

Combating Administrative And Financial Corruption Through Electronic Governance

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Abstract:

This study “the role of electronic Governance in combating administrative and Financial corruption” aimed to provide a theoretical framework for the concept of e-Government, the administrative and financial corruption and to unfold the importance and role of e-Government in reducing administrative and financial corruption and its multiple effects. Therefore, this study recommends implementation of electronic system by the governments in order to minimize the rate of administrative and financial corruption.

Keywords: *Corruption, Administrative and financial corruption (AFC), electronic governance (E- governance).*

Jel Classification : D73, O31, G30.

ملخص:

تهدف هذه الدراسة "دور الحوكمة الالكترونية في مكافحة الفساد المالي والإداري"، إلى توفير إطار نظري لمفهوم الحوكمة الإلكترونية والفساد الإداري والمالي وكشف أهمية ودور الحوكمة الإلكترونية في الحد من الفساد الإداري والمالي وأثاره المختلفة. لذلك توصي هذه الدراسة بتنفيذ النظام الإلكتروني من قبل الحكومات من أجل تقليل معدل الفساد الإداري والمالي.

الكلمات المفتاحية: الفساد، الفساد الإداري والمالي، الحوكمة الالكترونية.

تصنيف JEL: D73 ، O31 ، G30

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Introduction:

There is a growing worldwide concern over corruption at the present time. Several factors are responsible for this. A consensus has now been reached that corruption is universal. It exists in all countries, both developed and developing, in the public and private sectors, as well as in non-profit and charitable organizations. Corruption can be a major obstacle in the process of economic development and in modernizing a country. Corruption is dishonest acts carried out by people who hold positions of authority, such as managers, government officials and others, in order to achieve private gain. Administrative and financial corruption is a dangerous phenomenon facing countries, especially developing countries, and all countries seek to combat this phenomenon through several measures, most notably e-governance.

Electronic governance or e-governance is the application of IT for delivering government services, exchange of information, communication transactions, integration of various stand-alone systems between government to citizen (G2C), government-to-business (G2B), government-to-government (G2G), government-to-employees (G2E) as well as back-office processes and interactions within the entire government framework.

Through e-governance, government services are made available to citizens in a convenient, efficient, and transparent manner. The three main target groups that can be distinguished in governance concepts are government, citizens, and businesses/interest groups. In e-governance, there are no distinct boundaries.

Even though e-governance is not the first and last method to curb corruption in the public sector, it is being practiced very efficiently in the developed countries and in a few developing countries as well. In general, developing countries have succeeded much in implementing e-governance.

The problem of this research was formulated through the following question:

How does e-governance contribute to reducing administrative and financial corruption?

Research methodology: The study was based on an analytical descriptive approach.

I. Corruption:

1. Definition and concepts:

Definitions of corruption abound, but the most commonly used one refers to the abuse of a public position for private gain. Corruption is facilitated by bribery, embezzlement and theft but also by nepotism and cronyism. Corruption affects both the private and public sectors and is often subdivided into grand and petty corruption which ranges from the provision of small 'gifts' in the former to the misappropriation of public assets at the highest levels in the latter.¹

Corruption is most commonly described as the abuse or misuse of public office for private gain, the definition favored by both the World Bank and the UN Development Programme. Viewed in a broad sense, corruption is the misuse of office for unofficial ends. This definition captures three elements of corruption:²

- Corruption occurs in both the public and private sectors (and media and civil society actors are not exempt);
- It involves abusing power held in a state institution or a private organization; and

- The bribe-taker (or a third party or, for example, an organization such as a political party) as well as the bribe-giver benefit, whether it be in terms of money or an undue advantage.

Generally, corruption as a term covers a wide range of suspicious and dubious political, economic and administrative practices, and includes a large area of the business and the actions illegal, it is a complex phenomenon diverge causes are varied effects, and include many different types of patterns of aberrant behavior, including: ³

- Bribery.
- Embezzlement.
- Influence peddling.
- Extortion, it is forcing people to pay certain amounts of money.
- Waste of public money.
- Employment of public funds to what is allocated to him.
- Evasion and helping to tax evasion.
- Mediation.
- Leaking information.

