

Effects of Financial Stewardship on Successful Implementation of E-Government Services Through Huduma Centres in Kenya

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Abstract

The purpose of the study was to determine the effect financial stewardship on successful implementation of e-government services through Huduma Centres in Kenya. Specifically, the study sought to address the following research question: To what extent does financial stewardship perspective affect successful implementation of e-government services through Huduma Centres in Kenya? The study applied both balance scorecard framework and the institutional theories. In terms of research philosophy, the study adopted positivism research philosophy. The study used descriptive correlational design and the study population comprised 1,233 senior employees and users of Huduma Kenya services. Both stratified random and judgmental sampling techniques were employed in selecting 303 respondents to participate in the survey. Data was collected through a self-administered questionnaire. Both descriptive and inferential statistics were applied where descriptive statistics focused on relative frequency distribution, means and standard deviation; while inferential statistics included Spearman's coefficient for correlation analysis, one-way ANOVA and regression. The analysis was conducted using SPSS Version 25.0; and expressed as frequencies, percentages and narratives and presented in the form of tables and figures. The results of the study in testing the first hypothesis showed a high correlation between financial stewardship and successful implementation of e-Government services through Huduma centres ($r = 0.964$, $p = .000$). The results also showed that there was a significant relationship between financial stewardship and successful implementation of e-Government services through Huduma centres and the Model used was fit to be used for the analysis ($F = 3862.119$, $p = .000$).

Key words: Keywords: Financial Stewardship, E-Government Services, Huduma Centres, Public Service Delivery, Digital Governance, Accountability and Transparency, Kenya.

Introduction

Governments are making massive investment in digital governance as the mechanism to streamlining service delivery. Developed economies' landscape presents a case where dedicated efforts have been made to encourage proliferation of e-government implementation (Nokele & Mukonza, 2024). Despite gained milestones, there have been more failures in e-Government programs than achievements with majority of Information Communication Technology (ICT) remaining unsuccessful (Enaifoghe & Ndebele, 2024). Studies have attributed derailed implementation to fragile planning, fragmented accountability, resource constraints, poor strategic alignment and weak strategic feedback loops, tend to derail implementation efforts (Kuldosheva, 2021). Those countries at infancy phase of implementation are also characterized with high digital divide. Financial stewardship plays a

significant role towards successful implementation of the e-government services because it enhances transparency, accountability and efficiency in financial management.

According to numerous investigations carried out in the OECD countries, the quality of financial data as well as socioeconomic factors and the presence of technology alone do not suffice to make e-government successful and allow international comparability and integrity (Cuadrado-Ballesteros, 2021). Moreover, financial management in dealing with budgetary constraints, political stability, and risk management is important to enhance the performance of e-government in complex financial systems, as evidenced by a study in Kosovo (Lulaj, et al., 2022). E-government projects around the globe have proved that financial systems can be made digital, which can automate financial processes, minimize errors, and offer real-time information for better decision-making, thereby increasing governance and public trust (Gherasim & Ionescu, 2019).

In South Africa, no direct research based on the given data is possible, but one can draw parallels with other African countries such as Zimbabwe where e-government tools have increased the accuracy and accountability of financial reporting despite the drawbacks such as system failures and lack of training (Kundhlande, 2024). Information and Communication (ICT) application in local government financial management has been identified to enhance transparency and decrease administrative complexity by the payment systems online and automated recording systems (Stevanus et al., 2025). The implications of these findings are that the e-government activities which are taking place in South Africa should focus on overcoming the Human resource capacity gap and infrastructure gaps to ensure the financial stewardship is maximized.

Nigeria has welcomed the use of digital innovations in states financial management to improve transparency and efficiency by adopting such systems as Treasury Single Account (TSA) and Government Integrated Financial Management Information System (GIFMIS). These systems however rely on robust governance systems, the ability to develop human capacity, the ability to provide secure digital infrastructure as well as effective citizen participation to reduce corruption (Chima & Malachy, 2025). The Nigerian experience emphasizes the role of holistic approach of using technology and institutional reforms in maintaining e-government services.

