IMPACT OF E-GOVERNANCE ON PUBLIC SECTOR FINANCIAL MANAGEMENT AND ACCOUNTABILITY IN EDO STATE

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Abstract: The study examined the impact of e-Governance on public sector financial management and accountability in Edo State. The study adopted the survey design using three hundred and fifty-six copies of the questionnaire were administered to staff in the office of the Accountant-General, ICTA and internal revenue service in Edo State. e- Governance tool employed such as Oracle Financials and e-memo manager was used to proxy e-governance in Edo state civil and public service. Descriptive and inferential statistics were used to summarize and draw inference on the population. The Pearson Chi-square statistics was used to test the hypotheses of the study. The result of the inferential statistics revealed that Oracle Financials and e-memo manager have positive and significant impact on public sector financial management and accountability in Edo State. The study further recommended new technologies such as oracle financials and e-memo manager which is good in financial management should be adopted in Government MDA to improve their financial management system.

Key Words: E-governance, Oracle Financials, E-Memo manager, Financial Management, Accountability.

1. INTRODUCTION

In Europe and other developed parts of the world, e-governance has been adopted at all levels including piloting the economy, electioneering, rendering public services and empowering the citizens. Electronic governance or e-governance is the use of information commutation tools, methods and techniques in establishing link between government institutions, employees and the governed in order to transact the business of governance. It is the application of information technology for delivery government services to the people and obtain a feed on activities and programmes of government. It is believed therefore, that the implementation of e-governance would lead to transparency, accountability and efficiency in governance, which would deliver better services and wealth for the general well-being of the citizens. It will also provide a reliable process of rendering of financial stewardship to the public and other stakeholders.

The fight against corruption in many nations of the world, has heightened the necessity for e-governance and thus widening the attention it receives. S. According to Uju (2019), the concepts of E-governance and public financial management follow the trend of events in the 21stCentury when globalization sets the pace, and information and communication technologies (ICT)/electronic revolution dictate the tone. Therefore, result of the influence of ICT on human existence in this century is that human development and interaction have been so massively digitalized. E-governance is one of the two central features of public-sector financial management reforms (Cuadrado-Ballesteros, Santis & Bisogno, 2021). Effective e-Government can contribute to the modernization of the public sector administration, and increase the efficiency in the activity of governments and national agencies facilitating the participation of citizens in the social and political life (Gherasi & Ionescu, 2019).

In Edo state, e-governance was adopted on February 1st 2022 (Edo State Government, 2022) by the Executive Governor – Godwin Nogheghase Obaseki. The state has switched from analogue governance to e-governance, where activities from paper memo to budget will now be done using e-platforms. The use of e-Government improves the electronic transactions between government agencies, companies and citizens, in order to improve the quality of the services and to increase the transparency in the public financial sector.

Nigeria's public sector has been severely impacted by financial fraud and corruption to an unparalleled level in Africa. From the beginning of freedom from colonial masters, the nation has been battling with the issue of corruption and financial malpractices in the public sector. In 2017, Global Financial Integrity (GFI) found that nearly $400 billion was taken from the country's public funds between 1960 and 1999; additionally, approximately $182 billion was diverted as illegal financial flows between 2005 and 2014. It is so bad that the current trend of corruption if sustained, is projected to cost Nigeria 37 percent of its GDP by 2030 (Uju, 2019)

These incidents of corruption in the public sector have significantly reduced the trust the citizens have on the government of Nigeria, either at the federal or state level. In Edo state in particular, the citizens have registered displeasures as to how the financial resources are being managed (Akpan, 2022). This has necessitated the state government to adopt and implement e-governance models to increase the trust of the citizens and transparency on government. Uju (2019) asserts that the introduction of e-governance in public financial management has helped many countries that are fast in adopting it to squirm out significantly from the costly consequences of mismanagement of public finance.

