Journal of Public Policy & Governance

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ISSN: 2616-8413

Stratford Peer Reviewed Journals and Book Publishing
Journal of Public Policy & Governance
Volume 8||Issue 1 ||Page 1-15|| February|2024|
Email: info@stratfordjournals.org ISSN: 2616-8413

E-Government and Service Delivery at Kenya Revenue Authority Headquarters in Nairobi City County, Kenya

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How to cite this article: Akida, R., & Kandiri, J. M. (2023). E-Government and Service Delivery at Kenya Revenue Authority Headquarters in Nairobi City County, Kenya. *Journal of Public Policy & Governance*, 8(1), 1-15. https://doi.org/10.53819/81018102t5309

Abstract

In their quest to enhance service delivery, Kenya Revenue Authority (KRA) has gone through various transformations and the most recent is e-Government system. However, the effect of such strategies on service delivery remains inconclusive and hence this study sought to determine the effect of e-government strategy (queue management and customer care management) on service delivery. The target population was 97 employees in the Information Technology Communication (ICT) department. The study used a structured questionnaire to collect the data. The collected data was analysed through descriptive and inferential statistics. The study found that electronic governance stands out as a critical factor in enhancing service delivery. It was determined that the Kenya Revenue Authority's service performance is significantly influenced by effective queue management. Furthermore, the research indicates that both queue management and customer service are pivotal in improving service performance. Effective customer service, when combined with efficient queue management, contributes to a more satisfactory service experience for users, leading to increased satisfaction and trust in the KRA's services. This synergy between technology-driven governance and customer-focused strategies is essential for public service institutions aiming to improve their service delivery in the digital age. The study recommends that the government should enhance service delivery by adopting e-Government through the Kenya Revenue Authority (KRA). KRA's leadership should leverage e-Government to establish nationwide one-stop service centers, ensuring easy and quick public access to information about KRA's services. Additionally, the study recommends that to foster greater public engagement and connectivity with government services, mechanisms should be put in place for citizens to actively participate and benefit from these services. Finally, the study recommends that public management systems should be optimized with e-Government technologies, such as unique IDs for efficient information retrieval, to streamline client information management and improve service efficiency.

Keywords: *E-government, Queue Management, Customer Management, Service Delivery*

1.0 Background Information

The public service in every country on earth represents the machinery of government responsible for creating and implementing public policy. The public service fulfils this responsibility by translating government goals and efforts into tangible goods and services that may be used by the general population. It is important to highlight in this section that there is a strong connection between public service and service delivery (Jim, 2019). The United States' adoption of e-government marks the beginning of a new era in technological innovation and the revolution of how the government functions. In public administration, e-government is significant because it makes use of state-of-the-art ICTs, particularly web-based Internet applications. Because of this, governments may improve the quality of government services, make them more accessible to individuals and companies, and open up additional chances for involvement in democratic processes and institutions (Chukwuemeka, 2017). All interactions between the government and its citizens, businesses, and employees fall under this category, as do interactions between different branches of government. By facilitating better citizen-government interactions and delivering more effective public services at lower cost, e-government promises to be a game-changer in the twenty-first century.

Singapore has created the PS21 Strategy Framework, which prioritizes innovation and development by fostering ongoing involvement, empowerment, and individual accountability. In 2002, South Africa created the Centre for Public Sector Innovation (CPSI) with the purpose of recognizing, assisting, and fostering innovation within the Public Sector to enhance service provision. The user's text is empty. The United States created the Open Government Innovations Gallery and initiated the SAVE Award to solicit ideas for both cost savings and improved efficiency in government operations (El-Rufai, 2013). Eneh (2018) argues that the successful implementation of E-administration in the Nigerian public sector depends on the understanding and acknowledgment of a certain body of knowledge by those in positions of authority.

The process of digitizing this collection of information and connecting it via a network that includes all individuals, including those in positions of power, allows everyone to freely access and use this knowledge. This in turn facilitates the establishment of digital government (Ekot, 2013). E-administration is altering the distribution of power by leveraging access to and control over information and expertise. The assessment of service quality and delivery has traditionally relied heavily on direct human connection. However, it is undeniable that information technology is now undergoing a significant transformation in the way various services are conceived and provided. In his 2019 study, Jim contended that in the past, when encountering a service delivery issue, customers were provided with service personnel who were prepared to assist them throughout their entire customer journey.

