THE ROLE OF E-GOVERNMENT ON IMPLEMENTING AND ENHANCING TRANSPARENCY IN JORDAN

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Abstract: *This study aimed to examine the role of e-government on implementing and enhancing transparency. It also aimed to identify the obstacles facing the implementation of transparency concept. To achieve the study objectives a questionnaire was designed and distributed randomly to a study sample consist of (279) employees from Income and Sales Tax Department. The type of research is a single cross-sectional design in which the collection of data from the respondents was carried out only once. Data was analyzed using the statistical package for social sciences (SPSS).*

The study results showed that there was a statistical significant relationship between the application of e-government and transparency. In addition, the results showed that there are some factors are increasing the corruption which leading to obstruct transparency such as: lack of disclosure and clarity; favoritism; lack of management supervision; complicated systems "Bureaucratic"; low wages and salary; and lack of tough punishment.

Keywords: *E-Government, Transparency, Jordan.*

1. INTRODUCTION

Since the early 1990s, the issue of transparency has assumed significance in improving governance, primarily through the increased attention given to increasing citizen participation, enhancing civil society, engagement in the public arena, fostering closer accountability, as well as combating corruption. It motivates the collective engagement and builds community identity by enabling every member to identify with processes, results and outcomes. Indeed, through transparency the boundaries of responsibility and action are made visible thus, easily determining the place of accountability. (Un-habitat, 2004). Thus, increased transparency leads to greater public trust in government and in the democratic system and, implicitly, to greater likelihood of survival of new democracies, (Linzand Stepan, 1997). Moreover, e-government is based on the principle of enabling users to access to government information and services, when and where they want (i.e. 24-hours a

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day, seven days a week) through channels including internet (Bellver and Kaufmann, 2005).

While e-government is not a universal remedy that can improve the performance of the public sector, it is a powerful tool that has aided the governments to achieve some of their development (Bovens, 2005). As for Jordan, However, his Majesty King Abdullah the II devoted much of his attention and very serious efforts to push toward changing and modernizing the society in all fronts namely, Political, Judicial, Administration, Transparency and Accountability and rule of law among other values representing good governance in the country. In terms of transparency and accountability the trial of top officials and high level persons and put them in Jail as a result is an indicator for the attitude toward serious follow of mismanagement relevant to corruption. (Al-Kayed 2003).

2. STUDY PROBLEM

Lack of knowledge about e-government dimensions and their relation totransparency, benefits, and obstacles facing e-government and transparency implementation stimulates the researcher to clear them up. Therefore, this study aims at measuring the implementation of *e*-government and transparency projects by Income and Sales Tax Department (ISTD) of Jordan, through answering the following questions:

1. Does (ISTD) of Jordan implement e-government project effectively?

2. How does e-government enhance transparency, and how e-government will lead to more transparency?

3. What are the main dimensions of e-government, and how they relate to transparency?

4. What are the obstacles and challenges facing the implementation of transparency concept?

3. STUDY IMPORTANCE

Transparency and *e*-government programs have become more important after his majesty the king took the initiative to launch King Abdullah II Award for Excellence in government performance and transparency which was issued on 4 September 2002, and launched e-government initiative which is designed to streamline government procedure and make them more responsive to the needs of the citizens, government and business entities. Furthermore, this research is important because:

- This study, as far as the researcher is aware, is the first to investigate the relationship between e-government and transparency. Thus, the study will establish a foundation for further research in the future.

- Very little research has been done on government ICT use in Jordan
- The results of this study can be used by governments to be reflected on their programs.

4. STUDY OBJECTIVES

The study aims to achieve the following objectives:

1. Determine the degree of the application of e-government in ISTD of Jordan.

2. To identify how the e-government enhances transparency, and leads to more transparency.

3. To identify the obstacles facing the implementation of transparency concept.

4. To identify the main dimensions of e-government, and their relationship with transparency.

5. STUDY VARIABLES AND HYPOTHESES

This study consists of two types of variables (dependent and independent variables). The dependent variable was transparency. The independent variables were *e*-government dimensions, which are citizen participation, corruption, accountability, and access to information. Therefore the following hypotheses were developed:

The Main Hypothesis

H0: there is no statistically significant relationship between e-government and transparency.

