: What is your perception on the use of e-service as a tool for improved service delivery?

The Malawi National ICT Policy indicates that e-government deployment is critical for improved public service delivery and citizen participation (Mike, 2024). However, reports by the World Bank (2021) highlight challenges such as poverty, where intelligent children are unable to obtain education due to a lack of resources, as demonstrated by the story of the boy who harnessed the wind (Kamkwamba, 2010), in which the boy built a windmill and generated electricity for his household. Other issues include electricity problems, limited Internet infrastructure, a skills gap, corruption such as the 2013 massive plundering of public resources commonly known

as cash-gate (William Kayuni, 2016; the World Bank (2014), and cybersecurity as experienced by the 2024 hacking of the immigration system, which is used for the production of passports and citizenship documents. According to the UN-2024 e-government survey, Malawi's 2024 E-Government Development Index (EGDI) is 0.3753, with the global ranking dropping from 167 in 2022 to 163 in 2024 (-4 drop), and as of January 2024, only 27.7 percent of the total population was connected to the internet, while China in the same period had over 76.4 percent of the population connected to the internet.

***RQ 5**: Are you satisfied with the e-services in LGAs?*

According to Ho (2002), in the study Reinventing Local Governments and the E-Government Initiative, it is opined that e-service is a powerful tool for reinventing local government performance due to its transformational abilities from the traditional bureaucratic paradigm, which emphasizes departmentalization, standardization, and operational cost-efficiency, to the "e-government" paradigm, which emphasizes coordinated network building, external collaboration, and quality public services.

Table 1: Public Service Delivery Paradigms Shifting

Paradigms Shifting in Public Service Delivery		
	Bureaucratic paradigm	**E-government paradigm**
Orientation	Production cost-efficiency	User satisfaction and control, flexibility
Process organization	Functional rationality, departmentalization, vertical hierarchy of control	Horizontal hierarchy, network organization, information sharing
Management principle	Management by rule and mandate	Flexible management, interdepartmental teamwork with central coordination
Leadership style	Command and control	Facilitation and coordination, innovative entrepreneurship
Internal communication	Top-down, hierarchical	Multidirectional network with central coordination, direct communication
External communication	Centralized, formal, limited channels	Formal and informal, direct and fast feedback, multiple channel
Mode of service delivery	Documentary mode, and interpersonal interaction	Electronic exchange, nonface-to-face interaction (so far)
Principles of service delivery	Standardization, impartiality, equity	User customization, personalization

Source: Ho, A. T. K. (2002). Reinventing local governments and the e-government initiative

Table 1 above presents public service delivery paradigm shift from bureaucratic to e-government paradigm. This entails that e-government influences public service paradigm shift to optimize quality of public services.

According to Omotayo et al. (2025), In Nigeria, mobile network coverage has a significant positive impact on public service delivery, indicating that as mobile network coverage expands and more citizens can access public services through mobile-enabled platforms such as mobile apps, SMS services, or USSD codes, and government agencies can effectively deliver services to regions previously unreachable due to poor road networks.

Nevertheless, irrespective of this positive relationship between technology and other factors of good governance, several studies have queried the performance of many public institutions (Nyambi & Assey, 2021), including local government assemblies in Malawi. For example, Nam, T. (2019), using a regression-based study on multiple global metrics, concluded that e-governance considerably improves good governance but significantly fails to enhance public performance and efficiency.

RQ 6: *What are the challenges of e-government (IFMIS) for public service improvement?*

This study intends to explore the effect of e-governance on local government public service improvement with an objective of understanding if e-governance is helping to improve service delivery or not and what initiatives are implemented to maximize the value of using IFMIS for improved service delivery.

