

**FACTORS AFFECTING IMPLEMENTATION OF EAST AFRICA COMMUNITY
SINGLE CUSTOMS TERRITORY AT THE PORT OF MOMBASA**

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**A RESEARCH PROJECT SUBMITTED TO THE DEPARTMENT OF ECONOMICS,
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**POSTGRADUATE DIPLOMA
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2019

DECLARATION

I declare that this project is my original work and has not been presented in any other academic or non-academic institution.

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HDB335-C16-4891/016

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LIST OF ACRONYMS/ABBREVIATIONS

ASYCUDA	Automated System for Customs Data
CU	Customs Union
E.A.C	East Africa Community
GATT	General Agreement on Trade Tariffs
K.R. A	Kenya Revenue Authority
RADDEX	Revenue Authorities Digital Data Exchange
NCTTCA	Northern Corridor Transit and Transport Co-ordination Authority
R.K.C	Revised Kyoto Convention
RRA	Rwanda Revenue Authority
S.C.T	Single Custom Territory
TANCIS	Tanzania Customs Information System
TMEA	Trade Mark East Africa
U.R.A	Uganda Revenue Authority
WCO	World Customs Organization
WTO	World Trade Organization

DEFINITION OF TERMS

Single Custom Territory	East Africa partner states who have agreed on single destination model of clearing goods from the first port of entry. EAC report (2012)
Community	refers to the republic of Kenya, Uganda, Tanzania, Rwanda, South Sudan and Burundi.
Customs Union	it is a free trade area with a common external tariff.
Stakeholders	refer to all parties involved in implementation of EAC Single customs territory.
Maritime Products	refers to goods imported or exported through the waters to or outside the partner states
Customs Personnel	Refers to people involved in clearance of good at the port of Mombasa

ABSTRACT

Over times trade between the East African community countries has been affected by inefficient trade facilitation measures. In bid to facilitate regional trade, EAC member states agreed to implement Single Customs Territory (SCT). It is clear that implementation of SCT has been hampered by challenges. The study sought to ascertain factors affecting t. It he implementation of East Africa Community Single Customs Territory. The study determines the effect of three factors: customs personnel practices; EAC customs administrations ICT systems, and stakeholders' involvement on implementation of EAC single customs territory. This research was based on three theories namely system theory, theory of regional integration and customs union theory. Implementation of SCT will create a level trading ground within EAC countries by coming up with common external trade policies. It will also reduce the cost of doing business which will encourage more domestic foreign investors. Finally, SCT attracts foreign, domestic and cross-border investments. To ensure successful implementation of EAC single customs territory, EAC projected July 2017 as the deadline for fully implementation of SCT. The projected time schedule has elapsed. The study used a descriptive research design. Populations that was targeted in this case were customs officials and customs agents. Stratified random sampling technique was used to come up with the sample size of 287 who were 28% of the total population. Data was done using questionnaires and interviews. Through the use of content analysis, the qualitative data was analyzed and then presented in a prose form. The quantitative data was analyzed using the Statistical Package for Social Science (SPSS version 25). This was done using the inferential and descriptive statistics. The study findings indicated that Customs personnel practices has a strong influence to the implementation of the EAC single Customs territory by 28%, while Partner States Customs Administration ICT systems strongly affects the implementation by 35.4% whereas the stakeholders' involvement has a moderate influence to the implementation of the EAC single customs territory by 21.7%, these results were supported by the correlation and multiple analysis models obtained. The study recommends for localization of customs training institutions, staff training, Harmonization of the Partner States Information Systems and increase of stakeholder's participation at all levels of implementation.

CHAPTER ONE

INTRODUCTION

1.1 Background of the Study

EAC Single customs territory procedures and manual (2014) defines a single customs territory as a phase for complete achievement of the customs union. It can also be defined as partner states who have agreed on single destination model of clearing goods from the first port of entry. It further explains that, it is an arrangement made by EAC countries to discriminatorily remove trade barriers through clearance of goods moving between partner states at the first port of entry within the EAC custom union. Single Customs Territory applies a shared trade strategy which dictates the trade relationships with other countries outside the regional bloc. Other features include assessment and goods Clearance at the first port of entry; deployment of custom officials at the port of entry; taxes being collected at the first entry point and remitting them to the country of destination; sharing information within the region and also integration of custom systems. EAC single customs territory is established on four areas thus. Free movement of factors of production; cooperation of Revenue and Port administration; and cooperation of Regional legal and institutional framework. EAC SCT is meant to cover clearance of all Maritime and Intra Regional goods.

Hartzenberg (2011) notes that custom union is not a new development in the world. In Africa, establishment of a customs union is backdated to 1910 when South Africa custom union (SACU) was founded. The East Africa custom union was formed in 1918. Since then various countries in the continent have worked together to achieve fully integrated regional blocs. The level of

integration is classified into six ; Free trade area; Preferential trading area; Common market; Customs union; Economic and monetary union and a Complete economic integration. Currently, all Africa nations subscribe to not less than one regional bloc. For example, Kenya is a member to COMESA and EAC. These countries are individual members of other regional blocs such as SADC and COMESA. In the present world, regional integration possesses the middle stage in the economic development plan of all nations. According to the WCO handbook (2003), between 1948 and 1994 there were only 124 Regional Trade Agreements (RTAs) notifications at GATT.

McIntyre & Meredith (2005) notes that the three EAC countries, Tanzania Kenya and Uganda integration dates back to 1900s. Since then multiple regional arrangements have been made. They include customs union between Kenya, Uganda and later Tanzania in 1917. This formed the basis of the establishment of the EAC in 1967 which later fell apart in 1977. EAC was later revived in 2000 by the founding members Kenya, Uganda and Tanzania aiming to achieve a deep regional integration among the member states with the establishment of a custom union, then a common market, monetary union, and ultimately a political federation. EAC Treaty (1999) stipulates that the vision of the revived EAC is to generate wealth, improve business environment in the region, and increase competition rate of the block via enhanced manufacture, trade and investment.

Currently the EAC Customs union is comprised of six countries: (EALA, 2017) South Sudan, Uganda, Burundi, Rwanda, Tanzania and Kenya. Burundi and Rwanda joined East Africa Community in July 2007 and began effecting EAC Customs Union (EAC CU) protocol in July 2009 whereas South Sudan joined in 2016. According to Boiwo (2015), the East Africa Custom Union commenced operations in 2005 following the signing of the protocol establishing it in 2004. The Customs Union is underpinned by a common EACCMA (2004) and External Tariff. In April 2012, the agreement to establish EAC single customs territory was reached by the Summit. They embraced Destination Model principle of goods clearance which involved evaluation and revenue collection of underlying taxes of goods passing through a partner state is done at the first entry point and remittance of revenues be done to the destination Partner States. EAC was set to achieve a fully working single custom territory as from 31st July 2017

Article VIII of GATT (1994) paragraph 1(c) recognizes the need for harmonization and simplification import and export procedures. This finds the basis for implementation of EAC

Single Customs Territory, whose procedures were meant to reduce documentation and delays thus reducing the costs of transactions. Deep regional integration is provided for by Article 75 of the EAC Treaty for the establishment of 1999. This bases the foundation of implementing EAC single customs territory.

Lipsey (2007) notes that goal of implementing EAC single customs territory is not limited to intra-regional trade in goods liberalization but also advocating for efficiency in production within the region. It also aims at improving not only domestic but cross-border and foreign investment thus boosting economic advancement. Imports from non- EAC members are exposed to the same tariff whenever sold to any EAC Partner State. Fields of collaboration focused on in the Customs Union protocol are custom management and development of uniform and common trade procedures within the region. A major key objective of establishing single customs union was to allow partner states to access free market thus enhancing economic development within the region.

Ogaga (2007) says that countries operating in a single custom territory adhere to common trade policies dictating the trading affiliations with third countries and trading blocs outside a Single Customs Territory. Other features include assessment and goods clearance at the first entry port; deployment of custom officials at the entry port; collection of taxes at the first entry point; sharing information within the region and also integration of custom systems. EAC Single Customs Territory is guided by fundamental principles provided in article 5, 6 and 7 of the EAC custom union protocol (2004). Article 5 provides for customs and trade communication, article 6 provides for trade facilitation whereas article 7 provides for simplification, standardization and harmonization of trade information and documentation.

The framework for attainment of EAC single custom territory (2013) provides that, under the EAC Single Customs Territory cargo clearance model, taxes for goods destined for partner states are paid at the destination country while the cargo is at the initial entry point then revenues remitted to the country of destination. Goods cleared under the SCT model are released upon confirmation by the country of destination that taxes have been paid. There is no bond guarantee for goods where taxes have been paid at point of entry. Bond guarantee does not apply for goods that are cleared under the SCT model. A publication by EALA (2014) explains further that temporal importations of goods into a Partner State are not subjected to customs duty and are

secured by a bond. Thus, when temporary imported goods are removed from one Partner State onto the other Partner State, they shall be subject to a regional bond. Also noteworthy is that goods produced within the EAC bloc are not subjected to import duties when transferred to another Partner State as long as they meet EAC originating criteria as stipulated in EAC rules of origin.

