

Digitalization of Records for Transparency and Accountability at the Office of Controller of Budget in Nairobi, Kenya

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Abstract

In public agencies, records are the main source of information. Consequently, availability and accessibility of public information is a critical avenue for promoting transparency and accountability. Therefore, information held by the public agencies should be disseminated widely to allow citizens to interact with the information for them to use it by keeping public officers accountable for their actions. There is limited knowledge on how digitalization of records in public institutions promotes transparency and accountability in the public sector. The aim of this study was to examine the influence of digitalization of records for transparency and accountability at the Office of Controller of Budget (OCOB) in Nairobi, Kenya. The objectives of this paper therefore were to: Investigate factors affecting the process of digitalization of public records at the Office of Controller of Budget in Nairobi, Kenya and determine the relationship between digitalization of public records and the level of transparency and accountability. The study was guided by the Diffusion of Innovation Theory. The study was undertaken at the OCOB, Nairobi, Kenya. The OCOB staffs were the main participants. However, views from OCOB stakeholders were sought to validate the findings obtained from OCOB. The stakeholders were consumers of budget implementation information created by OCOB. The study used mixed method approach which involved administering questionnaires and interviewed key informants from OCOB. Quantitative data was collected through semi-structured questionnaires and analyzed using Statistical Package for Social Sciences (SPSS) and presented graphically in tables, graphs and charts while qualitative data was analyzed thematically. The findings of the study revealed that proper digitalization of records at Office of the Budget had enhanced transparency and accountability; proper leadership at OCOB had also enhanced transparency and accountability at OCOB; Inadequate financial support had to some extent affected the digitalization process at OCOB; inadequate infrastructure was a challenge to the digitalization process; reliance on OCOB data had enabled Auditor general to carry out audits on the use of public funds among others. The study concluded that digitalization of records at OCOB had enhanced access to records thus promoting transparency and accountability at the Office of the Controller of Budget. The study recommends that there is need for the management to provide finances to support digitalization at OCOB and proper infrastructure to be put in place to enhance digitalization process; there is need for political good will to prosecute leaders who hold public office but mismanage public finances and there is need to build capacity in terms of digitalization to enhance skills of staff so that the public can access timely and reliable budget information among others.

Keywords: Accountability; Digitalization of Records; Office of the Controller of Budget; Public Records, Records Management; Transparency; Kenya.

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1.0 Introduction

Advancement in technology has made digitalization a necessity in organizations. According to Islam (2011), digitalization is a means of providing access to sources of information, preservation of information and a way of dissemination of the information at anytime, anywhere and any place. It represents the process through which written and printed records converted into electronic form are used to improve organization's business processes. This represents the process of migrating physical activities and documents from offline into online platforms to facilitate electronic interactions (Fichman, Dos Santos, & Zheng, 2014).

In the modern world employees apply digital technologies in organizational operations in connection with other organizations by means of digitalization. Digital technologies include computer internet-enabled platforms to promote interactions online. Thus, digitalization can be seen as a process which makes hard copy information flexible, context-specific and thus highly usable and therefore responsive (Fichman et al, 2014).

Public organizations set aside budgets and human resource to carry out digitalization of their records. In

regard to this aspect, digitalization therefore utilizes information, communication technology tools and techniques deployed in the organization. According to Saha, Singh and Pandey (2017), digitization is practically a requirement and a solution offering better access to records, storage, preservation and dissemination of information whenever needed.

In public agencies, records are the main channel through which government can be held accountable to the people and transparency and accountability in a democratic society are ultimately achieved by giving the public the right of access to information which can be done through sound records management (Lipchak, 2002). Records provide evidence of decisions, actions and interactions between government and citizens. Without sound records management, fraud cannot be proven, meaningful audits cannot be carried out, and government actions are not open to review (NHS, 1999). It can be argued that it's through digitalization that transparency and accountability are achieved in public entities. Transparency has been defined as openness of the governance system through clear processes and procedures and easy access to public information for citizens (Suk Kim, Halligan, Cho, Oh, & Eikenberry, 2005). It also includes creating awareness among the members of the public by sharing information, which ultimately ensures accountability for the performance of the individuals and organizations handling resources or holding public office (Suk Kim et al, 2005). Accountability demands that organizations and individuals should be able to explain their actions to others in a transparent and justifiable manner since it involves handling of public resources.