The prevalence of a self-service or automatic service solutions is on the rise due to the pervasiveness of technology in modern life. Some examples of this are grocery stores, automated checkout lanes, gas stations, and online airline check-in. Similar to how sophisticated language software programmes are likely to respond to your emails, it is conceivable that you may face an automated assistant instead of a real one while calling customer service. Customer self-service and computerised back-office services are a win-win for everyone involved (Terry, 2019). Consumers may receive on-site assistance, therefore eliminating time wastage in lengthy waits and experiencing expedited processing of their

concerns. As organizations' operating expenses fall, services may be supplied at a much-reduced cost. In her study, Hellen (2019) noted that firms should be cautious about excluding client groups that are not comfortable with self-service and automated technologies. Additionally, they should strive to maintain a balance between embracing technology and preserving the human element in their processes. Technology may significantly enhance customer loyalty by increasing customer service in many important areas. One approach is to include interactive sections on your website where consumers may find answers to their issues or seek assistance from others. Another strategy is to use email as a means to enhance customer service by promptly addressing specific requirements or requests (Jerry, 2018).

The Kenya Vision 2030, which is themed Towards a Globally Competing and Prosperous Kenya, emphasizes the significance of innovation in the provision of public services. This paper places a strong emphasis on the role that innovation, science, and technology play in fostering global competitiveness, producing prosperity, and enhancing the quality of existence for the people of Kenya. Specifically, the proclamation states that the federal government will create and carry out a policy framework for STI (science, technology, and innovation) to bolster Vision 2030. This is a more specific statement. Furthermore, Articles 10 and 232 from the Constitution of Kenya, 2010, in addition to highlighting the requirement of delivering services that are responsive to the needs of the inhabitants, also emphasize the necessity of creativity and innovation in order to accomplish this goal.

It is possible to determine if a customer who left a message on the phone also sent an email about the exact same demand a few days previously, as stated by Patel (2017). This is made possible via the integration of communications. A more effective administration of client relationships may be accomplished via the use of sophisticated data-gathering methods, such as software designed specifically for managing client relationships. The government makes use of information technology at the Kenya Revenue Authority in order to promote centralized record keeping, rapid data retrieval, tailored feedback, and direct contact. The source that was given was Kim in the year 2015.

Service Delivery in Kenya Revenue Authority

Parliament of Kenya established the Kenya Revenue Agency by the passage of Chapter 469 of the Kenyan statutes. July 1, 1995 was the effective date of this law. For the Kenyan government, collecting taxes is the principal function of the Kenya Revenue Authority (KRA). A diverse group of public and business sector experts make policy decisions that KRA management must carry out. The Board's chairperson is appointed by the President. The head of the Authority is the Commissioner General, who is appointed by the cabinet secretary of the National Treasury. Despite its official status as a government agency, KRA functions more like a privately held company. Several zones have been established under the Kenya Revenue Authority (KRA) to better serve taxpayers. These regions include Central, Nairobi, Northern, South, South Rift, and Western. Henry (2018) states that public management is the practice of carrying out managerial responsibilities inside public organizations, while boosting service delivery is the act of improving the supply of services to customers. Many developing countries' leaders see reforming the public sector as an essential and continuing strategic objective. In order to enhance service delivery, it is important to focus on activities that benefit the core organizations and look for ways to involve frontline staff in providing main services to customers. Prioritizing client requests should be the first focus when service

delivery issues arise. Client complaints or indifference might lead to service delivery issues (Jim, 2018).

A government agency in Kenya, the Kenya Revenue Authority is responsible for auditing, collecting, and overseeing the fiscal management of all tax revenues in accordance with Kenyan law. Management at the Kenya Revenue Authority prioritized increasing service delivery via the use of the web-based E-Government system in an effort to increase efficiency. The adoption of the E-Government system is one of the changes that have taken place in the Kenya Revenue Authority over the last seventeen years, according to Faith (2018). The Kenya Revenue Authority's ability to efficiently provide services to the people of Kenya has been greatly improved by the implementation of E-Government. According to a 2010 E-Government study by the Kenya Revenue Authority, this innovative method of public administration has successfully dealt with problems associated with the efficiency and effectiveness of public service delivery. Additionally, it has illuminated the success elements, consequences, advantages, problems, and ways of dealing with e-Government Service Delivery projects in Kenya (Mukami, 2019).