2. Characteristics of Corruption:

- Corruption always involves more than one person.
- Corruption on the whole involves secrecy, except where it has become so rampant and so deeply rooted that some powerful individuals or those under their protection would not bother to hide their activity.
- Corruption involves an element of mutual obligation and mutual benefit.
- Those who practice corrupt methods usually attempt to camouflage their activities by resorting to some form of lawful justification; they avoid any open clash with the law.
- Those who are involved in corruption are those who want definite decisions and those who are able to influence those decisions.
- Any act of corruption involves deception, usually of the public body or society at large.
- Any form of corruption is a betrayal of trust.
- Any form of corruption involves a contradictory dual function of those who are committing the act.
- A corrupt act violates the norms of duty and responsibility within the civic order. ⁴

3. Categories of corruption:

Corruption takes various forms. Table1 outlines the most common categories.

Table 1: Categories of corruption

Categories of corruption	Description
Bribery	The act of dishonestly persuading someone to act in one's favor by a payment or other inducement. Inducements can take the form of gifts, loans, fees, rewards or other advantages.
Embezzlement	To steal, misdirect or misappropriate funds or assets placed in one's trust or under one's control. From a legal point of view, embezzlement need not necessarily be or involve corruption.

Facilitation payment	A small payment, also called a “speed” or “grease” payment, made to secure or expedite the performance of a routine or necessary action to which the payer has legal or other entitlement.
Fraud	The act of intentionally and dishonestly deceiving someone in order to gain an unfair or illegal advantage (financial, political or otherwise).
Collusion	An arrangement between two or more parties designed to achieve an improper purpose, including influencing improperly the actions of another party.
Extortion	The act of impairing or harming, or threatening to impair or harm, directly or indirectly, any party or the property of the party to influence improperly the actions of a party.
Patronage, clientelism and nepotism	Patronage at its core means the support given by a patron. In government, it refers to the practice of appointing people directly.

Source: Why corruption matters: understanding causes, effects and how to address them, Department for International Development, Evidence paper on corruption, London ,UK January 2015, p: 12.

4. **Corruption equation:**

The most famous formulation is: ⁵

Corruption = Monopoly + Discretion – Accountability (C = M +D - A)

A corruption equation can be set out as follows:⁶

$$C = R + D - A$$

C: stands for corruption,

R: for economic rent,

D: for discretionary powers,

A: for accountability.

The equation states that the more opportunities for economic rent (R) exist in a country, the larger will be the corruption.

Similarly, the greater the discretionary powers (D) granted to administrators, the greater will be the corruption.

However, the more administrators are held accountable (A) for their actions, the less will be the corruption, and hence a minus sign in front of A. (Mathematically speaking, we can say C varies directly with R and D, and inversely with A)

We can adding the elements of integrity (I) and transparency (T) to read: ⁷

$$C = (M +D) - (A +I +T)$$

II. **Administrative and financial corruption (AFC):**

1. **Definition:**

Administrative and financial corruption is a global phenomenon because it is not limited to a particular society or historical stage.⁸

In general, administrative and financial corruption is an illegal acts by use both of individuals or companies incorrect or illegal ways and methods in order to get illegal gains.⁹

Financial and administrative corruption is an internal activity within an administrative body, which leads to the deviation of that administrative body from its official goal in favor of special objectives, whether in a renewed and continuous form or otherwise. Whether in an individual or collective organizational manner, this means that the individual is acting in an illegal manner to commit what is a waste of functional duties.¹⁰

Financial corruption: Is the overall financial deviations and violation of financial rules and provisions governing which functioning the administrative and financial work in the state and its institutions, institutions and companies can be seen manifestations of financial corruption in bribes, embezzlement and tax evasion and the allocation of land and nepotism in career appointments.¹¹