Bifwoli (2016) notes that operations of a destination model take into account efficiency in cargo clearance, validation and notification of payments, cargo tracking upon discharge from the initial entry port and reconciliations of custom operations among partner states upon arrival at the destination. Custom officials and licensed clearing agents authorized by one Partner State are mutually recognized and authorized to work in other Partner State within the region.

Elements of SCT are, revenue submitted to relevant country of destination while cargo is still at the first point of entry. Also cargos imported temporarily and for warehousing, are moved under a single regional bond. Physical verification of goods is done once. Additionally, electronic cargo monitoring of cargo in transit by the Regional Electronic Cargo Tracking System (RECTS). In case of diversion of cargo all the parties involved in the clearance of cargo are held responsible. Chimilila et al. (2015) argue that implementation of SCT as a trade facilitation measure in the EAC has seen the region increase trade flows and boost economic growth. SCT implementation will also reduce risks associated with non-compliance especially diversion of transit cargo thus eliminating dumping of goods in countries of transit. This has resulted to protection of domestic industries and jobs.

Trademark east Africa (2015) says that implementation of SCT has reduced clearing time. This is due to the elimination of duplicated processes along the transit routes. There was a reduction in turnaround time to 3-5 days on average from 21 days from entry point's to Kigali, Kampala and Bujumbura. Goods intended for countries along the northern corridor are assessed once since the weighbridge certificate is recognized in all partner states in the region.

According to Smith (2012), integration of custom management systems has reduced the cost of doing business across the board. It has also contributed to decongesting of the sea port of Mombasa and eliminates unnecessary charges that increase tariffs. Other benefits recorded are reduction of administrative costs, regulatory requirements and the risks related with non-compliance especially on goods destined to other countries. Other benefits of SCT are it

Minimizes forgeries, remove much documentation; enhance partnership and information sharing and delivery of goods quickly.

Implementation of SCT has not been smooth as it ought to be. Various hurdles have hindered its successful implementation. Some of the factors that affect its success are staff related factors, beneficially involvement and monitoring and feedback.

1.2 Statement of the problem

Over time trade between members of East African countries has been affected by trade facilitation measures which are inefficient. In bid to facilitate regional trade, EAC member states agreed to implement Single Customs Territory (SCT). However, the delayed in implementation. Five years since EAC Single Customs Territory became operational, and has postponed twice the date of its full implementation. Member states agreed to fully roll out SCT in July 1st 2014 but the deadline lapsed due to technical and technological factors. They again set another deadline July 1st 2017. It also lapsed without fully rollout of SCT.

Despite the benefits recorded with implementation of SCT, some EAC partner states have not adjusted fully to the SCT system. EAC single customs territory is meant to cover 100% clearance of Maritime and Intra Regional cargo and also deploys customs officials at the ports of entry within the region. EALA (2017) did a study to find out the status of implementation of SCT in EAC partner states. It found out that it is only Rwanda that has rolled out all maritime products under SCT. Other partner states are in the process of rolling it out. Currently maritime products cleared under SCT are as follows; KRA/URA- 15 products; KRA/RRA-all maritime products; KRA/ TRA- 3 products; TRA/ URA- only one product; TRA/RRA- all maritime products; TRA/OBR- 7 products. On deployment of partner states staff, it is noted that only 4 Burundi customs officials were deployed at the port of Dar es salaam since 2014 while only 1 OBR staff was deployed at the port of Mombasa. KRA has not deployed single custom officer in other partner states.

It is clear that implementation of SCT has been hampered by challenges. This study therefore seeks determine factors affecting implementation of EAC single customs territory at the port of Mombasa.

1.3. Objectives of the study

The overall objective of the research is determining factors affecting implementation of EAC Single Customs Territory at port Mombasa.

1.3.1 Specific objective of the study

- i) To establish the effect of Customs personnel practices on implementation of EAC Single Customs Territory at the port of Mombasa.
- ii) To determine the effect of Customs Administrations' ICT systems on implementation of EAC single Customs Territory at the port of Mombasa.
- iii) To ascertain the effect stakeholders' involvement on implementation of EAC single Customs Territory at port Mombasa.

1.4 Research questions

- i) How do Customs Personnel practices affect implementation of EAC Single Customs Territory at the port of Mombasa?
- ii) How do Customs Administrations ICT systems affect implementation of EAC single Customs Territory at the port of Mombasa?
- iii) How does stakeholder's involvement affect successful implementation of EAC single Customs Territory at the port of Mombasa?

1.5 Justification

This research will provide important information to all members of EAC Single Customs Territory that shall enable them to adequately address factors affecting successful implementation of SCT. The study will offer a foundation for governments in formulating policies that seek to deepen the EAC regional integration as well as guide policy makers on key interventions to deepen the regional trade. This will consequently lead to full realization of the EAC SCT objectives. This study will also benefit countries which are interested in moving towards the direction of regional integration as they will be able to avoid the SCT implementation pitfalls that were noted in this study.

In addition, the findings will provide important SCT implementation information to scholars. Its results will be used by academicians and researchers as a launching pad for further studies related to the East African community single customs territory. Other researchers will also find it useful in carrying out further research on areas not adequately covered by the study. The study

will also help foreign investors to decide which country among the EAC partner's states provides the most appropriate environment for investment what volume of investment to undertake, how and when to invest.

1.6 Scope of the study

This discourse seeks to establish factors affecting successful execution of EAC Single Customs Territory. The study was conducted at the sea port of Mombasa since it's the largest entry port to East Africa countries. It also represents the face all EAC Partner States implementing SCT.

1.7 Limitations of the Study

The research faced financial and time constrains. It was also not easy to access the targeted population for interviews because of the nature of their jobs. Time available for respondents to give deeper and more elaborate explanations was limited. They complained that they were busy attending to other issues. As a result, they preferred giving brief responses to the issues raised. Respondents from KRA were skeptical on giving out information.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

This chapter presents theoretical and empirical literature on factors affecting implementation of SCT as presented by various authors. The chapter reviews literature in respect to the effect of customs personnel practices, customs administration ICT systems and stakeholders' involvement on implementation of the EAC single customs territory.

2.2 Theoretical review

Kimani (2016) define theory as a set of interconnected concepts, definitions, and propositions that highlight a gradual or systematic perspective of phenomena by clearly defining relationships between variables targeting the explanation and/or prediction of phenomena. This study will relate the theories of management that are core to the execution of plans in any given organization. A management theory underscores the need for managers to endeavor to create an environment whereby everyone is motivated to put in their best in realization of organization goals and objectives. The study is supported by three theories namely system theory, theory of regional integration and customs union theory.

2.2.1 System theory

Ludwig (2010) developed the system theory. He defines a system as a set of entities that correlate with each other to come up with an entire system. System theory generally focuses on problems, interaction of structures and inter-dependence of system in organization in achieving organizational objectives. This theory depicts an organization as a social system made up of persons who work together within an official set up, bringing together resources and people from the surrounding. This theory insists that no organization works in a vacuum. Organizations work interdependently with the wider environment they operate in. EAC Single Customs Territory does not work in a vacuum either. It operates on a system and sub systems who jointly work together to ensure successful implementation. Therefore, this can be concluded that for successful implementation of EAC Single Customs Territory all stakeholders should be involved at all levels.

EAC Single Custom Territory is an advanced system made up of different players that include port authority, revenue authorities of partner states, clearing agents, transporters, shipping lines and traders. System theory insists on integrity and unity of stakeholders and puts focus on the relationships between them. Therefore, players in implementation of SCT must put in mind contributions and effectiveness of stakeholders throughout the implementation period. In our case the authorities involved in implementation of SCT should focus the relationships between its parts and its interaction with the external environment. SCT is an open system that act in response to the macro influences in their attempt to accomplish their strategic objectives.

2.2.2 Regional integration theory

Regional integration theory explains the establishment of regional blocs. It establishes the circumstances under which countries decide to transfer political authority to a common regional bloc. It also establishes how regional integration enhances political and economic competency to the outside world. Finally, it evaluates the political and economic impact of regional blocs. The theory seeks to explain the motivation behind deeper regional integration. According to Viner (2010) regional integration is a means of accelerating economic growth especially in developing countries. It further explains that the motives behind regional integration are either political or economic. Politically, the theory makes the assumption that regional integration will promote cooperation within the regional block resulting to peace and prosperity. Economically the theory focuses on money, the markets of goods and factors of production. It also focuses on the problems that arise as a result of deepening integration.