A new method of public management was implemented by the Kenya Revenue Authority (KRA) to better meet the needs of both the government and the people, and to enhance the delivery of services. Good governance, improved lives, reduced poverty, and improved public service delivery are the goals (Pop, 2019). Prioritizing customer demands, using technology to analyze data, identify risks, and gain insight are all goals of the Kenya Revenue Authority's tax services. The goal of key performance indicators is to improve the efficiency of service delivery via the use of intelligent procedures, all the while keeping a customer-centric attitude. As the slogan of the Transformation Strategy puts it, Simple at the Front, Smart at the Back. The goal of KRA's transformation is to become a state-of-the-art tax administration that delivers excellent services that satisfy stakeholders. In a contemporary workplace, this means having a team that is well-prepared, knowledgeable, and enthusiastic about providing excellent service. People, skills, tools, the workplace, data-driven methods, compliance, and a redesigned KRA service delivery model are the seven pillars upon which the Transformation Agenda rests.

1.1 Statement of the Problem

Since the Kenya Revenue Authority has consistently failed to meet the expectations of its clients, the problem of service delivery has recently received a lot of media attention. Every day, KRA transactions use a substantial amount of resources, costing hundreds of millions of Kenyan shillings. Despite improved services, taxpayers continue to confront issues such as lengthy customs clearance times, complicated forms and procedures, and difficulty understanding statutory processes like valuation and classification, according to the private sector's National Business Agenda. There has been a recent uptick in the number of public sector firms making efforts to adopt E Government best practices. Few studies have examined the effects of E Government on public sector service delivery, despite widespread agreement on the necessity of E Government in this area.

The key result area is based on the idea that an appreciative person would reliably go above and above. Because there was no efficient system structure in place to monitor and encourage service efficiency, the Kenya Revenue Authority suffered large revenue losses before contemporary public management was put into place. In response, the goal of implementing E-Government was to enhance service delivery via the use of technology. The problem of

long lines and delayed service necessitated the implementation of new public management practices. The provision of services is an essential aspect of public administration that has the potential to dictate an organization's fate.

E-Government has a major effect on service delivery, as Momanyi (2017) found. Proponents of the new public management reform argue that problems including underperformance, excessive bureaucracy, resource wastage, and insufficient program design may be efficiently addressed by using private sector approaches in the public sector (Susan, 2015). It is not apparent how E-government impacts service delivery in Kenya's public sector due to the absence of adequate empirical studies. This study set out to investigate the Kenya Revenue Authority in Nairobi City County, Kenya, with a focus on public administration and service delivery.

1.2 Research Objectives

i. To determine the effect of queue management system on service provision at the Kenya Revenue Authority in Nairobi City County, Kenya.

ii. To determine the effect of customer care management system on service delivery at the Kenya Revenue Authority, located in Nairobi City County, Kenya.

2.0 Theoretical Literature Review

The study was anchored on the New Public Management theory. Hood (1991) proposed the contemporary public management theory in the 1980s and 1990s, advocating for the restructuring of the public sector to prioritize cost efficiency and effectiveness in queue management. They suggested increasing private sector influence in the public sector. Mongkol (2011) argues that the NPM reforms were implemented with the goal of enhancing the quality of public services, reducing public expenditure, improving the efficiency of government operations, and making the execution of policies more effective. Additionally, it aimed to improve the handling of time and managing queues (Gumede, 2014). According to Andrews (2012), the development of the new public management was strongly influenced by the belief that big and Monopolies government agencies are inherently inefficient. NPM embodies a collection of concepts, principles, and methodologies that strive to mirror the efficiency and effectiveness of private sector practices within the public business (Bourgon, 2007).

