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Adoption of Digitization in the City Assessor's Office towards Efficient Delivery of Services

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Abstract *–The researcher conducted a research to determine the extent of adoption of digitization in the City Assessor's Office and to identify the problems encountered. Descriptive method of research was utilized through distribution of self-made questionnaire to randomly selected 100 respondents which consist of personnel of the City Assessor's Office.*

The result revealed that in the extent of adoption of digitization, capability to operate and maintain application systems such as Quezon City Real Property Assessment and Taxation System (QCRPATS) and Document Tracking System; maintenance and upgrading of existing ArcGIS Software and acquiring the latest satellite imagery for map; and issuance of Certificate of Property Holdings and no improvement were on the top rank, while on the least were regular capacity building; availability of trained personnel; and upgrading of computers and system requirements. Moreover, the often-encountered problems were delayed release of tax declaration for new assessment, transfer of ownership, segregation/consolidation, and amendment; tax map is not updated and inaccurate; and outdated computers and software whereas unable to submit accomplishment report and incomplete data on the certificate of Property Holdings are sometimes encountered. The results of the study depict that there is significant relationship among the three variables, objectives and requirements of digitization; and functions of City Assessor's Office and the problems encountered, while between objectives of digitization and problems encountered, it illustrates that there is no significant relationship.

***Keywords** –service delivery, digitization, taxation system, technology*

INTRODUCTION

The aim of this study is to propose a guide for the enhancement in the implementation of digitization in the City Assessor's Office in terms of key result areas such as objectives, requirements, and monitoring of digitization as well as functions of the office; objective;

plans/activities and person responsible in order to come up with a reliable and efficient database in preparation of putting up City Assessor's webpage for a more modern platform to enable easy access and possible on-line transactions for efficient service delivery. The researcher conducted a research to determine the extent of adoption of digitization in the City Assessor's Office and to identify the problems encountered.

Descriptive method of research was utilized through distribution of self-made questionnaire to randomly selected 100 respondents which consist of personnel of the City Assessor's Office.

The result revealed that in the extent of adoption of digitization, capability to operate and maintain application systems such as Quezon City Real Property Assessment and Taxation System (QCRPATS) and Document Tracking System; maintenance and upgrading of existing ArcGIS Software and acquiring the latest satellite imagery for map; and issuance of Certificate of Property Holdings and no improvement were on the top rank, while on the least were regular capacity building; availability of trained personnel; and upgrading of computers and system requirements. Moreover, the often-encountered problems were delayed release of tax declaration for new assessment, transfer of ownership, segregation/consolidation, and amendment; tax map is not updated and inaccurate; and outdated computers and software whereas unable to submit accomplishment report and incomplete data on the certificate of Property Holdings are sometimes encountered. The results of the study depict that there is significant relationship among the three variables, objectives and requirements of digitization; and functions of City Assessor's Office and the problems encountered, while between objectives of digitization and problems encountered, it illustrates that there is no significant relationship.

OBJECTIVES OF THE STUDY

The main objective of the study is to assess the adoption of digitization in the City Assessor's Office. More specifically, this study seeks: to determine the

adoption of digitization as assessed by the respondent employees in the City Assessor's Office as regards to: objectives, monitoring, requirements of digitization, and functions of the City Assessor's Office; to identify the problems encountered in adoption of digitization in the City Assessor's Office; to test the significant relationship between the adoption of digitization and the problems encountered.

METHODS
Research Design
The researcher used the descriptive method of research in the study. The overall goal is to convey numerically what is being seen in the research and to arrive at specific conclusions.

Quantitative descriptive research was utilized in which the data collected were quantified according to its equivalent numerical value.

This was done by applying the method of survey research. Survey research provides a quantitative or numeric description of trends, attitudes, or opinions of a population by studying a sample of that population [1].

Participants of the Study
The respondents of the study consist of personnel of the Quezon City Assessor's Office. Based on the number of employees which is 206, the sample of the study consists of 100 respondents.

