



INFORMATION MANAGEMENT SYSTEMS STRATEGIES TO SUPPORT THE INTEGRATION OF KENYA'S E-GOVERNMENT SERVICES

A CASE STUDY OF THE KENYA REVENUE AUTHORITY

Simon Tejwok¹

Mr. David Munene²

Mr. Peter Waweru³

¹ Senior ICT Officer
Ministry of ICT-South Sudan
tajak1585@stu.kemu.ac.ke

² Lecturer
Kenya Methodist University
david.munene@kemu.ac.ke

³ Lecturer
Kenya Methodist University
peter.waweru@kemu.ac.ke

ABSTRACT

The purpose of this research thesis was to examine how information management system methods can be applied to successfully integrate electronic government service modules for effective service delivery and revenue collection. Despite reporting higher collections, the Kenya Revenue Authority (KRA) failed to meet its income objectives for the 2022–2023 fiscal year by Kes107 billion. The domestic excise tax was one of the bands that fell short of the goal, performing below average at 91.4 percent to achieve Kes 68.124 billion. However, the taxman claimed that earnings from the betting excise tax came to Sh6.65 billion, exceeding the objective of Sh5.72 billion. This result was ascribed by KRA to the betting companies' smooth integration into the KRA tax system. This integration has greatly increased revenue collection and expedited the sector's tax payment procedure. The agency connected its systems with the betting companies' systems around the end of 2022. This connectivity has made it possible to collect taxes in real-time and has increased visibility into the revenue these businesses generate. This descriptive-analytical study used a sample survey to investigate the information systems management strategies for the integration of e-government services with the Kenya Revenue Authority as a case study. This was done on a targeted population of 256 management staff extracting a sample size of 72 respondents using structured questionnaires. Interviews were conducted on normal tax payers, corporate taxpayers from 2 select companies, 2 KRA commissioners related to the ICT integration strategy and 4 senior ICT staff attached to the ICT authority. The questionnaires received responses from 66 staff members in total, or almost 91% of the intended audience. Due to patience and meticulous scheduling, the interviews were fully attended. IBM's SPSS version 26 (Statistical package for social sciences) was used to examine the data sets. The emergent independent variables (information systems, digital infrastructure and stakeholder involvement) and the dependent variable

underwent qualitative data analysis utilizing content analysis. After that, inferential statistics were used to determine how information management system strategies would influence KRA system integration with the e-government platform. This included regression and correlation analysis. Information systems and stakeholder participation had a positive connection with the dependent variable. Digital infrastructure strategy did not have a significant correlation with integration of e-government services as most respondents did not agree with the compliance of standards and reliability of the current infrastructure at KRA (data center issues $M=2.59$, $SD=1.268$; Network infrastructure issues $M=2.91$, $SD=0.944$). In conclusion, the findings indicated that information systems strategy had a strong significance on the integration with e-government services despite the weak significance of the digital infrastructure variable. The integration of information systems plays a pivotal role in ensuring the seamless functioning of government services. The Kenyan government loses billions of shillings in revenues annually due to poor information propagation. A proper information management system to check the flow of revenue data is necessary. This research focused on examining the utilization of information management systems integration strategies by the Kenya Revenue Authority (KRA) within the broader context of the country's e-government framework.

Keywords: information management system, electronic government, digital infrastructure and integration.

1. INTRODUCTION

1.1 Background

Today, revenue collection is essential to any civilization. It originated in the early ages of civilization and was a means by which the government obtained funds to continue operating for the benefit of its citizens (Broadway, 2012). The best practices of equity, ability to pay, economic efficiency, convenience and predictability

should all be adhered to when collecting taxes (Visser & Erasmus, 2005). Similar to any organization, the government looks for methods to cut back on spending in order to have a reciprocal impact on the economy's public national debt (Ireland P., 1994). Various accounting and control measures are typically taken to guarantee that the expenditures adhere to the framework and policies of the government. Among the many controls are checks and balances, fiscal restrictions, and many more. This covers the entire justification for any corporate, public or private institution, which seeks to achieve its ultimate goals by increasing revenue and decreasing expenditure. (IMF, 2014). A crucial first step in making government into an organization capable of meeting the demands, specifications and expectations of the contemporary world is the application of technical solutions to the strategic goals of the government (De Wulf & Sokol, 2005).