In a thought-provoking analysis, Gumede (2014) emphasized the importance of reimagining government and tapping into the entrepreneurial mindset to revolutionize the public sector and ultimately eliminate bureaucratic red tape. According to Bourgon (2007), the new public management theory draws on the intellectual foundations of public choice theory, which examines government through the lens of markets and productivity, as well as managerialism, which emphasizes management strategies for increasing productivity. One of the strategies is to establish strong customer care relationships by providing prompt feedback and addressing any questions or inquiries. NPM offers valuable support for public service delivery and offers a fresh perspective on understanding the challenges that arise from evolving governance dynamics. The purpose of utilizing the electronic government tactics is to guarantee the effective delivery of public services. E-Government strategy plays a crucial role in driving new public management reforms, enhancing the quality of public services, and boosting the efficiency of governments. The high standard of services provided by the government service sector clearly demonstrates the principles of NPM theory.

Furthermore, the current public management theory establishes a basis for anticipating the connection between a digital government and the variable of public service delivery.

2.1 Empirical Literature Review

Queue Management and Service Delivery

Jerry (2018) underscores the importance of queue management in enhancing customer loyalty, highlighting varying perspectives on prioritizing either minimizing waiting time or avoiding lengthy waiting lists. The process of waiting for a response or issue resolution can be demanding, especially when customers are presented with a range of booking options before calculating waiting times. The study by Kiplagat, Kamaku, and Paul (2020) examined the impact of enhancing automated queue management systems on the performance of National Cement Company Limited. Findings indicated a significant correlation between system security levels and the company's operational efficiency, emphasizing the importance of factors such as dependability, flexibility, and staff training.

Obermeier Zimmermann and Auinger (2020) investigated the influence of queuing technology on customer experiences in brick-and-mortar retail settings. Their research explored self-service and human-operated queuing systems, focusing on enhancing customer waiting experiences through customization and ease. Arslan et al. (2018) highlighted the growing use of RFID-based queue management technology across sectors, emphasizing the need to address associated security and privacy issues. Borgohain and Sanyal (2015) emphasized the importance of prioritizing security solutions to ensure the long-term viability of RFID technology in the market. Mindila et al. (2016) proposed queuing systems as a method for analyzing strategic plan adaptability, integrating information and communication technologies (ICTs) into strategic flexibility models. Vatankhah (2013) suggested the use of Unified Modeling Language (UML) diagrams to facilitate the integration of RFID technology into industrial systems, promoting flexibility and reconfigurability. These studies collectively underscore the importance of queue management systems and address key considerations such as security, customer experience enhancement, and strategic integration of technology.

Customer Care Management and Service Delivery

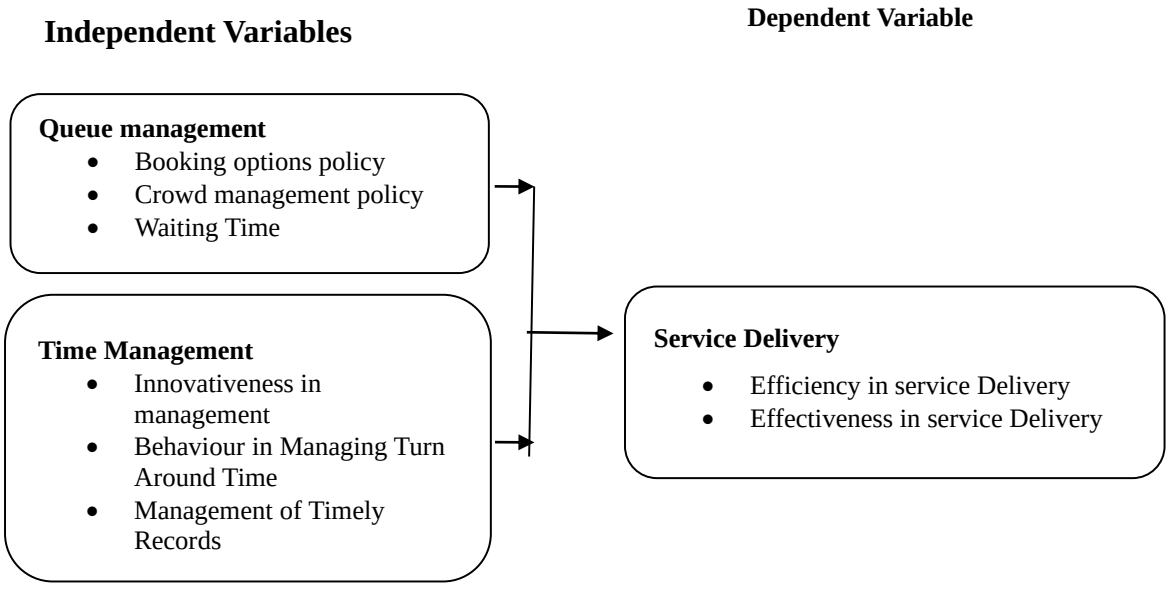
The primary goal of the client relations Advisor role in most organizations is to establish, enhance, and foster customer relationships by providing exceptional service (Morris, 2018). Retaining faithful customers proves to be more cost-effective than acquiring new ones. Research indicates that the cost of acquiring new customers is significantly higher compared to maintaining existing business. When a business is reliable and offers excellent customer service, satisfied customers are more likely to become loyal buyers. Effective customer care is crucial for the success of any business. Ensuring a delightful customer experience and satisfaction with a business, its goods, services, and brand is of utmost importance. Providing excellent customer care goes beyond simply making a sale. It involves genuinely caring for customers, actively listening to their needs, and helping in finding the best solution. This includes addressing any questions or challenges they may have, such as those related to Kenya Revenue Authority, such as tax filing as well as penalties (Wanyoyi, 2019). Customer care often goes beyond basic satisfaction by establishing an emotional connection.

