

## **ABSTRACT**

*E-Government is an effort to take advantage of information and communication technologies to improve efficiency, effectiveness, transparency, accountability, governance and public services. E-Government has begun to be implemented by the central government and local government. However, the lack of guidance on the implementation of e-Government on local authorities and their local autonomy cause uneven implementation. In addition there are other factors that may affect the implementation of e-Government by the local government.*

*This study aims to analyze the influence of political competition, region own source revenue (PAD) and audit opinion on implementation of e-Government. Political competition is measured by the number of elected provincial legislators in each period. Region own source revenue measured from annual local revenue realization and the audit opinion measured by BPK examination of annual local financial statement.*

*This study uses quantitative method and descriptive verification. Samples were selected using purposive sampling method, the provinces in Indonesia that present on the E-Government Ranking Indonesia (PEGI) in 2012-2015. Hypothesis testing using statistical methods of data panel at a significance level of 5%.*

*The results showed partially that the region own source revenue had an influence on implementation of e-Government. While political competition and audit opinion had no significant influence on the implementation of e-Government.*

*Future research may use different variables and objects to understand the implementation of e-government. Central government have to issue guidelines for the implementation of e-government and for local governments have to emulate the areas that are already well in the running of e-Government.*

*Keyword: E-Government, political competition, region own source revenue, audit opinion*