In literature, it is regrettable that very few researchers have empirically investigated the effect of e-governance on the public sector in the literature (See, Abagissa, 2018; Cuadrado-Ballesteros, Santis & Bisogno, 2021; Ojeka, Iyoha, Ayo, Gberevbie & Bisi, 2016; Pandey & Risal, 2019; Rajib & Hoque, 2016; Sanmukhiya, 2019; Uju, 2019). In any case, to the best of the researcher knowledge no review has fundamentally examined the impact of e-governance on public sector financial management and accountability in Edo state, Nigeria. Only the effect of e-governance on public financial management in the federal ministry of finance in Abuja, Nigeria, was examined in Uju's (2019) study. Consequently, a state-level study is necessary. This study therefore specifically:

i.   Investigate the effect of oracle financials on public sector financial management and accountability in Edo State;

ii.   Examine the effect of e-memo manager on public sector financial management and accountability in Edo State

The research questions and the hypothesis were derived from the objectives.

2. LITERATURE REVIEW
Conceptual Review
Public Sector Financial Management and Accountability

The concept of public sector financial management is a phrase of words which are 'public' 'finance' and 'management'. The management is the careful planning or organization of human and material resources for the realization of clear objectives for individuals, a group, an institution, or a state. The term financial or finance connotes money, capital, investment, fund, and so on. While public is a sector of the economy that is control by government. Tanzi (2013) defined public financial management (PFM) as all about designing and implementing well-crafted policies for the use of public funds. Its central focus is on budgeting. Lawson (2015) defined PFM as the set of laws, rules, systems, and processes, used by sovereign nations (and sub-national governments), to mobilize revenue, allocate public funds, undertake public spending, account for funds, and audit results regarding the use of funds. It encompasses a broader set of functions than financial management.

The concepts of public sector financial management and accountability in Nigeria have received global attention. This is as result of the prevalence of fraud and financial malpractice in this sector. Also, Bello (2001) noted that huge amount of government revenue is lost through one financial malpractice or the other in Nigeria, and consequently drains the nation's meager resources. Appah and Appiah (2010) asserted that cases of fraud is prevalent in the Nigerian public sector that every segment of the public service, could seem to be involved in one way or the other in some of these nasty acts.

Onuorah and Appah (2012) drew a historical analogy of public sector financial mismanagement and accountability in Nigeria to the oil boom years a period under which there existed structurally weak control mechanism, which create a variety of loopholes that have tended to facilitate and sustain, corrupt practices. This is coupled with the fact that there is a near total absence of the notion and ethics of accountability in the conduct of public affairs in the country (Bello, 2001). Okoh and Ohwoyibo (2009) opine that accountability reflects the need for government and its agencies to serve the public effectively in accordance with the laws of the land. Adegite (2010) defined accountability as the obligation to demonstrate that work has been conducted in accordance with agreed rules and standards and the officer reports fairly and accurately on performance results vis-à-vis mandated roles and or/plans. Johnson (2004) says that public accountability is an essential component for the functioning of our political system, as accountability means that those who are charged with drafting and/or carrying out policy should be obliged to give an explanation of their actions to their electorate.

E-Governance

Governance plays a vital role in program management as it is associated with improving projects/program performance. However, governance has a major challenge of intensive coordination, as a result of the different stakeholders involved. In any program-level projects, there are many individuals involved and there are an enormous number of interfaces between different departments and stakeholders. Therefore, the term e-Governance emerged to resolve the challenges of governance. As a decisional process, e-Governance entails Information and Communication Technology (ICT) usage in systems of governance.

Thabit and Jasim (2019) defined e-governance as basically the application of electronic environment tools to control the performance of e-government in a simple, ethical, accountable and transparent manner to achieve the smart government. The aim of e-Governance is to ensure broader and deeper participation of citizens,

institutions, NGOs as well as companies. In the democratic era these days, e-governance is part of participatory approach. E-governance also makes the interaction between different stakeholders in governance easier, as can be observed in G2G (Government to Government), G2C (Government to Citizen), G2B (Government to Business) and G2E (Government to Employees).