The financial stewardship also plays a very critical role in successful execution of e-government services in Kenya because it ensures that it has sufficient financial capacity and resource distribution. It has been discovered that financial capacity is strongly positively correlated with e-government adoption, and that adequate funds are needed to build a strong IT infrastructure which is essential in the creation of innovation and service delivery (Wairiuko, et al 2018). Integrated financial management information (IFMIS) systems, including e-budgeting, e-procurement and e-audit have also enhanced transparency, minimized fraud and improved delivery of financial services in Kakamega County, although issues like integration of systems and training of the staff still exist (Waduu and Omido, 2025). On the national level, the use of IFMIS has led to the positive effects on the performance of procurement, making it become more efficient and accountable, yet the complete benefits are achievable only under the condition of the improvement of the mechanisms of awareness and control (Kauma et al., 2022). Nevertheless, Kenya is marred by such challenges as undeveloped ICT infrastructure, weak institutional structures, and sluggish enforcement of policies that undermine harmonious digital government operations in ministries. To maintain successful e-government in Kenya, institutional support, technological infrastructure, and increased staff capacity is required to support successful financial stewardship (Ogachi et al., 2024).

Problem Statement

Following the current rapid digital transformation in the world, governments are getting pressure to provide efficient and citizen-oriented services using e-government solutions. High use of digital public services has been shown in advanced economies like Denmark, Singapore, South Korea and Australia but African leaders like South Africa, Mauritius and Tunisia are stepping out in significant strides on the development of e-governments.

Following this trend on the global scale, Kenya has become a digital powerhouse in the region with the National Digital Master Plan 2022-2032 and the implementation of Huduma Centres as part of the Huduma Kenya Programme. The milestones like the e-citizen platform, which automates access of thousands of government services is an indication of a significant improvement. Nevertheless, even amidst these developments, some of the strategic programs of Huduma Kenya such as the Integrated Service Delivery (ISD) program and various planned service delivery vehicles are yet to be implemented or even halted. Recurrent system failures, manual repetition problems in the Single Door model, centralized positioning of centers, cybersecurity risk, and capacity issues undermine the effectiveness of services delivery and go against the very essence of digitization, which is the effective, smooth and accessible service provision.

A critical underlying concern in these implementation gaps is the question of financial stewardship how public funds are allocated, controlled, monitored, and aligned with strategic priorities. Huduma Kenya has seen under funding, scarce budgetary allocations and funding constraints in specialized digital skills and digital infrastructure, which call into question how best to utilize resources. Although the available literature of e-government in Kenya mostly focuses on the technology adoption and user acceptance, empirical evidence that focuses on how financial stewardship affects effective strategy implementation in the Huduma Centres is scanty. In addition, even though BSC framework has been extensively used in both the private and few in the public sector scenarios to improve on accountability and strategic alignment, the application of this framework in e-government implementation to optimize the financial management in Kenya has not been extensively explored. This gap warrants a comprehensive study of the impact of the financial stewardship practices on the successful implementation of e-government services using the Huduma Centres with an aim of enhancing accountability, resource utilization and sustainable provision of digital services. The main objective of the study was therefore to examine the extent to which financial stewardship perspective affects successful implementation of e-government services through Huduma Centres in Kenya?

Literature Review

Kostić and Sedej (2022) found four areas of management accounting that may be impacted by blockchain technology: collaboration, trust, inter-organizational control, and information exchange. Other research results indicate that ERP systems have a limited impact on management accounting and control procedures (Piosik & Karmańska, 2022). There is also a proposal that the importance of big data be included in the accounting curriculum. Kellogg *et al.* (2018) showed that the use of algorithmic technologies develops important but also contentious control instruments, for example by hiding the working methods used by employees, as well as the important results they achieve.

Mkhize (2017) assessed the accuracy of the cost estimates used to implement projects in Kwa Zulu Natal. The qualitative method was adopted for the data collection and open-ended questions were used during the interviews to get the in-depth understanding. Generally, it was found that there was no clear evidence of cost management technique used by the public sector,

the focus was on the outputs to be delivered and budget spending. The scrutiny of the case studies revealed that quantity surveyors were found to be out of touch of the market trend as 75 % of the tender amount were below the cost estimates. Inter alia the client was found to be the most predominant origin agent of cost overruns caused by the time it takes between the planning and the actual implementation of the project.

A'yun and Hartaman (2021) employed articles and using secondary data with documentation from observations via the internet. The data was obtained by monitoring the government website and the application used by the Maros Regency Government in conducting the E-Budgeting process and then conducting a descriptive qualitative analysis. The results of the study showed that evaluation of the implementation of the E-Budgeting System in Budgeting in Maros Regency can be stated that at this time the electronic-based budgeting system had been implemented well but had not been fully optimal in achieving the results and benefits, this can be seen in 6 (six) criteria in the evaluation, namely effectiveness, efficiency, adequacy, equity, and responsiveness.