Administrative corruption is "moral deviation at the managerial level of senior officials and public servants through bribery, embezzlement, fraud, forgery and the sale of state funds at low prices for personal interests."¹² It's about the functional or organizational distractions, and those violations issued by a public official in the performance of his functions in the system of legislation, laws and regulations. The manifestations of administrative corruption can be seen in the lack of respect for times and dates of work in attendance or spend time reading newspapers and receiving visitors refrain from action , inaction performance, do not bear responsibility, disclose the secrets of the job and get out on teamwork.¹³ And it refers to a behavior that the individual does in order to meet his personal benefits and achieve more welfare or better position, outside the official framework of duties as a governmental role.¹⁴

The Effects of administrative and financial corruption in developing countries:

Administrative corruption affect in all elements of life, where is draining money and wealth, time and energy , hinders performance , the completion of jobs, services , weakness of investment , lack of job opportunities ,increasing unemployment , poverty, resulting in delayed.

Administrative and financial corruption is the first indicator of the erosion of the legitimacy of the political system, administrative corruption kills a sense of confidence in the political power because it reduces the credibility of the government in the minds of individuals and disregard, and indifference to the public interest, and weaken the affiliation of national identity, while at the external level the state is not respected by states and international institutions.

And thus sabotage and corruption is a corrupt system caused further delays in the construction and progress on the economic, political and social level.¹⁵

2. Types of Administrative and financial corruption:

Administrative and Financial Corruption cannot be characterized by specific types as they change with changing laws and legislation as well as with ongoing developments in accounting and technology, but can be classified into common and forms and types:¹⁶

- Misappropriations of employees: These misappropriations are conducted in secret way because they represent a betrayal of trust that are granted to employees by government or employers. There are several types or forms of misappropriations such as bribes, Commissions in exchange for assistance of tenders granting and contracting or any other facilities.

- Financial corruption by the top managements: This corruption is one of the most dangerous types of corruption and financial fraud, which many countries in the third world. Many of the tenders and contracts referred by the public sector to local and

foreign companies, and then it appeared to be fictitious companies, as well as other forms of fraud, amounts of legal guarantee and Disbursement of Contractors payments and others.

- Providing false financial information through reports and financial statements to the government, shareholders, lenders or other beneficiaries, as well as to the general public for special financial benefits, Such as inflating expenses, providing completion rates for contracting works do not represent the real situation, show good profitability of the company to get bonus or other benefits. In addition Manipulation of contracts and change specifications of raw materials in terms of origin as well as manipulation in financial guarantee and documents which should provide from the suppliers.

The most common categories of AFC are on the table 2 below:

Table2: The most common categories of AFC.

Black AFC	is an act blamed by masses and political elites, whose doer must be punished. For example, receiving bribe for neglecting safety standards in construction.
Gray AFC	is an act blamed by the majority of elites, but the masses are indifferent about it. For example, delinquency of employees in enforcing laws of lower popularity among people, and only political elites believe in their usefulness.
White AFC	is an act apparently against the law, but most members of society (i.e. political elites and the public) do not consider it enough important to be punished. One example is negligence of breaking the regulations, which lost their necessity due to social and cultural changes.

Source: Murtadha Mohammed Al Hosseini, Layth Ali Al-Tamimi, Ezzaddin Hasan Kadhim, Reducing Financial and Administrative Corruption Through the Ingredients of the Internal Control System, Article in Research Journal of Finance and Accounting , Vol.10, No.16, August 2019, p: 60-61.

3. The causes of administrative and financial corruption:

. **Political reasons:** The political interpretation supporters of the phenomenon of corruption believes that the limited official channels of influence on government decisions of administrative bodies, the weakness of the relationship between these devices and the public, the protection of spoilers, indulgence in accountable, and the absence of regulatory systems would push the emergence of cases of administrative corruption.

. **Structural reasons:** Supporters of structural interpretation confirm that the causes of administrative corruption is only the result of the presence of the old structures ready state and that does not fit and not balanced with the values and aspirations of individuals, this would create a state of incompatibility between the administrative apparatus in question and those individuals.

