

**THE CHALLENGES FACING THE IMPLEMENTATION OF ONE STOP BORDER
POSTS BY THE KENYA REVENUE AUTHORITY**

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**A REASERCH PROJECT SUBMITTED TO THE DEPARTMENT OF ECONOMICS,
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DECLARATION

This research is my original work and has not been presented for award of a degree in any other university or any other institution of higher learning for examination.

Signed..... Date.....

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HDB335-C016-5209/2016

This research has been submitted for defense with my approval as the University Supervisor.

Signed..... Date.....

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DEDICATION

This project is dedicated to my family members for their financial and moral support all through my time in school and during my study of this research project.

ABSTRACT

Changing from two-control stops to a Joint Border Post, in full compliance with the regulatory requirements of the neighboring countries, will clearly improve and enhance intraregional trade in Africa. Nonetheless, despite the benefits accrued to it, the implementation of one stop border posts is facing numerous challenges. The purpose of this study was to investigate the challenges facing the implementation of one stop border posts by the Kenya Revenue Authority. The specific objectives were to determine the effect of infrastructural challenges, bureaucratic procurement procedures, organizational culture and human resource challenges affect the implementation of one stop border posts by the Kenya Revenue Authority. This study used a descriptive research design. The target population of this study was all the 120 staff working at the four one stop border posts: Busia border, Malaba border, Namanga border and Taveta/horiri border. The study will use 50% of the target population as the sample size. The study used stratified random sampling in the selection of the sample size. This study used both primary and secondary data. Secondary data was collected from the annual reports on the customers and control department in Kenya Revenue Authority. Primary data was collected by use semi-structured questionnaires. Qualitative data was collected analysed by use of thematic content analysis and the results were presented in a narrative form. Quantitative data was analyzed by use of both descriptive and inferential statistics by use of statistical package for social sciences (SPSS version 22). Descriptive statistics include frequency distribution, percentages, measures of central tendencies (mean) and measures of dispersion (standard deviation). The data was then presented in tables and graphs. Multivariate regression analysis was used to establish whether there is a relationship between the dependent and the independent variables. The study found that infrastructural challenges have a negative and significant effect on the implementation of one stop border posts by the KRA. The study also established that bureaucratic procurement procedures have a negative and significant effect on the implementation of one stop border posts by the KRA. Further the study found out that organizational culture has a positive and significant effect on the implementation of one stop border posts by the KRA. Furthermore, the results revealed that human resource challenges have a negative and significant effect on the implementation of the one stop border posts by the KRA. The study recommends that the management at the KRA should purchase more stand by generators, allocate more financial resources for the development of one stop border posts and adopt the use on modern or advanced technology so as to ensure successful implementation of one stop border posts. The study also recommends that the management at the KRA should improve on staffs as well as suppliers competencies through conducting regular seminars and offering of free tutorial training so as to improve on the staffs' competency skill thus improving on the implementation of one stop border posts by the KRA. In addition, the study recommends that the management at the KRA should change the working pattern among staffs and implement measures or policies that reduce long working hours among the employees. Moreover, the study recommends that the management should employ more competency staffs so as to enhance the implementation of one stop border posts. Further, the study recommends that the management at the KRA should solicit customer feedback, take stock of their resources, and practice schedule their resource so as to improve on the implementation of one stop border posts.

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ABBREVIATIONS & ACRONYMS

BPR:	Business Process Re-building
COMESA:	Common Market for Eastern and Southern Africa
CPS:	Customs Preventative Services
EAC:	East African Community
EU:	European Union
HRM:	Human Resource Management
ICT:	Information and Communication Technology
IRTG:	Improved Road Transport Governance Initiative
ISPs:	Internet Service Providers
KIWASCO:	Kisumu Water and Sewerage Company Limited
KRA:	Kenya Revenue Authority
NACOSTI:	National Commission of Science Technology and Innovation
OSBP:	One Stop Border Post
PSI:	Pre Shipment Inspection
RBV:	Resource-Based View
RECs:	Regional Economic Communities
SADC:	Southern African Development Community
SMEs:	Small and Medium Enterprises
USA:	United States of America
USAID:	United States Agency for International Development
WCO:	World Customs Organization
ZESA:	Zimbabwe Electrical Supply Authority

CHAPTER ONE

INTRODUCTION

1.1 Background of the Study

1.1.1 Global Perspective

Tax administration entails the collection of taxes, enforcement of tax laws and provision of structures that facilitate revenue collection. Globalization has resulted in a global supply chain that links the developed world and the developing world. As a result, revenue authorities that occupy the ends of the global supply chains have been under tremendous pressure to standardize their operations and make them more effective. In addition, following the 11 September 2001 terrorist attack in the US, most countries' customs border controls have added emphasis on security of goods entering and leaving countries (Cankar, Seljak & PetkovSek, 2014). This is in conflict with globalization, which calls for borders to become increasingly porous (Jagersma, 2005). Preventing the entry of dangerous goods requires profiling of goods based on certain risk criteria and subsequently subjecting such goods to specified intervention or inspection measures based on the risk channels they are placed in.

In the last two decades, international borders impose barriers to trade in terms of additional costs such as tariffs, time costs due to border delays and costs associated with country differences such as language, the legal system or culture. Additionally, international border management is becoming more complex with the multiplicity of state agencies involved in their management as goods moving across international borders are subject to duties, taxes and other regulatory controls by national customs administrations and other agencies present at the frontier; these include those with a responsibility for agriculture, food safety, health, immigration, policing and standards. According to the Muqayi and Manyeruke (2015), in

Africa 25% of border delays are caused by infrastructure while 75% are caused by poor trade facilitation. These delays and bureaucracy make African transport costs to be on average, three times more expensive than those of South America and five times more expensive than Asian ones: these impacts negatively on the competitiveness of African goods on the international markets.

Many countries having realized the benefits of less restriction to cross border trade are pushing for less restrictive borders and have adopted a strategy known as the One Stop Border Post (OSBP) as a mechanism to improve the movement of goods and services across shared international borders. Where implemented, this strategy has been found to have both economic and customs law enforcement benefits. The origins of the OSBP can be traced back to the 1960s mainly within the Western European countries as well as in the Common Market for Southern Cone regional trading bloc. OSBPs had also been established in the USA and Canada. In the European Union, the establishment of Joint Customs Controls between member states has significantly reduced duplicated inspections at borders, minimized unpredictable delays, and reduced the overall cost of trade (Ndunda, 2013).

Between Zimbabwe and Zambia, Chirundu One Stop Border Post (OSBP) programme was initiated by the Common Market for Eastern and Southern Africa (COMESA) bloc. It was launched in 2009 with the aim of meeting international border management standards. The agreement to run the border post was signed by the Governments of Zimbabwe and Zambia in 2009 (Muqayi & Manyeruke, 2015). Chirundu border post is the second busiest border post for Zimbabwe following the Beitbridge border post. About 220 heavy goods vehicles transit Chirundu border in one day and the number of commercial vehicles was even higher than that before the decline of the Zimbabwean economy. On average, the number of trucks

making entry and exited on daily basis was 470 (320 entry and 150 exit) during the second quarter of 2011 compared to 260 in 2010 and 100 in December 2004. Before the implementation of the OSBP at Chirundu, heavy commercial trucks used to spend three days at the border post and after the implementation of the OSBP, trucks were now spending only three hours at the border. Chirundu border post is the main port of entry that links South Africa and Zambia. In addition, it is part of the North-South Corridor Aid for Trade Programme which was launched by the Tripartite Regional Economic Communities (RECs) which is a combination of SADC, the East African Community (EAC) and COMESA. Diversified challenges affecting the implementation of Chirundu OSBP include legal issues; infrastructural challenges; health related; language and cultural; corruption; operational challenges and Information and Communication Technology (ICT) challenges.

In Africa, the multiplicity of various agencies operating on both sides of the same border doubles the bureaucracy at border posts, which translates into congestion and delays (the waiting time for a container/truck to cross a border post in Africa can range from 3 minutes to 2.8 days). The cumbersome procedures entailed in customs processing can cost a consignment about US\$ 185 for each day of delay. Compared to other global regions, intraregional trade costs in Africa are a matter of consternation. For instance, the average cost of exporting overseas a container from an African country is US\$ 2,000 while in Asia it is estimated at less than half that amount (about US\$ 900). In Africa, border checkpoints have been overstretched in terms of manpower and infrastructure. According to the 15th report by the Improved Road Transport Governance Initiative (IRTG), there are between 1.8 and 3.2 checkpoints per 100 km along corridors in West Africa. A consignment of goods moving

along the West African corridors can expect significant delays, ranging from 18 to 29 minutes per 100 km, which equates to 7 hours of delays per average trip.

In Eastern and Southern Africa, goods are transported through 10 major corridors, namely Northern, North–South, Dar Central, Dar es Salaam, Nacala, Beira, Maputo, Trans Kalahari, Trans Kaprivi, and Trans Cunene. The large number of border post and roadblocks along those corridors and the inefficiency of the procedures are overwhelmingly costly to traders and businesses in the sub-region. For instance, traders/trucks have to negotiate 47 roadblocks and weigh stations between Kigali (Rwanda) and Mombasa (Kenya); and they have to wait about 36 hours at the South Africa–Zimbabwe border post (Beitbridge). In Southern Africa and EAC countries, customs delays cost the two sub-regions about US\$ 48 million and US\$ 8 million respectively per annum.

1.1.2 Kenya Perspective

In Kenya, Ndunda (2013) indicates that the Busia border post has been blamed for delays consequently resulting to congestion at the port of Mombasa. These delays have in the past led to strikes and go slows by transporters and clearing agents. Impatient truckers and traders often offer bribes either to jump queues or expedite clearance of their cargo. Border delays and the absence of enforceable means of settling disputes have been blamed for hindering the opening up of trade in East Africa, even after the launch of the EAC Common Market. As a result of these and other challenges, Ndunda (2013), observed that OSBP would harmonize transit clearance procedures by having officers from two bordering countries handle transit documents concurrently, saving on the time and consequently customs clearance thus reducing the cost of doing business in the region.