Subsidiary Hypotheses

1. H01: there is no statistically significant relationship between trust in government and transparency.

2. H02: there is no statistically significant relationship between corruption and transparency.

3. H03: there is no statistically significant relationship between citizen participation and transparency.

4. H04: there is no statistically significant relationship between access to information and transparency.

5. H05: there is no statistically significant relationship between accountability and transparency.

Study Model

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┌──────────────────────────────────────────────────────────────┐
│   Independent Variables                                        │
│     Electronic Government          Dependent Variable          │
│        Dimensions                                              │
│            ⇩                                                   │
│   ┌─────────────────────────┐         ┌──────────────────────┐ │
│   │ Citizen Participation   │         │                      │ │
│   │ Corruption              │ ──────▷ │    Transparency      │ │
│   │ Accountability          │         │                      │ │
│   │ Access to Information   │         │                      │ │
│   └─────────────────────────┘         └──────────────────────┘ │
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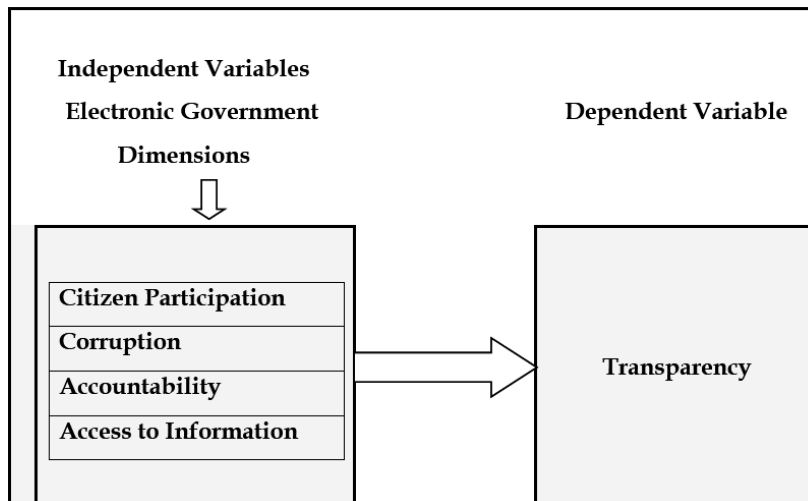
Figure 1: Study Model

6. LITERATURE REVIEW AND PREVIOUS STUDIES:

The General Definition of E-government

The concepts of e-government differ among international agencies, governments and scholars. E-government refers to public sector use of the internet and other digital devices to deliver services and information. Although personal computers have been around for several decades, recent advances in networking, video imagining, and graphics interfacing have allowed governments to develop websites that contain a variety of online materials. The concept is to connect the service quality for citizens and efficiency of public organization based on modification of public services by information technology.

The Dimensions of E-government

Citizen Participation: Citizen Participation is needed for the following issues:

1. Governments, No Matter How Democratic, Cannot Cover All Citizen Needs.

2. Governments Need To Be Checked And Held Accountable.

3. Citizens Are In The Best Position To Articulate Their Needs And Create Appropriate Solutions

4. Participation Allows Creating Partnerships With Governments.

Corruption: Corruption is a broad concept that covers a wide range of practices and transactions.

The common forms of corruption as follows:

1. Bribery.

2. Embezzlement, Theft and Fraud.

3. Extortion.

4. Favoritism.

Accountability:

1. **Importance of Accountability**

    (1) Democratic Control.

    (2) Integrity.

    (3) Improve Performance.

    (4) Legitimacy.

2. **Types of Accountability:** Meijer, (2003) distinguishes between internal and external accountability:

    There are numerous external stakeholders to whom the council is responsible.