Fine & Yeo (2007) says that by countries minimizing trade barriers and integrating through regional agreements, capital movements can come into play more freely, leading to greater potential for tax competition and at times, harmonization of trade policies. Countries that have adopted a single customs territory stands a chance to experience a trade gain or loss that is defined by circumstances in each case. The theory is relevant in the study since the EAC single customs territory is a step towards deeper integration East Africa Community.

2.2.3 Customs union theory

Lipsey (2007) the proponent of customs union theory focuses on the economic pros and cons that come along with structuring of customs union. Lipsey's argument is that the gains and losses arise due to factors such as economies of scale, change in conditions of trade, specialization,

inefficiency due and, the change in speed of economic expansion. Custom union promotes trade among its members by elimination of tariffs. It also makes exportation more profitable and easy. Finally, it provides protection to domestic industries from external industries who are non-members.

However, custom union has several cons to its member states. Upon entering into agreement member states forgo some extent of independence, the control power to their own transactions to join a customs union. While a custom union can protect domestic industries, the more established industries within the block often take advantage of economies of scale to compete unfairly. Countries which are smaller in the union access to cheaper goods from the big members thus risk eroding home industries. Nedret and Levent (2011) conducted a study on impacts of customs union between European Union and turkey. They found that some countries benefit more from the tariff liberalization because of the improved market conditions. They further argue that in order to increase performance gains from trade and reduce cost incurred in trade diversion in a customs union reduction of tariff to developing members should be considered positively.

The economic theory of customs union is a combination of two reverse results. On one side, it supports the fact that customs union brings different states together hence forming new trade between each other; while on the other side, it argues that a after formation of custom union, non-members with lower production will experience trade diversion. Customs union leads to emergence of features in like protectionism and freer trade. Therefore, implementation of a fully working customs union will result to both trade diversion and creation. Fully roll out of the EAC single customs territory will be a step towards a freer EAC market which will either create or divert trade within the region.

2.3 Conceptual framework

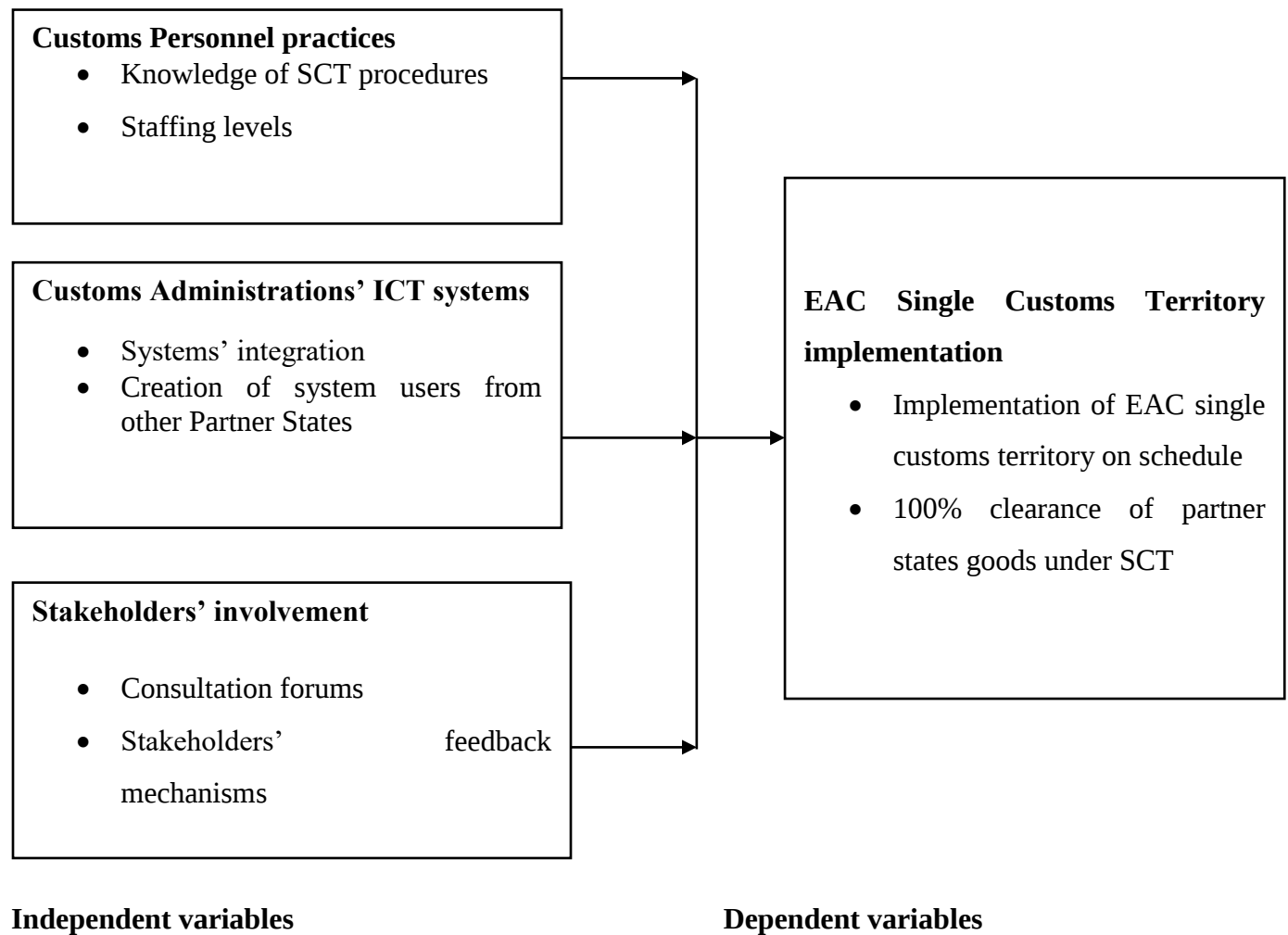


Figure 2:1 Conceptual framework

2.4 Review of variables

In this section the researcher reviews literature on both dependent and independent variables.

2.4.1 Customs Personnel practices

Staff recruitment, selection, training and retaining the right personnel is important in the implementation of any project. Project staffs are tasked with daily transactions in running of project activities right from the manager to the lowest ranking officer. Right personnel refer to individuals with the right experience, skills and committed to do the job assigned to them. The

single customs territory implementation players require skilled officers with adequate expertise and behavior for proper management of the process. According to Ofori (2013), a project manager and his or her team are accountable for any failure or success a project. Being knowledgeable equips staff to be problem solvers should crisis arise.

According to Ashley and Jaselskis (2013) training of persons involved in the project makes implementation of any project efficient and effective. Seminars and training provide a platform for the top management to spell out clearly the objectives and goals of the project. Refining and specifying the mission to clients enables them to stay on target thus making implementation a success. It also provides the clients with the technical skills required in the implementation of projects. Lack / limited capacity to use the systems due to lack of training may result to delay and congestion of goods at the port of Mombasa. Capacity building and sensitization programs carried to different stakeholders concerning the processes and operations engaged in the SCT will ensure compliance thus provide a smooth avenue for implementation of EAC Single Customs Territory.

Workshops and seminars conducted by partner states customs department provide awareness and understanding of EAC Single Customs Territory systems various to stakeholders like the Clearing and Forwarding Agents and customs Staff. Sensitization program should also be conducted to small business communities trading at border points. The Northern corridor trade and transport logistics stakeholders' survey report (2014) highlighted that the awareness level was still very low on the processes involved in SCT. Most institutions that offer customs training are not accessible to agents who operate at border points. They are located at big cities leaving out persons at border posts where internationally traded goods are cleared.

Skilled, motivated and engaged people deliver value in the organization. Equipping personnel with the right skills and knowledge strengthen the human resource capacity and competence. Lack of enough staff at Customs offices causes delays at the port of Mombasa. Delays in goods clearance were attributed to lack of adequate system administrators at KRA in various stations to solve IT challenges arising to system errors hence they are referred to head office. Lack/ limited capacity to handle customs systems hinder successful implementation of EAC Single Customs Territory.

According to Brandel (2006) noted that for a fruitful execution of a projects, the availability of right expertise and technology required is a significant element to achieve the particular technical act. Technical expertise and competent personnel assist top management in effective policy formulation. They also provide Project strategy and tactics required for effective implementation of EAC single customs territory. Experts' asses' risks, alternatives and decide whether to accept, remove, avoid, or mitigate them, for successful implementation. Information technology experts develop inclusive and easy to use systems that facilitate fast clearance of goods. IT reduces the cost of project implementation.