1. 1.3 Strategy Implementation

Project management is indispensable in acknowledgment of any task objective. Experienced organizations utilize venture administration routinely, however a significant number of these organizations don't make progress in meeting venture purposes (Tyson, 2018). Venture administration is a discipline for arranging, driving, sorting out, and controlling a very much characterized gathering of work (Harvey, 2003). On this record, the discipline of venture administration must be rehashed and logical. It isn't an artistic expression concocted by every expert, nor is it a science with unequivocal equations and tenets.

In spite of these limitations, hierarchical way to deal with venture administration must be predictable so learning and experience might be shared crosswise over task limits (Tukuta, 2012). A common undertaking administration life cycle comprises of start, arranging, executing, and finishing stages. In the normal task administration life cycle, the periods of starting and arranging may incorporate comparative exercises led in expectation stage in a fiasco related open undertaking administration (Tyson, 2018). Like exercises directed in executing stage in the undertaking administration, cautioning, crisis help, and recovery (here and now) exercises and in addition reproduction (long haul) exercises are done in the calamity related open task administration (Cheruiyot & Rotich, 2018).

Palvolgyi (2017) also adds that in these last stages of implementation, the task supervisor must guarantee that the undertaking is conveyed to its appropriate consummation. The conclusion stage is described by a composed formal undertaking audit report containing the accompanying segments: a formal acknowledgment of the last item by the customer, Weighted Critical Measurements (coordinating the underlying necessities determined by the

customer with the last conveyed item), compensating the group, a rundown of lessons got the hang of, discharging venture assets, and a formal task conclusion notice to higher administration. No extraordinary device or technique is required amid the conclusion stage. In the meantime, a determination of a venture stage is set apart by an audit of both key expectations and task execution in requests to decide whether the undertaking should proceed into the following stage and to identify and revise blunders cost successfully (Wang, Huang & Liu, 2018).

1.1.4 Kenya Revenue Authority

The Kenya Revenue Authority (KRA) was established by an Act of Parliament, Chapter 469 of the Laws of Kenya, which ended up noticeably successful on 1st July 1995. The Authority is mandated with the duty of gathering income in the interest of the Government of Kenya and its fundamental intention is the evaluation, accumulation, organization and implementation of laws identifying with income (Kenya Revenue Authority, 2017).

The functional departments and sections of Kenya Revenue Authority comprise the Customs and Border Control Department, the Domestic Taxes Department, Intelligence and Strategic Operations Department, Investigations and Enforcement Department, Strategy & Risk Innovation Department, Legal and Board Co-ordination Department and the Support Services Department which comprises, Internal Audit, Information and Communication Technology (ICT), Human Resource and Administration, Finance and Marketing and Communication Divisions (Kenya Revenue Authority, 2017).

Since its inception, KRA has faced a number of challenges that generally required enhancement of professionalism in revenue administration. KRA has increasingly introduced

changes in its activities every succeeding year through reform strategies which are elaborated in its Strategic Corporate Plan. The second Corporate Plan included strategies to address these challenges and it actualized the implementation of the One Stop Border Post which commenced in 2004/05 with the objective of transforming KRA into a modern, fully integrated and client-focused organization.

One Stop Border Post is an extensive Business Process Re-building (BPR) that seeks to rearrange Customs methodology; actualizing an advanced IT framework with a point of at last dispensing with paper based exchanges and definitely diminishing physical mediations; create review based techniques for travel merchandise, bonded warehouses and Excise organization; create incorporated cross outskirt freedom and documentation forms; Developing skills and plan methodologies in hazard profiling ways to deal with payload and post discharge check and review; creating systems for assuming control over the elements of Pre Shipment Inspection organizations (Kenya Revenue Authority, 2017).

1.1.5 Customs' One Stop Border Post

World trade has extended more than twice as quickly as world total national output over the previous decade (Tyson, 2018). This increase has resulted in an increased demand for trade integration and a range of complementary policies by customs administrations that provide merchants with straightforward, unsurprising, and rapid freedom of products (Tukuta, 2012). Moreover, the traditional organizations have been forced to confront changes in their working condition including a more refined way of doing business more noteworthy strategy and procedural prerequisites related with global responsibilities; expansion of territorial and two-sided exchange understandings, which expands the intricacy of regulating outskirt

conventions and controls and increased security concerns and requests to react to the dangers postured by worldwide fear mongering and transnational composed wrongdoing.

The One Stop Border Post (OSBP) is a recently developing concept predominantly with the end goal of encouraging simple development of merchandise and individuals (transport and exchange) at a land fringe. It is a coordinated land fringe administration framework which sees traditions and other government offices of neighboring nations cooperating from a similar office to process all the fundamental exit and section systems (Tyson, 2018). This implies that a client of the outskirts point acquires exit and passage leeway from one point and along these lines diminishes travel times for travelers and cargo vehicles, subsequently encouraging opportunity of development for people and merchandise and conceivably lessening costs. The OSBP idea is basic for expanding exchange, financial improvement and territorial security. Its principle favorable position as confirmed by Crown Agents (2013), is speedier outskirts leeway and constrained duplication of fringe organization mediations, which thusly enhances exchange intensity, through eliminating expense and time.

In addition, the role of customs has evolved from being that of monitoring the physical flow of goods at border points to being the key border agency, responsible for trade facilitation and protecting the society through preventing cross-border movement of dangerous and unsafe goods. Because of the above difficulties numerous nations have given significant assets to transforming and modernizing their organizations through numerous legislatures (Tukuta, 2012).

The World Customs Organization (WCO) revised Kyoto Convention of 1999, to which Kenya is a signatory besides another 144 countries, is an International Convention on the

simplification and harmonization of Customs procedures. The Kyoto convention provided a framework and standards for processing goods in international commerce. It is in this backdrop of global trends that the KRA Customs Reforms program was developed.

1.1.6 Customs and Border Control Department

The Customs and Border Control Department of the Kenya Revenue Authority was established by an Act of Parliament in 1978. It is one of the revenue departments within KRA charged primarily with the administration of the Customs and Excise Act (CAP 472) of the Laws of Kenya) and the East Africa Custom Management Act. The core business of the Department broadly involves enforcement of prohibitions and restrictions, collection and accounting of revenue, security and trade facilitation, and compilation of trade statistics for economic planning. The Department's obligation includes but not limited to import obligation, extract obligation (on imports and nearby wares) and Value Added Tax (VAT) on imports. Some other different taxes collected by the Department are Petroleum Development Levy, Road Maintenance Levy, Import Declaration Form/Pre-Shipment Inspection Fees, Road Transit Toll, Directorate of Civil Aviation Fees and Fees on engine vehicle grants. The non-financial duties of the Department incorporate accumulation of exchange insights, assistance of exchange and insurance of society.

The aforementioned Customs reform comprised the following sub-projects: Customs replacement system; Review of Customs procedures and processes; Implementing an Electronic Cargo tracking system; Scanner imaging systems implementation; Direct banking; Community Based System; Taking-over from Pre Shipment Inspection (PSI) Companies;

Patrol boats & Helicopter; Restructuring of Customs Preventative Services (CPS); K9 section; Preparation of Excise Act.

According to Kenya Revenue Authority (2017), border posts have been blamed for delays consequently resulting to congestion at the port of Mombasa. These delays have in the past led to strikes and go slows by transporters and clearing agents. Impatient truckers and traders often offer bribes either to jump queues or expedite clearance of their cargo. Border delays and the absence of enforceable means of settling disputes have been blamed for hindering the opening up of trade in East Africa, even after the launch of the EAC Common Market. As a result of these and other challenges, Compete USAID (2010), observed that OSBP would harmonize transit clearance procedures by having officers from two bordering countries handle transit documents concurrently, saving on the time and consequently customs clearance thus reducing the cost of doing business in the region.

1.2 Statement of the Problem

The cumbersome procedures and requirements for trading across borders and the resulting increased trade costs have been the subject of much discussion at international trade forums. This has underscored the need to negotiate and implement preferential trade agreements aimed at reducing the barriers and costs of trade, which result from compliance costs, procedural delays, and lack of predictability, among others. Moving away from two-control stops to a Joint Border Post, in full compliance with the regulatory requirements of the neighboring countries, clearly improve and enhance intraregional trade in Africa. It also result in improved efficiencies of customs and other government agencies, increase cooperation, the sharing of information and trade data, better resource utilization. Despite the

benefits accrued to it, the implementation of one stop border posts is facing numerous challenges.

Border posts in Kenya are characterized by significant clearance delays and poor infrastructure (Ndunda, 2013). The Customs yard on the Kenyan side of the Busia border is in a dilapidated state and has not expanded over time to accommodate the ever increasing volumes of cargo being handled there. In addition, some border points like Busia have slow network connection and internet services. In addition, border stations like Isebania, Lungalunga and Busia do not have any Internet Service Providers (ISPs) and experience slow network connection. Further, 45% of the staff had not been trained on the use of X-Ray scanners and other news systems recently introduced. Also, the tendering process for the Electronic Cargo Tracking system took four years to complete and was mired by controversy and court cases. In another instance of bureaucratic challenge, a narcotics sniffer dog died and because dog breeders refused to participate in the lengthy government procurement process, the dog was not replaced in time. Since the formation of a canine (K9) unit was a key One Stop Border Post initiative, this delay has negatively impacted on the success of One Stop Border Post (Cheruiyot & Rotich, 2018).