. **Economic reasons:** That corruption is not only a result of the distribution of wealth in society fairly, but also a poor living conditions which afford from the economic environment for workers that resulting from the lack of justice in the granting of salaries and wages, which in turn leads to the emergence of many class affluence compared to other disadvantaged groups in society, all of that leads to the emergence of deviant behavior and corrupt in the state apparatus.

. **Administrative reasons:** The reasons for administrative corruption dating back to the result of administrative environment, the more administrative environment characterized by a high degree of awareness and culture, the more immunity and prevent the manifestations of administrative corruption, and vice versa whenever administrative environment characterized by weak or cultural awareness, whenever it led to the emergence of cases of administrative corruption, represented by the weakness of administrative leadership and lack of integrity and poor selection of workers and poor distribution authorities.¹⁷

4. The manifestations of financial and administrative corruption

The various forms of financial and administrative corruption have taken many forms, including:¹⁸

- Bribery means that a person obtains a benefit that is often financial for the passing or execution of acts other than legislation or the principles of the profession.
- Patronage: the transfer of what the organizations (parties, regions, regions or influential families) of the actions by exploiting their influence without entitlement to them originally.
- Favoritism: Any preference on the other unjustly, as in the granting of contracts and tenders or lease contracts and investment to specific destinations.
- Mediation: Any intervention by a person with a functional status or political organization for the benefit of a person who does not deserve the appointment or assignment of the contract or occupation of the office and others.
- Extortion and Forgery: The person obtains money from other persons, exploiting his or her position through legal or administrative justification or hiding the instructions applicable to the persons concerned, such as in the tax departments, falsifying the school certificate or falsifying the money.
- looting of public money: This is using the powers granted to the disposal of state funds in violation of instructions or the disposal of goods through the black market or the smuggling of oil wealth through the exploitation of the job site.
- Corruption that intersects with the laws and regulations: This corruption is related to the laws and regulations relating to the justice system and property rights and banking facilities and credit as well as external financing.
- Delay in the completion of transactions: This corruption is confined to the process of completing transactions, especially the mission and urgent such as pension and nationality transactions, passports and documents supporting the validity of the issuance of certificates or official books.

5. The effective ways to eliminate corruption in developing countries

There are some affective ways to eliminate the corruption which are:¹⁹

- Recognition of the problem at the official level of the state and be given adequate attention and invite all segments of society of intellectuals, religious scholars and the meeting of experts of crisis management and civil society institutions and all good people to contribute and to propose appropriate solutions to this problem that the political will to activate these solutions if available with the government.
- The government and parliament deliberately to address the causes of this phenomenon, for example, activate social justice and equal opportunity and pass a law just for salaries includes all employees of institutions of the state,

whether ministries or companies generally so equal, all employees and workers according to degree of functional as well as in the value of the technical allowance and danger and in addition to work in difficult environments such as the desert, there is no difference between workers in the oil field or agriculture or stalls soldier in the desert provides protection to these facilities.

- Should pay a grant for the unemployed until finding suitable employment opportunities for them, it's not fair increase salaries for employees while there is who does not have job.
- The government must developing a program to accommodate young people solve their problems.
- Activating the laws and take measures to reduce corruption and submit financial disclosure.
- Expedite the completion of the national ID system to detect duplication of entry and salaries.

III. **E-Governance and its role in curbing administrative and financial corruption:**

1. **Meaning of E-Governance**

E-governance is a process which helps to provide government service to the citizen as earlier as possible through technology by dint of which people won't have to go to government office. And by using this system government activities will speed up dramatically.²⁰

In simple terms Electronic Governance can be defined as giving citizens the choice of when and where they can access government information and services. While E-Governance entails the processes used to provide services to the public, E-Governance is the tool to accomplish E-Governance. The following merit attention:²¹

- Putting the citizen at the center of government means using more and more of Electronics and ICT in many of the government functions.
- There are three aspects to the E-Governance:
 - ICT enabling the government functions - something similar to back-office automation.
 - Web-enabling the government functions so that the citizens will have a direct access.
 - Improving Government processes so that openness, accountability, effectiveness and efficiency may be achieved.

