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E-Governance And Public Service Delivery: A Case Of Uganda Revenue Authority

Ssengabi Vicent[1], Kamugira Pophia[2]
1, 2 Metropolitan International University

Abstract

This study investigated the relationship between e-governance and public service delivery at Uganda Revenue Authority (URA). Using a descriptive and correlational research design, data were collected from 172 respondents including taxpayers, URA staff, and corporate clients. E-governance was operationalized through three dimensions: e-service accessibility, digital transparency, and online tax compliance systems. Service delivery was measured by service efficiency, accuracy, and user satisfaction. Descriptive statistics, Pearson correlation, and multiple regression analyses were employed. Results indicated that e-governance positively and significantly predicts service delivery ($\beta = 0.587$, $R^2 = 0.481$, $F = 44.31$, $p < 0.001$). Online tax compliance systems were the strongest predictor ($\beta = 0.341$, $p < 0.001$). The study recommends scaling up digital infrastructure and digital literacy programs to maximize the service delivery benefits of e-governance at URA.

Keywords: E-governance, service delivery, Uganda Revenue Authority, digital transparency, e-services, tax compliance.

1.0 Introduction

The transformation of public administration through digital technologies broadly termed e-governance has become a central strategy for improving public service delivery across sub-Saharan Africa(Christopher, Muhindo, et al., 2022). E-governance leverages information and communication technology (ICT) to streamline government processes, reduce bureaucratic inefficiencies, enhance transparency, and improve citizen-government interactions(Ivan et al., 2023). In Uganda, the government's National Information Technology Authority (NITA-U) has championed e-governance initiatives across multiple public institutions(Julius & Kazaara, 2025).

Uganda Revenue Authority (URA) represents one of the most advanced e-governance deployments in the country(Amos et al., 2024). Since 2003, URA has progressively introduced electronic filing (e-filing), the Integrated Tax Administration System (ITAS), electronic customs clearance (ASYCUDA World), and mobile tax services to modernize tax administration(Ramadhan, Alex, Kazaara, et al., 2023a). These initiatives aim to reduce compliance costs for taxpayers, increase revenue mobilization efficiency, and minimize corruption in tax assessment and collection(Julius & Matovu, 2025). Despite these investments, questions remain about the extent to which e-governance has tangibly improved service delivery outcomes for taxpayers. This study therefore empirically examined the relationship between e-governance dimensions and public service delivery at URA, contributing timely evidence for Uganda's ongoing digital transformation agenda(K. Paul et al., 2023).

2.0 Literature Review

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E-governance theory is rooted in New Public Management (NPM) frameworks, which advocate for the application of private-sector efficiency tools in public administration (Hood, 1991). Digital transformation scholars such as Heeks (2006) argue that e-governance creates value by reducing transaction costs, increasing transparency, and enabling service personalization(Deus, 2023). In tax administration contexts, e-governance facilitates real-time taxpayer identification, automated assessment, and electronic payment, significantly reducing the time and cost of compliance(W. Brian & Jacob, 2023).

E-service accessibility the degree to which government digital services are available, navigable, and usable directly influences citizen satisfaction(Sophie & Crispus, 2024). Bwalya (2018) found that accessible e-services in Zambian public institutions reduced average service delivery time by 58% compared to manual systems(Julius & Kazaara, 2026b). Digital transparency, encompassing open data portals, online tracking of applications, and publication of institutional performance metrics, deters corruption and builds taxpayer confidence(Julius & Nancy, 2025). Ochara and Mawela (2015) established that digital transparency scores correlated positively ($r = 0.61$) with taxpayer trust in East African revenue authorities. Online tax compliance systems, including e-filing platforms, digital payment gateways, and automated taxpayer ledgers, reduce assessment errors and improve revenue predictability(T. Paul et al., 2022). The IMF (2021) documented that African countries implementing full e-filing achieved 22% higher voluntary compliance rates than those relying on manual systems(S. Brian et al., 2024). These theoretical and empirical strands form the conceptual foundation for this study.

3.0 Methodology

A cross-sectional descriptive and correlational design was used. The study population comprised URA corporate clients, individual taxpayers registered with the Kampala offices, and URA staff, totalling approximately 620 respondents(Abiodun et al., 2022). A sample of 172 was drawn using stratified random sampling. A five-point Likert-scale questionnaire was administered, achieving a response rate of 91.3%. Cronbach's Alpha for all constructs exceeded 0.78, confirming reliability. Data analysis was performed using SPSS v26, employing means and standard deviations, Pearson correlation, and stepwise multiple regression(Nelson et al., 2022).