In a study conducted by Njuguna and Mirugi (2017), the focus was on examining the impact of quality of service and relationship administration on service delivery. This study utilized a

questionnaire as well as statistical methods of analysis to investigate the impact of quality of service and CRM (customer relationship management) on service delivery. The findings suggest that service quality plays a crucial role in shaping service delivery, while effective relationship management further enhances the delivery of services. The findings indicate that service delivery aspects, including procedures for providing services, improvement in quality, and value enhancement, play a crucial role in gaining a competitive edge. Therefore, it is crucial for businesses to adopt effective service processes to strengthen customer relationships and improve service quality. Moreover, this research is anticipated to offer enterprises with valuable recommendations for management practices.

According to Patel (2017), providing excellent customer service involves going above and beyond to assist customers in a timely and effective manner. Business success and customer care go hand in hand, which is why many companies are prioritizing providing exceptional services to their customers. Make it a priority to keep your clients well-informed, constantly engaged, and satisfied with your services (Yen, 2019). When the business is responsive, friendly, and provides relevant information to consumers when they need it, you have the opportunity to establish a reputation for superior client service (Terry, 2019). Although customer care may appear obvious, it is often overlooked as businesses prioritize investing time and money in attracting new customers through advertisements. Crafting a thriving brand goes beyond mere service provision or product distribution. Having an efficient customer care desk in a public administration setup can greatly alleviate the confusion of at which to queue and the frustration of long queues.

2.2 Conceptual Framework



3.0 Research Methodology

The study adopted a cross-sectional survey design. The unit of analysis was Kenya Revenue Authority (KRA) headquarters in Nairobi City County where a census was conducted on the entire 97 staff in the Information and Communications Technology (ICT) department comprising of both managers and subordinate staff. Both primary and secondary data was collected whereby whereas a structured questionnaire was used to collect primary data, a

secondary data collection template was used to collect secondary data. The gathered data included both qualitative and quantitative information. Content analysis was conducted on the qualitative data, and the findings were presented in a narrative format. For the quantitative data, analysis involved descriptive statistics, such as the mean and standard deviation. The version 24 of the Statistical Package for the Social Sciences (SPSS) was used in order to carry out this investigation. In addition to that, inferential statistics, more notably multiple regression, were applied. During the presentation of the quantitative data, tables and figures were used.

4.0 Research Findings

Response Rate

Out of the 97 targeted respondents, a total of 88 responded to the questionnaire giving a response rate of 90.7% which is considered by Creswell (2014) and Kingslay (2012) as satisfactory.

Descriptive Statistics of Queue Management

The primary goal of the study was to analyze the impact of queue management on service delivery within the Kenya Revenue Authority. The surveyed participants were requested to express their opinions regarding various aspects of queue management, such as the policy for booking options, crowd management, and wait time. Here are the findings displayed in Table 1.