The relation between governance, e-democracy and e-government:

E-democracy refers to the processes and structures that encompass all forms of electronic interaction between the Government (elected) and the citizen (electorate). E-government is a form of e-business in governance and refers to the processes and structures needed to deliver electronic services to the public (citizens and businesses), collaborate with business partners and to conduct electronic transactions within an organizational entity.²²

There is an important distinction to be made between "government" and "governance". Government is the institution itself, whereas governance is a broader concept describing forms of governing which are not necessarily in the hands of the formal government. Corporate governance, for example, refers to how the private sector structures its internal

mechanisms to provide for accountability to its stakeholders: while government may be involved in this through company law, there are aspects which it does not control.²³

2. The main components of e-governance:

The main components of e-governance are:²⁴

- 1) G2G (Government to Government) with G2E (Government to Employee)
- 2) G2C (Government to Citizens)
- 3) G2B (Government to Business).

There are two main types of G2B applications: public procurement systems and private sector services, both offered by the state through the Internet.

The main components of e-governance can be categorized as follows on table 3:

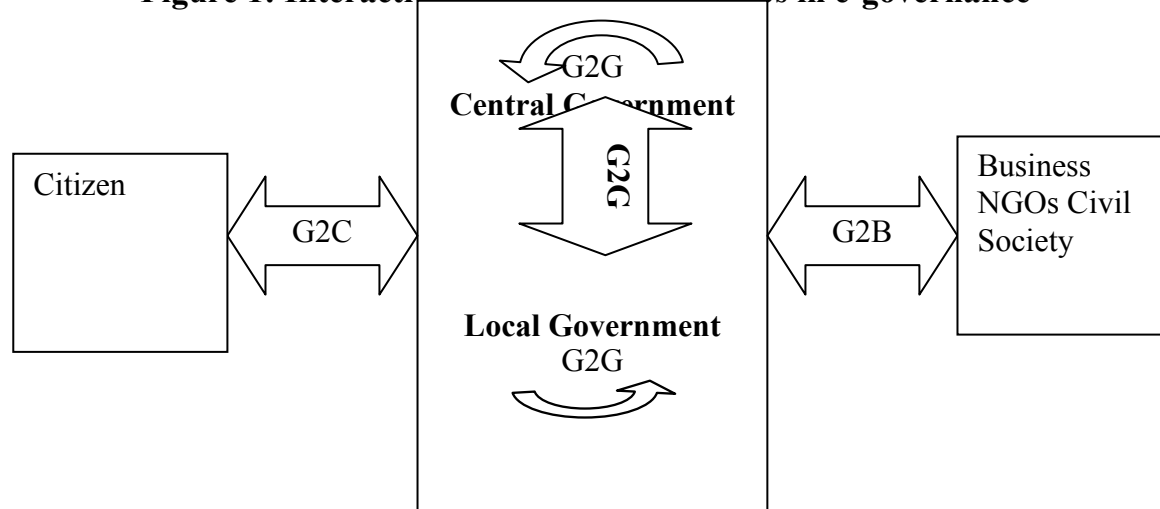
Table 3: The main components of e-governance

1	Government to Government (G2G, internal)	Interaction among government officials within an office or offices. Eg. Using e-mail for internal government communication
2	Government to Employees (G2E, internal)	Giving services to employees. Eg. Pension Management System.
3	Government to Business (G2B, externa)	Government services for the business societies. Eg. Government Procurement Process through the Internet.
4	Government to Citizens (G2C, external)	Creating interaction among government and citizens. Eg. Government services through the Internet such as online publication of government examination results, job announcements and application-downloading facilities.