Various studies have been conducted on one stop border post in Kenya. For instance, Ndunda (2013) conducted a study on the implementation of one stop border post strategy at the Busia Border; and Cheruiyot and Rotich (2018) examined the factors affecting the implementation of one stop border post strategy in Malaba border. However, these studies were conducted as case studies specific to specific border points. In addition, these studies did not show the challenges facing the implementation of one stop border posts. In addition, these studies did not show how infrastructural challenges, bureaucratic procurement procedures,

organizational culture and human resource challenges affect the implementation of one stop border posts. This study therefore sought to investigate the challenges facing the implementation of one stop border posts by the Kenya Revenue Authority.

1.3 Purpose of the Study

The purpose of this study was to investigate the challenges facing the implementation of one stop border posts by the Kenya Revenue Authority.

1.4 Research Objectives

The specific objectives of the study were;

- i. To determine the effect of infrastructural challenges on the implementation of one stop border posts by the Kenya Revenue Authority.
- ii. To establish the how bureaucratic procurement procedures affect the implementation of one stop border posts by the Kenya Revenue Authority.
- iii. To examine the effect of organizational culture on the implementation of one stop border posts by the Kenya Revenue Authority.
- iv. To evaluate how human resource challenges affect the implementation of one stop border posts by the Kenya Revenue Authority.

1.5 Research Questions

The study sought to answer the following research questions;

- i. What is the effect of infrastructural challenges on the implementation of one stop border posts by the Kenya Revenue Authority?
- ii. How do bureaucratic procurement procedures affect the implementation of one stop border posts by the Kenya Revenue Authority?
- iii. What is the effect of organizational culture on the implementation of one stop border posts by the Kenya Revenue Authority?
- iv. How do human resource challenges influence the implementation of one stop border posts by the Kenya Revenue Authority?

1.6 Significance of the Study

1.6.1 KRA Administration

The findings of this study may be of great importance to customs administration in Kenya Revenue Authority, government of Kenya and policy makers as well as other researchers and academicians. To the customs administration in Kenya Revenue Authority, the study provides information on how infrastructural challenges, bureaucratic procurement procedures, organizational culture and human resource challenges affect the implementation of one stop border posts. This information can be used in the development of strategies based on the highlighted challenges to improve implementation of one stop border posts.

1.6.2 Policy Makers

To the government of Kenya, East Africa Community and policy makers, the study provides information on the challenges in implementation of one stop border posts by the Kenya Revenue Authority. This information can be used to formulate policies based on addressing

infrastructural, procurement procedures, organizational culture and human resource challenges to improve implementation of one stop border posts.

1.6.3 Future researchers/Academicians

The study adds more information to the body of knowledge on the challenges facing the implementation of one stop border posts. In addition, the study forms a base upon which further studies can be conducted on the implementation of one stop border posts. To other researchers and academicians, the study provides information that can be used as literature review in studies related to one stop border posts. The study documents and evaluates the efforts of the Customs' One Stop Border Post programme team with a view to serve as a record about the insights that can be extracted from their work and so as to provide a reference point for similar or related projects in the public sector.

1.7 Scope of the Study

This study focused on the challenges facing the implementation of Customs' One Stop Border Post by Kenya Revenue Authority. The study focused on four challenges: infrastructural challenges, bureaucratic procurement procedures, organizational culture and human resource challenges. The study focused on four (4) One Stop Border Posts, which included Busia border, Malaba border, Namanga border and Taveta/Horiri boarder. The target population was the staff working in the four One Stop Border Posts. The study was conducted between October 2017 and November 2017.

1.8 Assumptions of the Study

The study made an assumption that the respondents would provide information on the actual challenges that affected the implementation of Customs' One Stop Border Post by Kenya Revenue Authority. In addition, the study assumed that the respondents would be responsive and appreciate the importance of the study and hence cooperate with the researcher work by answering ten questions. The study also assumed that the information that the respondents would provide would be accurate and correct and the research would be completed within the given time.

1.9 Limitations of the Study

The management of Customs Services Department was reluctant to grant permission to carry out the research. However, the researcher sought a letter from the University that allowed for data collection and also informed the participants that the data collected would only be used for academic reasons. The participants in the research were shy to give out the required data for fear of victimization. Additionally, some of the respondents felt that the questions were a form of investigation. The researcher tried his best to earn their trust by assuring them that the data they gave would be treated with utmost confidentiality and it would only be used in the study for academic purposes.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

This chapter presents literature on relevant to challenges facing the implementation of customs' one stop border posts. It covers the theories that the study was anchored on, conceptual framework showing the hypothesized associations between variables, empirical review as per the objectives of the study, critique of existing literature and research gaps.

2.2 Theoretical Review

The theoretical framework is the structure that can hold or support a theory of a research study. This study was anchored on two theories: resource-based theory and open system theory.

2.2.1 Resource Based Theory

This theory was developed by Birger Wernerfelt in 1984. The resource-based view (RBV) as a basis for the competitive advantage of a firm lies primarily in the application of a bundle of valuable tangible or intangible resources at the firm's disposal. To successfully implement a project requires that these resources are effectively deployed. Jugdev and Mathur (2013) emphasizes the distinction between capabilities and resources by defining capabilities as a special type of resource, specifically an organizationally embedded non-transferable firm-specific resource whose purpose is to improve the productivity of the other resources possessed by the firm. Resources are stocks of available factors that are owned or controlled

by the organization, and capabilities are an organization's capacity to deploy resources. Essentially, it is the bundling of the resources that builds capabilities (Wang, Huang & Liu, 2018).

Resources are inputs to the process and can be classified into tangible and intangible resources. Tangible resources are physical in nature and include land, buildings, machinery, equipment, finances and human resources. Intangible resources are resources that cannot be touched but they are owned by the organization, which include skill and knowledge. Resource based view theory suggests that a firm's resources are the key determinants of its projects' performance (Engelbrecht, Johnston & Hooper, 2017).

In the implementation of one stop border points programs, resources include finances, equipment, skills and competence of the employee as well as leadership skills. Competencies/skills are a subset of resources that have transformational and administrative capacities, for example, sets of activities, specialized abilities or practical process learning, and that help an association perform well on vital objectives or against basic achievement elements (Engelbrecht, Johnston & Hooper, 2017). Abilities are not procured from the market; rather, they should be produced by an association. In addition, for the customs department to deal with infrastructural challenges it must make use of financial resources in procuring internet service providers, construction of facilities and buying of other equipment.

2.2.2 Open system theory

This theory was originally developed by Hungarian biologist Ludwig von Bertalanffy in 1972. From a biological viewpoint, it considers a creature as an integrated system of functions and interdependent structures. From a sociological perspective, system theory is the

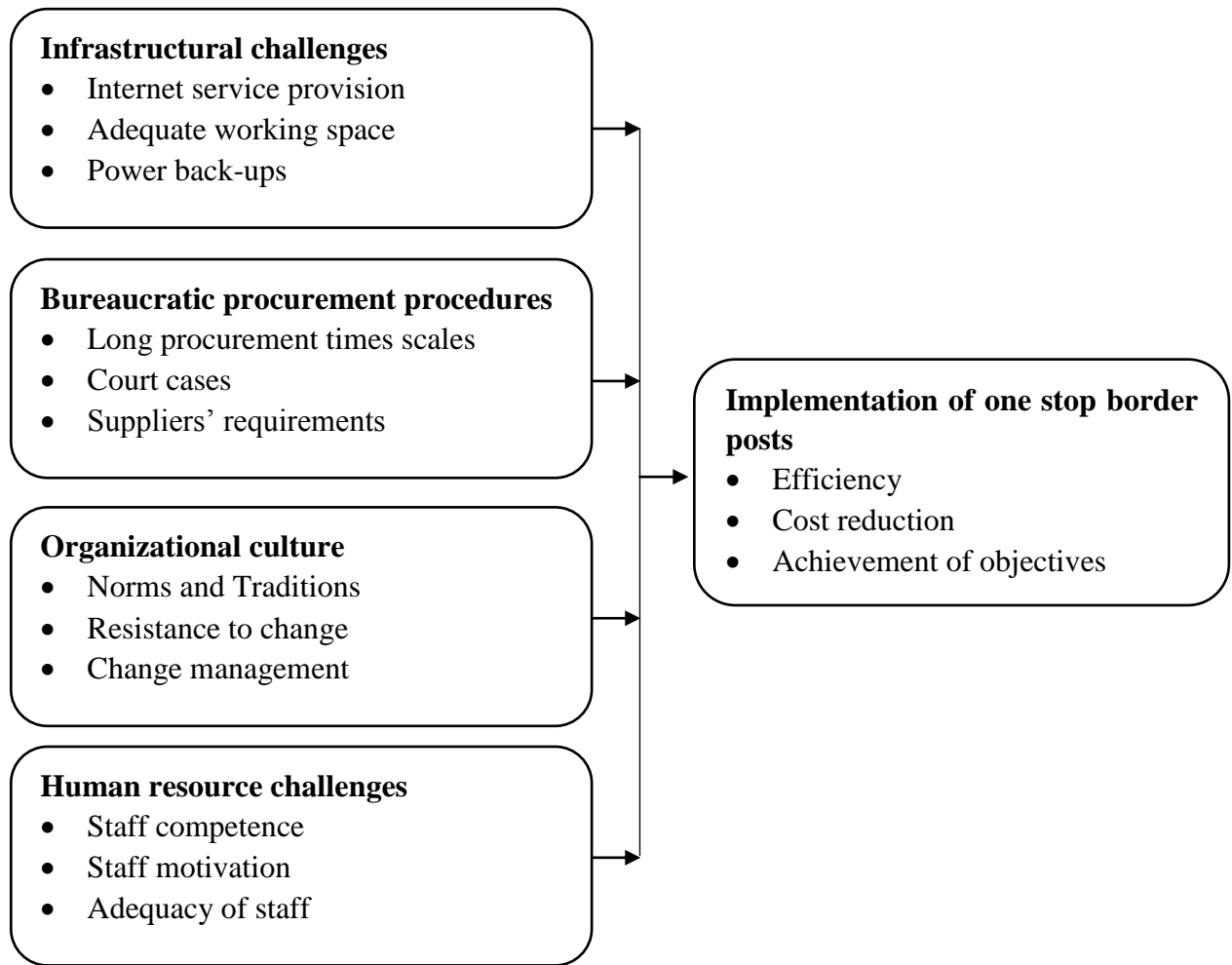
trans-disciplinary approach of an organization. A sociological system contains four main components including attributes, objects, interrelationships among various objects and the environment. Dutt, Mcgahan and Mitchell (2016) refer objects as being parts, variables, or elements that exist in a system. Attributes refer to features of qualities of a system and its objects. Every organization has internal relations that exist among its various objects. Further, a system occurs in an environment.