Information management systems are among the most significant technology components of the contemporary business environment. Because they can collect, process, distribute and share data in an integrated and timely manner, they offer companies high prospects for success (Rocheleau, 2006). One such organization, KRA, is heavily reliant on computerized frameworks and procedures in order to fulfill its financial obligations to the Kenyan government. According to the Kenya Revenue Authority (2015), the KRA is a Semi-Autonomous Government Agency (SAGA) with the goal of organizing, collecting, evaluating, and carrying out operations related to assessment and income. Additionally, information systems help close geographic gaps by enabling workers to be more productive. This improves administration, information management, and procedures, which benefits businesses' productivity and competitiveness (Prybutok, Zhang & Ryan, 2008). An organization's information management system, like the nervous system in the human body, connects all of the organization's parts to enable improved operation and survival in a hostile environment. Undoubtedly, information is the lifeblood of today's businesses (Dandago, 2012).

Information systems (IS) are required for public service to succeed in its functions of service delivery, oversight, policy formulation, and accountability. A change from input- and resource-focused administration to output- and performance-based public service has been brought about by public service reforms (Scatteman, 2010). To determine if government services improve the lives of its residents, it is necessary to measure policy outputs and outcomes precisely. To do this, technology must be used to collect, evaluate, and analyze data. Government organizations gather, handle, and report on data for planning and reporting needs in order to meet legal obligations and evaluate how well the government is handling issues related to service delivery. Both operational and strategic levels involve the gathering and use of information (Otley, 2002). They are employed in the operational level to keep an eye on outcomes, manage tasks, and assess and design new services. According to Melville, Kraemer, and Gurbaxani (2004), they are used at the strategic level to list patterns and practices that assist higher management in supervising an enterprise's

strategic path. The process of converting raw data into information begins with carrying out logically related operations to produce an outcome.

Government information systems are made to assist, or computerize, the business operations of government agencies, enabling them to carry out their duties efficiently and effectively. The use of e - government is one such aspect. The advantages of e-government include improved public access to information, heightened government accountability and a more effective and efficient civil service. In the end, a lot of nations saw e-government as a way to further improved service delivery and information sharing. Realizing the importance of data in governance of the public sector, a series of developments has been made on information system models and frameworks. Scatteman (2010), among other scholars in the 1980s, developed a sociotechnical approach to information systems technology. In the famously known Social Construction Of Technology (SCOT) model, the scholars pose information system technologies to include, beyond the technology infrastructure, non-technical components such as the social human beings. This was in a bid to integrate information system technology in organizations and business operations. Technology, according to Kroes and Meijers (2006), has a dual nature. Technologies first and foremost realize functions based on human intentionality in the form of physical structures. Subsequently, Orlikowski and Iancu (2001) attempted to apply comparable methods to IS and conceptualized IS as a collection of individuals, tasks, tools, artifacts, and policies. They argued in favor of a sociotechnical ensemble approach, which focuses on how people and technology interact during development, application, and societal situations.

With information systems technology now blended into the organizational culture and integrated in its business operations, Streib and Willoughby (2005) would then formulate a framework to expedite business processes using technology. They advocate for client/server technology, which would reorganize business flow processing in part by moving it closer to the work node. Using the electronic data interchange (EDI) model they developed, organizations would minimize the delays and mistakes brought on by manual data manipulation by creating a fully automated information system for the business process. However, systems have been put in place by the public sector to blend information systems in their operations and to optimize their usage flow, organizations still lack the right amounts of data to make the systems accurate and fully reliable in business process. Processes undertaken in the fulfillment of service obligation by a government to its people are guided by sets of policies and strategic decisions. Some of these decisions are taken on novel situations facing the government agencies whereas others are taken under looming crises. Decisions by government agencies are very critical according to Prins, Broeders and Griffioen (2012), as they involve many people with diverse interests and opinions and their outcome affects a whole lot of people. Decisions made by government agencies need to therefore have high levels of accuracy, whose certainty can only be guaranteed by basing the decision on proven facts. Facts are ratified by the support of data,

and effective decision making involves converting the data into meaningful information, drawing conclusions and inferring them to practicality for decisions. In addition to impacting revenue collection, expenditure and clearance times, automation of the tax system will also have an overall staffing effect. This will ensure that appropriate tax assessments have been made in order to discourage underpayments and tax evasions and to establish appropriate mechanisms for accountability and audit trails in order to reduce embezzlements. Usually, synchronizations and integration of different modules in different systems leading to a common repository mapping are used to do this successfully (Dramod K, 2004).

