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Constructing electronic government: the case of the UK inland revenue

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Abstract

The term electronic government (e-Government) generally refers to the use of information and communications technology (ICT) to change the structures and processes of government organisations. Many governments worldwide have invested heavily in this agenda but there is a lack of clear case material, which describes the potentialities and pitfalls experienced by organisations grappling with this change.

The department of the Inland Revenue has been at the forefront of this e-Government vision in the UK. The department has undertaken major attempts to re-engineer its interface with the UK citizen and other stakeholders. It has also suffered a number of highly publicised failures in delivering its services electronically. This paper presents a case study of the process of 'constructing' e-Government experienced by this organisation. It describes one particularly interesting instance of the way in which public sector organisations are struggling to construct an e-Government identity.

We place this organisation's attempts at ICT innovation within the context for e-Government within the UK. These innovations are used to highlight the usefulness of a model of the ideal-typical electronic government organisation developed as part of our research and consultancy activity. The model is useful as a means of highlighting the limitations of conventional definitions of e-Government in the UK while providing pointers for the development of future strategy in this area.
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'To tax and to please, no more than to love and to be wise, is not given to men'—*Edmund Burke*

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1. Introduction

The UK government has invested heavily in electronic government (e-Government), the attempt to change the structures and processes of government organisations through innovation with information and communications technology (ICT). However, many such organisations are struggling to construct an e-Government vision that steers a coherent course between the potential and the pitfalls characteristic of ICT innovation.

The department of the Inland Revenue has been at the forefront of this e-Government vision in the UK. The department has undertaken major attempts to re-engineer its interface with the UK citizen and other stakeholders. It has also suffered a number of highly publicised failures in delivering its services electronically. It therefore offers a particularly interesting example of the way in which public sector organisations are grappling with the information society and attempting to construct an identity within this new environment.

To help us encapsulate the essence of different debates about the scope of e-Government identity we have developed a model of the ideal-typical e-Government organisation. This model was initially proposed in our work on electronic local government (Beynon-Davies and Williams, 2003) but has been refined in recent work on regional and central government. We believe that this model is useful in a number of ways. As a high-level map of the terrain it is useful as a device for explaining some of the potentialities and pitfalls in the e-Government area. We have also found it useful as a way of evaluating regional e-Government strategy. However, in this paper, we use this model as a means of reflecting upon the limitations of conventional definitions of e-Government in the UK and for providing pointers for the development of future strategy in this area.

The structure of this paper is as follows. First, we describe some of the background to what we call the e-Government agenda in the UK. Second we describe some of the key characteristics of the Inland Revenue and its development of an e-Government strategy in response to this agenda. Third, we use a model of the electronic government organisation to help describe the current implementation of the organisation's e-strategy. Fourth, we conduct a brief strategic evaluation of this strategy. Fifth, we examine some of the difficulties experienced in e-Government implementation by the Inland Revenue. Finally, we return to analysing the case material in terms of our proposed model and consider some of the implications for future e-Government strategy in the UK.

2. The electronic government agenda in the UK

In this section we provide an overview of the of the e-Government agenda in the UK. This agenda has been described in various ways. Within a proposed national strategy for electronic local government in England, the term electronic government has been recently defined as *exploiting the power of information and communications technology to help transform the accessibility, quality and cost-effectiveness of public services, and to help revitalise the relationship between customers and citizens and public bodies who work on their behalf* (LGA, 2002). In the words of a recent UK government paper: *The Government is committed to ensuring that the UK is placed to become a world leader in the new electronic age. It is essential that public services play a full part in this digital transformation. All tiers of government must be able to provide services that*