Editorial Note

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Biographical notes: Dimitris Gouscos is an Assistant Professor in the Department of Communication and Media Studies at the National and Kapodistrian University of Athens and a Research Fellow at the Laboratory of New Technologies in Communication, Education and the Mass Media. His research interests include digital communication, electronic governance, social media and digital games.



We gladly welcome our readers to the third issue of the *International Journal of Electronic Governance* for 2021, with wishes for a year that may see the Covid-19 effects healed, and more effective adaptation to the fastly arriving climate change.

Our V13 N3 issue features a number of research papers that extend across our subject coverage, and at the same time span the journal's international reference.

In the opening paper of our current issue, 'A new approach to taxation centred on the citizen: case study of Quito's Municipality and the Dutch government', by Meza, Teran and Pijnenburg, the authors look at taxation as a main source of funding for government programmes, and at the challenges related to raising the amount of taxes collected through improved taxation policies. To this end, the authors focus on recommender systems, as a citizen-centric approach promising to improve taxpayer engagement based on taxpayers' behaviour. Looking at how citizens' behaviour data may be useful in order to help tax supervisor predict risks and improve tax services, the authors propose a fuzzy-based recommender system model and discuss its preliminary outcomes, with a view to increasing citizens' awareness over tax payments and therefore enhance the tax incomes of governmental institutions.

Staying in the agenda of how citizen perceptions may affect governance, the paper that follows, 'The perceptions of citizens towards e-governance: a study of Lucknow

urban agglomeration of India', by Chandra, embarks from the premise that e-governance transformation also entails building relationships with citizen and businesses and enhancing trust to political institutions and participation in policy-making. The author focuses on studying user perceptions for transparency, accountability and participation in the Lucknow urban agglomeration of India, alongside with effects of demographic variables on satisfaction from e-government services. As this research shows, satisfaction with respect to transparency was found to be less significant than satisfaction with respect to accountability and participation.

Taking a broader view towards working together with citizens and businesses, and staying in the same geographical context of India, Mishra and Tapasvi, in 'Collaborating with social entrepreneurs for public service delivery in rural areas', depart from the acknowledged need for governments to collaborate with social entrepreneurs for solving social problems and discuss how the scheme of Common Service Centres, launched in India in 2006, targets to deliver e-services to citizens through a network of village level entrepreneurs in rural and peri-urban areas. The authors identify a number of shortcomings to the current collaboration scheme between central government and local social entrepreneurs, and argue that improved support and infrastructure, together with room for social innovation, are essential for sustaining and scaling up this scheme.

The paper that follows shifts the discussion to more general topics. 'Toward a proposed framework for E-government readiness assessment', by Afshari-Mofrad, focuses on the continued need for a comprehensive framework for e-government implementation in developing countries, in that case Iran. The author takes stock of relevant literature and interviews with national experts to propose and apply a framework for investigating e-government readiness at the country level and bringing forward some unbalanced trends, such as for instance good development of human resources not leading to strong policy making processes.

Last but not least, the concluding paper of our current issue, 'Prospects and difficulties of using e-voting as a component of e-democracy in Ukraine' by Oliychenko and Ditkovska, sheds light on the realities of current electoral processes around the world, using ICTs. The authors focus on internet voting as the most advanced widely applicable technology in this field, and on e-electoral processes in developed countries, with Ukraine as a study case. Based on an analysis of benefits and problems that stem from the way that internet voting systems are introduced and further developed, the authors conclude that, despite existing threats, the advantages of these systems go significantly beyond their disadvantages, and Ukraine as a country fulfils all prerequisites for moving forward in this direction.

During the months that follow, IJEG will continue with alternating regular and special issues, with respective calls for papers to be announced. In this respect, we are glad to announce a forthcoming special issue on *Safeguarding Democracy and Human Rights in the Digital Age*, guest edited by Prof. Sokratis Katsikas, NTNU, Norway, and Dr. Vasilis Zorkadis, Hellenic Data Protection Authority, Greece.

At the same time, we invite all of our readers and contributors to check our call for papers page at http://www.inderscience.com/info/ingeneral/cfplist.php?jcode=ijeg for upcoming calls for submissions to IJEG.

Alongside these developments, in our ongoing quest to expand the subject coverage of the *International Journal of Electronic Governance*, and especially so across boundary-spanning interdisciplinary topics that reach out to bridge electronic governance with public value innovation, and so much so innovation for the sustainable development

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goals agenda, be it through digital government, open government, public participation, social solidarity, humanitarian technology and innovation, we are constantly looking out for regular contributions and special issues on emerging topics. Research submissions touching upon the open response to and open recovery of governments worldwide from the Covid-19 pandemic, as well as to their adaptations to the Covid-19 shock, are especially welcome in this respect. The same is true for contributions on the crossroads of e-governance and open government with climate change effects, such as the big fires that are currently experienced worldwide. Meanwhile, we continue to provide our readership with a coverage of news and upcoming conferences of interest to the broader Electronic Governance constituency, in our News in Brief and Conference Calendar columns, respectively.

Leaving the floor to our authors for their research contributions, we welcome you to read on and peruse the research papers, news in brief and conference calendar that follow.