Access to Information: International Standards on Access to Information:

1. Access to Information is a Right of Everyone.

2. Access is the Rule While Secrecy is the Exception.

3. The Right Applies to All Public Bodies.

4. Making Requests; Should be Simple, Speedy, and Free.

5. Officials have a Duty to Assist Requesters.

6. Refusals must be justified.

7. The Public Interest can take Precedence over Secrecy.

8. Everyone has the Right to Appeal an Adverse Decision.

9. Public Bodies Should Proactively Publish Core Information.

10. The Right to Information should be guaranteed by Independent Body.

Definition of Transparency: There is no commonly agreed definition of transparency some concepts focus on the broader objective of transparency –government "openness to public gaze" or successful "communication of policymaker's intentions

Political science dictionary (Brewer's Politics): defines transparency as "openness to the public gaze" (in Florini, 1999). Others deal with basic elements of public sector transparency for example; the public and timely availability of information about legislation, regulation and other public measures that effect business behavior. Moreover, Government transparency is seen as a factor that enhances cooperation among states and allows for solutions to collective action problems (e.g., Florini, 1999; Finel and Lord, 2000:341). In the environmental area, transparency is also a useful tool that encourages signatories of environmental conventions to comply with the rules of the regime (Cap, 2007) In the domestic area, government transparency has been discussed as a factor that affects the degree of corruption, as well as economic performance (Seifert and McLoughlin, 2007).

Measuring Transparency: Demand for transparency is an issue which many institutions, authorities and companies world-wide have to face. The lack of a common understanding of the concept of transparency (as well as the problems involved in measuring information flows) has led to problems in its operationalization. Indeed; there have been very few actual attempts to measure transparency. A study by (Finel and Lord 1999) testing the level of transparency of different countries during conflict. (Finel and Lord 1999) developed an index of transparency to measure procedures for transparency. The index measures transparency along three different axes: debate, control, and disclosure. **Debate** looks at the incentives that exist for the dissemination of information about government making –decisions and behaviors. **Control** refers to the "degree a government controls the flow of information in a given society. **Disclosure** measures the amount and frequency with which the government actively and intentionally releases information to the public. To create their index, a "yes" score on two or more of the questions in each of three categories means a state was considered to be transparent.

7. E-GOVERNMENT AND TRANSPARENCY

The Need for Transparency. There are several reasons to seek greater transparency of government:

1. Citizens have a basic right to know what their government doing (Florini 1999;).

2. Greater transparency allows a broader range of individuals to have access to information (Stiglitz, 1999; Lodge, 1994).

3. Transparency is thought to deter corruption because exposing unfair practices is the first step in overcoming them (Florini 1999; Stiglitz, 1999).

4. Transparent decisions are expected to be more effective by leading to more informed decisions, permitting evaluation, and strengthening institutional credibility (Buiter, 1999).

Previous Studies

Al Tarawneh and Al-Adaileh (2014) investigated the impact of transparency implementation on the level of administrative accountability in Jordanian ministries. The study revealed that the degree of transparency implementation and the level of administrative accountability were medium. The study ISO found that there is a significant statistical impact of the degree of transparency implementation on the level of administrative accountability. Elsheikh *el al*. (2008) examined the challenges encountered in e-government implementation, as well as the potential opportunities available in the context of Jordanian society. The study revealed that Jordan is till lagging behind in utilizing information and communication technologies for delivering government services online.

Al-Tashah (2013) conducted a study to measure the degree of commitment by the administrative transparency at the ministry of education in the state of Kuwait from its employee's point of view. The results revealed that the level of observing administrative transparency was of medium level for all areas, and there were variations of statistical indications attributed to the sex variable and in favor of males.

Alshaikhi (2011) examined the attitudes of Saudi employees towards the implementation of Electronic Government in the Kingdom of Saudi Arabia. The study proved the found a positive relationship between the demographic variables (gender, age, qualification, job level, and practical experience) and the application of e-government.

Al-Mutairi (2012) conducted an exploratory study to investigate the managers' attitudes toward adopting e-government in the ministries of Kuwait. The study revealed that there is a statistically significance relationship between implementing e-government and managers' attitudes toward adopting e-government. Moreover, the study revealed that there is no statistical significance differences in the managers' attitudes toward adopting e-government, attributed to (gender, academic qualification, job experience, administrative level, The study revealed that there is statistical significance differences in the managers' attitudes toward adopting e-government, attributed to age.