Bertot, Jaeger and Grimes (2010) cited that, technology and information had a strong power and influence to support greater transparency and accountability however, digitalization of records in public agencies has not always been fruitful as anticipated. Hamooya and Njobvu (2010) argues that the thinking that digitization alone solves information problems has led to a number of poor outcomes for countries, such as loss of access to trustworthy original records of transactions, uncertainty about the integrity of digital surrogates, and even loss or irretrievability of digital copies of records. Lnenicka (2015) suggested that releasing data does not equate to more transparency or increased accountability.

Transparency and accountability are ideal quality of governance. A study has shown that by enhancing access of information to citizens, creating mechanisms for participatory monitoring and citizen-government dialogue, social accountability mechanisms can result in the formulation of more informed policies and better delivery by county governments of public services (Institute of Economic Affairs, [IEA], 2015). Therefore, enhancing the transparency space positively contributes to accountability.

It has been argued by some of the critics of transparency that too much sharing of information can lead to overload, more costs and fail to achieve the intended goal of government agencies supplying it. The opponents argue that increased transparency exposes the government to more public criticism which may not necessarily result into trust or confidence among them (Halachmi & Greiling, 2013). However, it's argued that digital era accountability would remarkably change citizens from passive to active actors in governance. Other authors such as Chadwick and May (2003) argued that some government information provided in portals could not facilitate interaction with the citizens.

Despite the existence of mixed findings and arguments on the contribution of transparency of government on accountability, there is more evidence that transparency allows the public to better assess how well governments and their many parts perform, and to hold them to account (Piotrowski, 2007). It is believed that the emergency of new digital technologies provides powerful tools for governments and citizens to improve the transparency of public investments and its expenditure. Therefore, there exists a strong link between digitalization and transparency in public investments, entities and operations. This study focuses on the effect of digitalization of public records on transparency and accountability in the OCOB.

The OCOB is an independent office established under Article 228 of the constitution of Kenya to oversee the implementation of budgets of both the National and County Governments by authorizing withdrawal from public funds. The office is also expected to prepare, publish and publicize statutory reports, conduct investigations based on their own initiative or on a complain made by a member of the public and conduct alternative dispute resolution relating to budget implementation. The OCOB also has mandate to advise parliament on issues related to transfer of funds to state organs or any other public entities.

1.1 Statement of the Problem

Digitalization promotes transparency and accountability which is an ideal quality of governance. The process thus enhances access of information to citizens, creating mechanisms for participatory monitoring and citizen-government dialogue, social accountability mechanisms. This process can result in the formulation of more informed policies and better delivery of services by governments. Therefore, enhancing the transparency space positively contributes to accountability.

Although that should be the case, government institutions depict a different picture altogether. In Kenya, studies done by different scholars have explored performance of digital tools in public organizations (Njuru, 2011; Maranga, 2012; Wamoto, 2015; Ondego & Moturi 2016; Imbamba & Kimile, 2017). None of these studies

however, studied the relationship of digitalization, transparency, accountability and their operations and information therefore; effectiveness of using digitalization to enhance transparency and accountability has not been conclusively documented in Kenya. Faced with this scenario many public organizations have not been able to digitalize their records thus affecting their operations in terms of transparency and accountability which ultimately affect service delivery.