Source: Dodan Godage Kanchana, Athulasiri Kumara Samarakoon, The Role of E-governance in Curbing Public-Sector Corruption (A Theoretical Overview), OUSL Journal, Vol. 13, No. 01 (pp. 5-27) 2018, p:10.

The most common group interactions in e-governance are presented schematically in Figure1.

Figure 1: Interactions between main groups in e-governance



Source: Michiel Backus, E-Governance and Developing Countries: Introduction and examples, RESEARCH REPORT, No. 3, April 2001, p: 7.

3. The process of e-governance:

E-governance is not merely a government website available on the Internet. It is more than that. It must determine all the political, social, economic, technological etc. factors. A government can start the process of e-governance simply but later it must follow other phases to be supportive of the complex demands of people.

The process of e-governance consists of four phases as shown in the E-governance Maturity Model (Figure 02) developed by Gartner (An International E-business Research Consultancy Firm).

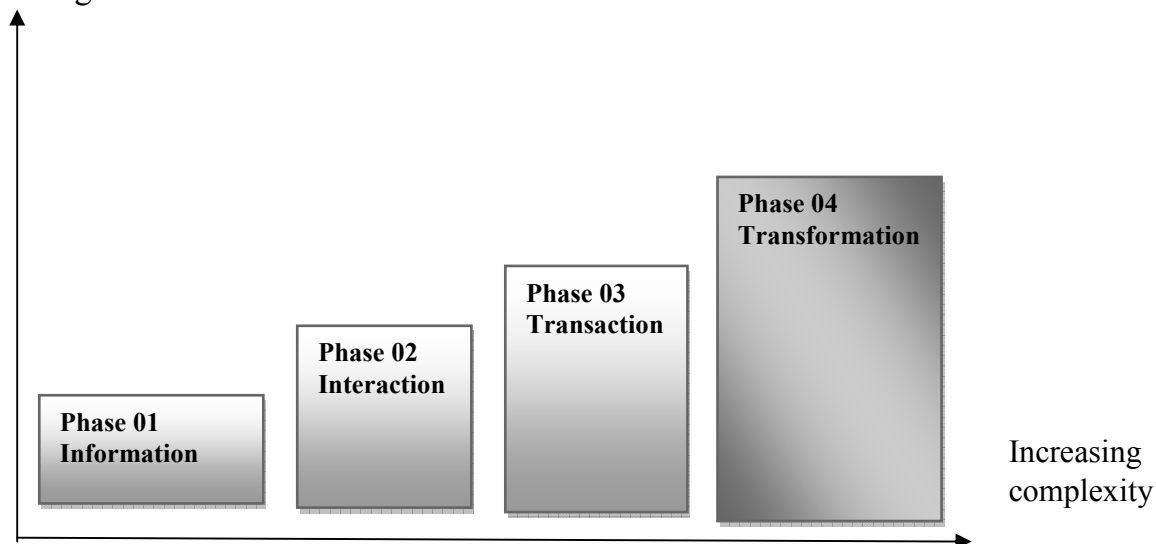
This model includes four phases such as Information, Interaction, Transaction and Transformation.

The government may not be able to establish all the phases at the same time but after starting the first phase, the other phases will be gradually developed in response to the demands of people. Its gradual increase will correspondingly enhance the value towards the citizens/business/employees/government.²⁵

The complexity of the process of e-governance is illustrated in Figure 02.

Figure 2: Gartner's E-governance Maturity Model

Increasing value to citizen/business



Source: Dodan Godage Kanchana, Athulasiri Kumara Samarakoon, The Role of E-governance in Curbing Public-Sector Corruption (A Theoretical Overview), OUSL Journal, Vol. 13, No. 01, 2018, p:12.