Sakti et al. (2023) determined the direct and indirect influence of the government's internal control system and the implementation of e-budgeting on the performance of local government agencies in the health sector through the implementation of good government governance. The study used a quantitative descriptive verification method with a sample of 28 Governments in West Java. Data analysis technique using SEM-PLS. The results showed that SPIP has a direct or indirect effect on performance through the implementation of good government governance, SPIP has no effect on performance and implementation of GGG through the implementation of e-budgeting, implementation of e-budgeting has a direct effect on GGG, e-budgeting implementation has no effect on performance, SPIP has no effect on the implementation of e-budgeting, the implementation of GGG has an effect on performance, the implementation of e-budgeting has an indirect effect on performance through good government governance.

Methodology

The study used positivism philosophy. The entire research progresses through the use of determining of hypothesis and using deductions (Park et al, 2020). The concepts and variables were operationalized and measured through the use of determining of hypothesis and using deductions. The philosophy is considered ideal in objectively analyzing the relationship between strategic perspectives and program implementation in e-government. The study therefore applied descriptive correlational design. It seeks to examine the influence of strategic perspectives (as the independent variable) on e-government implementation (as the dependent variable). The design enables establishing of the relationship between variables without manipulating the variables (Saro et al, 2023). The design allows for a comprehensive examination of strategic perspectives and their interplay. It provides valuable insights into the effects of financial stewardship on successful implementation of e-government services through Huduma Centres in Kenya.

As of January 2025, the total number of Huduma Centers in the nation was 57 (Huduma Kenya, 2025), and they were all distributed among the various counties in the country (Huduma Kenya, 2025). Ten service users were chosen in every centre, bringing the total to 285 users. Therefore, the grand target population becomes 1,233 respondents. This method involves dividing the whole population is into homogeneous strata or subgroups according a common factor (Elfil & Negida, 2017). It allows researchers to obtain an effect size from each stratum separately, as if it was a different study (Mulissa, 2022). The second phase of sampling technique entailed judgmental sampling for e-government service users in Kenya. Judgmental sampling is a non-

probability sampling technique in which the sample members are chosen only on the basis of the researcher's knowledge and judgment (Memon *et al*, 2025). The non-probability sampling technique enabled intentional selection of service users at high traffic Huduma Centres (Mombasa, Nakuru, Eldoret and Nairobi). The sample size of this study consisted of 303 respondents from the 52 Huduma Centres throughout Kenya. Users of the 10 most actively utilized services form part of this sample size in order to attain better financial stewardship on e-government service delivery.

In terms of data collection, the structured questionnaire was administered to the strategic decision makers in e-government and the users of these services across the country. Such action is necessary in deriving quantitative and relevant insights on the determinants and status of electronic governance in Kenya. The survey sampled strategy team member composed of either the director or the executive member within the sampling frame. In addition, service users were selected to undertake the pilot. Since, 10 percent of the sample size is generally accepted for pilot study, 31 respondents will be targeted from a sample size of 303 senior employees at Huduma Center. This involved 21 Huduma Kenya senior staff and 10 service users each representing the 10 highly demanded services offered by the corporation. Both validity and reliability of research instruments were tested.

In terms of data analysis, the study employed measures of central tendency in form of mean and distribution which will include standard deviation with skewness and kurtosis as dispersion measures for descriptive statistics. Summarized data was presented in form of frequency distribution tables and figures. For inferential statistics, the study used correlation analysis, logistic and linear regression analysis.

The study adhered to established ethical standards governing research involving human subjects. Ethical clearance was obtained from the Institutional Ethics Review Committee (IERC) of United States International University-Africa (USIU-Africa), and a research license was granted by the National Commission for Science, Technology and Innovation (NACOSTI) under permit number NACOSTI/P/25/4175893. Respondents were presented with an informed consent form prior to data collection, detailing the purpose, procedures, and potential risks and benefits of participation. Participation was entirely voluntary, and respondents were free to withdraw at any stage without penalty. Confidentiality and anonymity were maintained throughout, with no personal identifiers collected. Data was secured through password protection and restricted access.

Results

Demographic information

The information included position in the organization, gender of the respondents, age, highest academic qualification, how many years you have worked at Huduma Kenya, which region of Kenya was their respective Huduma Center located and primary focus area of their responsibilities.