Difficult process by revenue corporations to give rights and access to both clearing agents and custom officers of the partner states has also contributed to delay in implementation of SCT. Requirements for custom agents to be granted with access rights include: registration with port authorities; training in regional customs information management systems; valid customs agency license; training in re-modeled business processes; clean track record; registration with shipping lines associations. (KRA 2018)

2.4.2 Customs Administration's ICT systems

EAC members use different custom business systems. Burundi, Uganda and Rwanda uses ASYCUDA, Tanzania uses TANCIS while Kenya uses SIMBA. Interfaced system consolidates all customs systems of partner states with capability of seamlessly integrating with other internal and external systems. Piloting integrated systems started in 2014. In June 2014, TANCIS, SIMBA of Kenya and ASYCUDA World of Uganda, Burundi, and Rwanda were involved to commence testing of SCT. Smith (2014) notes that, integration of customs ICT systems is not new to the EAC. Integration of custom systems in EAC started with RADDEx. The East and Central Africa Trade Hub (USAID) in initiated RADDEx in 2005. This was meant to share information between customs departments of the partner states. Since the implementation of SCT, Customs ICT systems have become a reliable telecommunications infrastructure within the region. This development has ensured effective seamless flow of information between revenue authorities of partner states.

Smith (2014) argues that since the implementation integrated customs systems, custom departments in partner states have recorded delivery of customer-focused services, collect

accurate data, high revenues and prevented illegal trade within the constraints of limited resources. Integration of systems lowers turnaround time for clearing of goods. However, at times interfaced customs clearing processing systems errors have hindered effective implementation of SCT. According to Zulu (2014) in his presentation during the northern corridor stakeholders of Mombasa Kampala transit section in Kampala, stated that there existed poor internet connection in stakeholders' business systems involved in cargo clearance resulting to system slow speed and downtimes. This was attributed to mapping or migration of information from one system to another being slow. A study conducted by Trademark east Africa (2016) also reveals that customs administration system experienced downtime of 11 hours a week.

The conventional vessel manifests and pending arrival report have not been completely incorporated with systems of all partner states. Incorporation of SIMBA and ASYCUDA is at a younger stage and results in delays. There is no direct link between Uganda Revenue Authority (URA) and shipping lines to access the ships manifests. To get manifest data, they rely on the KRA approved manifest obtained from the shipping lines. Delays are experienced in dissemination of manifest data from KRA to customs systems of other partner states. Also, partial manifests lodged by shipping lines are not approved by KRA. It requires that shipping lines to present different manifests in both hard and electronic copies. This further causes delays thus affecting successful implementation of EAC SCT.

NCTTCA (2016) notes that SCT implementation across the EAC countries vary. Revenue authorities of Member States are at different levels of roll out of RECTS. Kenya Uganda and Rwanda have fully rolled out Regional Electronic Cargo Tracking system while Tanzania South Sudan and Burundi have not yet rolled it out. The difference in roll out is an obstacle to application of common customs procedures. Another challenge identified by smith (2014) in integration of partner states customs management systems is, application of similar operational processes in similar software by each of the five revenue authorities. A request to make a change will result change in systems of all partner states. This hinders successful implementation of SCT.

Bureaucracy in granting custom management systems access passwords especially clearing agents also affect implementation of SCT. Complicated procedures and document requirements

to grant access rights to custom management systems affect implementation of SCT. To obtain a clearing and forwarding license, Kenya Revenue Authority requires agents to fill a prescribed form. The applying agent should attach PIN, KIFWA membership evidence, certificate of good conduct, ID, Memorandum of Association, Articles of Association, Letter from bank, Letter from Domestic taxes, and Certificate of Registration from the Registrar of companies. Successful applicants are then invited for interview for vetting. Successful applicants then pay required license fee before approved by the commissioner. (KRA, 2018) This cumbersome and time consuming process bar many customs agents from accessing custom system passwords

2.4.3 Stakeholders involvement

Involving project stakeholders at all levels of project implementation ensures successful implementation of projects. Involvement will enable the top management to draw clear mission, goals and objectives. Amade (2012) affirms the importance of client satisfaction as a critical factor for measurement of project success. He argues that active engagement of stakeholders before and during the project was a critical success factor because it calls for accurate project selection and prioritization of projects; it promotes transparency and finally it provides implementation support from the stakeholders. Through involvement clients are able to have a self-driven motivation and commitment towards successful implementation of a project. Client involvement and consultation will motivate stakeholders to contribute to financial needs of the project thus ensuring successful implementation. Dongier (2001) argues that The World Bank approach in implementing community projects should be emulated in implementation of projects. The approach allows the beneficiary community to participate in project selection, procurement, implementation and monitoring yields positive results in the thus successful implementation of projects.

According to Jing and Yin (2014) without a good relationship developed between project staff, management and clients, all efforts made to involve stakeholders in the successful implementation of a project may be in vain. This imply that as much as the stakeholders may have consulted, they may not contribute towards the project if their relationship is not ideal. Building a good relationship with clients is of significant because it provides an effective way of bridging communication gaps between the client and the project. It also provides a means of

resolving conflict without undergoing legal procedure, which helps project to have sufficient time to make changes in case beneficiary needs change. This facilitates successful implementation of projects.

Laith (2011) insists on benefits client consultation in project implementation. Consultation involves communication, active listening and giving feedback to all involved parties. This will make sure that when difficult decisions have to be made, they are made clearly, forcefully and quickly without resistance. The EAC single customs territory implementation can't be a success without involving the relevant parties. Beja (2016) reported in of standard newspaper published on May 5th 2016 that clearing threatened agents moved to court to oppose implementation of the EAC Single Customs Territory. They claimed that they were not consulted prior to execution of EAC single customs territory. Client consultation and involvement makes them feel that they are valued which reduce chances of resistance.

2.4.4 Implementation of EAC Single Customs Territory

Various studies have been conducted on implementation of EAC single customs territory. NCTTCA (2016) conducted a study on Performance of the SCT on the northern corridor. The study agrees that creation of the SCT is an important step in the efficient movement of goods within the EAC region. Notably, since the implementation of SCT it has reduced both the cost and time taken to clear goods destined to partner states from the port of Mombasa. The study also indicates that implementation of SCT has been affected by various bottlenecks including delays caused by Customs or other border procedures. Different stages in Customs modernization at various partner states make the process of fully implementation of SCT Challenging.

EALA (2017) conducted a study on the assessment on implementation of SCT. They measured The Mombasa Port Dwell Time i.e. the time taken right from when goods are offloaded from the vessel to exit at the gate. The study found out that it takes 13 and half hours for goods cleared under the SCT regime to arrive at exit gate of Mombasa port from the time goods are offloaded from the vessels. Initially it took 6 days for Transit cargo to arrive at the exit gate. At the Document Processing Center goods cleared under the SCT model are processed faster compared to the other clearance regimes.

2.5 Empirical review

In the attempt to solve the question concerning factors affecting implementation of projects, various studies have been conducted on the subject, but to this day, the question still lingers and unsatisfactorily in answers. Sepiranza (2015) conducted a research on the effect of a single customs territory on performance of Don Uganda limited. He found out that EAC-SCT system has led to loss of domestic revenue as it requires massive capital investment to cater for taxes and bulky purchases. The cost of doing business still remains high due clearance delays in destination countries. This is attributed by network failure and continued stopovers. for product verification along the way.

NCTTCA (2016) did a study on the impact of the implementation of the Single Customs Territory along the Northern Corridor. The aimed at comparing the time taken to clear goods cleared for transit, home use and those cleared under the SCT regimes. The study found out that half of goods cleared under the SCT regime exit the port gate faster compared to the other regimes. Also at DPC, goods cleared under SCT regime are processed faster than the rest of the regimes. The study also assessed Effect of One Stop centers on clearance time at port of Mombasa. The study found out that joint verification of goods minimizes clearing times.

EALA (2017) did a study to find out the status of implementation of SCT in EAC partner states. It found out that it is only Rwanda that has rolled out all maritime products under SCT. Other partner states are in the process of rolling it out. Currently maritime products cleared under SCT include; KRA/URA- 15 products; KRA/RRA-all maritime products; KRA/ TRA- 3 products; TRA/ URA- only one product; TRA/RRA- all maritime products; TRA/OBR- 7 products. The study further noted that SCT implementation has recorded various achievements including reducing the cost of doing business, improved revenue collection and enhanced custom compliance, reduced clearance time and application of cross border ICT system. SCT has also enhanced coordination of private and public sector agencies.

The study also noted that, despite the documented progress in SCT implementation face various challenges in its implementation. It was noted that Kenya clearing agents complained of loss of transit business. On deployment of partner states staff, it was noted that only 4 Burundi customs

officials were stationed at the port of Dar es salaam since 2014 while only 1 OBR staff was deployed at the port of Mombasa. KRA has not deployed single custom officer in other partner states. Kenyan clearing agents have complained of loss of transit business. It was noted that there is a challenge on cargo that is exempted in one partner state and not in the other. Other challenges identified include slow pace of partner states to roll out maritime products; Variations in information systems used by stakeholders; connectivity challenges of customs systems. Non-tariff barriers such as road blocks along the transit corridor were also identified as a challenge in implementation of SCT.