The implementation of e-governance or the modernization of the government's processes and functions via the utilization of ICT tools for changing the way the elements are served, can be categorized as e-government. Indeed, e-government is a modern form of government, and due to their non-involvement, the citizens of e-government are regarded as passive recipients of digital information and services (Harris, 2015).

The e-Governance bring administrative services near to citizens and businesses, involves citizen and stakeholder to participation in planning and decisions making processes, improve mutual information communication through ICT, and enhance democratic processes at all (Harris, 2015).

Oracle Financials

Oracle Financials is a global financial platform that connects and automates your financial management processes, including payables, receivables, fixed assets, expenses, and reporting, for a clear view into your total financial health. The Oracle Financials is a software package designed for budget execution (Obayuwana, 2023). This software package is so unique such that it does not create room for MDAs to exceed their budget envelopes. It also tracks fund allocated to MDAs expenditures either recurrent or capital in nature. In terms of data security, the entries of data during budget preparation and execution by ministries, departments and agencies are much secured. No other MDA can see or view what a particular MDA has entered in Oracles Financial Software package. Also, unauthorized persons are also kept aloof.

E-memo manager

The e-memo manager is a software package provides a clearly structured working space for memos of project. In the Edo State civil service, the memo manager come in handy in writing memo on a particular subject. The memo manager initiates the memo and seeks approval from the relevant authority it concerns. This application package has made public administration in the Edo State civil service more efficient and effective.

Edo Revenue Administration System (ERAS)

This e-governance tool is used in tax administration system in Edo State. In tax the revenue software solution is driven by the big data technology. The ERAS project started in 2017, but was formally in operation in 2018. ERAS is an information technology (IT) solution developed locally by the ICT staff of Edo Internal Revenue Service (EIRS). The project was powered by World Bank and the Edo State Government (EIRS Website, 2023). The revenue administration platform is used by all revenue generating agency, parastatals, ministry, and departments in Edo State. Since the commencement of the automated revenue administration system there has been significant improvement in the value of internally generated revenue in Edo

Table 1: Revenue Generation in Edo State Pre and Post ERAS/ICT adoption

Pre ERAS/ ICT adoption		Post ERAS/ICT adoption	
Year	IGR	Year	IGR
2011	17,688,679,849.78	2017	25,342,829,212.22
2012	18,880,055,380.83	2018	28,425,496,842.23
2013	18,899,322,710.47	2019	29,478,406,024.31
2014	17,023,595,231.62	2020	24,013,977,147.06
2015	19,117,468,369.25	2021	31,054,756,788.16

2016	23,041,425,599.71	2022	38,677,116,078.08

Source: Joint Tax Board Website, 2024

Since the implementation of the revenue administration system, there has been significant improvement on internally generated revenue in Edo State. From table 2.1, it is evident that there is a significant change in the in-revenue generation of revenue in Edo state. However, in the year 2020, there was a decline in the value of revenue generated. This could be attributed to the global pandemic – the covid 19 pandemic (Aifuwa, Musa & Aifuwa, 2020). The revenue administration system significantly blocks leakages in revenue generation due the activities of touts' other illegal revenue collectors.

Benefit of e-Governance

World Bank (2002) noted that some of the benefits of e-governance include the following; It greatly simplifies the process of information accumulation for citizens and businesses. It empowers people to gather information regarding any department of government and get involved in the process of decision making. It strengthens the very fabric of democracy by ensuring greater citizen participation at all levels of governance. It leads to automation of services, ensuring that information regarding every work of public welfare is easily available to all citizens, eliminating corruption. This revolutionizes the way government's function, ensuring much more transparency in the functioning, thereby eliminating corruption. Since the information regarding every activity of government is easily available, it would make every government department responsible as they know that every action of theirs is closely monitored. Proper implementation of e-Governance practices makes it possible for people to get their work done online thereby sparing themselves of unnecessary hassles of traveling to the respective offices.