3. Theoretical Application

The study was guided by Public Value Theory (PVT), which was introduced by Mark Moore (1995) and Akgül (2024) as an alternative to New Public Management (NPM). The theory emphasizes accountability from those

holding public offices. The theory provides the basic framework for understanding the value attached to the use of e-governance for improved public service, as emphasized by Mark Moore (1995). Public value can be defined as "the value created by the government through services, laws, regulation, and other actions (Naidoo_Contextualising_2020), and Acar et al. (2023) opined that, on any service, managers always need to create value for the public characterized by efficient and effective service delivery. Efficiency considers whether the correct measures have been adhered to and executed appropriately (Kelly et al., 2002, p. 6). Additionally, the application of public value theories in e-government shows that the digital transformation of the government is not only in terms of technology, but more importantly, it should be regarded as part of the country's overall developmental plan and strategy to carry out public innovation and governance transformation and quality public service. (Zou et al., 2023)

In summary, this theory focuses on making value for the public service and the public goods. It highlights the necessity of government and public entities providing concrete and intangible benefits to the citizenry. It relates well to the study because it emphasizes public accountability and trust in all services, promotes citizen-based decisions, stakeholders' engagement, social and economic impact, innovation, and value creation, which puts all policyholders accountable for all decisions. After all, this helps in social equity (Geuijen K. et al., 2017).

4. Data Collection

The qualitative data collected was analyzed thematically using themes based on variables and coded based on research questions as guided by the APA qualitative research presentation (Levitt et al., 2018). The authors of this article outline detailed qualitative research reporting standards. (QRRS) supported (Powell & Clarke, 2006), Adu P. (2019), and Byrne (2022). NVIVO 14, a Computer Assisted Qualitative Data Analysis Software (CAQDAS) developed by QSR International, is used to analyze qualitative data.

The analysis started by developing themes and codes in NVIVO, and themes were developed based on major variables (IV, DV, MIDV), while codes were developed based on research questions.

According to Fuller (2021), in the study. Primary data was collected from local and city councils in Malawi through interviews, and respondents were selected using purposive random sampling, while secondary data was collected from relevant documents and websites and through researcher observation.

5. Methodology

The research utilized a descriptive methodology to determine the effect of e-governance (EGOV) on local government public service for governance performance (GP). The study employed a qualitative method approach, utilizing a structured questionnaire and interviews as the principal data sources. The questionnaire and interview questions were developed following a comprehensive review of relevant literature to inform the current study. NVivo 14 was utilized to analyze the qualitative data.

6. Results

Results of the findings were based on respondents' perceptions on various research questions. Below are the major outcomes as perceived by respondents.
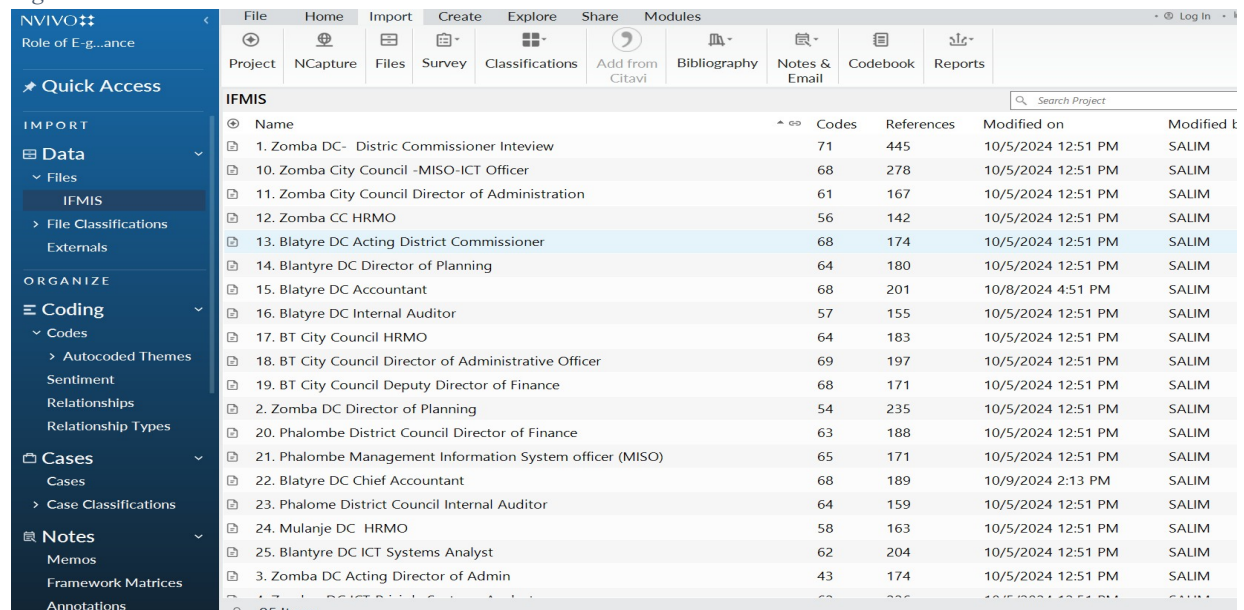
Respondents Demography