A system is a set of objects of things that influence one another within an environment and form a larger pattern that is different from any of the parts. A system can also be considered as a collection of entities that act together to perform a specific purpose. A system is separated from its environment by a boundary, which separates what is in the system and what is not (Adaba & Kebebew, 2018). A system can either be open or closed. An open system can interact with its environment and it is characterized by exchanges of matter and information with the external environment. In other words, one stop border points are open systems that interact regularly with external forces such as other government agencies from both countries. The open system theory focuses on the relationships between various stakeholders in a project or organization. In applying the concept open system theory, Lee, Park and Lee (2015) indicate that an organization is a system built by an energetic input-output, where the energy coming from the output reactivates the system. Another part of the open system concept focuses on the impact of changes within an organization. The changes in one part of the organization affect all other parts of the organization. The main function of an organization or project management is to act as a boundary-linking pin among the various subsystems within the organizational system (Ventroux, Marle & Vidal, 2017).

In the implementation of one stop border points, project managers deal with complex systems defined by numerous stakeholders, nonlinearities, multiple interdependencies and feedback systems. Therefore, they must ensure that there is adequate involvement of all stakeholders so as to reduce resistance to change. Communication plays a vital role in the implementation projects. It is the connecting and integrating link among the systems network. The flow of information, energy, and material—the elements of any processing system—are coordinated via communication systems (Dutt, Mcgahan & Mitchell, 2016). Staff competence is another key component in the implementation on one stop border point. To ensure cost reduction, efficient and effectiveness in the border points, there must be adequate from of information and sharing of information between staff from both countries. This is simply done through the use of information and communication technology.

2.3 Conceptual Framework

A conceptual framework is defined as a network of linked concepts. In addition, a conceptual framework is based on the identification of key concepts and the relationships among those concepts. The study sought to investigate the challenges facing the implementation of one stop border posts by the Kenya Revenue Authority. The independent variables were infrastructural challenges, bureaucratic procurement procedures, organizational culture and human resource challenges. The dependent variable was the implementation of one stop border posts.



Independent variables

Dependent variable

Figure 2.1: Conceptual Framework

2.4 Empirical Review

2.4.1 Implementation of one stop border posts

Implementation of projects can be measured in terms of schedule, safety, quality, cost achievement of objectives and user satisfaction. However, Maithya (2016) asserts that the implementation of a project is considered successful if it meets its technical specifications and if satisfaction is achieved among stakeholders such as end users, project team members, parent organization managers and donors or financiers. According to Berg and Karlsen (2014), the implementation of a project is considered successful if its completion is within schedule, within budget, achieves the set goals and ensures user satisfaction.

Traditionally, the implementation of a project was measured in terms of schedule, within budget (cost) and specified quality. Nevertheless, even though projects are completed on time, within budget and are perceived to be of good quality, they can still be considered as failures while projects that have exceeded the set time and exceeded the budget can be considered successful. Therefore, even if the traditional measures of performance such as cost, quality and budget are important in measuring performance, other measures have also to be used. These measures include user satisfaction and client satisfaction. Nguyen and Watanabe, (2017) argues that the measures of project implementation should include completion time, completion within budget, efficiency, effectiveness, meeting stakeholder's expectations, minimum conflicts and disputes and safety.

The one-stop border post is a welcome departure from the two-stop border post model characterized by tonnes of paperwork, lengthy clearance transactions, and duplication of exit/entry procedures that causes delays and increase the cost of doing business (Njugi &

Agusioma, 2014). In the traditional border practice, an importer, exporter or a traveller needed to obtain exit clearance from one side of the border before moving over to the other side for entry clearance. These crossing procedures depicted a glaring disconnect among EAC member countries in clearance of cargo.

The implementation of OSBP concept has alleviated the situation by improving border crossing speed and efficiency thus reducing barriers to trade and improving business competitiveness. The efficiency of an OSBP is enhanced by redesigning and improving physical infrastructure, procedures and processes, in order to facilitate expeditious movement, release and clearance. Through OSBPs, there has been improved cross-border security, a reduction in revenue leakages as well as better resource utilisation through improved cross-border co-operation and sharing of resources and intelligence.

For road transport operators, shippers and customs agents, the OSBP model has resulted in fewer delays at borders and reduced operating costs, faster truck turnaround times, predictability of border and transit procedures and quicker processing of documents. It also comes with savings in the cost of inputs, increased reliability of shipments enabling reduced inventories and reduced capital tied up in logistics through just-in-time delivery.

2.4.2 Bureaucratic procurement procedures

Effective and efficient procurement lies at the heart of the Government's drive to improve the delivery of public services. Procurement spend in central civil government alone amounts to around £13bn per year. Any unnecessary bureaucracy introduces waste and delay, reduces the likelihood of effective competition and jeopardizes delivery (Jones, 2013). While a formal and professional procurement process saved time, save money and reduce risk, it is

sometime seen as cumbersome or bureaucratic but for any procurement exercise it is important to follow a few key steps. Current procurement laws are also to blame for the delay in the implementation of projects, and when supply chain issues are not totally ironed out before a project begins, more delays can occur (Hui, Othman & Omar, 2011).

Long procurement timescales slow down the delivery of projects and increase costs for all involved. Long and unpredictable timescales reduce competition by absorbing scarce bid capacity and discouraging suppliers from competing in the future (Jones, 2013). In addition, one of the most important ways that government can streamline its procurement activities and achieve better delivery is by improving the skills of staff in decision-making and commercial roles. An over-cautious approach to engaging with suppliers and sharing information with them, particularly early in a procurement process, can result in misunderstanding and wasted effort, and reduced competition (Hui, Othman & Omar, 2011). Poor communication within government results in duplicated work and slows down the improvement cycle.

The European Commission (2016) conducted a study on the role of EU Public Procurement reform on less bureaucracy and higher efficiency. The results indicated that the new rules simplify public procurement procedures through smarter rules and the wider use of eProcurement. They also make public procurement in Europe more efficient, leading to billions in savings and making it easier for SMEs to participate in public tenders. E-procurement can significantly simplify the way procurement is conducted, reduce waste and deliver better procurement outcomes (lower price, better quality) by stimulating greater competition across the EU Single Market. Authorities that have already made the transition

to eprocurement report savings between 5% and 20%. Given the size of the total procurement market in the EU, each 5% saved could return around €100 billion to the public purse.

Kabega, Kule and Mbera (2016) examined the effect of procurement planning on performance of public projects in Rwanda. The study used a descriptive research design. The results indicated that Rwanda still practice lengthy bureaucratic procurement processes in acquiring goods and services, corruption and discriminatory awards of tenders, hence has made some government projects to fail. The study also found that the government advertised for the construction project in order to get the right supplier, they gave 120 days for the bid validity, the district invited all suppliers when evaluating for bids, contracts committee considered possible factors when evaluating the bids, they gave suppliers 7 days for complain for unsuccessful suppliers and tender was issued to the right supplier.

Ogwang and Waweru (2017) conducted a study on the influence of procurement planning on performance of Kisumu Water and Sewerage Company Limited. Survey research design was adopted. A sample of 57 respondents was derived from the aforesaid population using stratified random sampling technique. The results indicated that procurement requirements were of significant importance to the performance of KIWASCO. The study also established that technical requirements are high for projects. The foregoing has led to increased difficulties in the management of the sector particularly during the procurement process.

An inefficient bureaucracy can represent a major obstacle to implementation of one stop border point. Long and bureaucratic procurement process was also a challenge and this delayed several initiatives. For example, the tendering process for the Electronic Cargo Tracking system took four years to complete and was mired by controversy and court cases. In another instance of bureaucratic challenge, a narcotics sniffer dog died and because dog

breeders refused to participate in the lengthy government procurement process, the dog was not replaced in time. Since the formation of a canine (K9) unit was a key One Stop Border Post initiative, this delay has negatively impacted on the success of One Stop Border Post.

2.4.3 Organizational culture

Organizational culture is a system of shared assumptions, values, and beliefs, which governs how people behave in organizations. These shared values have a strong influence on the people in the organization and dictate how they dress, act, and perform their jobs. Denison and Mishra (2005) reiterated that the effect of organizational culture and its potential impact on organizational success has contributed to the much attention it has received in the last two decades. Employee commitment to contract agreements is one of the measures of organizational culture and it significantly influences implementation of projects. Goal alignment and reliance, contractor commitment, and worker orientation contribute to improved overall performance and participant satisfaction (Nguyen & Watanabe, 2017).

Njugi and Agusioma (2014) found that organization culture had a great influence on the implementation of projects in of World Vision as it dictates how things are done, work environment, performance targets organization's philosophy as well as organizations stability. Employees in the organization seek a work environment that maximizes their ability to be innovative, creative, and independent of micro-management, cohesion with fellow colleagues among others. Further, Bateta and Wagoki (2015) showed that that both reward systems and behavioral norms were strong motivators for strategic plans implementation. In addition, certain traits which were highly valued by the organizations and communication strategies played a significant role in enhancing the implementation of strategic plans. Also,

Kotter (1996) identifies eight reasons why change initiatives fail and he lists them as: permitting excessively lack of concern; neglecting to make an adequately intense directing coalition; disparaging the energy of vision; under imparting the vision; allowing snags to obstruct the new vision; neglecting to make here and now wins; announcing triumph too early; fail to stay changes immovably in the corporate culture. Both Hayes (2002) and Huczynski and Buchanan (2001) note that resistance to change is a typical problem while implementing change. They advise that coping effectively with change requires that supervisors build up a scope of relational aptitudes that empower them manage people and gatherings who try to piece and control change for their own advantage.