1.2 e-Government and e-Services

E-government is the term used to describe how government agencies are using various information technologies, such as Wide Area Networks, the Internet, and Mobile Computing, to revolutionize how they operate. The goal is to improve effectiveness, efficiency, service delivery, and democracy (UN & ASPA, 2001). Information technology is used to facilitate government operations, provide necessary investments in personnel, equipment, regulations and procedures, involve the public and deliver public services. One essential component of modernizing government is e-government. It provides a common structure and guidance for the public sector as well as improving cooperation between public sector institutions and organizations, the government and the business community, and the government and the people it serves. It also offers advice on how public servants might get the know-how needed to seize the new opportunities brought about by ICT innovations like the internet. The term "E-Government" also refers to a wide range of information technologies that are not based on the internet, such as cell phones, landlines, televisions, radio-based government service delivery, short text messaging, and closed circuit television. It is not limited to computerizing government services and using the internet. In many areas of government, information technology (IT) is utilized to make information creation, processing, storage, distribution, transmission, and application easier. The following components are necessary for the deployment of e-Government: Information-rich websites, enhanced service delivery, reasonably priced and consistent electricity and telecommunications, technologically savvy citizens, advanced infrastructures, including computer gear and software, sufficient financial resources, the availability of skilled personnel to gather and organize data, and carefully considered government regulations (Sillock, 2001).

Many governments throughout the world have embraced e-Government as a useful tool for communicating with their constituents and other various stakeholders after realizing the advantages it offers. However, presently A paradigm change has occurred because governments are now just as interested in using the internet for daily operations (Zhu and He, 2002). Considering that ICT is largely utilized to provide e-Government services, understanding IT adoption is crucial. We could go into further detail to learn more about how e-Government solutions are accepted and used. According to Chen et al.

(2009), The term "e-government" describes how government organizations use IT to increase their operational efficacy and efficiency in handling citizen requests and providing services.

The range of e-Government services includes everything from putting information on a website that is commonly sought to offering and handling online requests like electronic tax or visas fee payments etc. Despite the challenges, Kenya has gained attention for the strides made in e-Government deployment. This is demonstrated by the United Nations e-Government readiness ranking, where Kenya was placed 122nd out of all countries in 2007 and 2008. Kenya has remained in the top ten in Africa for the past two years.

2. PROBLEM STATEMENT

As Kenya continues to make strides towards digital transformation and the implementation of e-Government initiatives, the Kenya Revenue Authority (KRA) faces challenges in achieving seamless information systems integration. Governments everywhere have pushed hard to implement electronic frameworks with Kenya's e-government serving as an excellent example. Every open organization structure revolves around a productive national income accumulation framework, which also serves as the cornerstone of good monetary management. It discourages responding to seaward sourcing since it gives governments the authority to finance budget shortfalls from domestic sources. In order to make vital obligation data easier to acquire, the majority of African governments and assessment experts have been making an effort to link labor cost, organization expense and VAT to globally recognized practices.

Despite reporting higher collections, the Kenya Revenue Authority (KRA) could not meet its revenue objectives for the 2022–2023 fiscal year. The taxman missed his Sh2.273 trillion projections by Sh107 billion, even though receipts increased 6.7% to Sh2.166 trillion. The tax collector reports that the excise tax on wagering brought in Sh6.65 billion, above the target of Sh5.72 billion. The KRA credits this result to the betting companies' smooth integration into the KRA tax system. This integration has greatly increased revenue collection and expedited the sector's tax payment procedure. The organization connected its systems to those of the betting companies in October of the preceding year. Real-time tax collection and more visibility into the revenue these businesses earn have been made possible by this integration.

The integration of diverse information systems is crucial for the success of e-Government, particularly in the context of revenue collection and tax administration. The existing systems may be fragmented, leading to inefficiencies, data inconsistencies and potential security vulnerabilities. With an effective integration, not segregated from other sources such as health ministry's birth registration and other national fee collection points, the KRA would be able to keep track of an individual's tax obligations. The problem at hand revolves around the identification and implementation of effective information systems integration strategies to enhance the operational efficiency and effectiveness of Kenya's e-Government initiatives, with a specific focus on the Kenya Revenue Authority.

3. LITERATURE REVIEW

The goal of this chapter was to review the pertinent literature that served as the study's foundation. Reviewing e-Government material from across the globe and in Kenya comes first. Subsequently, an examination of current technology adoption models was conducted to determine the most suitable theoretical framework for this study. Next, with an emphasis on the Kenya Revenue Authority, we create a conceptual framework for the proposed integration of e-government services.