In Phase 01, the display of information through a website in the Internet can be seen. For example, if it is a G2C, the information may be related to the institutional vision, mission, structure, addresses, opening hours, responsible employee details, rules and regulations ... etc. In Phase 02, G2C interaction will be going on with the activities of downloading forms on websites, filling applications with the help of online facilities and submitting (permits, death/birth certificates), e-mails ... etc. The third phase is more complex and the use of paperless transactions with legal certification and the use of digital signatures can be seen. For example, license application renewals, vehicle registration, payments of taxes, tickets and fines could be achieved by maintaining personal accounts such as myfines, mytax, mylicenses. In the fourth phase, there may be personalized websites with integrated personal accounts for all services. The change of traditional government culture into e-culture is visible at this stage. Throughout these four phases, the most

important factor is mutual understanding of each party and the increase in dealings through the help of technology.²⁶

4. Features of e-Governance

E-governance provides the following three major functions:²⁷

- **E-Administration:** improving government processes by cutting costs, managing performance, making strategic connections within government, and creating empowerment
- **E-Citizens and e-Services:** connecting citizens to government by talking to citizens and supporting accountability, listening to citizens and supporting democracy, and improving public services
- **E-Society:** building interactions beyond the boundaries of government by working better with business, developing communities, building government partnerships, and building civil society.

And the major e-government services are divided into 3 categories:²⁸

- **Information services** - allow retrieval of information sorted and classified to request on the website or electronic info- kiosks;
- **Interactive communication services** - enabling interaction with individuals or groups of individuals (eg e-mail, mailing lists);
- **Transactional services** - allow completion / submission by citizens of the administrative forms, payment of taxes on Internet site and / or purchase of products and services online. Transactional services are considered the most representative in the future for e-government, so long as the completion and submission of forms by the population will continue to have a leading role in the relationship with the public administration.

5. The role of E-governance in reducing AFC:

E-governance is the strongest strategy to prevent corruption as established in the Global Corruption Report survey in 2003. "E-government offers a partial solution to the multifaceted problem of corruption. It reduces discretion, thereby curbing some opportunities for arbitrary action. It increases chances of exposure by maintaining detailed data on transactions, making it possible to track and link the corrupt with their wrongful acts. By making rules simpler and more transparent, e-government emboldens citizens and businesses to question unreasonable procedures and their arbitrary application."²⁹

Practice of e-Governance in serving as a mechanism to enhancing the administrative efficiency and combating corruption in a numerous way in all over the world. The use of ICT linked e-Government combating corruption easily, also the impact of e-Government is higher in developing countries than in developed countries.

E-Governance has a positively combat corruption a related to improved between government, citizen relationships and corruption reduction. it initiatives are make important contributions to improving public services and while e-Governance holds great promise in many developing countries.

Effective implementation of e-Governance will help to combat the corruption which can be a lethal weapon against corruption. Good accessibility, direct communication and delivering information, regular documentation, recovery of data, quality management and

the sharing of information these characteristics have the power to transform the way public administration is conducted and the relations between government and citizens. The new possibilities offered by harnessing ICTs to public administration provide a powerful tool to combat corruption.³⁰

CONCLUSION:

The administrative and financial corruption is negative phenomenon as a result of the adverse effects caused by this practice, and there is a great deal on it. Administrative corruption phenomenon usually arises in the central administrative systems.

The reasons of the phenomenon of administrative and financial corruption are numerous and vary according to the nature of the individual and the organization, the environment and society, and therefore its impact is different and varies from one society to another and from one country to another, as a result of environmental variables in the designated community.

The term e-government generally refers to the use of ICT by the government to enhance access and delivery for all facets of government services and operations for the benefit of government stakeholders. Consequently, e-government can also be viewed as the use of technology to improve public service delivery and communication capabilities and to make governments more efficient and effective.

The use of e-governance in curbing corruption can be considered as a partial tool and is not a comprehensive solution to reduce the monopoly of the government. E-government may be ineffective in reducing legal corruption (e.g., legal political contributions in exchange for the passing of certain legislation, lobbying, and awards on tender based on certain subjective factors). Also, e-government may not necessarily mitigate corruption if the e-government systems are not designed to be fully automated (e.g., if the system requires cash payment rather than electronic payment).

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