Respondents demographic data include, Gender, Age group, Education level, Work experience.

Figure 1: Demographic Data (DEMO)

Gender				Education Level		
Male	19			Master's Degree	11	44%
Female	6			Bachelor's Degree	13	52%
	25	**100%**		Diploma	1	4%
					25	**100%**
Age Group				**Work Experience**		
41-50	11			15 to 20	5	20%
51-60	5			20 to 25	7	28%
31-40	8			10 to 15	12	48%
18-30	1			25 above	1	4%
	25	**100%**			**25**	**100%**

Gender and Age group: From the total of twenty-five (n=25) interviews, 19 (n=19) were male and Six (n=6) were female representing 76% and 24% respectively. It was noted that the majority in senior positions were men hence lower participation in the interview since the study focuses on strategic positions to assess governance performance and the majority of these respondents were between the age of 41 to 50. Six respondents did not grant a permission to record the interviews.
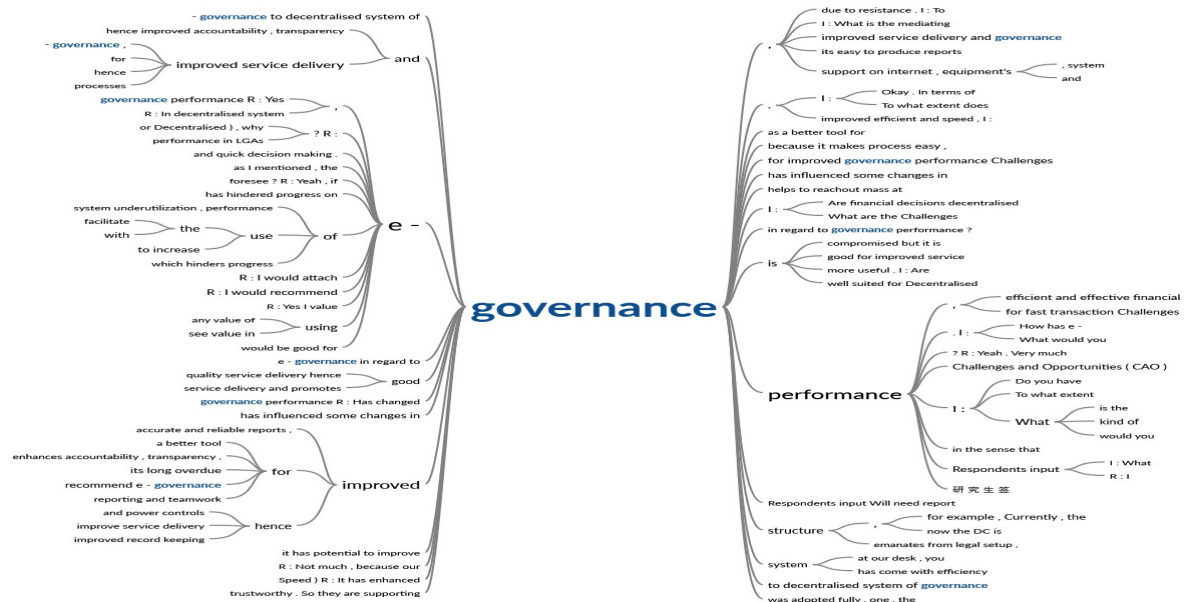
Figure 2: NVIVO: Interview Transcribed Files.