Yasin (2013) studied the readiness of the citizens and Jordanian public sector strategies and stages for implementing and financing the e-government, the availability of qualified human resources to deal with e-government project. This study found that all these aspects need to be enhanced and encouraged to deal with the project.

In a study conducted at ministry of education in Jordan, Ertaima (2014) examined the opinions of the employees with respect to importance of transparency in assessing the performance. The study revealed that the current management in the ministry does not give chances for employees to participate in the decision-making

process; and the ability of managers to assess their employees is weak. Furthermore, the ministry does not give the necessary support to strengthen transparency concept, which leads to the fact that most of the employees do not care about performance assessment.

Transparency implementation in Jordan ministries centers was examined by Ashour (2013). The study showed that transparency is an enabling tool to guarantee full democracy and accountability, to carry out transparency the information should be expressed out clearly, efforts to fight corruption should be increased in all government departments. Moreover, to support transparency, paying attention at the role of directors through empowering and enhancing the employees

Mahoney and Webley (2004) studied the perceived transparency and the primary data were collected for 51 countries, the data where then matched with the secondary data from different surveys around the world to examine the connection with transparency and showed a significant relationship of higher trust in government correlated with higher perceived transparency.

Liiv (2004) examined the causes of bureaucratic corruption which are: internal controls (systems and incentives that control corruption in the bureaucracy) external controls (individuals and organization outside the administration) and indirect factors (culture and economy). The finding of this study showed that the low income in post-soviet societies can be regarded as a general incentive for corruption. Embezzlement of certain natural resources tends to be country – specific determinant of corruption as some countries are richer in natural wealth than others.

Harahsheh (2012) conducted a field study on administrative corruption in the public sector. The study aimed at identifying reason for corruption in public sector and finds the best corrective action to be taken to reduce corruption. The finding showed that the main reason for corruption is inadequate penalty for those who violate and the mercy in implementing the punishment, beside that the local society still refuses administrative corruption. GÜzen (2003) discusses some of possible factors affecting government transparency and offers several aggregate tests of their relevance, it emphasizes the mechanisms through which governments adopt institutions supporting transparency in order to signal to their societies and external actors that the information they offer is indeed credible. It argues that such signals are more likely to be offered as the public receives increasing amount of alternative information from international. This discussion thus links processes taking place at the international level with those in domestic realm.

Azzam (2010) investigated the chances for implementing e-government in Jordan, the capabilities, plans, infrastructure required and availability of regulation to govern the process of e-government it was concluded that there is no effective linkage between the authority responsible for e-government and government.

Research Methodology

Study Population and Sample: The population of this study includes all officials at the Jordan Income and Sales Tax Department in Jordan, which were 1335 employee according to the department records in 2008. A sample size of (297) was chosen guided by Sekaran (2003). The questionnaire had been administrated personally. Total of (243) questionnaires were returned and analyzed; with a (81.8%) response rate.

Instrument Validity and Reliability

Validity: The questionnaire was reviewed by four experts-whose knowledge and experiences were sufficient in this scope -to make sure that each item is measuring exactly what is intended to be measured. Furthermore, a pilot study was conducted on 30 respondents to test the research instrument before distributing it to the whole sample. Upon the feedback of the experts and the pilot study the questionnaire had been amended taking into consideration their suggestions, comments, and directions to achieve the validity of the instrument.

Reliability: The internal consistency reliability of each of the dimensions was assessed by Cronbach's alpha test Table 1. The alpha values for all dimensions vary from 0.679 to 0.869, which are considered to be acceptable according to (Sekaran, 2003).

Table 1
Cronbach's Alpha for Study Variables

No	Variable	No. of Items	No. of Cases	Cronbach's Alpha
1	Citizen Participation	5	243	.833
2	Corruption	7	243	.751
3	Accountability	5	243	.805
4	Access to Information	6	243	.869
5	Transparency	10	243	.679

Data Analysis and Findings

Descriptive Statistics of the Data: Five points Likert scale has been coded to enter the data into Statistical Package for Social Sciences (SPSS) software in order to achieve the study objective. The levels of the scale were given the following rating: (1) strongly disagree, (2) disagree, (0) neutral, (4) agree and (5) strongly agree. To get the general results of the study, the mean and the standard deviation of different responses to the statements were calculated using (SPSS).