1.2 Aim of the Study

The aim of this study was to examine the influence of digitalization of records on transparency and accountability at the OCOB, in Nairobi, Kenya. The objectives of this study were to: Investigate factors affecting the process of digitalization of public records at Office of Controller of Budget in Nairobi, Kenya and to: determine the relationship between digitalization of public records and the level of transparency and accountability at OCOB. In conducting this study, the researcher was guided by the two objectives to come up conclusion and recommendations.

2.0 Literature Review

This study was guided by the Diffusion of Innovation (DOI) theory, developed by Everett Rogers (1962) and explains the process of diffusion of process of innovation. Digitalization of records is considered as an innovation which is Information and Communication Technology (ICT) based, hence the suitability of the DOI theory in this study. The literature review was done based on the two objectives of the study as presented below.

2.1 Factors affecting the process of digitalization of public records

According to Pandey and Misra (2014), public sector organizations face many digitization challenges which they must be able to overcome before joining the world of digitization. In the recent years, finding the necessary funding means for starting a new project has become a major challenge that is faced by many public sectors.

The public sector faces a number of challenges including myriad of valid political pressures but the opportunity of innovation keeps on changing (Brusca, Caperchione, Cohen & Rossi, 2016). One of the key challenges faced in digitalization is short time horizon. Public sector budgets tied with political cycles meaning that implementation of new projects should quickly show results for the constituents. A number of developing countries have unsuccessfully initiated programs to digitalize government processes to improve public administration service delivery; these failures have been associated with socio-cultural, institutional and technological related challenges (Siddiquee, 2016). Some of the challenges identified include bureaucratic complex structures adopted from past colonial administrators (Imran, 2013), low literacy and insufficient ICT infrastructural facilities (Hendriks, 2013). Schuppan (2009) cited power struggles, resistance to change and lack of or weak cross-agency collaboration. Also, rigidity of the existing laws and failure to change such laws with change in technology has also been identified as a major challenge facing adoption and implementation of e-government systems (Basu, 2004).

2.2 Relationship between digitalization of public records and the level of transparency and accountability

Digitalization of public records, transparency and accountability involve quite a number of aspects while examining their relationship.

2.2.1 Open Data and Budgets

According to Yu and Robinson (2012) the concept revolves around improved institutional responsiveness and better decision-making by policy-makers and citizens. It entails concepts of citizen choice as a mechanism for improving service delivery. Open data policies can bring clarity and greater confidence around data publication and use internally and externally (Smith & Carolan, 2016). Digitalization technology is likely to promote open data leading to more access to the data and better knowledge by the citizens.

2.2.2 Promoting wider access of the Public Information

Digitalization of processes makes government services available to people using Internet and mobile technologies which bypasses poor physical infrastructure bottlenecks, as well as increasing accountability throughout the system (Little, 2018). It has been argued that E- government applications allow people, businesses, and government sectors to access to available government information 24 hours a day, 7 days a week, which improves the quality of these services.

2.2.3 Big Data and Budgets

It is argued that that digitalization promotes big data and budgets. According to Sgueo (2015) big data provides an opportunity to extract valuable knowledge which has strong influence on the quality of decision-making and especially in the budgetary matters.

2.2.4 Timeliness

Digitalization of processes makes government services available to people using Internet and mobile technologies resulting to instant access to the information online shortens the turnaround time used in accessing data. Amstutz

(2018) held that development of smart-phones had impacted strongly on forward digital advancement, providing people with Internet access virtually anywhere at any time.

2.2.5 Opportunity for Intermediaries (Civil Societies) in Governance

Van Zyl (2013) argued that intermediaries such as civil societies can make up for the deficiencies of formal oversight actors and improve the accountability system in the public sector. The author further explained that such intermediaries often interpret and distribute information to multiple stakeholders in useable and accessible formats, demand accountability of government directly, support formal oversight actors such as legislatures, judiciary and auditors to demand accountability, and lastly bring other actors such as donors and political leaders on board to demand accountability.