Belassi (2013) conducted a study on the impact of organizational culture on the success of new product development projects. Culture to organizations is personality to people. It determines how they do things and why they do them that way. Without adopting the right culture, trying to present micro changes might prove to be useless.

Luong and Watanabe (2017) conducted a study on the impact of project organizational culture on the performance of construction projects in Vietnam. A total of 199 completed construction projects in Vietnam with specific data gathering through questionnaires were analyzed. The findings reveal that contractor commitment to contract agreements is the most significant cultural factor affecting project performance. Goal alignment and reliance, contractor commitment, and worker orientation (commitment to workers) contribute to improved overall performance and participant satisfaction. Contractor commitment and cooperative orientation enhance labor productivity, whereas goal alignment and trust and contractor commitment ensure learning performance (learning from experience).

2.4.4 Human resource challenges

Human resource is one of the important resources for successful development of every organization. Competence issues within human resource management have been highly stressed on in different institutions. Nguyen and Hadikusumo (2017) suggest that specific features of the project-oriented organizations create specific challenges for human resource management in that context, which are not widely, recognized in the general management. Management by Projects is considered as the organizational strategy of the project-oriented organizations to meet their objectives as well as gaining a competitive edge over their peers.

The implementation of projects in an organization can be considered as a change which touches different identity dimensions of the organization (Maithya, 2016). A central dimension to be changed is human resource as personnel require new competences and skills. Thus, every time a new project or program is started, the human resource configuration of the organization must change. This might create pressure on the organization and its available human resources. Therefore specific competences, knowledge and skills are needed by the project personnel to successfully work together in projects. These may be formally supported by the organization or informally demanded by the nature of the projects.

Motivating employees through a good reward system constitutes a difficult and challenging task for general managers as it can positively affect employees' behavior toward their jobs and increase their commitment and thus their performance. Berg and Karlsen (2014) state that reward strategies are important to an organization's HRM and should be bundled with other HR practices so that they complement and reinforce each another. Imran and Luqman

(2016) found that motivation through a good reward system can lead to an increase in employees' productivity.

Maithya (2016) conducted a study on the influence of human resource on implementation of strategic change management practices at the University of Nairobi. The study adopted a case study design. The study revealed that knowledge is considered to be a key strategic resource that does not depreciate and can generate increasing returns. The findings further revealed that challenges that were encountered in strategy implementation were resistance to change, inadequate resources and lack of adequate personnel. It was also observed that the University values staff training that is geared towards improving their skills and knowledge. Imran and Luqman (2016) conducted a study on the impact of human capital practices on project success. The study used a descriptive research design. The results indicated that human capital practices such as training and development, teamwork and trust, enhance the development of human capital and ultimately effect the completion of project successfully in time and efficient manner.

2.4.5 Infrastructural challenges

Infrastructural services including power, transport and telecommunications, provision of water and sanitation, and safe disposal of wastes are central to the implementation of projects such as one stop border points. However, these cannot be done without the necessary resources. Resource allocation is a vital component in the success of a project in any organization. Its application in terms of finances, equipment and other infrastructure may influence the delivery time and cost of a project (Lucianetti & Mura, 2013). The various policies governing the allocation of resources determined the amount of resources that

various tasks were allocated. The kind of policy adopted in allocating resources can greatly affect the time duration of the intended project. It is worth noting that it is not easy to develop and execute policies for the reduction of a project's timeline due to the ever changing demand patterns and the delays experienced in transferring resources through various activities (Berg & Karlsen, 2014).

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The implementation of the OSBP has slowed the developmental pace of Chirundu town. The major reason for the reduced pace of development was that the OSBP led to the reduction of time spent by the cross borders at the border. Before the implementation of the OSBP, travelers and traders used to spend a lot of time at the border thereby promoting businesses such as hotels, lodges, restaurants, takeaways and shops. This has adversely impacted on local businesses around Chirundu town. For instance, the researcher observed that Beitbridge town was being converted into a big town with the reason that travelers, traders, and drivers of commercial trucks were spending a lot of time at the border thereby promoting local

businesses. The implementation of Chirundu OSBP has actually reduced the pace of development of the surrounding areas. The study also noted that the Chirundu residential area is closely located to the border. There is no separation between the border post and the residential area. Thus, the town was poorly planned. In addition, Chirundu town is a tourist attraction area. There were some wild animals moving around the area and these animals were scaring people using the border. Some of the animals are extremely dangerous. The study noted that the incidences of animal attacks were so common especially to those illegal border jumpers (Muqayi & Manyeruke, 2015).

Another infrastructural challenge affecting the operations at Chirundu OSBP was frequent power cuts as a result of inconsistencies of the Zimbabwe Electrical Supply Authority (ZESA). These power cuts were causing direct challenges to the border post such as derailing operations at the border. In some incidences, the unnecessary power cuts were forcing the border agencies to halt some operations. For instance, ZIMRA uses electronic devices that directly depend on electricity such as computers, printers, scanners and cameras among others. Power cuts generally cause breakages to electronic gadgets resulting in the loss of served data. Furthermore, cell phone network transmission and internet servers directly depend on electricity and the unusual power cuts resulted into loss of communication. Generally, unnecessary power cuts were derailing border operations and this was adversely impacting on the flow of people and goods crossing the border (Muqayi & Manyeruke, 2015).

2.5 Critique of Existing Literature

Various studies have been conducted on one point boarder stops and cross-border Corporation. In Slovenia, Cankar, Seljak and PetkovSek (2014) examined the factors that

influence cross-border cooperation between businesses in the Alps–Adriatic region. The results show that good personal relations, language skills and shared interests are the most important factors; the level of assistance and administrative/legislative barriers are the biggest barriers in cross-border cooperation. However, having been conducted in Slovenia, these findings cannot be generalized to Kenya.

In the United States, Schuler, Tarique and Jackson (2004) conducted a study on managing human resources in cross-border alliances in the United States. The results indicated that executives sometimes use similar imagery to motivate their “troops.” What such images ignore are the strong interdependencies among business organizations and the degree to which cooperation results in mutual gains. The study was limited to the United States, a developed country, and hence its findings cannot be generalized to Kenya, a developing country.

In Netherlands, Jagersma (2005) conducted a study on issues facing companies that are considering or managing cross-border alliances. The results indicated that many cross-border alliances do not realize their full potential because the preparation, planning and implementation process fails to clearly define what success means. Having been conducted in Netherlands, a developed country, the findings of this study cannot be generalized to Kenya, which is a developing country.

Muqayi and Manyeruke (2015) conducted a study on the impact of the Chirundu one stop border post in addressing border protectionist challenges in Zambia. The results indicated that before the implementation of the OSBP at Chirundu, heavy commercial trucks used to spend three days at the border post and after the implementation of the OSBP, trucks were

now spending only three hours at the border. However, the study did not show the challenges the country was facing in the implementation of one stop border post.

Ndunda (2013) conducted a study on the implementation of one stop border post strategy at the Busia Border and found that the one stop border post strategy was faced with some difficulties that slowed down by difficulties and numerous challenges stood on the way to successful implementation. Nonetheless this study was limited to one stop border post (Busia border), which is the border between Uganda and Kenya and hence the findings cannot be generalized to the other one stop border posts (Kenya-Tanzania).

Cheruiyot and Rotich (2018) examined the factors affecting the implementation of one stop border post strategy in Malaba border. The results indicated that multiple agencies were required to work harmoniously so as to implement the strategy since collaboration was found to be an impediment in successful implementation of the OSBP strategy. The study further established employees' capacity influenced implementation of OSBP strategy. The study found out that improvement in the efficiency of customs services and other government agencies through avoiding unnecessary duplication of clearance procedures and increasing cooperation has been a major impact of implementation of OSBPs. This study was limited to Malaba Border and hence its findings cannot be generalized to other borders in Kenya.

2.6 Research Gaps

Even though various studies have been conducted on one stop border points and cross border corporations, these studies have been limited to specific countries and border points and hence their findings cannot be generalized to other border points. For instance, Cankar, Seljak and PetkovSek (2014) examined the factors that influence cross-border cooperation

between businesses in the Alps–Adriatic region in Slovenia; Schuler, Tarique and Jackson (2004) conducted a study on managing human resources in cross-border alliances in the United States; and Jagersma (2005) conducted a study on issues facing companies that are considering or managing cross-border alliances in Netherlands. Due to differences in policies governing customers and border management as agreements between countries, findings from one country cannot be generalized to another.

In Kenya, Ndunda (2013) conducted a study on the implementation of one stop border post strategy at the Busia Border; and Cheruiyot and Rotich (2018) examined the factors affecting the implementation of one stop border post strategy in Malaba border. However, these studies were conducted as case studies specific to specific border points. In addition, these studies did not show the challenges facing the implementation of one stop border posts. In addition, these studies did not show how infrastructural challenges, bureaucratic procurement procedures, organizational culture and human resource challenges affect the implementation of one stop border posts.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

This chapter outlines the research methodology that was used to carry out the study. It includes the research design, target population, sample size and sampling technique used, data collection instruments, data collection procedures as well as data analysis and presentation.

3.2 Research design

This study used a descriptive research design. Descriptive research involves obtaining information about a current status of a phenomenon in order to describe ‘what exists’ in relation to conditions and variables in a situation (Greener, 2008). According to Creswell (2014), descriptive design is a method of collecting information by administering questionnaires and interviews; it is focused on the respondent’s views. This design is ideal as it provides room for feasible evaluation of the results. Further, it gives an in-depth and comprehensive exploration required in research studies. In addition, a descriptive approach was used because it is able to collect accurate data on the challenges facing the implementation of one stop border posts and provide a clear picture of the phenomenon under study.