Successful implementation of e-Governance practices offers better delivery of services to citizens, improved interactions with business and industry, citizen empowerment through access to information, better management, greater convenience, revenue growth, cost reductions etc. Furthermore, introduction of e-Governance brings governments closer to citizens. So much so that today it becomes extremely convenient to get in touch with a government agency. Indeed, citizen service centers are located closer to the citizens now. Such centres may consist of an unattended kiosk in the government agency, a service kiosk located close to the client, or the use of a personal computer in the home or office. E-Governance practices help business access information that might be important for them at a click.

2.2 Empirical Review

Cuadrado-Ballesteros, Santis and Bisogno (2021) examine the nexus between public-sector Financial Management and E-government. Survey research was adopted and sampled 33 Organization for Economic Cooperation and Development (OECD) countries. The researchers found that there is need to adopt a holistic perspective that considers not only technological issues but also the quality and integrity of information, its international comparability, and the socioeconomic context.

Abagissa (2018) investigated the effects of e-governance on customers' satisfaction in Addis Ababa water and sewerage authority, Ethiopia. The study employed both quantitative and qualitative data were collected to analyze the effects of e-governance on a sample of 330 users of water billing. The researcher found that that e-governance has brought positive effect on service delivery by enhancing the customers' perception on the service delivery and their satisfaction even though the satisfaction level is moderate.

Sanmukhiya (2019) examined the impact of E-governance dimension in the Republic of Mauritius. The e-governance dimensions studied include, 'Perceived Ease of Use' (PEOU) and 'Perceived Usefulness' (PU) of

the Technology Acceptance Model; 'Collaboration' and 'Participation' 'Trust' and 'Transparency'. A descriptive survey research design was adopted and structured questionnaires administered to 157 citizens The Pearson's correlation coefficients, independent samples T-tests, one way/Welch ANOVA and Games-Howell post hoc tests were used to test the hypotheses of the study. The researcher found that positive attitudes towards Perceived Ease of Use' and Perceived Usefulness' but unveiled negative attitudes towards the Collaboration' and 'Participation' 'Trust' and 'Transparency' dimensions of e-governance. The researcher further found that citizens' perceptions were only influenced by age, education, and frequency of e-government use.

Uju (2019) examined the effect of e-governance on public financial management in federal ministry of finance, Abuja, Nigeria. The study adopted survey research design and documentary method of data analysis from 2007-2017. Also, a structured questionnaire and an in-depth interview guide, were used for data collection. Secondary sources of data collection were also utilized. Data collected through the quantitative method were analyzed using mean, standard deviation, and ANOVA. The study found out that to a high extent the application of e-governance principles in public financial management increased revenue generation in the Federal Ministry of Finance, Abuja, between 2007 and 2017. It was also found that out that the application of e-governance principles greatly enhanced several aspects of accountability in the Federal Ministry of Finance, Abuja, between 2007 and 2017.

Pandey and Risal (2019) examined the impact of impact of Social Governance on e- Governance in Nepal. Survey research design was adopted in the study and questionnaire was purposively administered to 393 respondents of the study. Descriptive and inferential statistics were employed in the study and summarize the data and test the hypotheses of the study. The researcher found that found the positive and significant relationship between social governance and e-governance practices. It showed that people's awareness regarding technology, relation with the society, participation and knowledge on second language is essential for the effective implementation of e-governance.

Rajib and Hoque (2016) examined the application of Information and Communication Technology (ICT) in the Public Sector Accounting (PSA) of a developing country, Bangladesh. This study adopted document analysis and focus group interview to understand the application of ICT in the PSA of Bangladesh. The findings of the study show that different accounting authorities of Bangladesh government seem to have benefited from ICT based PSA.

Ojeka, et al (2016) examined impact of E-Governance and Public Sector Financial Disclosures of Government Agencies in Nigeria. The study employed content analysis to get dat for the study. This study analyzed the contents of various government parastatals website to determine whether these agencies make financial disclosure and the extent to which those disclosures are made. The researchers found that twenty-one of the twenty-four Ministries had a functional website whereas two others (Ministry of power, works and housing; FCT) had no website. Ministry of petroleum resources as at the time of carrying out this research, had their website not available (n/a) on the internet.