Table 1: Descriptive Statistics of Queue Management

	Mean	SDV.
KRA has implemented an enhanced booking system to prevent confusion and long queues.	3.99	.55
They utilize a queue tracking system to manage crowds and direct clients to the appropriate queues.	4.44	.47
Furthermore, KRA is equipped with a time wait system that designates certain service hours to customers, hence lowering the amount of time that they are required to wait.	3.85	.68
Furthermore, KRA minimizes client confusion by issuing queue numbers.	4.01	0.58

To determine the extent to which the participants agreed with certain comments about queue management difficulties, they were asked to indicate their level of agreement. In accordance with the findings, the majority of the individuals who participated in the survey were of the opinion that the Key Result Area (KRA) of their respective departments had improved in terms of the booking option, which contributed to a reduction in confusion in the lines. The fact that the mean score was 3.99 and the variance from the mean was 0.55 provides evidence of this occurrence. Customers were moved to the right line-ups with the use of a queue management system that KRA built in order to successfully handle crowds. The average value that the system produced was 4.44, and the amount that it deviated from the mean was 0.47.

Further confirmation was provided that the KRA has introduced a technique of time allocation that decreases the amount of time that customers are required to wait. The fact that the mean is 3.85 and the standard deviation is 0.68 lends credence to this assertion. By providing queue numbers on gateways, KRA is able to effectively handle the misunderstanding that arises from client queuing. It is shown by the fact that the mean is 4.01 and the standard deviation is 0.58. The results are consistent with the study that was carried out by Mindila, Rodrigues, McCormick, and Mwangi (2016). This research indicated that the appropriate implementation of e-government helps modern enterprises to increase their efficiency and consistency, which ultimately leads to better outcomes. It is the contention of Jerry (2018) that efficient queue management is an essential component in the process of cultivating customer loyalty and improving service performance.

Morris (2018) said that the primary goal is to reduce the amount of time spent waiting, while other individuals claim that the most important priority is to prevent the establishment of extensive waiting lists. It takes a tremendous amount of work to be able to endure the anticipation of obtaining an answer or finding a solution to a problem. A number of different booking options are provided to the customer before the waiting time is computed. The customer may choose from among these options. It is possible for customers who are unclear about which line they should join to save time by using the booking options that are available to them. According to the findings of the research carried out by Kiplagat, Kamaku, and Paul (2020), there is a robust and statistically significant connection between queue management and service delivery. According to Obermeier, Zimmermann, and Auinger's (2020) findings, queuing systems are able to govern the sequence of customers waiting for their service encounter in a way that is both effective and impartial, which in turn influences the customers' perception of the service that is being delivered. Furthermore, Venkatesh et al. (2016) developed the Unified Theory of Acceptance and Use of Technology (UTAUT), which places an emphasis on the significance of technology adoption in the various services provided by the government. In particular, it emphasizes the significance of policing and the establishment of a framework for the broad use of electronic services as the major way by which the government may enhance the delivery of services.

Descriptive Statistics of Customer Care Management

Thirdly, we were interested in determining how the administration of customer care influenced the delivery of services by KRA. E-Government, which characterizes the capability of the government to combine consumer care management techniques with electronic means as a way of boosting efficiency, effectiveness, and dependability, is a key component of customer care administration, which is a vital feature of E-Government. As a result, the objective of the study was to ascertain the extent to which KRA has adopted customer care management practices. These tactics include a plan for addressing grievances, an approach for getting feedback from customers, and a focus on transparency in their conduct.