3.1: E-government Concept

Generally speaking, e-Government falls into four primary categories done according to the entity interacting with the government. Government-to-citizen (G2C), government-to-employee (G2E), government-to-business (G2B) and government-to-government (G2G) are the four primary types. Conventionally, static, non-interactive webpages that provide information to citizens have been the starting point of e-Government development. Over time, these early projects typically expand to incorporate features for non-citizen groups including businesses, employees, and other governmental organizations interested in government services and goods. Internal government functions are undergoing business process reengineering and strategic enhancements concurrent with the provision of services targeted towards employees and other government entities. As a nation's e-Government platform develops, more features with variable levels of interaction are added in addition to static features. E-Government can be viewed as radically altering how governments handle information in order to provide better services to individuals, companies and other members of society (Kumar et al., 2007). Nevertheless, despite the wide range of definitions of e-Government, each term is based on a single, fundamental idea. The application of ICT tools to the provision of public services. One of the main instruments supporting the expansion and advancement of e-Government applications is the world wide web. 192 countries have created e-government websites, according to the United Nations' most recent e-Government report (2010). The complete implementation of e-Government will improve many governments' management philosophies and close the communication gap between the public and the government. This means that people can cooperatively take part in the process of establishing decisions and policies. This is the outcome of the belief Because governments are intricate, enormous bureaucratic organizations with a network of information silos that hinder information access and make service delivery difficult and frustrating (Coleman, 2006). E-government can also boost openness, lessen dishonest public service delivery practices, and save a substantial amount of money for both citizens and governments (Coleman, 2006). Governments all throughout the world have accepted e-Government as a useful instrument for communicating with their constituents and other various stakeholders after realizing the advantages it offers. But in the modern day, a paradigm shift has occurred, as even governments

show an equal interest in using the internet for daily operations (Zhu and He, 2002). Given that ICT is primarily used to deliver e-Government services, it is essential to comprehend IT adoption. We may expand on this information to better understand how e-Government systems are embraced and uptaken. According to Chen et al. (2009), The term "e-Government" describes how government agencies are using IT to increase their operational efficacy and efficiency in responding to citizen requests and delivering services. From posting frequently asked questions on a website to managing online requests like electronic tax or fee payments, visa processing, and more, the scope of e-Government services is extensive.

3.2: Theoretical Review

This section discussed the study's theoretical underpinnings. According to Corley & Corley (2016), a theory is a collection of ideas and claims that explain how and/or why something occurs. In their study, Cooper and Kleinschmidt (1996) discovered a strong link between new technology strategy and business performance. In a similar vein, (Zahra & Covin, 1993) discovered a strong link between a firm's success and business strategy-technology. The following highlights some of the theories that are relevant to the integration of information management systems in an e-government setup with KRA as our main point.

3.2.1 Change Management Theory

Organizational leaders that foresee change and respond swiftly and responsibly succeed in the ever - changing modern business environment. But because those who start change are also the industry leaders, organizational leaders who foresee and create the future tend to be much more successful (Romanelli & Tushman, 1994). Organizational leaders should choose and apply a transformation model that will enable their organizations to withstand the forces of the external environment, as there are numerous models available for effective organizational change. Gaining the support of the organization's employees is a crucial component of the change management process. Four steps are involved in effectively managing organizational change: recognizing shifts in the broader business landscape, developing the modifications required for the organization's requirements, informing employees about the changes, and winning over employees with the arguments for the required modifications (Romanelli & Tushman, 1994). Organizational change management creates successful ways to prevent change failures or resolve challenging change projects by using performance measures such as the perceived need for change, leadership commitment, operational efficiency, financial success and communication efficacy.