Singh, Pathak, Naz and Belwal (2010) investigate and explore the potential of e-governance applications in three countries representing three different regions of Asia, Africa, and Oceania. Survey research design was adopted and questionnaire was administered to over 918 citizens of citizens in India, Ethiopia and Fiji using via convenient sampling technique. The researchers found that that e-governance is positively related to government, "citizen relationship and corruption reduction.

From the literature reviewed it is evident that there is gap in literature on the impact of e-governance on public sector financial management and accountability in Edo State, Nigeria. Prior studies have been outside the scope of this current study, thus, this gap identified was also the motivation of the study.

2.3 Theoretical Review

This study is hinged on the innovation diffusion theory and Technology Acceptance Model. The Innovation diffusion theory was propounded by Roger, E. M in 1962. It is one of the oldest social science theories. The theory explains how new technological and other advancements spread throughout societies and cultures, from introduction to widespread adoption. The diffusion of innovations theory seeks to explain how and why new ideas and practices are adopted, with timelines potentially spread out over long periods (Roger, 1995). In relation to the current study, the Innovation Diffusion Theory is used to explain the rate of adoption of e-governance technology to governance in Edo State, Nigeria. Also, show the general spread of the use of e-governance in the MDAs in Edo State.

3. METHODOLOGY

This study adopted descriptive survey research design. The rationale for this is to get responses from the respondents of the study. The population comprised of staff in the office of the accountant general, ICTA and internal revenue service. The rationale for selecting the staff in the office of the accountant general, ICTA and internal revenue service is because they have first-hand knowledge of the selected e-Governance tools in Edo state.

The study employed the Cochrane (1977) sample size formula to scientifically determine the sample size of the total population of the study. The rational for this is because the population size and the proportion is unknown. Afterwards, when the sample size is derived, it was distributed to ministries/departments using stratified sampling technique. The sample determination formula yielded three hundred and eighty-four (384) participants with the formula presented below:

$$n = \frac{Z^2 Pq}{e^2}$$

Where: n = the sample size from the given population

Z = selected criteria value of desired confidence level (95%) from the T table

P = estimated proportion of an attribute that is present in the population

q = 1 – P

e = desired level of precision

$$n = \frac{1.96^2 (0.5*0.5)}{0.05^2}$$

$$n = \frac{3.8416 * (0.25)}{0.0025}$$

$$n = 384.16$$

Table: 2. Number of questionnaires distributed to the selected respondents of the study

Selected respondents	Number of questionnaires distributed
Office of the accountant-generals offices, and	100
Information and Communication Technology Agency (ICTA)	100
Edo State Internal Revenue Service in	184

Edo State	

Source: Researcher's compilation, 2024

The study employed primary data. The primary data of the study was a closed ended questionnaire. The questionnaire was used to get the responses from the respondents of the study. The research instrument entails two sections. The first part contains information relating to bio-data of the respondents, while the second part focused on questions relating to variables of the study. The structured questionnaire was used because it allows for high degree of anonymity and the use of standardized question for all respondent. The responses of the respondent in the questionnaire were stated in form of 'Strongly agree', 'agree', 'disagree' and 'strongly disagree'. Therefore, the study adopted a four-point likert scale in analyzing the responses of the respondents of the study.

For this study, content validity was used to validate the research instrument. In order to ascertain the content validity of the research instrument used for data collection, the questionnaire will be given to lecturers with knowledge on the subject matter in the department of Accounting, Wellspring University, Benin city, for useful criticism and corrections.

The Cronbach's Alpha statistic is usually adopted to measure the consistency of responses of a given set of questions (scale items) that are combined as a scale to measure a particular concept. It consists of an alpha co-efficient with a value between 0 and 1. A value of 0.7 or above indicates that statements in the questionnaire are all consistent and have captured the information about the variables, thus, having a high level of internal consistency (Saunders et al., 2016).In this study a value of 0.81 was derived showing that the instrument is very much reliable

The study employed both descriptive and inferential statistics. The descriptive statistics include frequency and percentage presented in tables. The study also employed the deductive approach in which inferential computation will be used to explain the relationship between variables under investigation. Therefore, Person Chi Square was employed to test the hypotheses and make inference on the study. Analysis was done with the help of Statistical Package for Social Sciences (SPSS) version 26.