2.6 Critique of the existing literature

Trademark East Africa (2017) notes that, of in six EAC countries only Kenya and Tanzania are not land locked as they access the sea- Indian Ocean. The rest depend on the port of Mombasa and Dar es Salaam to access the outside world. The ports of Mombasa and Dar es Salaam are gateways to EAC land locked countries. Kenya's standard gauge railway (SGR) line which link for its seaport, easing the movement of cargo to its inland container depots, and further improving its port's competitiveness. Strategic location of the port of Mombasa makes it easy to access. This gives Mombasa port an advantage over Dar es Salaams'. Implementation of SCT will divert trade from the port of Dar es salaam to the port of Mombasa. Trade diversion arises when less costly imports from outside regional integration are replaced with high cost imports from regional integration members.

According to the guardian magazine (2016) Tanzania members of parliament warn the government over implementation of SCT. They argue that since its implementation the port of Dar es Salaam has reported a significant decline of cargo volumes that are destined to land locked countries. Most of the goods are diverted to port of Beira in Mozambique due to implementation of SCT which has made the port of Dar es Salaam expensive while others use the port of Mombasa. Clearing agents are likely to lose jobs due to implementation of SCT. This is due to declining cargo at the port and complex procedures and processes required to obtain clearing licenses to goods under SCT. Transporters will also lose jobs due to reduced cargo traffic. The members of parliament claim SCT will benefit Kenya.

According to World Bank (2000) formation of Regional schemes are related to the costs including loss of revenue from removal of taxes related to, trade diversion and deliberation of

industries in well-matched locations that may lead to accelerated transport costs for all the markets in the periphery. Considering the comparative advantage of Kenya over her East African partners, the country would not have lost as much as it has lost through trade liberalization.

2.7 Research gaps

Sepiranza (2015) conducted a research on the aftermath of EAC SCT on performance of a company in Uganda called Don Uganda limited. NCTTCA (2016) conducted a discourse on the impact of the implementation of the SCT along the Northern Corridor. EALA (2017) did a study to find out the status of implementation of SCT in EAC partner states. No study has been done on factors affecting implementation of EAC SCT. Therefore, this study will bridge the gap by outlining the factors that affect successful implementation of EAC SCT at the port of Mombasa.

2.8 Summary

From literature reviewed, many scholars agree that implementation of projects is not a walk in the park. They have elaborated and commented extensively on the successful factors on implementation of projects. They agree that personnel practices and client involvement, are important factors on implementation of projects. From the research as well as cases, various authors insist that to ensure successful implementation of programmes, project personnel need to understand the project goals and objectives. Beneficiaries should also be involved at all levels of implementation. Programme implementers should monitor the progress and also give regular feedback.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

The chapter outlines the methods adapted to carrying out the research. It describes the population, research design, sampling frame, sample and sampling techniques, research instruments, data collection procedure and pilot testing of data collection tools and data processing and analysis.

3.2 Research design

A researcher adopted a descriptive research design. It is a scientific method of investigation that enables the researcher to summarize and organize data in an effective and meaningful way, the method entails answering questions concerning the current status of subjects under study (Kothari, 2004). The study will therefore generalize the findings to all entry point to the EAC Single Customs Territory.

3.3 Population of the study

Borg (2009) refers population as a set of persons, elements, events, things or households that are under study. The population of this research was Custom officials and Clearing agents operating at the sea port of Mombasa.

Table 3:1 Target Population

Target population	Number	Percentage
Customs officials	147	14.5%
Clearing agents	868	85.5%
Total	1015	100%

Source KRA, (2018)

3.4 Sampling frame

Kothari (2004) defines sampling frame as a full list of elements that compose the population from which a sample is taken. For this study a sampling frame was 147 customs officers working at the port of Mombasa and 868 licensed clearing agents.

3.5 Sampling Size and Sampling Techniques

The researcher adopted stratified random sampling technique. According to Amugune (2014) stratified random sampling technique was appropriate since it divides the population into strata that have distinct characteristics. This method divided the population into two groups/ strata within the population: custom officials and clearing agents. This sampling technique also gives each respondent a chance of being selected.

Table 3:2 sampling size

Stratum	Population
Custom officials	147
Clearing agents	868
Total	1015

Source (KRA 2018)

Sample is a set of items or item selected from a whole group that is used to represent the whole population (Mugenda & Mugenda, 2003). A good sample should be efficient, representative, reliable and flexible. The study adopted Slovincs formula to determine the required sample size to be selected from the population. A 95% confidence was assumed.

$$n = \frac{N}{1 + N(e)^2}$$

Where:

n= sample size

N=population

e is the level of precision.

$$\text{i.e. } n = \frac{1015}{1+1015(.05)^2} = 287$$

The study adopted a sample size of 287 study population which was selected using stratified random sampling technique. Which is 28% of the entire population.

To select a sample from each strata this study used Kothari (2004) formula $S = n (n_1 / N)$

S- Strata sample

n- Required sample size (287)

N- Total population

Customs officials = $287(147/1015) = 42$

Clearing agents = $287(868/1015) = 245$

Table 3:3 Study frame

Description	Population	Sample Proportion	Sample size
Custom officials	147	0.28	42
Clearing agents	868	0.28	245
Total	1015		287

3.6 Data collection instruments

This Research obtained data using structured questionnaires covering the factors affecting implementation of EAC single customs territory at the port of Mombasa. According to Mugenda & Mugenda (2009), structured questions permit greater depth of response. The researcher used questionnaires because it is easier for the researcher to collect required data within the available short period of time.

3.7 Data collection procedure

A questionnaire was used in collecting data which further explained the raw information gathered. The questionnaire was structured. Respondents required to select the answer that best

describes their opinion. This study adopted a 5 point Likert scale which yields equal interval data therefore enabling further inferential analysis (Kothari, 2004).

3.8 Pilot testing

According to Mugenda and Mugenda(2003) pilot testing is the administration of research tool with a small set of respondents from the populace for the complete scale survey. In this study the researcher conducted a pilot test using the questionnaire on 10 individuals who were selected randomly.

3.8.1 Validity

According to Kothari (2004) Validity is being accurate and meaningful of inferences, based on the research results. A research tool is valid when it measures what it is supposed to measure. During questionnaire construction, validity of the questionnaire is determined by verifying the content of the questionnaire through study supervisor.

3.8.2 Reliability

According to Amugune (2014) when a tool is reliable it yields the same results each time used. Cronbach Alpha was used to test the reliability and when its coefficient is below 0.7 then its regarded as poor and unacceptable while a value of between 0.7 and above was accepted as dependable.

3.9 Data analysis

The data collected in Section A of the questionnaire were analyzed in tables, frequency and percentages. The responses in Sections B, C, D and E were captured on a Likert scale. The mean and standard deviation was calculated and their significance was interpreted. Further, data was analyzed using SPSS. The researcher used a multiple regression equation to determine the relationship between Implementation of EAC SCT and independent variables.

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$$

Where:

Y is Implementation of EAC SCT;

X1 is customs personnel practices

X2 is Customs Administrations' ICT systems;

X3 is Stakeholders' involvement;

β_0 is a constant term

β_1 , β_2 , and β_3 are coefficients of determination associated with X1, X2 and X3 respectively, and **ε** is the error term

CHAPTER FOUR

RESEARCH FINDINGS

4.1 Introduction

This chapter expounds the findings of the discourse. The focus here mainly is discussing the analysis and interpretation of the findings guided with the objectives of the research. The data obtained is presented in tabular form and explained in prose.

4.2 Response Rate

Out of the 287 respondents were targeted only 176 responded. The response rate was 61.3%. A response rate above 50% is appropriate for generalization of the findings (Mugenda & Mugenda 2003).

4.3 Pilot Results

In determining the reliability of the questionnaires a pretest was conducted and the questionnaires tested using SPSS 25 Cronbach's Alpha.

Table 4:1 Pilot Results

Scale	Cronbach's Alpha	No. of items	Comments
Customs personnel practices	0.705	5	Accepted
Customs Administrations' ICT systems	0.804	5	Accepted
Stakeholders involvement	0.893	5	Accepted
Implementation of EAC SCT	0.792	5	Accepted

The Cronbach's Alpha values indicate acceptable level of dependability. This implies that there was internal consistency on an estimate of reliability of test scores. From the table above, Customs personnel practices had a Cronbach's reliability Alpha of 0.705, Customs Administrations' ICT systems had a Cronbach's reliability Alpha of 0.804 and Stakeholders involvement had a Cronbach's Alpha index of 0.893. The implementation of the EAC Single Customs Territory had an index of 0.792, According to Tavakol (2011), Cronbach's Alpha is

preferred where there are many response options, where an index of 0.700 is considered to be minimum acceptance for the item to be reliable.