In terms of position in the organization, most of the respondents (39.7) occupied the Administrative and Client Interface and then Economic and Infrastructure Services (17.6), Identification and Social Services (16.3), Human Development Services (14.9) and lastly Governance and Oversight Services (11.5). Regarding gender, the results show that among the 295 participants, 55.9% were male and 44.1% were female. The findings showed that the largest proportion of respondents were 31–40 years old (36.9%), followed by those below 30 years having the second largest proportion (30.2%), then 20.3% aged 41–50 years, 9.8% aged

51–60 years, and a mere 2.7% aged over 60 years. In terms of the highest academic qualification, the results showed that nearly half of the interviewees, 48.8%, held a Bachelor's degree, then 27.5% held a Diploma, and 20.3% held a Master's degree. Only 2.0% had attained a Doctorate/PhD level, and 1.4% fell into the "Other" category. The study further revealed that most of the respondents, 46.8% of them had been working in Huduma Centres between 3 and 5 years and then there were 27.5% of the respondents who had worked less than 3 years. Besides, 19.0% had employed between 6-8 years and only 6.8% had employed more than 8 years.

Descriptive Statistics of Financial Stewardship

Mean and Standard Deviation of Financial Stewardship

Financial stewardship analysis in Table 1 revealed fairly high mean scores for all the indicators, most of the respondents agreed that Huduma Centres had good financial stewardship practices in place. Mean score for financial stewardship was 4.06 and on a five-point Likert scale, this translates to agreement to strong agreement. On the items used to determine the variable higher rated practice was awareness of actual costs incurred in system acquisition (Mean = 4.37; SD = 0.657) and reliability of responses having relatively minor variation. Cash basis to accrual accounting change was also highly rated (Mean = 4.33; SD = 0.647), showing high institutional changes in financial reporting.

Item measures with high mean scores were payment of performance bonuses to teams achieving cost efficiency (Mean = 4.25; SD = 0.764), monthly tracking of operational costs (Mean = 4.23; SD = 1.249), and instating cost-sharing models across departments (Mean = 4.21; SD = 1.245). These are pointers of intentional measures towards the attainment of cost effectiveness and accountability. Budget plans communicated to stakeholders (Mean = 4.13; SD = 1.301) and clear reporting mechanisms (Mean = 4.05; SD = 0.668) were also rated high and this would have necessitated the need to be transparent and accountable in budgeting.

The comparatively lower in mean scores were use of budget caps throughout different stages of e-government projects (Mean = 3.64; SD = 1.298) and alignment of audit reports to expectations of Auditor General (Mean = 3.85; SD = 1.331), and both reflected higher variability in responses. Here, use of resources at least cost (Mean = 3.86; SD = 1.190) and recognition of expenditure by use of vouchers (Mean = 3.87; SD = 0.779) were moderately rated and there was room to improve on accountability practices. Actual cost associated with acquisition of a new system is well known to the staff had the highest mean (4.37), periodic analysis of funds allocated against actual expenditure is prioritized had the moderate mean (4.16) and budget caps are applied to every phase of e-government project had the lowest mean (3.64).

Table 1

Mean and Standard Deviation of Financial Stewardship

Financial Stewardship	Level of Mean	Mean	Std. Deviation
1. Actual cost associated with acquisition of a new system is well known to the staff	High Mean	4.37	.657
2. The agency has effectively transitioned from cash basis to accrual basis accounting		4.33	.647
3. Teams that attain low-cost efficiency are issued with performance bonuses		4.25	.764
4. Operational costs are tracked on monthly basis		4.23	1.249
5. Cost sharing model across department is adopted to reduce budget constraint		4.21	1.245
6. Periodic analysis of funds allocated against actual expenditure is prioritized	Moderate Mean	4.16	1.230
7. Budget plans are effectively communicated to relevant Stakeholders		4.13	1.301
8. Developed annual workplans conform to treasury's directives		3.98	1.247
9. Audit reports often align with auditor general's expectations		3.85	1.331
10. Transparent reporting systems have been instituted for sharing budget performance		4.05	.668
11. Annual performance evaluations are linked to budget adherence outcomes	Low Mean	3.97	.852
12. Procurement services are done via Integrated Financial Management Information System (IFMIS)		3.94	1.145
13. All expenditures are acknowledged by payment vouchers		3.87	.779
14. Resources are exploited to achieve the objectives at the lowest cost		3.86	1.190
15. Budget caps are applied to every phase of e-government project		3.64	1.298
Average		4.06	1.13

Statistical Tests

Regression Analysis

Model Summary

The results in Table 2 show a high correlation between financial stewardship and implementation of e-Government services ($r=0.964$). The result also shows that 92.9% of variations in of e-Government services are caused by financial stewardship ($R^2=0.929$).