The responses treated according to the following scale (1-2.49) weak response, (2.50-3.49) moderate response, and (3.50-5) high response.

1. What is the Existing Level of Citizen Participation?

Table 2 reveals that attitudes of respondents towards citizen participation (all elements combined) were positive in general. Attitudes towards different elements are arranged from the highest to the lowest as shown in the table above. The highest value been represented by items (1, 2) with mean equal (3.35, 3.34) respectively, while the lowest values were presented by item (5) with mean equal (3.28). These results might be explained by saying that quality of public products and services will be improved through citizen participation by citizen feedback, and Participation in department electronic site is encouraged when citizen think that the department is taking care of their issues which will increase transparency.

Table 2
Means, Standard deviations, and Frequencies of Citizen Participation

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Mean	Std. Dev.
1. Quality of public products and services are improved by citizen feedback.	12	34	78	94	25	3.35	1.007
2. Department electronic site provides specific questionnaire to citizen for developing new ways of looking at the problems facing them.	12	33	76	104	18	3.34	.972
3. Participation in the department electronic site is inhibited because of high rate of internet usage.	15	35	59	121	13	3.34	.997
4. Enables consensus and reduces misunderstandings between citizen and decision/policy makers, about recommendations and/or preferred decisions to be achieved.	14	36	70	102	21	3.33	1.020
5. Participation in department electronic site is encouraged when citizen think that the department is taking care of their issues.	9	43	71	112	8	3.28	.919
Average						*3.30*	*0.80*

2. What is the Existing Level of Corruption?

Table (3) reveals that attitudes of respondents towards corruption (all elements combined) were positive in general. Attitudes towards different elements are arranged from the highest to the lowest as shown in the table above. The highest value been represented by items (6, 7) with mean equal (3.84, 3.36) respectively, while the lowest values were presented by item (12) with mean equal (2.64).

This is explained by saying that transferring from manual into automatic system reduces corruption conduct and the existence of regulations and laws for punishing those who accept bribery will reduce corrupted conduct, which leads to more transparency.

Table 3
Means, Standard deviations, and Frequencies of Corruption

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Mean	Std. Dev.
6. Transferring from manual into automatic system reduces corruption conduct	6	22	42	98	72	3.84	1.05
7. There are regulations and laws for punishing those who accept bribery.	28	45	23	106	41	3.36	1.279
8. Electronic services reduces evasion from taxes	22	41	73	95	12	3.14	1.121
9. Electronic services reduces favoritism	29	59	51	85	19	3.02	1.178
10. The employee violate some laws and regulations for personal interest	31	57	68	62	25	2.97	1.190
11. Most of businessmen prefer to pay a bribe in cash to tax inspectors to avoid full tax payments	31	72	70	52	18	2.81	1.134
12. There is no exceptions or excusing of paying the taxes	59	55	55	63	11	2.64	1.230
Average						2.93	0.77

3. What is the Existing Level of Accountability?

Table 4
Means, Standard deviations, and Frequencies of Accountability

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Mean	Std. Dev.
13. Public officials will often be under a formal obligation to render report on a regular basis to whom it may concern in the department.	12	40	76	89	26	3.50	1.030
14. There are regulation to forbid favoritism in engaging the service	14	25	87	103	14	3.32	.942
15. It has been made clear to the employee what the standards are in relation to which his conduct will be judged	19	54	78	79	13	3.05	1.037
16. There is a neutral authority to supervise employment and promotion and make sure of its equity	67	56	65	44	11	2.49	1.200
17. Employment and promotion depends on the performance and qualification of the employee	57	77	54	48	7	2.47	1.136
18. The official provides reliable, sufficient information about his conduct in a timely manner to the manager	75	57	55	55	1	2.38	1.156
Average						2.95	0.85

Table 4 reveals that attitudes of respondents towards Accountability (all elements combined) were positive in general. Attitudes towards different elements are arranged from the highest to the lowest as shown in the table above. The highest value been represented by items (13, 14) with mean equal (3.50, 3.32) respectively, while the lowest values were presented by items (17, 18) with mean equal (2.47, 2.38) respectively. This might be explained by saying that an obligation for the officials to explain their conduct on a regular basis, in addition to the regulation that forbid favoritism in engaging the service would increase accountability and consequently,increasing transparency, and that employment and promotion doesn't depend on the performance and qualification of the individual which will reduce accountability and consequently reduce transparency.