3.3 Target Population

Target population refers to all the members of a hypothetical or real group of subjects, objects or individuals to whom a researcher desires to generalize the conclusions of the study

(Bhattacharjee, 2012). A target population is a set of units that have observable characteristics which was used to generalize the results of the study (Bryman & Cramer, 2012). The target population of this study was all the staff working at the four one stop border posts: Busia border, Malaba border, Namanga border and Taveta/horiri border.

Table 3.1: Target population

One stop border posts	Target Population
Busia border	33
Malaba border	31
Namanga border	29
Taveta/horiri border	27
Total	120

3.4 Sample and Sampling Technique

A sample is a selected part of the total population that is set apart as a representation of the whole population under study (Creswell, 2014). The study used 50% of the target population as the sample size. Greener (2008) indicates that a 50% of the sample should be used for a population of between 100 and 500 ($100 < N < 500$). Since the population of the study (120) is between 100 and 500, a 50% sample size 60 was appropriate.

Stratified random sampling involves the classification of a population into lesser sub-groups known as strata. These strata are developed on the basis of the members' shared characteristics or attributes. After classification, a random sample was obtained from each stratum in a number proportional to the size of the stratum when compared with the population (Sahu, 2013). The strata in this study were the various one stop border posts in Kenya. The main advantage with stratified sampling is how it captures key population characteristics in the sample.

Table 3.2: Sample Size

One stop border posts	Target Population	Sampe Size
Busia border	33	17
Malaba border	31	16
Namanga border	29	15
Taveta/horiri border	27	14
Total	120	60

3.5 Instrumentation

This study used both primary and secondary data. Primary data as explained by Greener (2008) is fresh data collected for the very first time. Secondary data on the other hand is the data that has been previously collected and has undergone a statistical process. Secondary data was collected from the annual reports on the customers and control department in Kenya Revenue Authority. Primary data was collected by use semi-structured questionnaires. Questionnaires are commonly used for cases where the respondents willingly cooperate and are within reach. This kind of data collection method is convenient as it can be used to reach many people provided such persons can independently read and write. The questionnaires encompassed both closed ended or open ended questions so as to enable the respondent to express their view without being affected by the researcher. The structured questions were used in an effort to conserve time and money as well as to facilitate an easier analysis as they are in immediate usable form. On the other hand, the unstructured questions were used as they encourage the respondent to give an in-depth and felt response without feeling held back in revealing of any information. Bhattacharjee (2012) indicates that a questionnaire is a cost efficient method to collecting information particularly from a huge group of respondents and

it facilitates anonymity. Questionnaires were utilized in this research since the component of anonymity as some of the information needed is sensitive.

3.5.1 Pre- Test

A pre-test was conducted in an effort to identify and rephrase any ambiguous, misinterpreted or misunderstood questions. In addition, the pre-test facilitated the removal of typographical errors and determination of whether the questions asked are relevant and appropriate (Creswell, 2014). The pre-test was conducted in in the customs and control department in the headquarters if Kenya Revenue Authority. The pre-test group was sampled randomly and comprised of 10% of the sample size.

3.5.2 Validity of Research Instruments

Validity as explained by Creswell (2014) is the degree to which the measurement instrument or approach is successful in quantifying or describing the element under measure. Face validity and content validity, are the two types validity commonly used. If the question posed is misinterpreted or misunderstood, then this is called face validity. Sahu (2013) advise that the use of pre-testing decreases face validity. Content or logical validity is the degree to which the used measure represents all the facets of the provided social construct. This study improved content validity by consulting individuals such as the supervisors who are experts in the current area of study. Additionally, face validity of the research was improved by use of the pre-test and making clear all the ambiguous and unclear questions.

3.5.3 Reliability of Research Instruments

Reliability in statistics is the overall consistency of a measure. A measure is said to have a high reliability if it produces similar results under consistent conditions (Creswell, 2014). Data reliability which is a measure of internal consistency and average correlation was measured using Cronbach's alpha coefficient which ranges between 0 and 1. Cronbach's alpha is a measure of internal consistency, that is, how closely related a set of items are as a group. It is considered to be a measure of scale reliability (Sahu, 2013). Higher alpha coefficient values means there is consistency among the items in measuring the concept of interest. A Cronbach's alpha (α) of more than 0.7 is considered acceptable while a Cronbach's alpha (α) of less than 0.7 is considered questionable.

3.6 Data Collection Procedure

The researcher obtained a letter of data collection from Jomo Kenyatta University of Agriculture and Technology. In addition, a research permit was obtained from the National Commission of Science Technology and Innovation (NACOSTI). The researcher also wrote a letter of transmittal of data collection instruments to individual respondents. The researcher booked appointments with the management of the four one stop border points and agreed on the period of data collection. A drop and pick later method was used to administer the questionnaires to the staff. Follow-ups were made on daily basis to monitor the progress of the respondents in filling up the questionnaires. The data collection exercise was expected to take approximately two weeks.

3.7 Data Analysis and Presentation

Data analysis is a process of inspecting, cleansing, transforming, and modelling data with the goal of discovering useful information, informing conclusions, and supporting decision-making (Bryman & Cramer, 2012). Qualitative data was collected analysed by use of thematic content analysis and the results were presented in a narrative form. Quantitative data was analyzed by use of both descriptive and inferential statistics by use of statistical package for social sciences (SPSS version 22). Preceding the analysis, a codebook for the different quantitative variables was prepared on the basis of the numbering structure of the questionnaires.

After confirming that all the data entered is accurate, descriptive statistics were utilized to analyze quantitative data. Descriptive statistics include frequency distribution, percentages, measures of central tendencies (mean) and measures of dispersion (standard deviation). The data was then presented in tables and graphs. Descriptive statistics help the researcher to significantly explain distribution of measurements and to also explain, organize and review data (Bhattacharjee, 2012). Additionally, multivariate regression analysis was used to establish whether there was a relationship between the dependent and the independent variables. Since there are four independent variables in this study the multiple regression model was as follows:

$$Y = \beta_0 + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + \varepsilon$$

Whereby;

Y = Implementation of one stop border posts

B0 = Constant

$\beta_1- \beta_4$ =Coefficients of determination

X_1 = Infrastructural challenges

X_2 = Bureaucratic procurement procedures

X_3 = Organizational culture

X_4 = Human resource challenges

ε = Error term

CHAPTER FOUR

RESEARCH FINDINGS AND DISCUSSIONS

4.1 Introduction

The section entailed presentation of the findings as well as interpretation of results. The presentation and discussion of the findings were in accordance to the general and specific objective of this study. The main purpose of this study was to investigate the challenges facing the implementation of one stop border posts by the Kenya Revenue Authority. The specific objective of this study was to determine the effect of infrastructural challenges, bureaucratic procurement procedures, organizational culture and human resource challenges on the implementation of one stop border posts by the Kenya Revenue Authority. The results were presented in figures (bar graphs and pie charts and tables).

4.2 Response Rate

The sample size of this study comprised of 60 staffs working at the four one stop border posts: Busia border, Malaba border, Namanga border and Taveta/horiri border. During data collection process, the researcher distributed 60 questionnaires among the respondents. However, 56 questionnaires were duly filled and returned to the researcher. This provided a response rate of 93.33%.

4.3 Result of the Pilot Study

Under normal circumstance, a Cronbach alpha which is above than 0.6 is within the acceptable limits of reliability coefficients. The Cronbach alpha of each variable of this study

was above 0.6 thus they were within the acceptable limits. In case the Cronbach alpha is less than 0.6, the reliability of data collection instrument is questionable thus there is need to amend it before conducting the actual study. The results were as depicted in table 4.1.

Table 4.1: Cronbach Reliability Alpha

Construct	Cronbach's Alpha
Infrastructural challenges	.776
Bureaucratic procurement procedures	.761
Organizational culture	.752
Human resource challenges	.749

4.4 Demographic Information

The demographic information of the staffs working at the four one stop border posts comprised of their gender, age bracket and highest level of education as well as number of years they have spent in their organization. The results were presented in figures and tables.

4.4.1 Gender of the Staffs

The staffs working at the four one stop border posts were requested to indicate their gender. The results were as presented in figure 4.1. According to the results, 75% of the participants specified that they are male while 25% pointed out that they are female. This implied that most of staffs working at the four one stop border posts were male.