Source: author 2024- Extract from NVIVO

Figure 3: Themes for Data Analysis in NVIVO

Source: Screen shot from Researchers Data NVIVO, Author 2024

7. Findings

RQ 1: In response to question number one on the role of e-service on office administration and services delivery. The most common roles of e-governance as presented by respondents include processing payments, expenditure control, timely reporting, producing financial reports, approvals of financial transactions, coordination of work, quick and flexible data retrieval, and staff data management. It was pleasing to note that among the role of e-governance, respondents also mentioned expenditure control and control of corruption, which were some of the main reasons why IFMIS was implemented in LGAs. Below are some quotes from respondents:

IFMIS helps to control over-expenditure… Resp 7

Helps fast decision-making through enhanced speed of reporting… Resp 19

RQ 2: In response to how e-governance has improved service delivery in LGAs (quality, efficiency, and speed), it was evident that most interviewees perceived that e-governance has the capacity to improve quality, efficiency, and speed, though it might not be the case today in LGAs because of various challenges, including underutilization of the system and citizens' limited access to the internet. Below are some quotes from respondents:

Coming in of IFMIS has helped the change of organization structure and recruitment of MISOs for technical support… Resp 2 and 1

Citizens are able to demand quality through the website; they can even post some substandard work where notices are, and this has helped the councils to improve on quality service delivery... Resp 18.

Helps to improve efficiency and convenience because we can do transactions even when someone is not in the office; you don't only need the physical presence of the person to approve transactions; it has also improved communication… Resp 11

The processing of transactions is faster, record keeping has been improved, and councillors and council easily get the reports… Resp 25

RQ 3: In response to the effect of IFMIS on corruption and fraud, most respondents said IFMIS has significantly helped to reduce corruption, though they cannot quantify it. This is because of the experience of the cash gate in 2013, where huge public funds were stolen through IFMIS. The system was improved with various control measures, including a change of access rights and approval rights with strict measures prohibiting the exchange of passwords. At first, people could process a bogus payment and be able to delete that processed payment from

the system, which is not easy these days to delete a processed transaction unless a syndicate. System backups are sent to the central government, hence preventing further manipulation on any transaction, and below are some quotes from respondents:

IFMIS was improved in other areas to enhance control and reduce corruption such that now there are a number of people involved in completing a transaction such that one person cannot complete a transaction alone or delete a processed transaction. So, corruption is reduced… Resp 15

I think the system is now improved to mitigate some shortfalls experienced during cash gate; corruption has been reduced because budget holders are able to check, though corruption cannot fully be ruled out... Resp 14

Deletion of processed payments is not possible now, hence reduced corruption, but we can't rule it out because the payment processes start manually, hence can create some loopholes for corruption… Resp 20.

Of course, I can't quantify, but I can attest that the system helped identify some fraudulent transactions, so it has improved control; hence, corruption has reduced because transactions in the system are monitored and reviewed. Resp….18

As much as most people said IFMIS has helped to reduce corruption, others have a view that it has not because the system doesn't have an audit trail and auditors in councils don't have direct access to IFMIS, which makes it difficult for them to assess transactions. It is also said that even the payment process is not fully done in the system, which can create some loopholes for corruption.