Instrument
The researcher used a self-made questionnaire for data gathering process to get the quantitative data to achieve the objectives of the study which is to determine the extent of implementation of digitization in the City Assessor's Office and the problems encountered. A reliability test of the instrument was done using Cronbach Alpha Reliability Test with a value of .82 which means the questionnaire is very much reliable.

Procedure
A letter of permission to conduct the study was addressed to the Head of City Assessor's Office of Quezon City. Upon approval, the researcher wrote a letter to the respondents to seek help in data gathering and distributed the questionnaires randomly to selected personnel involved in the operational processes of the City Assessor's Office.

The questionnaires were accomplished by the respondents during break time and collected right away. The distribution and collection of questionnaires were done in a short period of two days.

Data Analysis
The needed data were tabulated, tallied, and analyzed using different statistical tools such as weighted mean and ranking. These tools were used to determine the distribution of respondents according to implementation and the problems encountered in digitization.

In addition, all data were treated using Spearman Rho for Nonparametric Correlations and statistical software known as IBM SSPS to further interpret the results of the study.

RESULTS AND DISCUSSION

Table 1. Objectives of Adoption of Digitization

	WM	VI	Rank
1. Provide electronically enabled services like issuance of electronic certified copy of tax declaration	3.68	Adopted	3
2. Improve appraisal and assessment process through the utilization of GIS-based Real Property Dashboard as well as the eFAAS-TD Transaction	3.72	Adopted	2
3. Capability to operate and maintain application systems such as Quezon City Real Property Assessment and Taxation System (QCRPATS) and Document Tracking System	4.14	Adopted	1
Composite Mean	**3.85**	**Adopted**	

Legend: (5) Highly Adopted (4) Adopted (3) Moderately Adopted (2) Slightly Adopted (1) Not Adopted

Table 1 shows that in the Objectives of Adoption of Digitization, first on the rank with a weighted mean of 4.14 is the capability to operate and maintain application systems such as Quezon City Real Property Assessment and Taxation System (QCRPATS) and Document Tracking System, all divisions of City Assessor's Office under the Operation cluster are using the above- mentioned applications for easy verification of tax declaration records and to track the progress and whereabouts of transactions filed by the taxpayers. QCRPATS provides an automated system for assessing taxes due on real estate properties performed by the Assessor's office. This module is linked to the RPATS module of the Treasurer's office for the billing and collection operations.

110
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Asia Pacific Journal of Education, Arts and Sciences, Volume 7, No. 3, July 2020

The utilization of RPATS not only improves and increases revenue collection efficiency; it also identifies previously unknown delinquencies and establishes patterns of tax compliance or payment to facilitate enforcement of collection remedies.

It also increases the satisfaction of taxpayers as it enables faster, convenient, and quality services to citizens and promotes uniformity and fairness in assessing and collecting taxes, therefore, improving citizen compliance with tax obligations and regulations and enhances information dissemination and efficiency. Thus, strengthened LGU capability to stabilize revenue sources and a simplified step for assessment and collection of real property taxes.

On rank 2 with a weighted mean of 3.72 is improve appraisal and assessment process through the utilization of GIS-based Real Property Dashboard as well as the eFAAS-TD Transaction, GIS Real Property Dashboard under the Enhanced Tax Mapping Systems Project (eTaxmaps) is on its Phase 3 and now in the process of data updating.

The GIS-based tax information system is one such endeavor that makes tax assessment simpler by providing a location and thematic information on individualized properties. Most significantly, the GIS-based tax information system allows for opportunities to execute various analyses on spatial and attribute data, therefore offering a base for decision making, future planning and reforming the workflow of the property tax assessment [2].

Lastly, on rank 3, is provide electronically enabled services like issuance of an electronic certified copy of tax declaration with a weighted mean of 3.68. This service is still in the process of enhancement, scanning of old tax declarations is ongoing, thus this service is not yet fully implemented.