Result Data Analysis, Presentation and Interpretation

Three hundred and eighty-four (384) copies of the questionnaire were issued by the researcher to the respondents of the study. From the total questionnaire issued, three hundred and fifty-six (356) copies were attended to and returned, which was furthr used to analyze and compute the data.

Response to Research Questions

Research Question One

What is the effect of oracle financials on public sector financial management and accountability in Edo State?

Table 3: Research Question One

Statements	SA	A	D	SD
Oracle financial has improve budget execution in the state	177 (49.7%)	189 (53.1%)	0 (0%)	10 (2.8%)
Oracle financial is very useful in tracking MDA expenditures	199 (55.9%)	143 (40.2%)	5 (1.4%)	9 (2.5%)
The security feature in the software package is high	100 (28.1%)	206 (57.9%)	10 (2.8%)	40 (11.2%)
Oracle financial has significantly reduced the cost of governance	211 (59.3%)	110 (30.9%)	5 (1.4%)	30 (8.4%)

| Oracle financial has improved the transparency and accountability in government | 222 (62.4%) | 97 (27.2%) | 33 (9.3%) | 4 (1.1%) |

Source: Author's Computation, 2024

The research questions as answered using a 4-point likert scale – strong agree, agree, disagree and strongly disagree. On the first statement on whether Oracle financial has improve budget execution in the state, 177 (49.7%) opine strongly agree, 189 (53.1%) opine agree, 0 (0%) opine disagree, while 10 (2.8%) strongly disagree. On the second statement on whether Oracle financial is very useful in tracking MDA expenditures, 199 (55.9%) opine strongly agree, 143 (40.2%) opine agree, 5 (1.4%) opine disagree, while 9 (2.5%) strongly disagree. On the statement whether The security feature in the software package is high, 100 (28.1%) opine strongly agree, 206 (57.9%) opine agree, 10 (2.8%) opine disagree, while 40 (11.2%) strongly disagree. Lastly, on whether Oracle financial has improved the transparency and accountability in government, 222 (62.4%) opine strongly agree, 97 (27.3%) opine agree, 33 (9.3%) opine disagree, while 4 (1.1%) strongly disagree.

Research Question Two

What is the impact of e-memo manager on public sector financial management and accountability in Edo State?

Table 4: Research Question Two

Statements	SA	A	D	SD
It has improves communication in government MDAs	157 (41.7%)	180 (47.1%)	29 (7.7%)	10 (2.8%)
e-Memo manager has improved the transparency in government dealings	90 (23.9%)	186 (49.4%)	40 (10.6%)	40 (10.6%)
e-Memo track approval of projects till it retires	191 (50.7%)	110 (30.9%)	26 (6.9%)	30 (8.4%)
e-memo removes the barrier of distance in official communication	222 (62.4%)	97 (27.2%)	33 (9.3%)	4 (1.1%)

Source: Author's Computation, 2024

The research questions as answered using a 4-point likert scale – strongly agree, agree, disagree and strongly disagree. On the first statement It has improves communication in government MDAs, 157 (41.7%) opine strongly agree, 180 (47.1%) opine agree, 29 (49.4%) opine disagree, while 10 (2.8%) strongly disagree. On the second statement e-Memo manager has improved the transparency in government dealings, 90 (23.9%) opine strongly agree, 186 (49.4%) opine agree, 40 (10.6%) opine disagree, while 40 (10.6%) strongly disagree. On the statement e-Memo track approval of projects till it retires, 191 (50.7%) opine strongly agree, 110 (30.9%) opine agree, 5 (1.4%) opine disagree, while 30 (8.4%) strongly disagree. Lastly, on e-memo removes the barrier of distance in official communication, 222 (62.4%) opine strongly agree, 97 (27.2%) opine agree, 33 (9.3%) opine disagree, while 4 (1.1%) strongly disagree.