Other respondents were not sure whether IFMIS has an impact on corruption or not, citing that generally there is not a perfect system; every system has weaknesses, but it requires personal integrity to realize the good of the system. Below are some quotes from respondents:

Yes and No: Resp…10

Yes, because controls are put in place to avoid corruption and fraud, and no, because the system can also be manipulated, but there are improved controls to avoid the deletion of processed data from the system, which was the case during the cash gate in 2013. Staff are not allowed to share passwords. Specific people and various levels have specific rights and controls in the system. Not very sure, though; after the cash gate, there was a change of IFMIS that we were used to, so we believe it is now improved… Resp 13

RQ 4: In response to perception on the use of e-service as a tool for improved service delivery,
The majority of the respondents were of the view that e-governance is good and needs to be promoted because it has a significant positive effect on service delivery and governance performance. They further said e-governance promotes efficiency and effective service delivery, accountability, transparency, and control of corruption. Below are some quotes from respondents:

In fact, that's the way to go, and if indeed we are to take along most of our population in development, this should be the way to go…. Resp 1

To me, I believe that the use of e-service is a way to go, though it faces a number of challenges, e.g., power and internet, though these cannot outplay the importance of e-service… Resp 14

It's something that I would recommend, and it's long overdue for improved governance performance, for fast transactions… Resp 15

RQ 5: In response to users' satisfaction with the e-services in LGAs, it was found that the majority are not satisfied with e-governance and IFMIS, citing several challenges that affect the performance of e-governance and IFMIS. Below are some quotes from respondents:

Not really; there are some challenges, there is a need for improvement, and the system is underutilized such that it has not eradicated paperwork. Most processes are manually done… Resp 11.

NO, as a nation we are far from appreciating the real benefit of e-service; a website is not enough; there is a need for deliberate policy to enhance ICT adoption… Resp 2

RQ 6: The question was asked to solicit major challenges facing or affecting the implementation and operationalization of e-governance and IFMIS in particular.

The respondent mentioned a number of challenges, and among the major ones are i) System Underutilization, ii) Skills Gap, and iii) technical know-how. iii) Limited ICT infrastructures, iv) System and Power Interruptions, v) Old System and incompatible vi) Many citizens are not using the Internet, vii) Staff Resistance viii) Staff ethics and integrity ix) High staff turnover; x) bureaucracy. Below are some quotes from respondents:

Skills gap, System Under-utilization and malfunctions of the system, it can't produce proper reports…. Resp 21

Lack of ICT infrastructure, need for human capacity, most people haven't gone through training… Resp… 22

The system is underutilized, yeah. So, on the modules that we have, I can't see budgeting. I know; we don't budget in the system. You can ask the central government to explain why we don't use the system for budgeting. So, as they say, the system is as beneficial as its users. So, you can have a good system, but if we are unable to use it, it's still not good enough. Therefore, the revenue module remains partially activated. The technical gap is also one of the problems. The skills and social indifferences would probably also go to the issue of mindset. Because the issue of acceptance of new technology and new ways of doing things can affect the system performance…. Resp 1

Our IFMIS has some challenges. There are times when it stops working for a while. We patiently wait for our IT team to establish effective communication with the National Governance Committee. Thus, quality of service is compromised, I would say, because what I've said also hinges on quality… Resp 2

8. Summary of Key Findings

The study aimed at exploring the effect of e-governance on the enhancement of local government service by utilizing the Integrated Financial Management Information System (IFMIS). The findings show that e-governance plays a positive significant role in improving public service delivery (Zou et al., 2023) and sustainable development (2024 United Nations E-Government Survey; Mukonavanhu, T. 2025) because it improves accountability and transparency, enhancing efficiency and effective service delivery (World Bank, 2020), and prompt informed decision-making among various major roles. This evidence supports the findings of Latupeirissa et al. 2024; Xhafka et al. 2024, and the paradigm shift (Ho, 2002).

The study also found that the implementation of e-governance helps to control budget over-expenditure and control corruption, which supports the findings of Zhao & Xu (2015), where IFMIS helped to reduce corruption through easy data retrieval and enhanced reporting timelines because the implementation of IFMIS facilitated the change of governance structure and processes (paradigm shift), such as the recruitment of Information Systems Officers (MISOs) for technical support, which technically helped to enhance information quality (IQ), service quality (SQ), and system quality (SYQ).