Table 2: Descriptive Statistics of Customer Care Management

	Mean	SDV
In order to keep operational costs down, KRA has decreased the number of employees they employ. To ensure the security and accountability of all transactions, KRA now accepts online payments.	3.99	.63
KRA provides electronic payment making transactions simple at any moment for clients	3.88	.89
Notification for late or penalty fees has been received by KRA.	3.65	.54
In order to keep operational costs down, KRA has decreased the number of employees they employ. To ensure the security and accountability of all transactions, KRA now accepts online payments.	3.45	.67

The results, with a mean score of 3.99 and a standard deviation of 0.63, indicate that most respondents believe the KRA has reduced operational costs and retained only the necessary personnel. Overall, there is agreement among respondents that KRA's online payment system promotes the safety and transparency of financial transactions, as reflected by a mean of 3.88 and a standard deviation of 0.89. With a mean score of 3.65 and a standard deviation of 0.54, respondents somewhat agree that KRA facilitates online payments, thereby enhancing transaction efficiency for customers at any time. Additionally, a mean score of 3.45 and a standard deviation of 0.67 suggest a moderate agreement that KRA provides timely notices for late or penalty fees. These outcomes highlight that a key responsibility for a consumer service advisor is to develop, expand, and fortify relationships with customers through exceptional service. Maintaining a loyal customer base is more cost-effective than acquiring new ones. Research indicates that acquiring new customers can be about five times more expensive than retaining existing ones. Earning a customer's trust and providing superior service leads to loyalty, making the customer a lifelong patron. Consequently, the success of a business heavily relies on the quality of customer service.

Relationship management improves service delivery, and service quality affects service delivery positively, according to Njuguna and Mirugi (2017). An essential source of competitive advantage is actually service delivery features including service procedures, improvement in quality, and value enhancement, according to the findings. Effective customer service, according to Patel (2017), is going above and above for clients. An increasing number of companies are realizing the importance of providing first-rate customer service to their bottom line because of the correlation between customer satisfaction and financial success. Although it may seem apparent, many companies invest much on marketing that aim to attract new clients, making customer service (Terry, 2019) a feature that is easy to ignore.

Descriptive Statistics of Service Delivery

Improving the efficiency of service delivery to people is the primary goal of the government's proposal to implement KRA. Therefore, providing services is the primary responsibility of every state agency, and any plan to make this more of a reality must be seriously considered. For the same reason, computerized government tactics and other innovative ways of conducting business have been pushed on state institutions. Therefore, the present status of

providing services by KRA was the focus of this research. Here are the results of a survey that questioned people for their opinions on several parts of service delivery.

Table 3: Descriptive Statistics of Service Delivery

Indicator of Service Delivery	**Mean**	**SDV**
Feedback and information accessibility	3.40	1.03
Raised level of financial openness	3.37	1.11
Decisions are now more transparent and easier to understand.	2.58	1.07
Reduced Transfer time (TAT) - (Time required to process)	2.15	0.89
Development rate of new goods and services	2.81	1.07
Creating happy customers by offering them services or goods that they can't live without	3.13	1.10
Administration expenses Rating for performance contracts		
Optimal use of available institutional resources	2.98	1.09
Providing timely products and services via coordinating and controlling institutional operations	3.09	1.19
Powerful expression	3.12	1.16
Feedback and information accessibility	3.11	1.22
Raised level of financial openness	1.58	0.56
Decisions are now more transparent and easier to understand.	1.34	0.54

The results presented in Table 3 demonstrate that respondents were relatively content with some aspects of KRA's service delivery, while they were discontent with other aspects. Customers were reasonably happy with the amount of financial openness and access to information and feedback (Mean=3.40 and Mean=3.37), but they were only moderately pleased with the level of openness and honesty in the decision-making process (mean=2.58). It is possible that this is due to the fact that there was a lack of public interaction or participation, which would then imply that customer satisfaction, which is a measure for service delivery, was not satisfied to a desirable level (Patel, 2014).

In terms of responsibility, the findings indicated that the majority of individuals did not believe that the Time-to-Market (TAT) was decreased (Mean = 2.15), nor did they believe that new products and services were offered often (Mean = 2.81). In KRA, there was sufficient performance-based contracting (3.98 on average), inefficient communication (1.34 on average), and late delivery of products and services (1.58 on average). Since the goods and services were not provided in an effective manner, there was an increase in the number of complaints and dissatisfaction from the general public, as shown by the findings (Abe & Monisola, 2014).