4.4 Demographic analysis

Section A of the questionnaire aimed to collect background data of the respondents' education level, and experience of service. This was important to establish their knowledge level on Single Customs Territory.

4.4.1 Level of Education

As one of the requirements, the respondents were to state their level of education. The findings of the research are as presented in Table 4.2.

Table 4:2 Level of Education of respondents

Level of education	Number of respondents	% Response
Primary	0	0.0
Secondary	69	39.2
College	77	43.8
University	30	17.0
Total	176	100

The findings of the discourse show that most (43.8%) of the respondents had college level education. The study also found that (39.2%) of the respondents had secondary education while (17%) of the respondents had university education. From table 4.2 it was concluded that all the respondents above secondary education. From the findings of the study it can be said that most of respondents are learned therefore they have knowledge on implementation of EAC single customs territory.

4.4.2 Duration of service

The respondents were further asked the duration of service. The findings were as presented in Table 4.3

Table 4:3Duration of service

Duration of service	F	%
Less than 2 years	51	29
2-5 years	72	40.9
6-10 years	36	20.5
Above 11 years	17	9.6
Total	176	100

The findings of the study showed that most of them (40.9%) had less than 5 years of service. It was also found that (29%) had less than 2 years' experience while (20.5%) of the respondents had 6-10 years' experience while 9.6% of the respondents had above 11 years' experience. From the findings it can be said that most of the respondents had experience and were therefore considered to have of information with regard to implementation of EAC single customs territory.

4.5 Descriptive Analysis

The respondents were asked the rate at which they agree with the statements based on the scale options of; 1 (strongly disagree) to 5 (strongly agree). Questions were randomly arranged and were aimed at determining the effect of customs personnel practices, customs administration's ICT systems and stakeholder's involvement on implementation of SCT at the port of Mombasa. The results were summarized using mean scores, where the mean score represents the overall rating on the extent to which respondents agree with the statement.

4.5.1 Customs Personnel practices

The respondents were asked their opinion on extent they agreed on the effects of customs personnel attributes on Implementation of EAC single customs territory. The study rated this attribute using a likert scale of 1 to 5 where strongly agree = 5, agree = 4, neutral = 3, disagree= 2 and strongly disagree = 1. For each opinion, mean and standard deviation score were

calculated. A calculated mean of about 5 indicate that the respondent is agreeing while a mean close to 1 indicates their disagreement. The findings of the study are as presented in Table 4.4

Table 4:4 Customs Personnel practices

Statements	Mean	STD dev
All clearing agents have skills and experience requirement to clearing goods under EAC single customs territory	3.47	1.034
Inadequate education and training of customs personnel affect implementation of SCT	4.04	0.890
EAC partner state customs officials deployed at the port of Mombasa to handle goods cleared under Single Customs Territory are inadequate	4.21	0.862
Customs department have adequate technical expertise to handle customs systems of partner states	3.69	1.062
Custom officials of other partner states has made clearance of goods destined to partner states easy	3.91	1.026

From to the findings it was concluded that, the respondents agreed with the statement that all clearing agents have skills and experience requirement to clearing goods under EAC single customs territory with a mean of 3.47 and a standard deviation of 1.034. The respondents also agree that inadequate education and training of customs personnel affect implementation of SCT having a mean of 4.04. Standard deviation was 0.890. EAC partner state customs officials deployed at the port of Mombasa to handle goods cleared under Single Customs Territory are inadequate, with a mean of 4.21. Standard deviation was 0.862. Customs department have adequate technical expertise to handle customs systems of partner states having a mean of 3.69. Standard deviation was 1.062. Custom officials of other partner states has made clearance of goods destined to partner states easy with a mean of 3.91. The standard deviation was 1.026. This indicates that respondents were in agreement of the attribute asked.

The findings reveal that, inadequate education and training to a great extent affect implementation of SCT. This is in agreement with Ashley and Jaselskis (2013) that training in persons involved in project makes implementation efficient and effective. This also indicates that

customs personnel practices have a moderately significant towards implementation of SCT. From the study it was concluded that customs personnel practices affect implementation of EAC Single Customs Territory at port Mombasa.

4.5.2 Customs Administration's ICT Systems

The respondents were asked their opinion on extent they agreed on the effect of Customs Administration's ICT Systems attributes on execution of EAC single customs territory on schedule. The study rated this attribute using a scale of 1 to 5 where strongly agree = 5, agree = 4, neutral = 3, disagree = 2 and strongly disagree = 1. For each opinion, mean score was calculated. A calculated mean of about 5 indicate that the respondent is agreeing while a mean close to 1 indicates their disagreement. The findings of the study were as presented in Table 4.5

Table 4:5 Customs Administration's ICT Systems

Statements	Mean	STD dev
Clearing agents understand and are able to use customs systems of other partner states	3.85	1.264
Integration of customs systems risks customs system instability and lead to duplication of clearance processes	4.01	0.902
Procedures and document requirements by Revenue Authorities to grant custom system passwords are complicated	4.07	1.042
Frequent system downtimes due to internet connectivity greatly affects the implementation of the EAC Single Customs Territory	3.12	1.081
Non compatibility of revenue authorities' ICT system with port authority's ICT has contributed to delay in implementation of SCT	3.31	0.976

The respondents agreed with the statement that clearing agents understand, and can use customs systems of other partner states having a mean of 3.85. The standard deviation was 1.264. Integration of customs systems risks customs system instability and lead to duplication of clearance processes having a mean of 4.01. The standard deviation was 0.902. Procedures and document requirements by Revenue Authorities to grant custom system passwords complicated had a mean of 4.07. The standard deviation was 1.042. Frequent system downtimes due to internet connectivity greatly affects the implementation of the EAC Single Customs Territory

had a mean of 3.12. The standard deviation was 1.081. Non compatibility of revenue authorities' ICT system with port authority's ICT has contributed to delay in implementation of SCT having a mean of 3.31. The standard deviation was 0.976. Frequent Customs system downtimes due to poor internet connectivity caused delay in clearance for goods destined to other partner states thus affecting implementation of SCT concur with Trademark East Africa (2017) that customs system at the port of Mombasa experience about 11 hours per week. From the study it was true to say Customs Administrations ICT systems affect implementation of EAC single Customs Territory at the port of Mombasa.

4.5.3 Stakeholders Involvement

The respondents were asked their opinion on extent they agreed on Stakeholders involvement attributes on Implementation of EAC single customs territory on schedule. A calculated mean of about 5 indicate that the respondents are agreeing while a mean close to 1 indicates their disagreement. The findings of the discourse were as presented as in Table 4.6

Table 4:6 Stakeholders Involvement

Statements	Mean	STD dev
Stakeholders are given opportunity to give our opinion on how SCT should be implemented	3.25	1.241
Stakeholders are invited to engagement forums to analyze the progress of SCT implementation	3.72	0.902
Stakeholders access to SCT implementation work plan	3.05	1.134
Stakeholders are involved in budgeting and SCT implementation	2.93	1.019
Stakeholders have adequate representation and are provided with project progress feedback by the SCT implementation committee	2.99	1.081

The respondents are in agreement with the statement that Stakeholders are given opportunity to give our opinion on how SCT should be implemented with a mean of 3.25. The standard deviation was found to be 1.241. Stakeholders are invited to engagement forums to analyze the progress of SCT implementation having a mean of 3.72. Standard deviation was found to be 0.902. Stakeholder's access to SCT implementation work plan had a mean of 3.05. Standard deviation was found to be 1.134. Stakeholders are involved in budgeting and SCT

implementation had a mean of 2.93 and a standard deviation of 1.019. Stakeholders have adequate representation and are provided with project progress feedback by the SCT implementation committee with a mean of 2.99. The standard deviation was found to be 1.081. Based on how SCT should be implemented it is true to say non-involvement of stakeholders contribute to a great extent to implementation of SCT. This concurs with Amade (2012) who argues that active engagement of stakeholders before and during the project is a critical success factor in project implementation.