It was further found that people turn to trusting system-generated reports much more than manual reports, such that reports from IFMIS are valued much more than any manual report that can be presented to stakeholders, including council board members and committees.

The new governance structure entails that the District Commissioners are now accountable to all ministries at the district level, and all heads of other ministries have dual reporting (to the DC operationally and to the mother ministry technically).

Figure 4: Changed Governance Structure: Old and New
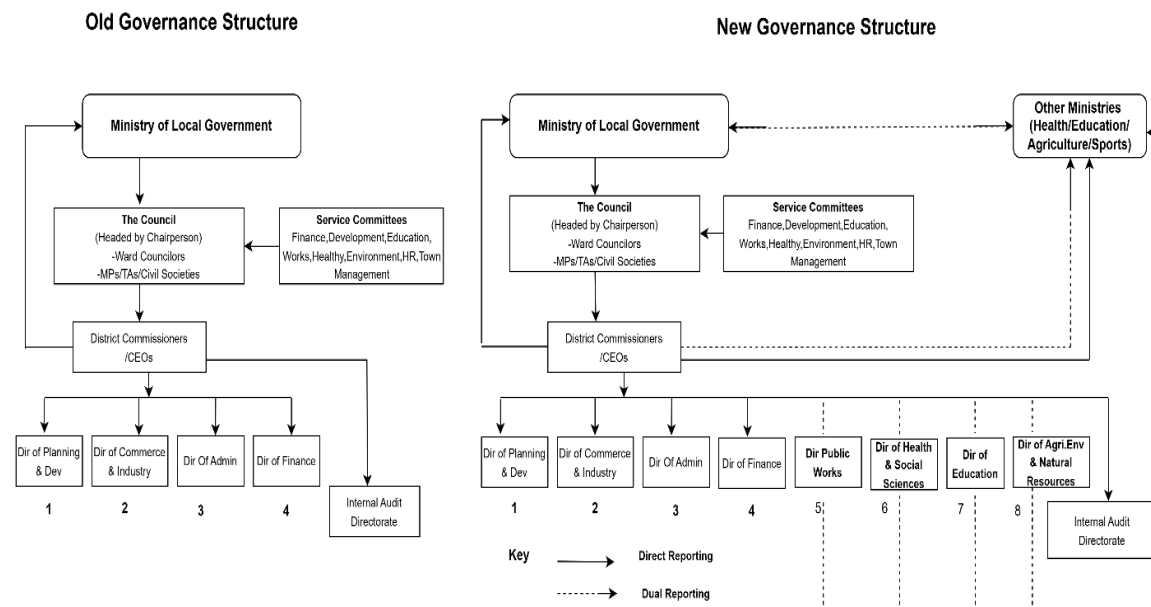
Source: Modified MoLGRD. 2013, Local Government and Rural Development-Guidebook on the Local Government System in Malawi

The figure above presents the change of governance structure from old to new structure influenced by e-governance. Under the old structure, the DC had control over four (4) directors but now its eight (8) including other directors from other ministries such as ministry of health, education, agriculture, and public works which subscribes to paradigm shift phenomenon.

9. Discussion and Recommendations

E-governance, as a mechanism for enhancing public service delivery, encounters several socio-economic obstacles that impede its effectiveness. The researcher aims to propose several mitigation strategies to foster and optimize the implementation of e-governance for improved public service delivery.

Policy Issues: Due to Malawi's low internet penetration rate, there is an urgent need for policies that will boost internet usage and expand e-services, thereby improving public service delivery. Implement subsidies and establish policies to control data pricing.