2.2.6 Social Accountability

Social accountability relies on civic engagement – on citizens or civil society organizations participating directly or indirectly in extracting accountability (Malena, et al, 2004). Kosack and Fung (2013) argued that information released needs to increase the involvement of communities in the service. In Nigeria, the Budget IT initiative was found to make budget data simpler and more accessible for citizens, enabling them to demand accountability from public officials (Mejabi et al, 2014). Although there is no guarantee that providing data to the citizen actually leads to more participation or collaboration according to Chan (2013), it increases openness and transparency of the government operations and information to the citizens. It is argued that if transparency is provided using the relevant means; citizens can provide relevant feedback to the data provider and can result in a considerable increase in social control by citizens by enabling them to scrutinize the data.

3.0 Methodology

The study adopted both the positivist and interpretivist approaches since it was undertaken through a mixed method approach (Creswell & Creswell (2017). The study employed these approaches because the researcher felt that the data that was collected from the main respondents could be validated by the data collected from the key informants to make the study more valid and credible. It has been argued that mixed method approaches in research provides a rich menu of data from which the researcher can analyze.

Questionnaires were used to collect quantitative data from respondents within OCOB and other stakeholders who are consumers of budget implementation information whereas interview was used to collect qualitative data from key informants. The key informants were directors and heads of departments at OCOB. This was a case study research design.

The target population of the study was 24,774, out of which, a sample size of 100 participants was chosen. Out of this number, 36 participants were from OCOB and 64 was drawn from the population of consumers of budget implementation information from other stake holders. The other stakeholders of OCOB were drawn from 47 representatives of the 47 County governments in Kenya, County budget officers, Parliamentary Budget Committee, National Treasury –Directorate of Budget, Fiscal and Economic Affairs, Commission on Revenue Allocation, Council of Governors, Auditor General, County Assemblies Speakers, Civil Societies, Mainstream Media Houses, Professional bodies- Institute of certified Public Accountants of Kenya (ICPAK), IEA, County Budget and Economic Forum (CBEFs) and Civil Societies.

Purposive sampling was employed, where 9 participants drawn from 9 departments or directorates from OCOB were chosen as key informants through interview. The 9 heads of departments were: Chief Manager ICT, Chief Manager procurement, Chief Manager Human Resource and Administration, Chief Manager Internal audit, Chief Fiscal Analyst County Government, Chief Fiscal Analyst National Government, Chief Manager Public Relations and Communication, Chief manager Accounts and Chief Manager Corporate Services. The researcher employed stratified sampling where all the 64 participants who filled the questionnaires were drawn from all the other consumers of budget implementation information from OCOB.

4.0 Findings and Discussion

The researcher was guided by two objectives in conducting this study.

4.1 Response Rate

Data was collected from OCOB staff and other government agencies where the researcher administered 100 questionnaires and those which were dully filled were 69 in number. The researcher interviewed 9 key informants who are directors at OCOB as it was expected. That totaled to 78 respondents. This figure was above half of the respondents of the sample size translating to a response rate of 71.5%. This percentage formed a representative sample of the target population as envisaged by the researcher.

4.2 Objective One: Investigate Factors affecting the process of digitalization of public records at Office of Controller of Budget in Nairobi, Kenya.

The respondents were asked to indicate whether the stated challenges had affected the process of digitalization at

OCOB. On the issue of whether lack of facilities or infrastructure had an impact 51(75.0%) of the respondents indicated a moderate extent whereas 17(25.0%) asserted to a great extent. This in contrast where digitalization of processes makes government services available to people using Internet and mobile technologies which bypasses poor physical infrastructure bottlenecks, as well as increasing accountability throughout the system (Little, 2018). It is argued that most developing countries have uneven distribution of infrastructure and development especially between urban and rural areas (Pardo, 2000). On whether lack of enough funds to operationalize the process fully had an impact, 35(50.0%) of the respondents indicated a great extent whereas 35(50.0%) noted a very great extent. It's a common phenomenon in public sector since budgets are tied with political cycles meaning that implementation of new projects should quickly show results for the constituents. According to Moon (2002) failure to fund a digitalization process was a significant obstacle during implementation of e-government systems and the process of digitalization as a whole. The views were also supported by West (2001) who opined that budgetary constraints curtailed the abilities of government agencies to provide services online and use technology to reach customers.