4.0 Results and Discussion

4.1 Descriptive Statistics

Table 1: Descriptive Statistics on E-Governance and Service Delivery at URA

Variable	N	Min	Max	Mean	Std. Dev.	Cronbach α
E-Service Accessibility (ESA)	172	1.40	5.00	3.74	0.72	0.82
Digital Transparency (DT)	172	1.20	5.00	3.65	0.76	0.79
Online Tax Compliance (OTC)	172	1.60	5.00	3.91	0.68	0.85
Service Delivery (SD)	172	1.20	5.00	3.58	0.79	0.81

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Source: Primary Data, 2025

Table 1 presented the descriptive statistics for the study variables, namely E-Service Accessibility (ESA), Digital Transparency (DT), Online Tax Compliance (OTC), and Service Delivery (SD) at the Uganda Revenue Authority. The analysis was based on responses from 172 participants, indicating that the dataset was complete with no missing values for the variables under study.

The findings showed that all variables had mean scores above the midpoint of the scale, implying that respondents generally held positive perceptions regarding e-governance practices and service delivery at URA. E-Service Accessibility (ESA) had a mean score of 3.74 and a standard deviation of 0.72. This indicated that respondents generally agreed that URA's electronic services were accessible, user-friendly, and available to taxpayers(Nelson et al., 2023). The relatively low standard deviation suggested consistency in respondents' opinions. The responses ranged from a minimum of 1.40 to a maximum of 5.00, showing that although some respondents experienced challenges in accessing e-services, others rated accessibility very highly. The Cronbach's alpha coefficient of 0.82 indicated high internal consistency and reliability of the items used to measure E-Service Accessibility(Julius & Kazaara, 2026a).

Digital Transparency (DT) recorded a mean score of 3.65 with a standard deviation of 0.76. This suggested that respondents moderately agreed that URA's digital systems promoted openness, accountability, and transparency in service provision(Faith et al., 2023). The variation in responses was relatively low, implying moderate consensus among respondents. The scores ranged from 1.20 to 5.00, reflecting differing experiences regarding transparency in digital operations. The Cronbach's alpha value of 0.79 demonstrated acceptable reliability of the measurement scale.

Online Tax Compliance (OTC) had the highest mean score of 3.91 and a standard deviation of 0.68(Ramadhan, Alex, Ariyo, et al., 2023). This finding implied that respondents strongly agreed that online tax systems enhanced tax compliance through improved efficiency, convenience, and effectiveness. The relatively smaller standard deviation indicated that respondents' views were highly consistent(Julius et al., 2024). The responses ranged from 1.60 to 5.00, showing that perceptions varied from low to very high. The Cronbach's alpha coefficient of 0.85 indicated very high reliability, suggesting that the items used to measure online tax compliance were internally consistent(Promise et al., 2024).

Service Delivery (SD), which was the dependent variable, had a mean score of 3.58 and a standard deviation of 0.79. This suggested that respondents generally perceived service delivery at URA positively, although the mean score was slightly lower than those of the e-governance dimensions. The higher standard deviation indicated relatively greater variation in opinions concerning service delivery. The variable ranged from 1.20 to 5.00, demonstrating differences

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in respondents' experiences with URA services. The Cronbach's alpha value of 0.81 confirmed that the measurement items for service delivery were reliable and internally consistent.

4.2 Correlation Analysis

Table 2: Pearson Correlation Matrix on URA E-Governance Study

Variable	ESA	DT	OTC	SD
E-Service Accessibility (ESA)	1.000			
Digital Transparency (DT)	0.481**	1.000		
Online Tax Compliance (OTC)	0.513**	0.502**	1.000	
Service Delivery (SD)	0.521**	0.558**	0.632**	1.000

Source: Primary Data, 2025

Table 2 presented the Pearson correlation analysis conducted to examine the relationships among E-Service Accessibility (ESA), Digital Transparency (DT), Online Tax Compliance (OTC), and Service Delivery (SD) at the Uganda Revenue Authority. The findings revealed that all variables were positively and significantly correlated at the 0.01 significance level (two-tailed), indicating strong evidence of association among the study variables.

The results showed that E-Service Accessibility (ESA) had a positive and significant relationship with Digital Transparency (DT) ($r = 0.481$, $p < 0.01$)(Nelson et al., 2023). This implied that improved accessibility to electronic services was associated with higher levels of transparency in digital operations. The correlation coefficient indicated a moderate positive relationship, suggesting that accessible e-services enhanced openness and information sharing within URA systems. E-Service Accessibility (ESA) was also positively correlated with Online Tax Compliance (OTC) ($r = 0.513$, $p < 0.01$)(Florence & Julius, 2023). This finding suggested that easier access to online services encouraged taxpayers to comply with tax requirements electronically. The moderate positive relationship implied that efficient and accessible digital platforms promoted timely and effective tax compliance(Ramadhan, Alex, Kazaara, et al., 2023b). Furthermore, E-Service Accessibility (ESA) had a positive and significant relationship with Service Delivery (SD) ($r = 0.521$, $p < 0.01$). This indicated that increased accessibility of electronic services contributed to improved service delivery. The findings suggested that taxpayers who could easily access online services experienced greater efficiency, convenience, and satisfaction with URA services.