System Underutilization Concerns: The results indicate that most IFMIS modules are non-operational across all LGAs. The researcher recommends that the government rapidly activate the dormant modules, including procurement, as processing procurement paperwork externally poses significant risks. In numerous countries and institutions, financial 'leakages and gaps' arise from manual processes, particularly procurement. The use of ICTs in government procurement processes directly reduces corruption by enhancing accountability and transparency, allowing the public to more easily access governmental information and participate in decision-making (Yi, 2018; Kim, 2014)

Integrating the system with others undermines IFMIS's core capabilities, another sign of underutilization. The researcher recommends a thorough system evaluation to assess its relevance or find alternatives, as systems and government agencies can no longer operate in isolation, it is It is imperative for systems to merge and unify the services of multiple institutions or government departments for the benefit of citizens. This fosters accountability and enhances efficient and effective service delivery.

ICT Infrastructure: The researcher established a significant concern among respondents regarding the

deficiency of ICT infrastructure, including computers and internet access. As a result, the researcher calls for quick steps to resolve this problem and asks the government to create clear rules that require a certain minimum amount of money (percentage) to be spent on ICT in all yearly public sector budget plans. Presently, the allocation for ICT expenditure in nearly all Local Government Areas (LGAs) is alarmingly low, constituting less than 1% of their total annual budgets.

Human Capital: The District Commissioners (DCs) and other directors have additional obligations. The decentralization policy and the implementation of IFMIS have imposed additional obligations on the District Commissioners (DCs) and other directors such as directors of finance. The district commissioners are accountable to various ministries at the district level, such as education, health, and agriculture. This role has exerted considerable pressure on the DC's office, which also necessitates research to evaluate the efficacy of the DC's office within the decentralized government framework. The researcher proposes that the District Commissioner's office, especially in more developed districts like Lilongwe, Blantyre, Zomba, and Mzimba, needs deputy District Commissioners to help with daily operations so the District Commissioner can concentrate on policies and strategic issues while the deputies will help with daily operations. The results may elucidate why councils continue to operate under outdated bylaws or regulations that require revision and, at times, lack a functional strategic plan, as the decision-makers are preoccupied with operational tasks.

E-governance faces various socioeconomic challenges that impede its significance on improving service delivery. Among such obstacles are underutilization of the system, the technical skills gap, insufficient finance, and ICT infrastructures such as computers and the internet. Additionally, the low national internet o or e-service adoption rate leaves many citizens outside the system. Similar challenges were also highlighted by many papers such as the (UN-2024 E-government survey; Rarhoui 2024). The other challenge is that IFMIS doesn't produce complete financial statements, which is the main output from finance department's hence compromises the financial service delivery. It is also learnt that IFMIS is not linked to any other ICT systems and internal auditors do not have direct access to IFMIS. This prompts many questions on the worthiness of the system to if it can't produce financial statements and not directly accessible by auditors. This compromises the role of the auditor who provides checks and balances.

Theoretically, the findings contribute to the understanding of the need to shift from ordinary public service delivery to e-service for improved service delivery. It also emphasises on how e-government improves public services by linking social and technical factors for better service delivery and e-governance has proved to be a critical tool to optimize public service through various interventions like change of governance structure and recruitment of ICT support staff. A replica of the same study using a quantitative method would be recommended for further understanding of the quantitative effect of e-governance on local government service and other ministries or government agencies using a structural equation model (SEM), which can also help to evaluate or quantify the real impact on other findings, like the impact of e-governance on control of corruption.

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APPENDICES
APPENDIX A
INTERVIEW QUESTIONNAIRE:

RQ1 : What role does e-service play on office administration, services delivery and the interaction with the society to improve Service delivery?

RQ2 : How has e-governance improved service delivery in LGAs (Quality, Efficiency, Speed)?

RQ 3: To what extent has e-governance (IFMIS) helped to reduce corruption and fraud

RQ 4 : What is your perception on the use of e-service as a tool for improved service delivery?

RQ 5 : Are you satisfied with the e-services in LGAs?

RQ 6 : What are the Challenges of e-government (IFMIS) for public service improvement?

Thank you