4. What is the existing Level of Access to Information?

Table 5
Means, Standard deviations, and Frequencies of Access to Information

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Mean	Std. Dev.
19. Citizens are allowed to meet any official to get the information he needs if available.	17	29	65	97	35	3.43	1.094
20. Accessing information are simple and at a minimal cost so as not to inhibit the public from making requests	15	25	78	105	20	3.37	.989
21. Makes detailed documentation and databases available on line which saves workload, time and money on the receiver	25	37	62	96	23	3.23	1.136
22. Allows citizens to request and receive government documents according to instructions	23	44	60	92	24	3.21	1.139
23. The department web –site makes the information available for the public at all times	26	37	69	96	15	3.15	1.097
24. Exemptions and excusing to access information are clear and kept to the minimum	25	39	74	94	11	3.11	1.064
Average						*3.35*	*0.85*

Table 5 reveals that attitudes of respondents towards Access to Information (all elements combined) were positive in general. Attitudes towards different elements are arranged from the highest to the lowest as shown in the table above. The highest value been represented by item (19, 20) with mean equal (3.43, 33.7) respectively, while the lowest values were presented by items (24) with mean equal (3.11). This might be explained by saying that if the citizens are allowed to meet any official to get the information they need if available.

5. What is the Level of Transparency?

Table 6
Means, Standard deviations, and Frequencies of transparency

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Mean	Std. Dev.
25. There is information exchange between the department of income and sales tax and other government departments	14	15	58	119	37	3.62	1.007
26. The law/system of the department as a whole is there for benefit of all citizens	24	29	76	94	20	3.23	1.086
27. The objectives and tasks of the work are clear, precise and written for the official	17	46	77	88	15	3.16	1.029
28. The main information and policies about the department are available to all citizen	19	48	76	81	19	3.14	1.069
29. The official who deliver any information not related to his business faces punishment	15	52	86	72	18	3.11	1.023
30. All decisions made by the department manager/chairman of the board are made behind close doors	18	74	81	33	37	2.99	1.162
31. The department clarify periodically its achievement to the public	28	43	85	80	7	2.98	1.042
32. The officials of the department get away from offering information of concern to citizens	62	36	58	80	7	2.73	1.243
33. The officials express their personal opinion freely	56	81	55	30	21	2.44	1.218
34. Official selection depends only on his qualification.	69	60	79	32	3	2.34	1.065
Average						*2.98*	*0.97*

Table 6 reveals that attitudes of respondents towards transparency (all elements combined) were positive in general. Attitudes towards different elements are arranged from the highest to the lowest as shown in the table above. The highest value been represented by item (25) with mean equal (3.62), while the lowest values were presented by items (33, 34) with mean equal (2.44, 2.34) respectively. This might be explained by saying that the information exchange between the department of income and sales tax and other government departments lead s to more transparency.

Obstacles of Implementing Transparency

Table 7 shows the distribution of respondents according to their opinion with regard to the obstacles to transparency implementation. A (74.1 %) of the respondents