Reforms in public service delivery are one of the reasons for general public increase expectations of government. The digital transformation has endowed employees and government making it possible for them to decide how to access or deliver a service. Governments need to recognize that digitalization is no longer an option, but rather an essential for their authenticity as defenders of well-being and progress.

The social responsibilities all societies have with their respective states will depend on governments' ability to become digital [3]. An initiative to fully adopt digitization in the City Assessor's Office is the enduring goal of the management to provide efficient service to the taxpayers of Quezon City.

Undeniably, the digital age has brought forth the pursuit and aspiration for greater public commitment and cooperation in our societies and economies [3].

Overall, the objective of adoption of digitization has a composite mean of 3.85 which indicates the digitization is adopted.

Table 2. Requirements of Adoption of Digitization

	WM	VI	Rank
1. Availability of trained personnel	3.13	Moderately Adopted	2
2. Maintenance and upgrading of existing ArcGIS Software and acquiring the latest satellite imagery for map	4.07	Adopted	1
3. Upgrading of computers and system requirements	3.07	Moderately Adopted	3
Composite Mean	**3.42**	**Moderately Adopted**	

Legend: (5) Highly Adopted (4) Adopted (3) Moderately Adopted (2) Slightly Adopted (1) Not Adopted

Table 2 illustrates the requirements of adoption of digitization. On rank 1 with a weighted mean of 4.07 is the maintenance and upgrading of existing ArcGIS Software and acquiring the latest satellite imagery for map, through the Enhanced Tax Mapping Systems Project (eTaxmaps). The existing ArcGIS Software in the Tax Mapping Division was updated to the most recent version, at the same time acquired the latest satellite imagery. GIS mapping is a particular form of mapping technology that allows user to layer data tied to geographic points. Instead of seeing just a few features on a static map, GIS mapping permits the user to visualize combinations of data layers that can be customized in a dynamic tool. GIS mapping helps user to see and identify patterns that are hard to visualize if the data elements are in table format. It also helps to recognize patterns that emerge when the user views two or more datasets together [4].

The eTAXMAPS project of the City Assessor's Office emerged as a finalist in the 4th eGov Awards in G2C (Government to Citizen) category during the Annual NICP-ICT Summit held last year, October 23-24 at Legaspi City, Albay. While on rank 2, with a weighted mean of 3.13 is the availability of trained personnel.

Employees are the most valuable asset of every company as they can make or break a company's reputation and can adversely affect profitability. Employees often are responsible for the great bulk of

111
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Asia Pacific Journal of Education, Arts and Sciences, Volume 7, No. 3, July 2020

necessary work to be done as well as the customer. Without proper training, new and old employees do not have the knowledge and build up the skill sets essential for executing their duties at their utmost potential [5].

Last is upgrading of computers and system requirements which fall on rank 3 with a weighted mean of 3.13. Not all divisions of the City Assessor's Office benefitted in the yearly upgrading of computers due to the budgetary constraint. Old computers from divisions granted with new computers were just handed over to other divisions. Software upgrades are frequent and at times expensive. Release of a new version of software of some type is an often occurrence. These releases usually come up with new specifications for better performance of the new version of the software over the older version and the new features that the new release provides (Ali, 2012). With a composite mean of 3.42, it means that adoption of digitization in terms of requirements is moderately adopted.

Table 3. Monitoring of Adoption of Digitization

	WM	VI	Rank
1. Regular submission of accomplishment report	3.63	A	1
2. Constant checking of accuracy and quality of output data	3.36	MA	2
3. Regular capacity building	3.35	MA	3
Composite Mean	**3.45**	MA	

Legend: (5) Highly Adopted (4) Adopted (3) Moderately Adopted (2) Slightly Adopted (1) Not Adopted

Table 3 indicates monitoring of adoption of digitization, on rank 1 with a weighted mean of 3.63 is the regular submission of accomplishment report. This responsibility of concerned personnel is sometimes being overlooked and delayed due to the volume of work that is needed to be done.

Monitoring is a process of getting information and using such information to assess project effects and it is aimed at determining whether or not the intended objectives have been met.