Table 2

Model Summary Analysis of Financial Stewardship

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.964 ^a	.929	.929	.240

a. Predictors: (Constant), Financial Stewardship

ANOVA

The results in Table 3 show a statistically significant relationship between financial stewardship and implementation of e-Government services and the Model was fit for analysis (F = 3862.119, p ≤ .05).

Table 3

ANOVA of Effect of Financial Stewardship

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	222.968	1	222.968	3862.119	.000 ^b
	Residual	16.915	293	.058		
	Total	239.883	294			

a. Dependent Variable: Implementation of Government Service

b. Predictors: (Constant), Financial Stewardship

Regression Coefficient of Financial Stewardship

The results in Table 4 show that for every unit change in financial stewardship, there is 1.053-unit change in implementation of e-Government services ($\beta=1.053$, $t=62.146$, $p=0.000$).

Table 4

Regression Coefficient of Financial Stewardship

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.143	.070		2.039	.042
	Financial Stewardship	1.053	.017	.964	62.146	.000

a. Dependent Variable: Implementation of Government Service

Correlation Analysis of Financial Stewardship

The findings of the correlation analysis in Table 5 indicate that government service implementation and financial stewardship have a very strong positive correlation, with a Pearson correlation coefficient of 0.964. The coefficient was close to one, which indicates the existence of a strong positive relationship between the increase in the implementation of governmental services and improvement of financial stewardship. The correlation had a statistically significant value at the level of 0.01 ($p = .000$), which means that the correlation was not accidental. The results of the study, where the sample size was 295 respondents, suggests that the successful implementation of the government services was closely related to the better financial stewardship practices.

Table 5

Correlation Analysis of Financial Stewardship and Implementation of eGovernment Services

		Financial Stewardship	Implementation of Government Service
Financial Stewardship	Pearson Correlation	1	.964**
	Sig. (2-tailed)		.000
	N	295	295
Implementation of Government Service	Pearson Correlation	.964**	1
	Sig. (2-tailed)	.000	
	N	295	295

** . Correlation is significant at the 0.01 level (2-tailed).

The research aimed to find out the hypothesis to test the particular objectives. The results show there was a very high positive correlation ($r = 0.964$, $p = 0.000$) between financial stewardship and implementation of e-government services through Huduma Centres in Kenya. Since the level of significance was less than 0.01, the null hypothesis (H_0) stating that the implementation is not significantly affected by the financial stewardship is rejected. This shows that adequacy of financial stewardship plays a critical and statistically significant role to enhance success of e-government service implementation.

Discussion of Results

Effect of Financial Stewardship on Successful Implementation of e-government

The correlation analysis results indicated that there was a positive and strong relationship between financial stewardship and the implementation of e-government services using the Huduma Centres as indicated by Pearson correlation coefficient ($r = 0.964$, $p = 0.000$). Such a high correlation illustrates that strengthening financial stewardship also leads to better implementation of e-government initiatives. The null hypothesis of no significant impact of financial stewardship on e-government service deployment was rejected as the level of significance of the same was less than 0.01. This evidence shows that effective e-government project implementation requires good financial management practices. This finding is consistent with the empirical evidence of the Kiambi and Njeri (2023) study that identified that good financial planning and successful funding are the main elements that make a project successful in government. Similar to Kamau et al. (2023), it was also established that financial

management planning can help to improve the performance of a project, which supports the claim that financial stewardship offers the basis of resources allocation, accountability, and digital service projects like the sustainability of the Huduma Centres.

The results of the correlation analysis also coincide with the studies of Subiyanto et al. (2023) and Bisogno et al. (2023), who found that sound financial management and transparency in budgets significantly contribute to influencing the performance of e-government and e-budgeting systems. Subiyanta et al. (2023) found that resource management and agency coordination improve transparency and accountability, which are needed for digital transformation. Similarly, Bisogno et al. (2023) proved that e-government uses increase fiscal transparency and support public confidence, citing that fiscal stewardship is an origin of both technology and government effectiveness. The results hence authenticate ongoing studies emphasizing that e-government success relies on prudent fiscal management, transparency, and strategic usage of public resources. The results also conflict with those of Mkhize (2017), who indicated that in some public projects, there were poor cost controls and inaccurate financial projections, leading to inefficiencies in projects. Thus, contrary to Mkhize's findings, this research indicates that the presence of financial stewardship and discipline significantly leads to the success of e-government programs.