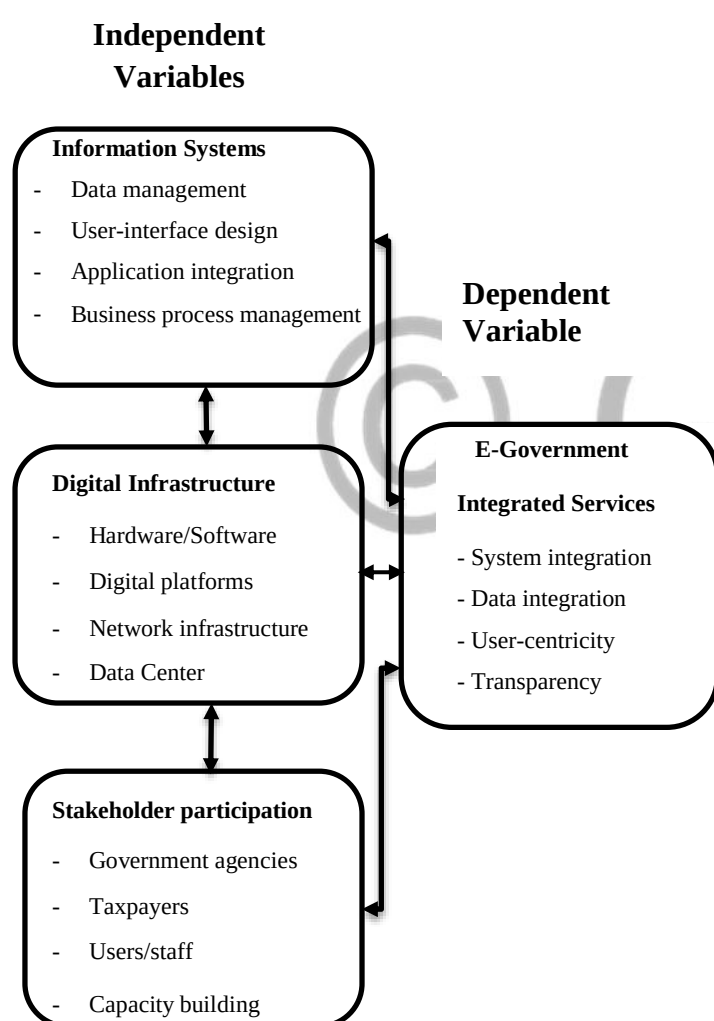
3.3: Empirical Review

3.3.1 E-Government Integrated System:SOA

The process of creating business applications with software components known as services is called service-oriented architecture, or SOA. Each service has a unique purpose, and they can communicate across several platforms and languages. The Service-Oriented Architecture approach facilitates information collection,

interaction, and customization of information to meet the needs of individual users. Additionally, it can facilitate the contextualization and smooth flow of information, which will enhance the exchange of government information and, as a result, increase the provision of services to residents. SOMA was used in the development of the proposed SOA e-Citizen Model. Service-oriented modeling and architecture, or SOMA, is a methodology for modeling applications with service-oriented architecture (SOA). SOMA is an extension of traditional component-based and object-oriented analysis and design approaches, an end-to-end methodology. Three main phases form the foundation of SOMA: Acknowledgment: SOMA Identification locates components, enterprise flows and possible services.

Figure 1: Conceptual Framework



2. METHODOLOGY

In this study, a descriptive research design and a case study approach were used. The goal of the descriptive research approach is to gather accurate and relevant data on the development's current state and, using that data, to produce a trustworthy general assessment. Because the study approach allows for the least amount of bias and the maximum level of information reliability, it was selected for this investigation. This approach is effective when a study seeks to draw conclusions from a larger

group (Kothari, 2004). This method was good due to pre-existing conditions or relevant occurrences. In order to facilitate complete integration with other e-government services and platforms, the study examined the information management systems of the Kenyan Revenue Authority using a case study research methodology. Because a case study may amass comprehensive data on a topic, the study decided to use one. The research methodology is efficient and advantageous as the study intends to collect information on information management systems methods to promote the integration of e-government services, with an emphasis on the Kenya Revenue Authority and also because case studies are more in-depth. Using a variety of information sources, according to Robinson et al. (2010), this research approach will carry out an empirical investigation of a particular modern topic within its pertinent context. A case study can help a researcher gain a comprehensive understanding of the research setting and methodology, according to Morris and Wood (1991). Case studies are a great way to examine current theory since they can raise issues related to "what," "how," and "why." Researchers might use case studies to bolster their own theories.

In research studies, there are two different kinds of standards: "phenomenological," sometimes referred to as "positivist," sometimes known as quantitative analysis and qualitative analysis. In line with Collis and Hussey (2003), the term "qualitative analysis" encompasses a wide variety of enlightening research methods, the majority of which are employed in the social sciences. Understanding social and human behavior requires analyzing and taking into account different points of view, which is inherent to phenomenology. Conversely, the positivist (quantitative) approach focuses on mensuration phenomena and is described as objective in nature. It entails applying applied mathematics assessments as well as compiling and evaluating numerical data. Styles, procedures, and weights that incorporate sensible numerical or quantitative data are all part of quantitative analysis. The philosophical presumptions that underpin all forms of inquiry are the fundamental differences between the phenomenological and positivist approaches. According to Mugenda & Mugenda (2003), every method asks for the creation of a body of data regarding the occurrence.