Monitoring and Evaluation helps employers in monitoring the execution of the projects and its good sense in the consumption of the resources. It allows employers with an approach to plan for sustainability of the projects and guidance for future actions [6].

Next is constant checking of accuracy and quality of output data which fall on rank 2 with a weighted mean of 3.36. In this modern world, computers are used almost everywhere.

The computers, however, can only provide data that is correct if the information is correct. If the input is incorrect or unreliable data then an incorrect and unreliable output from the process is expected. Because the world goes around data, it needs to be precise and consistent. Only reliable data is valuable to the public, it is not just having data that might be right; it simply has to be accurate if correct information is needed [7].

Last is regular capacity building on rank 3 with a weighted mean of 3.35. The government acknowledged the necessity of capacity building in terms of essential knowledge and skills to conceptualize, commence, execute and uphold e-Governance initiatives [8].

For e-Governance to be successful, potentialities must be built at all levels of the government starting from the top leadership to the user of eGovernance services. It is equally significant to promote an attitude and mindset that is amenable to ICT based administration and delivery of services. For effective capacity building, a planned learning curriculum and a permanent consistent learning framework for all Government employees and all groups of stakeholders are recommended [9]. In general, adoption of digitization in terms of monitoring is moderately adopted with a composite mean of 3.45.

Table 4. Adoption of Digitization in the Functions of the City Assessor's Office

	WM	VI	Rank
1. Assessment and Preparation of Field Appraisal Assessment Sheet for New Assessment, Transfer of ownership, segregation, consolidation and amendment	3.72	A	4
2. Maintenance of tax mapping system and issuance of certified copy of tax map	3.77	A	3
3. Preparation of tax declaration for transfer of ownership, segregation, new assessment and amendment of data	3.78	A	2
4. Maintenance of assessment records and issuance of certified true copy of tax declaration	3.39	MA	5
5. Issuance of Certificate of Property Holdings and no improvement	3.98	A	1
Composite Mean	**3.73**	**A**	

Legend: (5) Highly Adopted (4) Adopted (3) Moderately Adopted (2) Slightly Adopted (1) Not Adopted

112
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Table 4 illustrates the Adoption of digitization in terms of Functions of the City Assessor's Office; on rank 1 with a weighted mean of 3.98 is the issuance of Certificate of Property Holdings and no improvement, which digitization is indeed adopted. Digitized certification is being released to the taxpayers upon request. While preparation of tax declaration for transfer of ownership, segregation, new assessment and amendment of data has a weighted mean of 3.78 on rank 2.

Since 2006, tax declarations were prepared electronically and digital copies were issued to taxpayers. In addition, maintenance of tax mapping system and issuance of a certified copy of the tax map was ranked third with a weighted mean of 3.77. Tax mapping system utilizes a GIS-based Real Property Dashboard to enhance its Tax Mapping Operations.

Furthermore, in rank 4 with a weighted mean of 3.72 is the assessment and preparation of Field Appraisal Assessment Sheet for New Assessment, Transfer of ownership, segregation, consolidation, and amendment of data, where they are utilizing the eFAAS-TO transaction processing for the more expeditious release of new tax declarations.

Lastly, on rank 5 with a weighted mean of 3.39 is the maintenance of assessment records and issuance of a certified true copy of tax declaration, digitization is moderately implemented in this function mainly because eCTC or the electronic certified copy only covers tax declarations made and released from 2006 to present. Old tax declarations are still on the process of digitization through Digital Image Archiving project.

Generally, digitization is adopted in the functions of the City Assessor's Office with a composite mean of 3.73.