The model summary also reconfirmed the financial stewardship impact on e-government implementation, evidenced by the R value of 0.964 and an R Square of 0.929. This indicates that 92.9% of the variance in the provision of e-government services is explained by financial stewardship, with just 7.1% covered by other variables. Such extremely high attribution power confirms that e-government project success in Huduma Centres is virtually entirely due to effective financial management. These findings validate Gherasim and Ionescu's (2019) assertions, where they emphasized transparency in finances and e-reform of public services as combating corruption and bureaucracy, hence improving the efficiency of public sector management. Moreover, the findings are consistent with Obidike and Onuora (2025), whose study conducted in Nigeria showed that e-financial management tools such as IPPIS and TSA enhanced public sector transparency and accountability. The prevailing findings therefore affirm that e-government projects thrive under a situation characterized by transparent, disciplined, and effective financial management.

Moreover, the large value of the coefficient of determination ($R^2 = 0.929$) proves that the correlation between financial stewardship and the implementation of e-government is also statistically, but substantively important. This accords with the assertion of Budding, Faber, and Gradus (2018), which discovered that financial as well as demographic variables were determinants of e-government adoption. The theory would be that public institutions which practice good fiscal responsibility as good budgeting, monitoring, and utilization of resources will tend to perform digital government services better. The result also supports Maeroe, Norta, Tsap, and Pappel (2020), which theorized that greater government funding and efficient management of resources leads to better e-participation outcomes. Consequently, the above findings thus substantiate that effective financial management is directly responsible for the scalability and sustainability of Kenya's e-government initiatives.

The ANOVA findings also validated the statistical testing of the regression model where $F(1,293) = 3862.119$ and $p = 0.000$, in that financial management considerably predicts the use of e-government services. The findings align with A'yun and Hartaman (2021), who found that Indonesia's e-budgeting systems were very effective, but the success level was on the condition of the effectiveness of the financial management systems. Equally, Iriza and Madichie (2024) demonstrated that stakeholder cooperation underpinned by financial accountability

significantly improves the success of project implementation. Thus, the finding of ANOVA reaffirms that good financial governance and resource management remains at the center of successful e-government services implementation in Kenya.

Further, the ANOVA result agrees with the contention by Knudse (2019) that utilizing digital public services maximizes transparency and reduces bureaucratic inefficiencies. This finding concurs with the work of Ironkwe and Okiakpe (2023), who established a positive influence of budgeting practices on accountability in Nigeria, emphasizing that budget discipline enhances the control of public expenditures. Accordingly, the results of ANOVA not only confirm the strength of the relationship but also attest that institutionalizing good financial practices has an imperative function in the achievement of effective implementation of e-government.

The regression coefficient result ($B = 1.053$, $p = 0.000$) indicates that raising one unit of financial stewardship leads to a rise of 1.053 units in the implementation of e-government services, while other variables remain constant. This compliments Kamau et al. (2023) and Kiambi and Njeri (2023), who determined that management financial planning and source of funds which are trustworthy is a subset of project performance. Similarly, Subiyanto et al. (2023) opined that sufficient resource allocation and financial responsibility are critical in facilitating successful implementation of e-budgeting projects, and this also confirms that stewardship over finances is a key requirement for successful digital transformation of the public sector.

Conclusion and Recommendations

The study findings revealed that financial stewardship among respondents had significant effect on the successful implementation of e-Government services through Huduma centres. The results showed that there was a very high positive correlation ($r = 0.964$, $p = 0.000$), R value of 0.964, $F(1,293) = 3862.119$ and $p = .000$, which was significantly less than 0.05. Regression coefficient revealed ($B = 1.053$, $p = .000$) implies that in a given case where the financial stewardship is increased by one unit, the implementation of government services increases by 1.053 units, other factors being constant. Since the level of significance was less than 0.01, the null hypothesis (H_0) stating that the implementation is not significantly affected by the financial stewardship is rejected. The study concluded it is import for leaders to include financial stewardship since it has positive impact on successful implementation of e-Government services.

The study recommends that for further reinforcement of the role of financial stewardship for the application of e-government, the government would have to enhance accountability, openness, and frugal utilization of resources in allocating funds for digital initiatives. Regular financial audits and training sessions on fiscal accountability among Huduma Centre managers should also be institutionalized for ensuring efficiency and sustainability.

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