4.5.4 EAC Single Customs Territory Implementation

The respondents were asked the extent to which they agreed on the listed attributes on SCT implementation status. The findings are as in table 4.7

Table 4:7 EAC Single Customs Territory Implementation

Statements	Mean	STD dev
Kenya customs has effectively implemented EAC Single customs territory	3.77	1.028
Members of the Single Custom Territory will obtain equitably benefit upon successful implementation of SCT	3.93	1.023
SCT users are pleased with the SCT model of clearing cargo destined to other partner states from the port of Mombasa	4.25	0.942
The implementation of EAC single customs territory is on schedule and as planned	4.34	0.902
The single Customs Territory has reached 100% clearance of partner states goods under SCT.	2.43	1.120

The respondents are in agreement with the statement that Kenya customs has effectively implemented EAC Single customs territory having a mean of 3.77. The standard deviation was 1.028. They agreed that Members of the Single Custom Territory will obtain equitably benefit upon successful implementation of SCT with a mean of 3.93. The standard deviation was 1.023. They agreed that SCT users are pleased with the SCT model of clearing cargo destined to other partner states from the port of Mombasa with a mean of 4.25. The standard deviation was 0.942. Whether the single Customs Territory has reached 100% clearance of partner states goods under SCT having a mean of 4.34. The standard deviation was 0.902. They also disagreed that the

Single Customs Territory has reached 100% clearance of partner states goods under Single Customs Territory with a mean of 2.43. The standard deviation was 1.120. This is in concurrence with NCTTCA (2016) that customs authorities have not effectively handled issues pertaining SCT implementation. Majority of the respondents opined that implementation of SCT was not a success. Neither had 100% goods destined to partner states been cleared at the first port of entry nor had they met implementation deadlines. This was in line with EALA (2017) that agreed that SCT implementation schedule had not met the deadline.

4.6 Correlation Analysis

The researcher carried out Pearson correlation analysis. This was to establish the relationship between independent variables and dependent variables in the study. The findings are as indicated in table 4.8

Table 4:8 Coefficient of Determination

		Correlations			
		Customs_ Personnel _Practices	Customs _ICT_S ystems	Stakeholders Involvement	EAC_Single_Cust oms_Implementati on
Customs_Personnel _Practices	Pearson Correlation	1			
	Sig. (2-tailed)				
	N	176			
Customs_ICT_Syst ems	Pearson Correlation	.418**	1		
	Sig. (2-tailed)	.000			
	N	176	176		
Stakeholders Involvement	Pearson Correlation	.593**	.578**	1	
	Sig. (2-tailed)	.000	.000		
	N	176	176	176	
EAC_Single_Custo ms_Implementation	Pearson Correlation	.677**	.707**	.509**	1
	Sig. (2-tailed)	.000	.000	.000	
	N	176	176	176	176

** Correlation is significant at the 0.01 level (2-tailed).

The findings indicate that; all independent variables have a positive effect on execution of Single Customs Territory. The correlation between customs personnel practices and implementation of SCT was 0.677 at significant level of 0.00. The p-value obtained is 0.000, which is less than 0.01; therefore, the model is statistically significant. Therefore, Customs Personnel Practices has a strong influence on the Implementation of the EAC Single Customs Territory.

The correlation between customs administrations ICT systems and implementation of SCT was 0.707 indicating a positive linear relationship with a p-value of 0.000 that is less than 0.01. Customs Administration' ICT Systems have a positive influence on the Implementation of the East Africa Community Single Customs Territory.

The correlation between stakeholder's involvement and implementation of SCT was 0.509 indicating a strong positive relationship. It is therefore clear that the Stakeholders involvement has a moderate influence on the execution of East Africa Community Single Customs Territory. And the model generated is statistically significant to predict the relationship between the independent variables to the dependent variable, supported by p-values $p=0.000 < 0.01$ whereby, Correlation is significant at the 0.01 level (2-tailed).

4.7 Regression Analysis

The research used a multiple regression analysis to test the effect of customs personnel practices, customs administrations ICT systems and stakeholder's involvement on implementation of East African Community Single Customs Territory.

4.7.1 Coefficient of Determination

The Coefficient of determination shows the extent to which changes in implementation of SCT can be explained by the change in customs personnel practices, customs administrations ICT systems and stakeholder's involvement. The results are in table 4.9

Table 4:9 Coefficient of Determination

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.830^a	.689	.684	1.75741
a. Predictors: (Constant), Stakeholders Involvement, Customs_ICT_Systems, Customs_Personnel_Practices				

The R value is the simple correlation obtained 0.830 from the model. This indicates a high degree of correlation. R square shows how much of the total variation Implementation of SCT can be explained by customs personnel practices, customs administration's ICT systems and stakeholders' involvement. From the findings, 68.9% of variance in the depended variable is attributed to the three independent variables in this study that is customs personnel practices, customs administrations ICT systems and stakeholders' involvement, while the 31.1% is explained by other factors that affect implementation of SCT that were not studied in this research.

4.7.2 Analysis of Variance (ANOVA)

The researcher sought to establish the significance of the regression model and to test differences between two or more means using ANOVA. Whereby, p-value of less than 0.05 if obtained indicates the significance of the model. In the study, the significance of the regression model has a p-value of 0.00, which is less than 0.05. Therefore, indicating that the regression model was statistically significant in predicting the factors affecting implementation of SCT at the port of Mombasa. As indicated in the table below, ANOVA results showed that the model was significant at $F = 127.3$, with $p < .05$. At 95%, confidence level the analysis indicates high reliability of the results obtained thus indicating that the study was statistically determined.

Table 4:10 ANOVA

ANOVA ^a					
Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	1179.500	3	393.167	127.300	.000 ^b
Residual	531.221	172	3.088		
Total	1710.722	175			

a. Dependent Variable: EAC_Single_Customs_Implementation

b. Predictors: (Constant), Stakeholders_Involvement, Customs_ICT_Systems, Customs_Personnel_Practices

4.7.3. Coefficients

The researcher also adopted the use of multiple regression analysis to check the main determinants that implementation of SCT at the port of Mombasa. The summary of regression analysis presented analyses between customs personnel practices, customs administration ICT systems and stakeholders involvement.

Table 4:11 Regression coefficient

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	4.155	.753		5.521	.000
Customs Personnel Practices	.280	.042	.353	6.643	.000
Customs ICT Systems	.354	.051	.361	6.891	.000
Stakeholders Involvement	.217	.044	.291	4.918	.000

a. Dependent Variable: EAC Single Customs Implementation

From table 4.11, the general regression Model equation can be derived as;

$$Y = 4.155 + 0.280X_1 + 0.354X_2 + 0.217X_3 + \varepsilon$$

Where,

Y= implementation of East African Community Single Customs Territory

X₁= customs personnel practices

X₂ = customs administrations ICT systems of Partner states

X₃= stakeholders' involvement in the implementation of the EAC Single Customs Territory.

ϵ = Error term of the regression, denoting other factors that influence the implementation of the East African Community Single Customs Territory which have not been included in the study.

Therefore;

The Coefficients in the regression model shows that all of the tested variables had positive relationship with the factors affecting implementation of East African Community Single Customs Territory with all the variables tested being statistically significant with p-values less than 0.05.

Y- Intercept ($\beta_0=4.155$), indicates that the implementation of the East African Community SCT being at 4.155 when all other independent variables are at zero. This is the progress of the East African Community Single Customs Territory implementation when all other factors are at zero.

The findings imply that a unit change of X₁(customs personnel practices), will result to 0.280 changes in the factors affecting implementation of SCT. An improvement in the Customs personnel practices of the partner states will result to a positive improvement in the execution of the East African Single Customs Territory by 28%.

A unit change of X₂ (customs administrations ICT systems), will result in 0.354 change on the factors affecting implementation of SCT. Member states of the East African Community, the adoption of the ICT systems in Customs administration improves the implementation of the EAC Single Customs Territory by 35.4%. Therefore, adoption of ICT and automation of the customs Administrations of the EAC partner states results to a significant improvement in the implementation of the EAC Single Customs Territory.

A unit change of X3 (stakeholders' involvement), will result in 0.217 change on the factors affecting implementation of SCT. Stakeholder's involvement influences the implementation of the EAC Single Customs Territory by 21.7%.

Error term of the regression, denoting other factors that influence the implementation of the East African Community Single Customs Territory which have not been included in the study.

CHAPTER FIVE

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

5.1 Introduction

The chapter highlights the summary of findings, conclusions, recommendations, and areas of further research.

5.2 Summary of the Findings

The study aimed to determine factors affecting the implementation of EAC SCT at the port of Mombasa. The research determined the effect of personnel practices, customs ICT systems and stakeholder's involvement on implementation of SCT at the port of Mombasa.

5.2.1 How do Customs Personnel practices affect implementation of EAC Single Customs Territory at the port of Mombasa?

The study found out that the customs officials deployed at the port of Mombasa were inadequate thus affecting effective implementation of SCT. From the Karl Pearson Correlation coefficient analysis, the study revealed a positive relationship is statistically significant between Customs Personnel Practices and execution of the EAC Single Customs Territory. Therefore, Customs Personnel Practices have an influence on the Implementation of the EAC Single Customs Territory. The findings were also supported by the multiple analysis conducted whereby it was found that an improvement in the Customs personnel practices will result to a positive improvement in the execution of the East African Customs Single Customs Territory by 28%.

5.2.2 How do Customs Administrations ICT systems affect implementation of EAC single Customs Territory at the port of Mombasa?