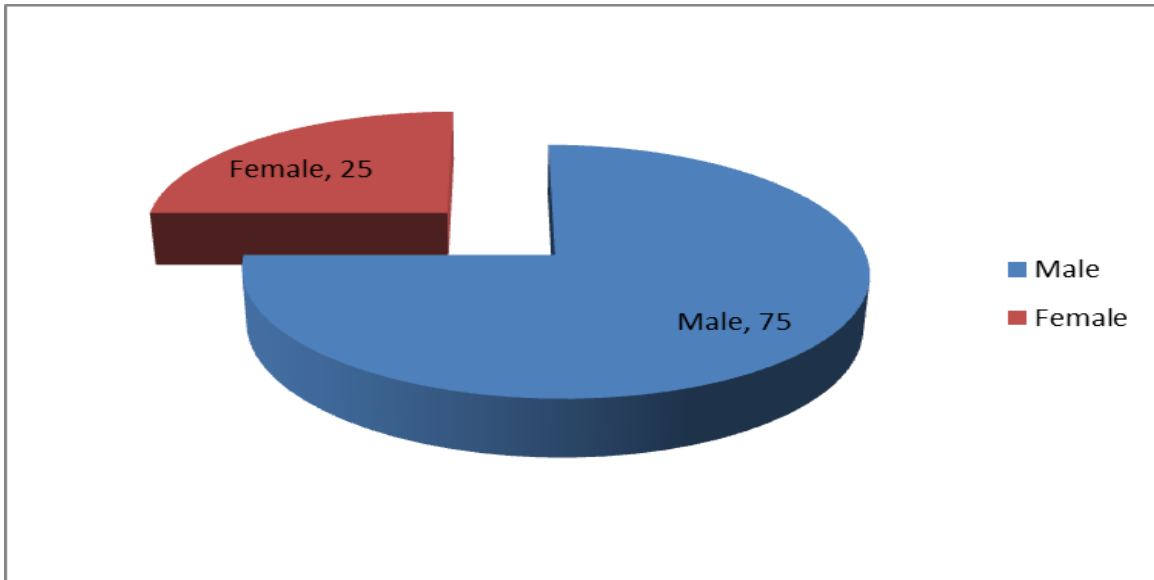


Figure 4.1: Gender of the Staffs

4.4.2 Age Bracket of the staffs

The staffs working at the four one stop border posts were asked to indicate their age bracket. The results were as depicted in figure 4.2. According to the results, 35.7% of the staffs working at the four one stop border posts indicated that they were in the age bracket of 31 to 35 years, 28.6% pointed out that they were in the aged between 36 and 40 years, 14.3% indicated that they were aged between 41 and 45 years, 10.7% specified that they were over 50 years and the same percentage specified that they were in the age bracket of 26 to 30 years. This implied that most of the staffs working at the four one stop border posts were in the age bracket of 31 to 35 years.

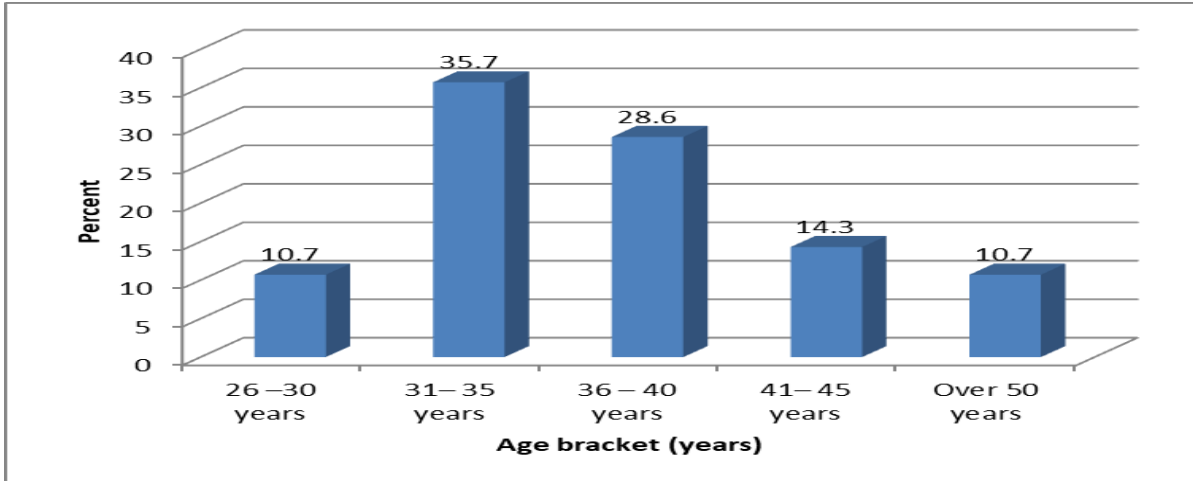


Figure 4.2: Age Bracket of the staffs

4.4.3 Highest education level

The staffs working at the four one stop border posts were also asked to specify their highest level of education. The results were as shown in figure 4.3. According to the results, 46.4% of the staffs working at the four one stop border posts specified that they had undergraduate degrees, 28.6% pointed out that they had diploma certificates, 14.3% specified that they had master degrees while 10.7% specified that they had PhD degrees. This implied that most of the staffs working at the four one stop border posts were undergraduates.

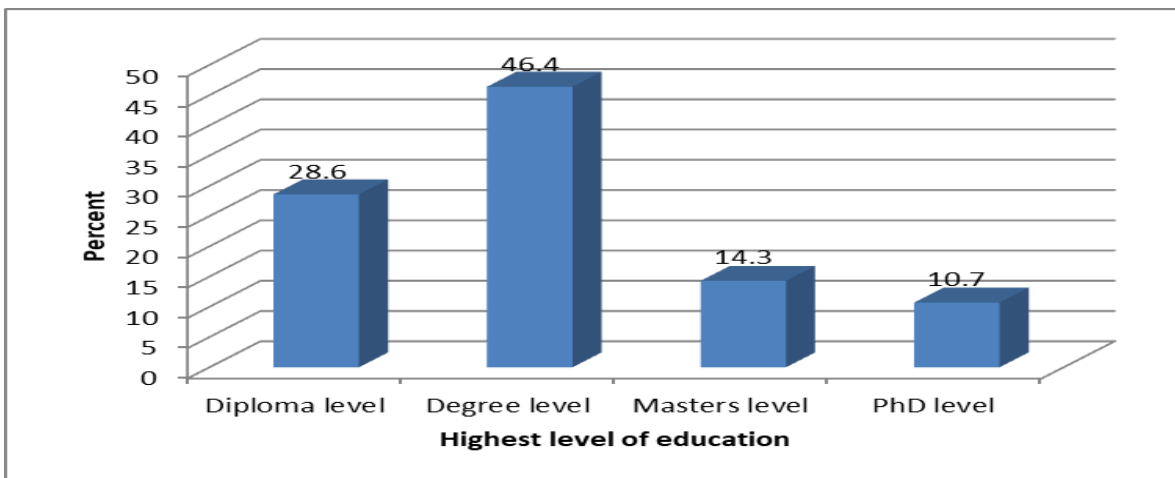


Figure 4.3: Highest education level

4.4.4 Duration of the Staffs in the Organization

The staffs working at the four one stop border posts were requested to indicate the number of years they have been working in the organization. The results were as shown in figure4.4. According to the results, 28.6% of the staffs working at the four one stop border posts specified that they have worked in the organization for a period of 2 to 4 years, 25% indicated between 5 and 7 years, 19.6% specified that they have worked for more than 10 years, 14.3% indicated below two years and 12.5% of the employees specified between 8 and 10 years. This implied that most of the KRA staffs working at the four one stop border posts had worked in the organization for a period of 2 to 4 years.

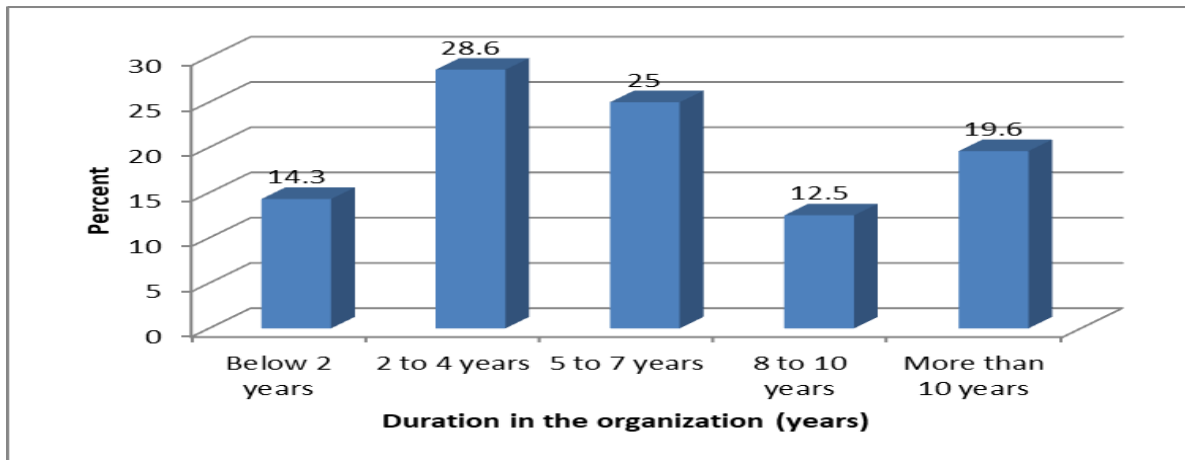


Figure 4.4: Duration of the Staffs in the Organization

4.4.5 Staffs Area of Work / Stop Boarder Post

The staffs working at the four one stop border posts were asked to specify in the one stop border post they were working at. The results were as illustrate in figure 4.5. According to the results, 44.6% of the staffs working at the four one stop border posts specified that they

were working at Busia border, 21.4% specified Taveta/Horiri border, 19.6% specified Namange border and 14.3% of the staffs indicated Malaba border. This implied that most of the staffs were working at the Busia border.

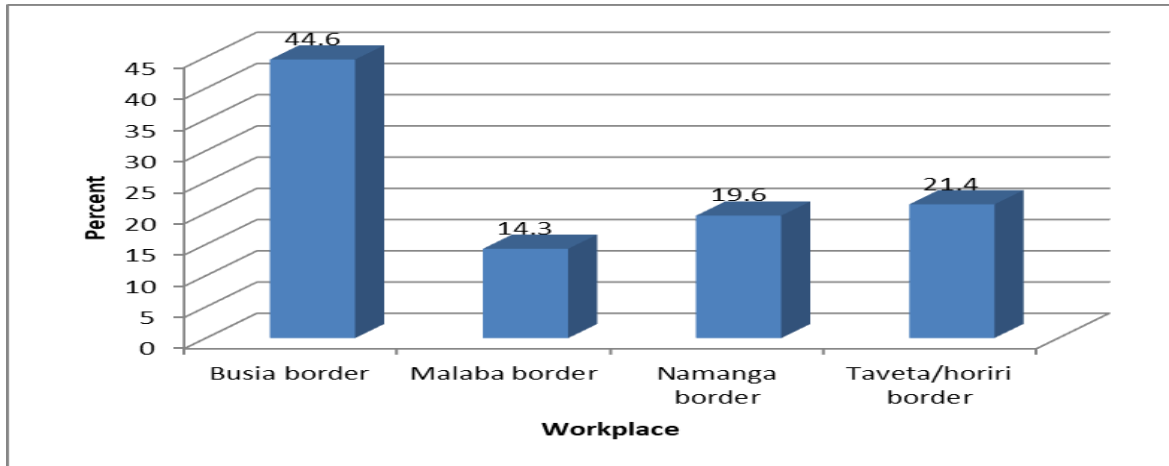


Figure 4.5: Staffs Area of Work / Stop Boarder Post

4.5 Infrastructural Challenges

The first objective of this study was to determine the effect of infrastructural challenges on the implementation of one stop border posts by the Kenya Revenue Authority.