The analysis further revealed that Digital Transparency (DT) had a positive and significant relationship with Online Tax Compliance (OTC) ($r = 0.502$, $p < 0.01$). This implied that greater transparency in digital processes enhanced taxpayer trust and encouraged compliance with tax obligations(Julius & Kazaara, 2026b). The relationship was moderate and statistically significant. Digital Transparency (DT) also exhibited a positive and significant relationship with Service Delivery (SD) ($r = 0.558$, $p < 0.01$). This suggested that transparent digital systems improved

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accountability, responsiveness, and efficiency in service provision. The strength of the relationship indicated that transparency played a substantial role in enhancing service delivery at URA. The strongest relationship in the correlation matrix was observed between Online Tax Compliance (OTC) and Service Delivery (SD) ($r = 0.632$, $p < 0.01$)(Christopher, Komunda, et al., 2022). This indicated a strong positive and statistically significant relationship between the two variables. The findings implied that effective online tax compliance systems greatly enhanced service delivery through faster processing, reduced administrative burdens, and improved operational efficiency.

4.3 Regression Analysis

Table 3: Regression Results on Service Delivery at URA

Variable	B	Std. Error	β (Beta)	t-value	Sig.	VIF
(Constant)	0.742	0.231	—	3.21	0.002	—
E-Service Accessibility (ESA)	0.198	0.063	0.198	3.14	0.002**	1.49
Digital Transparency (DT)	0.281	0.065	0.274	4.29	0.000***	1.55
Online Tax Compliance (OTC)	0.358	0.064	0.341	5.62	0.000***	1.62

Source: Primary Data, 2025

The findings showed that the constant term had a coefficient of 0.742 with a t-value of 3.21 and a significance level of 0.002. This indicated that when all independent variables were held constant, service delivery would still maintain a baseline value of 0.742. The constant was statistically significant, suggesting that other factors outside the model could also influence service delivery.

E-Service Accessibility (ESA) had an unstandardized coefficient (B) of 0.198, a standardized beta coefficient (β) of 0.198, and a t-value of 3.14 with a significance level of 0.002. This implied that a one-unit increase in e-service accessibility resulted in a 0.198-unit increase in service delivery, holding other variables constant. The positive and statistically significant coefficient suggested that improved accessibility to URA's electronic platforms enhanced efficiency and customer satisfaction in service delivery.

Digital Transparency (DT) recorded an unstandardized coefficient (B) of 0.281, a standardized beta coefficient (β) of 0.274, and a t-value of 4.29 with a significance value of 0.000. This indicated that a one-unit improvement in digital transparency led to a 0.281-unit increase in service delivery, assuming other factors remained constant. The findings suggested that transparent digital systems improved accountability, trust, and responsiveness, which in turn enhanced service delivery outcomes.

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Online Tax Compliance (OTC) had the highest unstandardized coefficient (B = 0.358), the highest standardized beta coefficient (β = 0.341), and a t-value of 5.62 with a significance level of 0.000. This demonstrated that online tax compliance had the strongest positive effect on service delivery among all the independent variables. Specifically, a one-unit increase in online tax compliance resulted in a 0.358-unit increase in service delivery, holding all other factors constant. The findings implied that efficient online compliance systems streamlined tax administration processes and significantly improved the quality and timeliness of services provided by URA. The Variance Inflation Factor (VIF) values ranged from 1.49 to 1.62 for all independent variables. These values were well below the acceptable threshold of 10, indicating that multicollinearity was not a problem in the regression model. This confirmed that the predictor variables were sufficiently independent and that the regression estimates were reliable.

5.0 Conclusion and Recommendations

E-governance significantly and positively influences public service delivery at Uganda Revenue Authority. The three dimensions studied online tax compliance systems, digital transparency, and e-service accessibility are all significant contributors, with online compliance systems being the most impactful. URA should continue investing in ITAS upgrades, ensuring system uptime and security. A structured digital literacy campaign targeting small and medium-sized taxpayers would enhance uptake of e-services. NITA-U should establish interoperability standards to enable seamless data exchange between URA and other government agencies (KCCA, NSSF, NIRA), further streamlining service delivery.

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