Table 5. Problems Encountered in Objectives of Adoption of Digitization

	WM	VI	Rank
1. Release of certified copy of tax declaration is not on time as indicated in the Citizen's Charter.	3.02	Sometimes	2
2. Delayed release of tax declaration for new assessment, transfer of ownership, segregation consolidation, and amendment.	3.68	Often	1
Composite Mean	**3.35**	**Sometimes**	

Legend: (5) Always (4) Often (3) Sometimes (2) Seldom (1) Never

Table 5 describes the problems encountered in objectives of adoption of digitization, on rank 1 with a

weighted mean of 3.68, often encountered are the delayed release of tax declaration for a new assessment, transfer of ownership, segregation/consolidation, and amendment. Factor contributory to this problem is the volume of transactions being received every day and lack of personnel to do the job. As of June 2018, 92 positions are vacant from 254 plantilla positions in the City Assessor's Office. Organizational performance depends much on its personnel to achieve its objectives. To further explain, every organization has its mission and vision and need adequate personnel to develop on their management optimistically [10].

Another problem that sometimes being encountered is the release of a certified copy of tax declaration is not on time as indicated in the Citizen's Charter with a weighted mean of 3.02. Again, the lack of personnel is the factor affecting the speedy process. An average of 250 requests per day are being received, while some of it is already in electronic format and can be given eCTC, others still need to be retrieved manually. Yoder, (2018) stated that lack of staffing levels was hindering agency performance or putting performance at risk as well as causing stress for overworked workers. The efficiency of every organization counts on its competent employees and all human resources to direct its workforce which helps establish organizational success [10]. Problems are sometimes encountered in the objectives of adoption of digitization as confirmed by its composite mean of 3.35.

Table 6. Problems Encountered in Requirements of Adoption of Digitization

	WM	VI	Rank
1. Outdated computers and software.	3.67	Often	1
2. Lack of trained personnel to operate database application.	3.56	Often	2
Composite Mean	**3.62**	**Often**	

Legend: (5) Always (4) Often (3) Sometimes (2) Seldom (1) Never

Table 6 reveals that there are two problems often encountered in requirements of adoption of digitization. On rank 1, with a weighted mean of 3.67 is outdated computers and software, as mentioned earlier budgetary constraints is the main reason for this and sometimes some supervisors are not technically inclined, and they are unaware that software should be upgraded to adopt with the current operating system. As such, failure to request for updated computers and software were overlooked during the procurement process.

Meanwhile, on rank 2 with a weighted mean of 3.03 is the lack of trained personnel to operate database

113
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Asia Pacific Journal of Education, Arts and Sciences, Volume 7, No. 3, July 2020

application. Some personnel are not computer literate and afraid to even touch the keyboard. Since the transition and adoption of digitization; no basic computer operation has been conducted in the office. Training offered by the office is mostly focused on GIS editor of the tax mapping division, leaving behind other personnel from other divisions of the City Assessor's Office. There is no basic computer operation training offered for personnel who are not computer literate.

The lack of ICT skills is a major challenge to an e-government implementation, especially in developing countries. The e-government system can be implemented effectively if competent and trained personnel are available to take the role of starting and developing the e-government system. In general, it is important to focus on training and education programs for developing the progress of e-government projects. However, training is an essential requirement as the pace of change is fast and new technologies, practices and competitive models emerge. The full economic profit of ICT counts on a procedure of training and learning skills, which is still at an important stage for all governments [11].

Aside from the lack of training being offered by the office, some employees resist change and do not want to be taught, they refused to adaptto the current trends and technology. When changes are instigated, all employees get affected. As a result, resistance to change often occurs. Employees' resistance to change is a normal phenomenon [12].

Governments need to invest in building the right environment for public sectors that can manage in the digital age. This means sustaining the professionalization of digital career paths across public sectors and the improvement of an advanced civil service culture that uses digital technologies to engage with users and place their needs at the center of its activities. This will require structures to encourage understanding of the features and benefits of digital technologies and data reuse, and to equip civil servants with the necessary skills.

If the digital transformation of the public sector is to effectively lead to user-driven services, it will have to be associated with a trained and empowered employee, equipped by a new mindset, new potentialities and, above all, adequate leadership and digital skills [3].