Table 7
Obstacles to Transparency Implementation

Variable	Answer	Frequency	Percentage
Lack of Disclosure and Clarity	Yes	180	74.1%
	No	63	25.9%
	Total	243	100.0
Favoritism	Yes	203	83.5%
	No	40	16.5%
	Total	243	100.0
Lack of Management Supervision	Yes	214	88.1%
	No	29	11.9%
	total	243	100.0
Complicated Systems (Bureaucratic)	Yes	208	85.6%
	No	35	14.4%
	Total	243	100.0
Low Wages and Salaries	Yes	215	88.5%
	No	28	11.5%
	Total	243	100.0
Lack of Tough Punishment	Yes	215	88.5%
	No	28	11.5%
	Total	243	100.0

think that lack of compliance with disclosure and clarity will embarrass the direct manager, which force them to accept the managers orders without any abjection which will obstructs transparency, while (25.9%) are on the contrary. A (83.5%) of the respondents are confessed that personal relations (favoritism) is the main reason for job promotion and assessment which will frustrate the employees and prevent them from taking any initiative in doing their task, which in turn increase corruption and reduce transparency, while (16.5 %) disagree. 88.1% of the respondents think that lack of management supervision will leave the employees on their own and do whatever they like to do which increase corruption, while (11.9%) are on the contrary. A (85.6%) of the respondents think that complicated systems (bureaucratic) will delay their task and prevent them from serving the citizen in an effective and fast manner, while (14.4%) are on the contrary. A (88.5%) of the respondents think that low wages and salaries increase corruption and reduce transparency and encourage the employees to seek illegal conduct or misuse the public office to comply with life which leads to more corruption and obstruct transparency, while (11.5%) are on the contrary. A (88.5%) of the respondents think that lack of tough punishment to the person who did a corrupted

conduct will drive the others to follow his behavior, while (11.5%) are on the contrary.

What other impediments to Transparency?

According to the respondents opinion the following issues obstruct transparency:

1. Systems and procedures of the department are not clear for the citizen.

2. Some officials are disqualified.

3. Deactivation of penalty rules.

4. Not paying attention to the official social and financial needs.

Hypotheses Testing

Testing the Main Hypothesis:

H0: There is no statistically significant relationship between e-government and transparency at ($\propto \leq 0.05$).

Table 9
Results of Testing the Main Hypothesis

F. tabulated	F. calculated	R	R^2	F-Sig.	Result of H0
1.96	106.552	.801	.642	.001	Rejected

*significant at ($\propto \leq 0.05$).

Multiple regressions were used to test the main hypothesis. It was found that (calculated F = 106.552) is greater than (tabulated F 1.96), and the significance of "F" value is (.001). Therefore, according to the rule: "Accept H0 if calculated value is less than tabulated value and reject H0 if calculated value is greater than tabulated value". The null hypothesis (H0) is rejected and the alternate hypothesis is accepted, the value of correlation (R) = 0.801 reflects positive correlation which means that there is a statistically significant correlation between e-government and transparency. Therefore, the alternate hypothesis is accepted. Moreover, (R^2 = .642) which means over 64% of the variation in transparency has been explained by e-government.

Testing the Sub–Hypotheses:

Sub-Hypothesis (1):

H01: There is no statistically significant correlation between citizen participation and transparency at ($\propto \leq 0.05$).

Table 10
Results of Testing Sub-Hypothesis (1): Citizen Participation

T. tabulated	T. calculated	R	R^2	t-Sig.	Result of H0
1.96	4.151	.016	.026	.001	Rejected

*significant at ($\propto\ \leq 0.05$)

Simple regression was used to test the sub- hypothesis (1) and it was found that calculated T (4.151) is greater than tabulated T(1.96) with significant of the T value less than .001. Therefore, the decision is to accept Ha and reject H0, so this mean there is statistically significant correlation between citizen participation and transparency, and it was found that (R = .016) which reflects positive correlation. Moreover, (R^2 = .026)which means that over 2.5 % of the variation in transparency could be explained by the change in citizen participation.

Sub-Hypothesis (2):

H02: There is no statistically significant correlation between corruption and transparency at ($\propto\ \leq 0.05$).

Table 11
Results of Testing Sub-Hypothesis (2): Corruption

T. tabulated	T. calculated	R	R^2	t-Sig.	Result of H0
1.96	11.617	.599	.359	.001	Rejected

*significant at ($\propto\ \leq 0.05$)

Simple regression was used to test the sub - hypothesis (2) and it was found that calculated T (11.617) is greater than tabulated T(1.96) with significant of the T value less than .001. Therefore, the decision is to accept Ha and reject H0, so this mean there is statistically significant correlation between corruption and transparency, and it was found that (R = .599) which reflects positive correlation. Moreover, (R^2 = .359) which means that over 35% of the variation in transparency could be explained by the change incorruption.