The correlation between customs administrations ICT systems and implementation of SCT was 0.707 indicating a positive relationship. Partner States Customs Administration' ICT Systems have a positive influence on the Implementation of the EAC Single Customs Territory. From the linear regression model generated, Customs administration ICT systems enhance implementation of the EAC Single Customs Territory by 35.4%. Therefore, integration of partner states customs

Administrations ICT systems of the EAC results to a significant improvement in the implementation of the EAC Single Customs Territory.

5.2.3 How does stakeholder's involvement affect successful implementation of EAC single Customs Territory at the port of Mombasa?

The findings indicated that stakeholders are involved to a small extent. Stakeholders are given to a small extent opportunity to give opinion on how SCT should be implemented. The correlation between stakeholder's involvement and implementation of SCT was 0.709 indicating a strong positive relationship. This is clear that the Stakeholders involvement has a moderate influence on the implementation of the East Africa Community Single Customs Territory

From the linear regression model, it was found that a unit change of stakeholders' involvement results in 0.217 changes on the factors affecting implementation of EAC Single Customs Territory. Stakeholder's involvement influences the implementation of the EAC Single Customs Territory by 21.7%.

5.3 Conclusions

The study found out the effect of customs personnel practices, customs administration's ICT systems and stakeholders' involvement on implementation of EAC single customs territory.

In reference to objective one which was to determine effect of customs personnel practices on implementation of EAC Single Customs Territory at the port of Mombasa, the study concludes that Customs Personnel Practices have a strong influence on the execution of the East African Community Single Customs Territory. Therefore, for effective EAC SCT implementation, customs department should recruit enough trained staff. Implementers should conduct awareness campaigns to enlighten the public on the benefits of fully implementing SCT. The partner states governments should hasten implementation of a common market to facilitate trade within the region.

In reference to the second objective which wanted to establish the effect of customs ICT systems on implementation of EAC single Customs Territory the port of Mombasa, the study concludes that the Customs ICT System in partner states strongly influences the implementation of the EAC Single Customs Territory. Therefore, the customs department of other partner states should work together towards harmonization of customs management ICT systems.

In reference to the third objective which sought to establish the effect stakeholders' involvement on implementation of EAC single Customs Territory the port of Mombasa. The study concluded that EAC Single Customs Territory is being implemented gradually. Although not yet complete, SCT has recorded several benefits in reducing clearance costs and time for transit goods destined to partner states. Member states will benefit more if it's fully implemented. It is paramount for government and private sector to collaborate for smooth implementation of SCT. Implementation team should be careful when involving stakeholders. Too much involvement will have undue influence on implementation of EAC Single Customs Territory.

5.4 Recommendations

The researcher recommends the following:

- i) Revenue Authorities of partner states should regularly conduct sensitization forums to educate the public on the benefits of SCT. They should also conduct induction training to equip them with relevant knowledge and skills to efficiently deliver.
- ii) Revenue Authorities of partner states should also work towards Harmonization of the Partner States Information Systems within the East African Community. This will make it seamless in accessing customs administration ICT systems rights because accessing services between the members will be as easy as within them.
- iii) Customs departments of partner states should ensure that stakeholders have adequate representation at SCT implementation committee.
- iv) Partner states to increase the number of partner states officials deployed at the port of Mombasa.
- v) That stakeholder's participation be improved at all levels of implementation. They should be given an opportunity to identify their needs. The implementers should improve dissemination of information about the progress of SCT implementation.

5.5 Suggestions for Further Research

The study was carried out at the port of Mombasa. The research focused on the factors affecting implementation of SCT at the port of Mombasa. From the coefficient of determination obtained, it indicated that 68.9% of variance is contributed by a combination of the three independent factors that were investigated in this study; that is customs personnel practices, customs administrations ICT systems and stakeholders' involvement, while the 31.1% is explained by other factors that affect implementation of SCT that were not studied in this research. Therefore,

i suggests further research on the 31.1% other variable not included in the study, which also affect the implementation of the EAC Single Customs Territory, and other related areas.

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APPENDICES

APPENDIX I: INTRODUCTION LETTER

Dear respondent

RE: INVITE TO PARTICIPATE IN THE STUDY ON FACTORS AFFECTING IMPLEMENTATION OF EAST AFRICA COMMUNITY SINGLE CUSTOM TERRITORY.

My name is Rongana Gideon. I am student at Kenya School of Revenue Administration undertaking a post graduate diploma in customs administration. I invite you to participate on responding to questionnaire provided which will enable me to determine The Factors Affecting Implementation of East Africa Community Single Custom Territory. The information provided will be only used to acquire information that will to assist me attain this research objective. I will appreciate if you respond to all the questions as genuine as possible.

Thanks in advance

Yours sincerely;

Rongana Gideon

APPENDIX II: QUESTIONNAIRE

I invite you to participate in this study on FACTORS AFFECTING IMPLEMENTATION OF EAC SINGLE CUSTOMS TERRITORY AT THE PORT OF MOMBASA the questionnaire is designed to acquire information that will assist me to achieve the goals of this study. Answer the questions by ticking (✓) appropriately the answer in the correct bracket. Choose any answer of your choice with relevance to your view on the judgment you have on each question.

SECTION A: GENERAL INFORMATION OF THE RESPONDENTS

1. What is your highest level of education?

- a) Primary []
- b) Secondary []
- c) College []
- d) University []

2. For how long have you worked with the organization?

- a) Above 11 years []
- b) 6-10 years []
- c) 2-5 years []
- d) Less than 2 years []

SECTION B: CUSTOMS PERSONNEL PRACTICES

To what extent do you agree with the following statements in regard to customs personnel practices? Please tick on the provided spaces the extent to which you agree to the statements. Where 5= strongly agree, 4= agree, 3= neutral, 2= disagree and 1= strongly disagree.

Attribute	1	2	3	4	5
All clearing agents have skills and experience requirement to clearing goods under EAC single customs territory					
Inadequate education and training of customs personnel affect implementation of SCT					
EAC partner state customs officials deployed at the port of Mombasa to handle goods cleared under Single Customs Territory are inadequate					
Customs department have adequate technical expertise to handle customs systems of partner states					
Custom officials of other partner states has made clearance of goods destined to partner states easy					

SECTION C: CUSTOM ADMINISTRATION'S ICT SYSTEMS

To what extent do you agree with the following statements in regard to customs administration ICT systems? Please tick on the provided spaces the extent to which you agree to the statements. Where 5= strongly agree, 4= agree, 3= neutral, 2= disagree and 1= strongly disagree.

Attribute	1	2	3	4	5
Clearing agents understand and are able to use customs systems of other partner states					
Integration of customs systems risks customs system instability and lead to duplication of clearance processes					
Procedures and document requirements by Revenue Authorities to grant custom system passwords are complicated					
Frequent system downtimes due to internet connectivity greatly affects the implementation of the EAC Single Customs Territory					
Non compatibility of revenue authorities' ICT system with port authorities ICT has contributed to delay in implementation of SCT					

SECTION D: STAKEHOLDERS INVOLVEMENT

To what extent do you agree with the following statements in regard to stakeholder's involvement in implementation of SCT? Please tick on the provided spaces in the table below to show your level of agreement where appropriate where 5= strongly agree, 4= agree, 3= neutral, 2= disagree and 1= strongly disagree.

Attribute	1	2	3	4	5
Stakeholders are given opportunity to give our opinion on how SCT should be implemented					
Stakeholders are invited to engagement forums to analyze the progress of SCT implementation					
Stakeholders access to SCT implementation work plan					
Stakeholders are involved in budgeting and SCT implementation					
Stakeholders have adequate representation and are provided with project progress feedback by the SCT implementation committee					

SECTION E: EAC SINGLE CUSTOMS TERRITORY IMPLEMENTATION

To what extent do you agree with the following statements in regard to implementation of SCT? Please tick on the provided spaces in the table below to show your level of agreement where appropriate where 5= strongly agree, 4= agree, 3= neutral, 2= disagree and 1= strongly disagree.

Attribute	1	2	3	4	5
Kenya customs has effectively implemented EAC Single customs territory					
Members of the Single Custom Territory will obtain equitably benefit upon successful implementation of SCT					
SCT users are pleased with the SCT model of clearing cargo destined to other partner states from the port of Mombasa					
The implementation of EAC single customs territory is on schedule and as planned					

The single Customs Territory has reached 100% clearance of partner states goods under SCT.					
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APPENDIX III RESEARCH WORK PLAN

Activity	Jan to march 2018	April to June 2018	July-oct 2018	November –sep 2018	December 2018
Topic identification					
Proposal writing					
Data collection					
Proposal corrections					
Final project					
Project defense					
Project submission					

APPENDIX IV: BUDGET

Activity	Amount (Ksh)
Data collection instruments	13000
Travel	2000
Data bundles	15000
Computer maintenance	3000
Typing, Printing and binding	12000
Data analysis	2350
Miscellaneous expenses	1700
Total amount	49,050