Table 7 demonstrates the problems encountered in monitoring of adoption of digitization. On rank 1 is the data on released tax declaration is not clear and incorrect with a weighted mean 3.09, due to volume of transactions in the preparation of tax declaration, to generate output becomes the primary goal, thus the quality and accuracy of data is being overlooked sometimes.

Table 7. Problems Encountered in Monitoring of Adoption of Digitization

	WM	VI	Rank
1. Unable to submit accomplishment report	2.86	Sometimes	2
2. Data on released tax declaration is not clear and incorrect.	3.09	Sometimes	1
CompositeMean	**2.98**	**Sometimes**	

Legend: (5) Always (4) Often (3) Sometimes (2) Seldom (1) Never

The clarity of data on tax declarations is sometimes unclear due to the quality of the printer. On rank 2 with a weighted mean of 2.92, personnel was being unable to submit an accomplishment report; this task is sometimes overlooked due to a heavy workload.

Table 8. Problems Encountered in the Functions of City Assessor's Office

	WM	VI	Rank
1. Incomplete data on the certificate of Property Holdings	2.92	Sometimes	2
2. Tax map is not updated and inaccurate.	3.67	Often	1
Composite Mean	**3.30**	**Sometimes**	

Legend: (5) Always (4) Often (3) Sometimes (2) Seldom (1) Never

Table 8 points out the problems encountered in the functions of City Assessor's Office. Often encountered problem is tax map is not updated and inaccurate, with a weighted mean of 3.67; the reason for this may be because the personnel assigned are newly hired and still need to be trained. Monitoring and guidance of senior personnel should be made. The commitment to make regular updates on a database is often ignored [13]. On rank 2 with a weighted mean of 2.92 is incomplete data on the Certificate of Property Holdings. This problem is oftentimes due to volume of transactions being received. Additional personnel maybe needed to do the task.

Table 9 depicts that relationship between the extent of Adoption of Digitization and problems encountered. It can be seen from the table that the variable *Objectives* r=.17 with p>.08 shows no significant relationship and with a weak positive association with the problems encountered. This indicates that while objectives and problems encountered tend to go up in response to one

114
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another, the relationship between the two variables is not very strong.

Table 9. Test of Relationship between the Adoption of Digitization and Problems Encountered

Variables	Correlation Coefficient	p-value	Decision	Rho value Interpretation	p-value Interpretation
Objectives	.17	.08	Accept Ho:	Weak Positive Association	No Significant Relationship
Monitoring	.20	.05	Reject Ho:	Weak Positive Association	Significant
Requirements	.43	.000	Reject Ho:	Moderate Positive Association	Significant
Functions	.35	.000	Reject Ho:	Moderate Positive Association	Significant

The table also signifies that *Monitoring* r=.20 and with p=.05 means with positive association and with a significant relationship to the problems encountered. A positive correlation means that high scores on monitoring are associated with high scores on the problems encountered and that low scores monitoring is associated with low scores on problems encountered.

Whereas, both variables requirements and functions are directly affected by the problems encountered as revealed by their p<alpha (both .000) and both with moderate positive association which means there is a significant relationship between requirements and functions and problems encountered in digitization.

Proposed Plan of Action

The proposed plan of action was conceptualized to enhance the adoption of digitization in the City Assessor's Office and to minimize the problems encountered which can help in the future in putting up City Assessor's webpage for a more modern platform to enable easy access and possible on-line transactions and queries.

CONCLUSION

The respondents confirmed that digitization is adopted in the City Assessor's Office in terms of objectives, requirements, monitoring and functions. The problems often encountered in digitization were delayed release of tax declaration for new assessment, transfer of ownership, segregation/consolidation, and amendment of data; tax map is not updated; outdated computers and software; and data on released tax declaration is not clear and incorrect. There is a significant relationship between the adoption and the problems encountered in digitization except for objectives. An action plan is proposed to enhance digitization in Quezon City Assessor's Office. The researcher recommends that the conceptualized action plan be reviewed and implemented to enhance digitization in the City Assessor's Office and to minimize the problems.

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