4.1 Research procedures

The study used a combination of interviews and structured questionnaires to collect data. The direct interviews were useful because they allowed for flexibility, ensuring thorough data collection and the interviewer may guide the interviewees in case they are having trouble responding to a question. The design of the to-be-used questionnaires was geared toward capturing respondents' perspectives on the subject matter of the study. The interview guide was used to gather data from the senior management of the service providers (KRA staff and E-government officials) and service requesters (corporates and normal tax payers) and the structured questionnaire collected data from the other relevant service provision managers (KRA and e-government). Data gathering was methodical and

properly supervised. The surveys were sent after they had undergone a pilot test for accuracy and correctness by six non-participant responders from tax agency firms. There were separate sections of the questions for every specific subject that needs to be looked at. There were both open-ended and closed-ended questions. This was due to the necessity of objectively understanding user behavior. If additional information was required based on the volume of data obtained from the survey, there was a follow-up round of questionnaire distribution for clarification.

5. RESULTS

5.1 Introduction

In order to promote the integration of e-government services with Kenya Revenue Authority, this chapter examined the analysis, interpretation and presentation of data gathered on the information management system methods. Results from the structured questionnaire and interview guide were used in this study. From the interview guide research tool, which was created in accordance with the study's goal. The 7 KRA departmental commissioners or a representative from each and 2 senior officers from the e-Government Directorate, office of the ICT Secretary in charge were the study's primary targets. A response rate of 75% was obtained from the interviews, which were planned for the study and used to complete the first phase of the investigation. The researcher physically visited each participant to plan interview times and remind them of them, which helped to achieve the high response rate. 50% of respondents, according to Mugenda and Mugenda (2003), is considered adequate for analysis and reporting. This response rate was quite good and typical. To present the structural questionnaire data, frequency tables, percentages, averages and standard deviation were used. A pre-test on a sample population that was comparable to the target group was carried out to assess the reliability and validity of the results. Items that were inappropriate for assessing the variables were changed to enhance the study instrument's quality, hence boosting its reliability and consistency. The dependability of the instruments was calculated using the information gathered from the pilot research. The items under study that measured the variables were described using descriptive statistics.

5.2 Descriptive Analysis

A systematic questionnaire was used to gather the research data, which was then evaluated in line with established objectives to create descriptive statistics that were used to explain the characteristics of the study variables and the correlations between the independent and dependent variables.

For each of the study variables, the means and standard deviations were initially determined; Information systems strategy to support e-government integration, Digital infrastructure strategy to support e-government integration, stakeholder participation strategy to support e-government integration and e-government services integration factors using the indicators of each variable. Using multiple regressions, the mean values for the

independent variables were regressed against the mean for the dependent variable

The purpose of the study was to characterize KRA's approach to information system integration. The majority of respondents (M=3.83) believed that KRA analyzes data and presents useful information using business intelligence tools. The KRA information system assists the company in transitioning from inefficient business processes to accepted practice processes, according to the majority of respondents (M=4.10). Additionally, they tended to concur that information systems facilitate the integration of systems, data, and processes among various government departments (M=3.87). With a high degree of agreement across most of the elements and a strong average score, KRA's information system met the requirements of a fully operational information management system. Improved coordination and communication were made possible by the general flow between subunits, standardization, and integration. This aligns with the conclusions of Mackinnon et al. (2008), who discovered that many industries view information systems as a competitive requirement, particularly those that operate in a worldwide and dynamically competitive context.

6. DEDUCTION

In the initial phase of the study, which involved interviews, it was discovered that KRA had plans to integrate its services within the e-government platform. Also included were specifics on how this was to be carried out, such as a customer service charter, baseline surveys to ascertain the current state of affairs, an annual survey of customer satisfaction, and internal work standards measurements. These results are consistent with Porter's (1998) theory, according to which operational reactions are a stage in a planning process that connects operational goals to those of the wider organization. Therefore, general rules and procedures for using a company's resources in support of its long-term competitive aim are the main focus of operational challenges. The poll also revealed that KRA employed strategies in an effort to uphold high standards. In-depth revenue authority Among these tactics were planning improvements, developing a master plan, improving taxes handling processes, high-level organizational structuring, and investing in IT for revenue operations and procedures.