According to Adegoroye et al. (2018), who also found that the rate at which a government fulfils its responsibilities to its inhabitants is dependent on the quality of the services it offers and how well those services satisfy the expectations of individuals who use them, these findings are consistent with those of Adegoroye et al. (2018). According to Kariuki and Kasomi (2011), the amount to which individuals were involved in the creation of a project and the degree to which the initiatives successfully satisfy the requirements of the individuals are two factors that impact public attitude toward projects. While we are on the issue, the plans for e-government seek to do two things: expand the government's awareness of citizen needs and bring residents closer to the government. By taking this approach, the expectations of the residents may be satisfied, and their satisfaction with the delivery of services may be increased.

Regression Results

The effect e-government on KRA's service delivery was examined using a regression analysis. The model summary results are shown in Table 4.

Table 4: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
	.919[a]	.844	.837	1.46993
Predictors: (Constant), Queue Management, Customer Care Management				

Table 4 reveals that the coefficient of determination (R squared) is 0.919, indicating the degree to which changes in independent variables—such as queue management, time management, customer care management, and cost management—influence the dependent variable. This suggests that these factors explain 91.9% of the variation in KRA's service delivery, with the remaining 8.1% of the variation attributed to other unspecified factors.

Table 5: ANOVA

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	973.742	4	243.435	112.665	.000
Residual	179.338	83	2.161		
Total	1153.080	87			

The computations that make up Analysis of Variance (ANOVA) provide details on the degrees of variability in a regression model and provide the groundwork for significance tests. Weisberg (2005) states that the F column contains a statistic that may be used to test whether all ß are not equal to zero, as opposed to the null hypothesis that states that ß = 0. Table 5 shows that the model successfully predicted the effects of queue management, time management, customer care management, and cost management on service delivery by KRA, with a significance value of 0.0000, which is lower than the conventional P-value of 0.05.

Table 6: Model Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
	(Constant)	8.525	3.193		2.670	.009
	Queue Management	.451	.242	.095	1.863	.006
	Customer Care	3.544	.809	1.878	4.383	.000

In accordance with the conclusions of the regression analysis presented in Table 6, the level of service delivery by KRA would be 8.525, with the electronic government being maintained constant at zero. There will be a 0.451-unit increase in service delivery provided by the Kenya Revenue Authority for every unit increase in queue management. At the 5% significance level, the P-value for queue management is just 0.006, which is much lower than the typical P-value of 0.05. On the other hand, it was established that customer service had an advantageous and statistically significant effect on the delivery of KRA services (beta = 3.544, p = 0.000). It has been determined from the findings that for each change in units in customer care management, there is a 3.544 unit increase in the amount of service that is provided by KRA.

5.0 Conclusion

The study concludes that electronic governance stands out as a critical factor in enhancing service delivery. It was determined that the Kenya Revenue Authority's service performance is significantly influenced by effective queue management. Furthermore, the research indicates that both queue management and customer service are pivotal in improving service performance. Effective customer service, when combined with efficient queue management, contributes to a more satisfactory service experience for users, leading to increased satisfaction and trust in the KRA's services. This synergy between technology-driven governance and customer-focused strategies is essential for public service institutions aiming to improve their service delivery in the digital age.

6.0 Recommendations

The study recommends that to enhance service delivery, the government should adopt E-Government initiatives through the Kenya Revenue Authority (KRA).Efficient and transparent operational procedures are made possible with the use of E-government, allowing for successful service delivery. KRA's leadership should take use of e-government by setting up nationwide one-stop service centres and making sure the public can quickly and easily get whatever information they need about KRA's services. As a result, people are able to take a more active role in and feel more connected to government services, which ultimately benefits them. Client information is saved in databases by public management systems; without an automated searching system, searching for information might be a tedious procedure. Search information are made more efficient with E-Government by using unique IDs, and the results are supplied instantly. Scheduling errors and deadlines, lack of concentration and competence, inefficient the process and low work quality, stress, difficult interactions at work, financial penalties, and an imbalance between work and life are all

outcomes of ineffective time management or lack of time management skills on the job. Everyone knows that public sector employees who are able to manage their time well are more efficient and productive overall. It is important to remind public servants to set priorities, keep a good time audit, and be flexible so they may make the most of their time on the job. If the KRA wants to keep reaching its objectives, they need to upgrade their present information and communication technology (ICT) infrastructure and strategy while also dealing with issues like staff internet access and the digital divide.

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