There was an issue of lack of technical expertise and whether it affected digitalization and all 69(100.0%) of the respondents indicated moderate extent. This challenge has been supported by (Imran, 2013) who posit that some of the challenges identified include bureaucratic complex structures adopted from past colonial administrators, low literacy and insufficient ICT infrastructural facilities (Hendriks, 2013). There was a section noting that digital images exist in various formats on different computerized networks which is difficult for the employees to understand and 17(25.0%) of the respondents indicated that there was no impact, 35(50.0%) settled on moderate extent whereas 17(25.0%) noted a great extent. There was the challenge of copyright issues whereby some documents are not permitted by authors to be digitalized. 25.0% of the respondents noted that there was no impact whereas 51(75.0%) stated that there was a less extent of impact. It is argued that rigidity of the existing laws and failure to change such laws with change in technology has also been identified as a major challenge facing adoption and implementation of e-government systems (Basu, 2004). On the issue of inadequate staffing 17(25.0%) of the respondents indicated a great extent whereas 51(75.0%) of them noted a very great extent. Staffing is a major issue in any organization meaning there is need to have adequate staff to implement any public project. With the challenge of lack of high-level management support, 17(25.0%) of the respondents noted on less extent, 35(50.0%) indicated on great extent whereas 17(25.0%) picked on very great extent. Regarding lack of understanding of the importance of the digitalization concept, 35(50.0%) of the respondents indicated great and very great extent respectively. On the challenge of negative perception from the staff in using EDRMS, 69(100.0%) of the respondents indicated that this had impacted negatively to a very great extent the digitalization process at OCOB. When it came to how poor sensitization to users was impacting on digitalization, 35(50.0%) indicated moderate extent, 17(25.0%) noted great and very great extent respectively. On this aspect of poor sensitization, we did not have respondents who were non-committal. On the extent of whether availability financial resources had affected digitalization process at OCOB, 4(5.3%) of the respondents indicated only to a less extent while similar percentage indicated not at all, 1, 9(13.2%) indicated moderate extent, 20(28.9%) showed a great extent whereas 33(47.4%) asserted very great extent.

On whether availability of infrastructure and facilities had affected digitalization, 2(2.6%) indicated not at all, 2(2.6%) indicated less extent, 5(7.9%) indicated to a moderate extent, 33(47.4%) asserted to a great extent whereas 27(39.5%) showed a very great extent.

On whether leadership and coordination impacted on digitalization, 2(2.6%) of them negated the statement, 2(2.6%) of them indicated only to a less extent, 11(15%) indicated moderate extent, 29(42.1%) asserted to a great extent whereas 25(36.5%) showed a very great extent. Leadership in government is one of the important factors in the implementation of digital public administration. Kohli and Dereraj (2004) argued that implementation of investments in ICT require support from leaders and top managers. Zwikael (2008) also shared similar views that support from leaders had great influence on the project success. This means that leadership and coordination is very Key for successful of any government project.

On whether availability of human skills/expertise affected digitalization 5(7.9%) were negative, 5(7.9%) asserted to a less extent, 18(26.38%) indicated to moderate extent, 25(36.82%) indicated to a great extent whereas 15(21.1%) asserted to a very great extent. According to little (2018), capabilities for digitalization include not only hard skills for technical operations but soft skills for sustaining change and being amenable to change. Having personnel with the right skills and attitude is prerequisite to effectively and efficiently undertake digitalization process in any organization (Khaemba et al, 2017). These authors are of the view that having qualified personnel with is a major contributor to the digitalization process at OCOB.