The study's second phase shows that achieving full system integration did not heavily depend on the digital infrastructure's longevity and dependability. The investigation demonstrated that when user and consumer needs changed, so did information systems developments. The most common areas of innovation are found in computer automated operating systems, user-friendly websites, and social media platforms. The revenue collection authority has intentions of enhancing operational efficiency and improving customer service by integrating their systems. The respondents agreed that KRA planned to enhance service quality and accessibility. A customer service charter, performance standards, improved ICT growth strategies, a baseline annual customer satisfaction survey, internal work

standard measurements and annual financial performance measures were also provided as additional means of achieving this. From the analysis, the respondents generally agreed that KRA had plans to improve on service provision and outlined some of the plans that they had in their quest to achieve full integration in its operations as they look to being a world class revenue collection authority. Complete integration of services and procedures was found to be hampered by a strong reluctance to change, as is the case with the majority of state-owned enterprises. The study also assessed and analyzed the issues raised in terms of challenges with the information systems management and that a proper integration can go a long way in sorting the issues. The respondents agreed to some extent that previous system integrations had been initiated and executed well albeit some issues such as data accuracy, privacy and security. Respondents also agreed that it was very critical for the information management system integration progress for the success of e-government initiatives in Kenya. The senior officials stated that they had benchmarked the integration of KRA's e-services portal with the e-government platform against that of the government of Estonia. Estonia has effectively integrated a data infrastructure for the provision of public services, according to the organization of economic company and development.

7. CONCLUSION

The integration of e-government services in Kenya presents a complex but promising picture, as demonstrated by the Kenya Revenue Authority. The results of the study indicate that information technologies play a major role in easing the integration of e-government services. Correlation analysis indicates that it has a substantial impact on the integration of e-government services by 0.585. This demonstrates that the majority of respondents think there will be significant inefficiencies in tax administration and management in the absence of ICT-driven systems. All departments and services rely heavily on ICT to function. According to the research, the Kenya Revenue Authority started a change management process because of the new tax laws and agency separations that were required. The improvements were centered on the information systems strategy, which was implemented in stages to facilitate adoption and integration. The study found that the changes affected various departments, so all organization's stakeholders were impacted in some way.

Stakeholder participation was also a relatively key factor to supporting the integration of e-government services with the correlation analysis results in a significance of

0.452. The study found out that the stakeholders directly related to KRA are absolutely aware of the changes that take place and that at every stage of the process, these change processes were communicated to them through various media and alerts. The results of this study show that internal stakeholders, the majority of whom were KRA employees who were not in management, were not involved in the planning stage of the change management process. Their complete involvement in the process was necessary due to the fact that they are the ones handle most processes. The survey also found that there weren't enough external stakeholders participating in the transformation initiative's planning. Also, less government officials were involved in the planning stage, despite the fact that they are considered to be key stakeholders, which made it even more concerning.

Ultimately, the analysis demonstrates that the role of digital infrastructure in facilitating the integration of e-government services was negligible. The study reveals a significance of -0.144, most likely as a result of the respondents' difficulty realizing the obvious need for integration even when the current system was functioning perfectly. The analysis of the study detected that digital infrastructure on its own cannot effectively support the integration process but required the input of stakeholder participation and information systems. The goal of the study was to identify information systems strategies that can support the integration of e-government services. The prominence of the distinctive but interrelated processes demonstrated how the information exchange in the revenue authority actually took place. It was emphasized that businesses can absorb and incorporate various resources from each relevant department in the organization. From the study it was clear that Taxpayers expect a seamless, user-friendly experience when interacting with KRA's e-government services. They value convenience, efficiency and clear communication. According to the results of the study, E-government services should be designed with the user at the forefront. This involves incorporating user feedback, simplifying interfaces and offering personalized experiences. A user-centric approach not only enhances satisfaction but also drives higher adoption rates and improved tax compliance. Finally, we can conclude by saying that information systems are crucial success factors in the support of an integrated services system. Successful implementation of IS strategies requires a comprehensive change management plan. This involves addressing employee resistance, providing adequate training and fostering a culture of collaboration. Additionally, engaging taxpayers and other stakeholders throughout the process is crucial for building trust and ensuring the relevance of e-services.

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