Sub-Hypothesis (3):

H03: There is no statistically significant correlation between accountability and transparency at ($\propto\ \leq 0.05$).

Table 12
Results of Testing Sub-Hypothesis (3): Accountability

T. tabulated	T. calculated	R	R^2	t-Sig.	Result of H0
1.96	6.600	.046	.070	.001	Rejected

*significant at ($\propto\ \leq 0.05$)

Simple regression was used to test the sub- hypothesis (3) and it was found that calculated T (6.600) is greater than tabulated T (1.96) with significant of the T value less than .001. Therefore, the decision was taken to accept Ha and reject H0, so this mean there is statistically significant correlation between accountability and transparency, and it was found that (R=.046) which reflects positive correlation. Moreover, (R^2 = .070)which means that over 7 % of the variation in transparency could be explained by the change in accountability.

Sub-Hypothesis (4):

H04: There is no statistically significant correlation between access to information and transparency at ($\propto\ \leq 0.05$).

Table 13
Results of Testing Sub-Hypothesis (4): Access to Information

T. tabulated	T. calculated	R	R^2	t-Sig.	Result of H0
1.96	9.933	.140	.187	.001	Rejected

*significant at ($\propto\ \leq 0.05$)

Simple regression was used to test the sub - hypothesis (4) and it was found that calculated T (9.933) is greater than tabulated T(1.96) with significant of the T value less than .001. Therefore, the decision is to accept Ha and reject H0, so this mean there is statistically significant correlation between access to information and transparency, and it was found that (R = .140) which reflects positive correlation. Moreover, (R^2 = .187 which means that over 18.7 % of the variation in transparency could be explained by the change in access to information**.**

8. CONCLUSION

The researchers have concluded that the use of e-government by the Income and Sales Tax Department was of moderate level which indicated that the adoption of e-government is still in the early stages; and citizens as well as employees are not making benefit of the e-government services". Even though e-government implementation increases transparency, making the information available and accessible on line at all times for citizen as well as improving the quality of public products and services offered to them through citizen feedback. Furthermore, the presence of advanced information communication technology (ICT) and transferring from manual into automatic system may reduce corruption conduct as well as favoritism even though the regulations forbid favoritism from the very beginning. In addition to the fact that department provides specific questionnaire to encourage the citizen to express their feelings toward the problems facing.

As for transparency, the results revealed that the income and sales tax department was of moderate level because of the officials do not express their personal opinion

freely,along with that official selection; employment and promotion do not depend on the performance and qualification of the individual,besides, according to the officials view,some officials are disqualified, deactivation of penalty rules.

Recommendations

According to the study's finding, recommendations are set forth as follow:

Income and Sales Tax department needs to implement e-government in an effective way through activating e-government dimensions (citizen participation, corruption,accountability, and access to information). As for citizen participation, encouraging citizens as well as the officials to use e -government services, enhancing citizens to make use of department electronic site by convincing them that the department is taking care of their issues. As for corruption, exceptions of paying taxes should be written and clear to everybody, taking legal action against those who violate the regulations. As for accountability, establishing a supervising agency or encouraging the existing one to look closely at employment and promotion procedures and make sure of their equity, and ensuring that employment and promotion depend on the performance and qualification of the individual, furthermore the officials should provide reliable, sufficient information about their conduct in a timely manner to the manager.

On top of that, transparency of income and sales tax department should be enhanced effectively by removing the obstacles facing transparency implementation or at least reducing it to the minimum through encouraging the officials to express their personal opinion freely; offering information of concern to citizens when needed; convincing the officers that assessment, promotion, and incentives depend only on qualification not on personal relations; make use of open doors policy to build trust with officials as well as citizens which will enhance them to share their views, share the knowledge that drives the department decisions, speak up, trust the leaders views; raising supervision all over the department, minimizing routine work to a great degree; raising wages and salaries as much as possible according to rules; put tough punishment into effect for unwanted behavior.

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