On whether the issue of prevailing legal framework impacted on digitalization, 5(7.9%) of the respondents were not of the opinion, 5(7.9%) indicated to a less extent, 18(26.3%) noted moderate extent, 25(36.8%) indicated a great extent whereas 15(21.1%) asserted to a very great extent. However, existing laws do not address digitalization and there is lack of clarity on which information can be collected and shared digitally (Funilkul et al, 2011) which further complicates sharing of information and data. Thurston (2012) noted that in most cases

existing legislation is often outdated, inappropriate and conflicting and such legislation places no particular responsibility on anyone regarding digital information sharing. From the responses it can be revealed that lack of proper legal framework has affected the digitalization process at the OCOB.

On whether the digitalized records had security and privacy 4(5.3%) were indifferent, 7(10.5%) indicated to a less extent, 15(21.1%) were of moderate extent, 18(26.3%) indicated a great extent whereas 27(38.8%) of them asserted to a very great extent. Layane and Lee (2001) identified privacy and confidentiality as critical barriers on the way to the e- government implementation.

On culture and its influence to digitalization 7(10.8%) of the respondents indicated that there was no effect, 11(16.2%) indicated to a less extent, 22(32.4%) indicated moderate extent, 15(21.6%) showed a great extent whereas 13(18.9%) noted to a very great extent. There is need of planning on how to manage culture to ensure technological change is implemented successfully (Weisinger & Trauth, 2003). Fui-Hoon Nah, Lee-Shang Lau and Kuang (2001) asserted that high level of staff willingness enables successful implementation of digital records management. It is important to note that positive organizational culture is paramount for the successful implementation at OCOB which still remains an impediment.

On the attitude of the staff 2(2.7%) indicated no extent, 9(13.5%) noted a less extent, and 15(21.6%) indicated moderate extent, 20(29.7%) indicated a great extent whereas 22(32.4%) indicated to a very great extent. Finally, on the level of awareness of the users, 2(2.6%) of the respondents indicated no extent, 5(7.9%) noted less extent, 7(10.5%) were of moderate extent, 31(44.7%) indicated a great extent whereas 24(34.2%) of them asserted to a very great extent. Hassibian (2013) further affirmed that successful implementation of digital records management system depended on willingness of the staff to implement as end users. It can be deduced that organizational culture at OCOB has affected the digitalization process.

On this aspect of poor sensitization, we did not have respondents who were non-committal nor who indicated less extent. Lastly, with the challenge of lack of digital standards, 17(25.0%) of the respondents stated that there was no impact while 51(75.0%) of them noted moderate extent of impact of the same.

4.3 Objective Two: To determine the relationship between digitalization of public records and the level of transparency at OCOB

