8.1. SUMMARY

E-governance initiatives are increasingly seen as a vehicle to tackle corruption across the globe. E-governance initiatives offer an unprecedented amount and visibility of data and information which can be aggregated, disaggregated and analyzed to identify patterns and help improve policies, procedures, and processes. But the information systems alone would be insufficient to actually reduce corruption. Otherwise, we would have seen corresponding decreases in corruption along with the increasing number and scale of e-governance initiatives worldwide. Furthermore, despite the fact that similar e-governance functions and initiatives have been implemented across the world, the evidenced outcomes seem to vary markedly from country to country.
In this exploratory inductive research, compliance is identified as a conduit and part of mechanism to explain the phenomena of e-governance implementation which aims to control corruption. When government employee users comply with the e-governance system requirements, it is expected that the system will achieve the objectives the system is designed for and contribute to overall control of systemic corruption in the government. In this background, this present research aims to answer the following questions:

**How does compliance manifest in e-governance implementation?**

**What are the determinants of compliance among government employee users in e-governance implementation?**

To answer the research questions, this research used qualitative inductive methods, based on constructivist/interpretivist approach. A comparative case study helped provide a detailed description of each case and theme within a case and across cases (cross-case analysis) for interpretation. The context of the case study country, including its laws and norms, was held constant and introduced variation in each case.

Data collection methods included document analysis, observations and semi-structured interviews. The fieldwork was conducted from September 2019 to January 2020 and conducted semi-structured interviews of 32 government officials and experts in Bhutan. The data collected from the case study initiatives and triangulated across different data sources produced rich descriptions which enabled in-depth interpretation of compliance drivers in each case study initiative. Using two rounds of coding and partial pattern matching, similar and dissimilar compliance drivers were identified for cross-case synthesis. In analyzing data, actor analysis and process tracing methods were applied to establish more nuanced perspectives of various actors and understand the institutional dynamics. The analysed data helped to understand the phenomena under review and explore the how and why of compliance levels attained in each initiative.

The case study county was selected based on a set of pre-determined criteria of e-government maturity and level of control of corruption. Out of the 13 possible case study countries, Bhutan was selected, based also on the country ranking of Transparency International Perception Survey 2018 (25th out of 180 countries in 2019) and language requirement. Bhutan is generally not the country of first choice for this type of studies, but the fact that the government provided access and objectively fits the criteria for case study country makes Bhutan a compelling case.
One distinctive aspect of the case study country is the fact that Bhutan is one of the least developed countries and at the same time landlocked developed country, with the approximate population size of 800,000. Thus, the available human and financial resources are limited to advance anti-corruption and implement the latest technologies across the government. Out of the 30 e-government initiatives listed in the Bhutan E-government Master Plan, the Asset Declaration System (ADS) of the Anti-Corruption Commission (ACC) and the electronic Public Expenditure Management System (e-PEMS) of the Ministry of Finance (MoF) were selected as case study initiatives based on pre-set criteria.