Test of Hypotheses

The hypotheses stated in chapter one was restated in chapter four.

H_{01}: Oracle Financial has no significant impact on public sector financial management and accountability in Edo State

Table 5: Chi-square summary table

Chi-Square Tests			
	Value	Df	Asymptotic Significance (2-sided)
Pearson Chi-Square	72.658[a]	16	.000
Likelihood Ratio	50.437	16	.000
Linear-by-Linear Association	18.189	1	.000
N of Valid Cases	376		
a. 0 cells (0%) have expected count less than 5. The minimum expected count is 11.			

Source: Authors' computation, 2024

Note. *= p < .05.

From the table above, it shows that Oracle Financial has significant impact on public sector financial management and accountability in Edo State, chi square = 72.658; df = 16, p = 0.000 < 0.05. This further implies that Oracle Financial has positive impact on public sector financial management and accountability in Edo State. Therefore, the study failed to accept the null hypotheses earlier stated.

H_{02}:   E-memo manager has no significant effect on public sector financial management and accountability in Edo State

Table 5

Chi-square summary table

	Value	Df	Asymptotic Significance (2-sided)
Pearson Chi-Square	195.006[a]	19	.000
Likelihood Ratio	79.297	19	.000
Linear-by-Linear Association	58.868	1	.000
N of Valid Cases	376		
a. 0 cells (0%) have expected count less than 5. The minimum expected count is 13.			

Source: Authors' computation, 2024

Note. *= p < .05.

From the table above, it shows that E-memo manager has significant effect on public sector financial management and accountability in Edo State, chi square = 195.006; df = 19, p = 0.000 < 0.05. This further implies that E-memo manager has positive effect on public sector financial management and accountability in Edo State. Therefore, the study failed to accept the null hypotheses earlier stated.

Discussion of Findings

The broad objective of this study is to examine the impact of e-governance on public sector financial management and accountability in Edo State, Nigeria. Survey research design was adopted and questionnaire was administered to staff from the office of the accountant-generals offices, ICTA an internal revenue service in Edo State. The reliability of the research tool was moderate for the study as ascertain via the Cronbach Alpha statistics. The pearson chi-square a used to test the hypotheses of the study.

The study found that Oracle Financials has significant impact on public sector financial management and accountability in Edo State. E-Memo manager was found to have significant impact on public sector financial management and accountability in Edo State. The findings of this study is similar to the works of Cuadrado-Ballesteros, Santis and Bisogno (2021), Sanmukhiya (2019), Rajib and Hoque (2016), Ojeka, Iyoha, Ayo, Gberevbie and Bisi (2016) and Uju (2019) reported that e-Governance have positive impact on public sector financial management and accountability.

Abagissa (2018) found that e-governance has brought positive effect on service delivery by enhancing the customers' perception on the service delivery. Also, Singh, Pathak, Naz and Belwal (2010) found that e-governance is positively related to government, "citizen relationship and corruption reduction.

Summary of Findings

The study examined the impact of e-governance on public sector financial management and accountability in Edo State, Nigeria. The following were found;

i)   Oracle Financials have significant impact on public sector financial management and accountability in Edo State, Nigeria;

ii)   E-Memo manager has had significant impact on public sector financial management and accountability in Edo State, Nigeria; and

Conclusion

This research work examined the impact of e-governance on public sector financial management and accountability in Edo State, Nigeria. The study concluded that e-governance tools such as, Oracle Financial and e-Memo manager have significant impact on public sector financial management and accountability in Edo State, Nigeria.

Recommendations

Based on the finding of this study we recommended the following;

1.   Regardless of the success recorded in the adoption of e-governance in Edo State, some MDAs are still using the manual paper to carry out their operation. The e-governance tool should be developed to cut across all MDAs.

2.   Desktop audit should be carried out frequently on the e-governance mechanisms adopted.

3.   Also, proper integrity checks should be done on these e-governance tools adopted so as to ensue data piracy is expunged.

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