The respondents were asked to indicate the extent of relationships of transparency and accountability on various aspects and how this had impacted on the availability and accessibility of information from OCOB to the public. On whether transparency had enabled the public to access information, 1(1.5%) was not of the opinion, 2(3.0%) asserted but to a less extent, 12(17.9%) showed a moderate extent, 31(44.8%) showed a great extent whereas 23(32.8%) noted a very great extent. From the responses it can be argued that transparency has very huge impact as far as access to public records is concerned. This means that digitalization is to be encouraged in government institutions so that transparency can be enhanced. On whether transparency had enabled information on vacancies and recruitment to be shared openly 1(1.5%) of the respondents noted to a less extent, 13(18.5%) asserted to a moderate extent, 30(43.1%) to a great extent whereas 25(36.9%) to a very great extent. From the responses, it can be argued that transparency has played a big role in this direction. There was an issue on whether transparency allowed wider accessibility to quarterly BIRR reports by the public. 2(3.0%) of the respondents negated of the opinion, 1(1.5%) indicated a less extent, 8(12.1%) were of moderate extent, and 32(47.0%) felt that there was a great extent while 25(36.4%) noted a very great extent. The respondents were asked to indicate the extent to which transparency enabled the office to provide a user-friendly format of information (that is, information that is editable and reusable to generate further findings). 2(3.0%) noted no extent, 6(9.0%) stated a less extent, 20(28.4%) noted a moderate extent, and 30(43.3%) indicated a great extent whereas 11(16.4%) showed a very great extent. On whether transparency enabled civil societies to access public information openly, 2(3.0%) of the respondents indicated a less extent, 10(15.2%) noted a moderate extent, 29(42.4%) indicated a great extent whereas 27(39.4%) showed a very great extent. The respondents were required to indicate the extent to which transparency had made accessibility of budget information relatively easier than when it was in hard copies. 11(16.2%) indicated a moderate extent, 33(48.5%) showed a great extent whereas 24(35.3%) noted that there was a very great extent. There was a statement indicating that transparency made it easy to access the data contained in the records. 1(1.5%) of the respondents noted a no extent, 4(6.0%) picked on less extent, 19(26.9%) noted a moderate extent, 31(44.8%) of them showed a great extent while 14(20.9%) noted a very great extent of impact. There was a statement indicating that transparency enabled multiple-accessibility in that many users are able to access the information simultaneously. 1(1.5%) indicated a less extent, 17(25.0%) noted moderate extent, and 25(36.8%) stated a great extent whereas 25(36.8%) stated a very great extent. On whether transparency saved the time of accessing the office information, 13.6% indicated a moderate extent, 29(42.4%) noted a great extent whereas 30(43.9%) of them stated a very great extent. Lastly, on whether transparency made it easier for office information to be accessible from anywhere, 3(4.8%) of the respondents noted less extent, 8(11.3%) noted on moderate extent, 23(33.9%) indicated great extent whereas 35(50.0%) showed a very great extent. From all those aspects the respondents were asked it can be deduced that transparency has played a very prominent in enhancing the digitalization process at

OCOB.

The respondents were asked to indicate the extent to which accountability had impacted on availability and accessibility of information from the office to the public from the various already framed statements. On whether frequency with OCOB data has been used to prosecute cases related to misuse of public funds, 4(6.1%) of the respondents indicated no extent, 13(18.2%) noted a less extent, 20(28.8%) showed a moderate extent, 22(31.8%) noted on great extent whereas 10(15.2%) indicated a very great extent. On the issue of frequency of reliance on OCOB data to raise accountability concerns on use of public funds, 5(7.5%) of the findings noted a less extent, 19(26.9%) with moderate extent, 29(41.8%) with great extent while 16(23.9%) noted a very great extent.

On the incidences where the public used OCOB data to ask questions on use of funds, 1(1.5%) of them indicated no extent, 4(6.1%) of the findings noted a less extent, 23(33.3%) was on moderate extent, 27(39.4%) indicated a great extent whereas 14(19.7%) showed a very great extent. Lastly, there was the issue of reliance of the OCOB data by the auditor general in doing audits on the use of public funds. Findings indicated that 1(1.5%) of the respondents indicated no extent, 3(4.5%) noted a less extent, 20(28.4%) of them picked on moderate extent, 27(38.8%) of them noted a great extent whereas 19(26.9%) of the respondents noted very great extent on the issue.

The key informants were asked to respond as to whether the provision of data by OCOB had any influence on the level of transparency and accountability through public records. One responded that:

“Provision of timely information and data on Budget Implementation by OCOB has made the public aware on how spending units at both County and National Governments utilize public funds. It is also possible to identify any misuse of funds” R1

The respondents were asked to indicate whether the sharing of budget information online had helped the public to hold leaders to account. Findings indicated that 56(81.8%) of the respondents were very assertive of the same whereas 13(18.2%) of them were not of the same opinion.

The respondents were asked whether availability and accessibility of information online by the office has enabled the public to hold leaders to account. Those who were in agreement indicated the following reasons; there was transparency and accountability when it came to utilization of public funds. In this regard, information is readily available at any time online and can be accessed anytime by the public and other stakeholders. In addition, online information has enabled civil society to generate evidence based on utilization of resources and hold leaders accountable for better allocation of budget resources e.g. in the health sector. The information has always been used to query expenditure and this has previously led to forming of committee probe. The case of the public holding leaders to account for the uses of resources has been on the rise. There have been open debates especially when nearing elections where the public ask questions on usage of public funds. In additions leaders are being asked questions on TV and radio shows on usage of funds based on OCOB reports. The public can also contribute to budgeting of resources by airing out of their ideas through public participation forums.

Respondents who were not of the opinion that availability and accessibility of information online by the office has enabled the public to hold leaders to account gave the following reasons; There is limited information/few people know how to interpret the OCOB budget findings, lack of political goodwill to prosecute leaders who hold public offices, not everyone is able to access information online i.e. people living in outskirts are left out in the cold and they do not therefore have a say in transparency and accountability of OCOB. Additionally, the reports reach the public after a long time and cannot be easily applied in the following budget cycle. Also, some reports are criticized by the leaders immediately they are released leaving the public opinion divided.

The key informants being in influential positions at OCOB were required to respond as to whether the availability and accessibility of information online by the office had enabled the public to hold leaders to account. Majority of the key informants agreed by saying that:

“Availability and accessibility of budget implementation information online has enabled the public to hold the leaders accountable through the many petitions filed in courts regarding misuse of public money and resources. Some people have been found culpable and sentenced to jail terms for misuse of public funds” R2

On the issue of whether the data held at the OCOB had been used to bring leaders to account, the response was that:

“The public can make informed decisions when electing their leaders based on how prudently the leaders utilize tax payers monies” R3

The researcher sought to know that the OCOB had initiated (EDRMS) and now was in the process of digitalization whether there was a preservation policy for documents in digital form but all the key informants were in agreement and responded that:

“The Office of the Controller of Budget does not have a preservation policy for documents in digital form and even the Office of the Controller of Budget does not have a policy for migrating documents in digital form” R4

5.0 Conclusions

It can be concluded from the study that OCOB has faced a number of challenges ranging from leadership and coordination, lack of proper infrastructure; funding; lack of adequate and skilled personnel among others. From the results of the study, it has also been established that there is a relationship between digitalization of records, transparency and accountability of the budget at the OCOB. From the researcher's view, "It is envisaged that transparency and accountability play a major role if any project has to succeed". Transparency had a bearing on user friendly format of information (that is information that is editable and reusable to generate further findings. Provision of data by OCOB had influence on the level of transparency and accountability through public records. For instance, civil society gives checks and balances in terms of transparency and accountability since they can access public information easily.

Retrieving budget information manually has been an issue of concern at OCOB but digitalization has enhanced and transparency and accountability by helping both staffs in accessing budget information and data contained in public records electronically.

The OCOB plays a very important role in terms of budget matters and stakeholders Auditor General relies heavily on the data obtained from the OCOB in carrying out audits on public funds. In the same vein, data obtained at the OCOB was being used by public to raise questions on the use of public funds thus keeping the government and their leaders accountable.

6.0 Recommendations

From the findings, it is recommended that there is need for OCOB to set aside enough budgetary allocation to support digitalization process that will enhance transparency and accountability. If transparency and accountability have to be ensured and be meaningful, there is need to have political good will to prosecute leaders who hold public offices but mismanage public funds. For the public and other stakeholders to contribute in terms of transparency and accountability there is need for budget information to be presented in simpler terms so that it can easily be interpreted. In the same vein, there is need for OCOB to find a way on how citizens living in rural areas can access budget information so that they can contribute in terms of transparency and accountability. There is also need for OCOB to build capacity in order to enhance skills in matters pertaining to digitalization in order to enhance transparency and accountability. Once capacity in terms of digitalization has been built it will translate to change of organizational culture and attitude.

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