4.5.1 Necessary Infrastructures for Implementation of One Border Posts

The staffs working at the four one stop border posts were requested to indicate which infrastructures are necessary in the implementation of one stop border posts by the Kenya Revenue Authority. According to their opinions, the staffs working at the four border post specified that KRA should develop more housing facilities for the staffs, ensure there is reliable power supply at the border post through electrification of the border post and provision of stand by generators in case of black out. They also specified that the

management at the KRA should develop more schools and hospitals, holding grounds for quarantined animals and ensure adequate water supply in critical areas. Further, they indicated that KRA should improve on staffs competency through conducting regular seminars so as to improve on their skills thus improve on implementation of one stop border posts.

4.5.2 Effect of Various Aspects of Infrastructural Challenges

The staffs working at the four one stop border posts were asked to point out the extent in which various aspects of infrastructural challenges affect the implementation of one stop border posts by the Kenya Revenue Authority. A five point Likert scale was used during the study were 1 symbolized no extended at all, 2 symbolized low extent, 3 symbolized moderate extents, 4 symbolized great extent and 5 symbolized very great extent. The results were as presents in table 4.2.

With a mean of 4.321 and a standard deviation of 0.992, the staffs specified that financial resources to buy equipment affected implementation of one stop border posts by the KRA to a great extent. They also specified that adequate equipment such as x-ray affected implementation of one stop border posts by the KRA to a great extent as shown by a mean of 4.178 and a standard deviation of 0.896. Moreover, they specified that availability of power back-ups (generator) affected implementation of one stop border posts by the KRA to a great extent as shown by a mean of 4.178 and a standard deviation of 1.010. In addition, they indicated that System security affected implementation of one stop border posts to a great extent as shown by a mean of 4.125 and standard deviation of 0.810. With a mean of 4.053 and a standard deviation of 0.519, they pointed out that adequate working space affected

implementation of one stop border posts to great extent. Further, they specified that reliability of internet connections affected implementation of one stop border posts to a great extent as shown by a mean of 4.053 and a standard deviation of 0.585. Furthermore, they specified that adequate computers and printers affected implementation of one stop border shop to a great extent as shown by a mean of 4.017 and a standard deviation of 0.750.

Table 4.2: Effect of Various Aspects of Infrastructural Challenges

	1	2	3	4	5	Mean	Std. Deviation
Adequate equipment such as x-ray scanners	1.8	5.4	5.4	48.2	39.3	4.178	.896
Availability of power back-ups (generator)	5.4	1.8	5.4	44.6	42.9	4.178	1.010
System security	1.8	3.6	5.4	58.9	30.4	4.125	.810
Reliability of internet connections	0.0	3.6	3.6	76.8	16.1	4.053	.585
Financial resources to buy equipment	3.6	5.4	0.0	37.5	53.6	4.321	.992
Adequate computers and printers	1.8	3.6	5.4	69.6	19.6	4.017	.750
Adequate working space	0.0	1.8	5.4	78.6	14.3	4.053	.519

4.6 Bureaucratic Procurement Procedures

The second objective of this study was to establish the how bureaucratic procurement procedures affect the implementation of one stop border posts by the Kenya Revenue Authority.

4.6.1 Bureaucratic Procurement Procedures at KRA

The staffs working at the four one stop border posts were asked to indicate whether the procurement procedures bureaucratic and long in KRA. The results were as illustrated in figure 4.6. According to the results, 66.1% pointed out that the procurement procedures bureaucratic and long in KRA while 33.9% specified that the procurement procedures were not bureaucratic and long in KRA. This implied that the procurement procedures at the four one stop border post were bureaucratic and long.

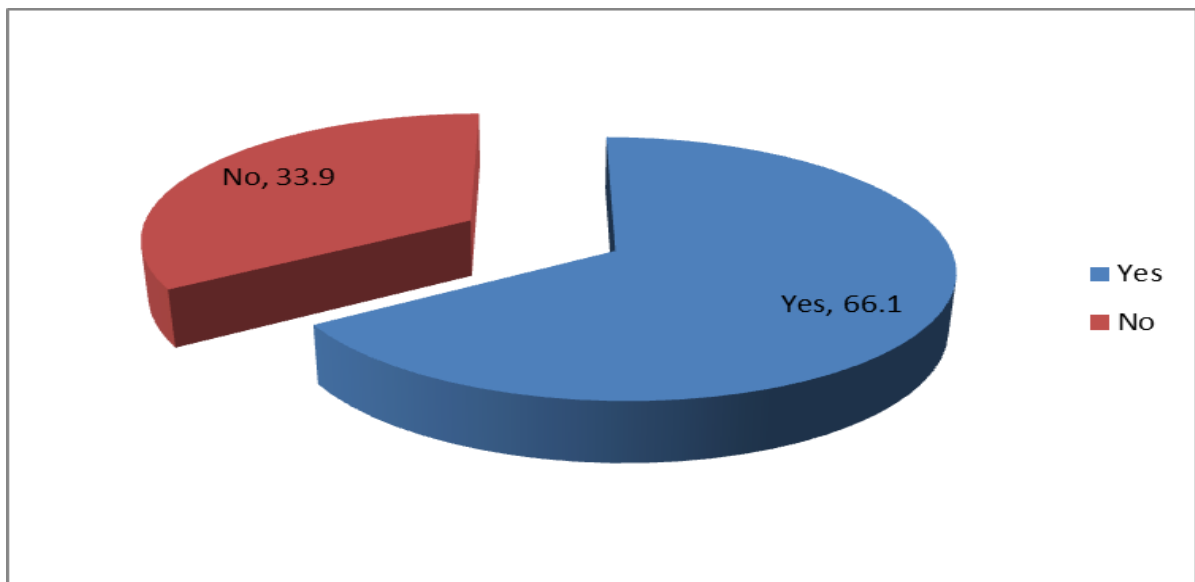


Figure 4.6 Bureaucratic Procurement Procedures at KRA

4.6.2 Effect of Various Factors Related to Bureaucratic Procurement Procedures

The staffs working at the four border one stop border point were requested to specify the extent in which various factors related to bureaucratic procurement procedures affect the implementation of one stop border posts by the KRA. A five point Likert scale was used during the study were 1 symbolized no extended at all, 2 symbolized low extent, 3 symbolized moderate extents, 4 symbolized great extent and 5 symbolized very great extent. The results were as presented in table 4.3.

With a mean of 4.107 and a standard deviation of 0.561, the staffs working at the four border one stop border point specified that possibility of court cases affected implementation of one stop border posts by the KRA to a great extent. They also indicated that technical requirements affected implementation of one stop border posts to a great extent as shown by a mean of 4.089 and a standard deviation of 0.514. In addition, they specified that conflicting procurement policies affected implementation of the one stop border posts to a great extent as shown by a mean of 3.982 and a standard deviation of 0.404. Moreover, the pointed out that suppliers experience requirements affected implementation of the one stop border posts to a great extent as shown by a mean of 3.946 and a standard deviation of 0.585. With a mean of 3.928 and a standard deviation of 0.534, they specified that long procurement time scales affected implementation of the one stop border posts to a great extent. Further, they indicated that financial requirements affected implementation of one stop border point to a great extent as shown by a mean of 3.928 and a standard deviation of 0.656. Furthermore, they pointed out that conflict of interest in the procedures affected implementation of one stop border point to a great extent as shown by a mean of 3.857 and a standard deviation of 0.772.

Table 4.3: Effect of Various Factors Related to Bureaucratic Procurement Procedures

	1	2	3	4	5	Mean	Std. Deviation
Long procurement time scales	1.8	0.0	12.5	76.8	8.9	3.928	.534
Technical requirements	0.0	0.0	8.9	73.2	17.9	4.089	.514
Possibility of court cases	0.0	1.8	5.4	73.2	19.6	4.107	.561
Suppliers experience requirements	0.0	3.6	8.9	76.8	10.7	3.946	.585
Financial requirements	1.8	1.8	8.9	76.8	10.7	3.928	.656
Conflict of interest in the procedures	3.6	3.6	5.4	78.6	8.9	3.857	.772
Conflicting procurement policies	0.0	0.0	8.9	83.9	7.1	3.982	.404

4.6.3 Effect of Procurement Procedures

The staffs were also requested to specify how procurement procedures affected the implementation of one stop border posts by the Kenya Revenue Authority. According to their views, they specified the procurement procedures which affected the implementation of one

stop border posts include: delay in supply of materials, poor staff competency and delay in disbursement of funds for the purchase of materials required for the implementation of border posts.

4.7 Organizational Culture

The third specific objective was to examine the effect of organizational culture on the implementation of one stop border posts by the Kenya Revenue Authority.

4.7.1 Effect of Organizational Culture

The staffs working at the four border one stop border posts were requested to specify whether organizational culture affected the implementation of one stop border posts by the KRA. The results were as presented in figure 4.7. According to the results, 60.7% of the staffs specified that organizational culture affected implementation of one stop border posts by the KRA and 39.3% pointed out that organizational culture did not affect the implementation of one stop border posts by the KRA. This implied that organizational culture affected implementation of one stop border posts by the KRA.

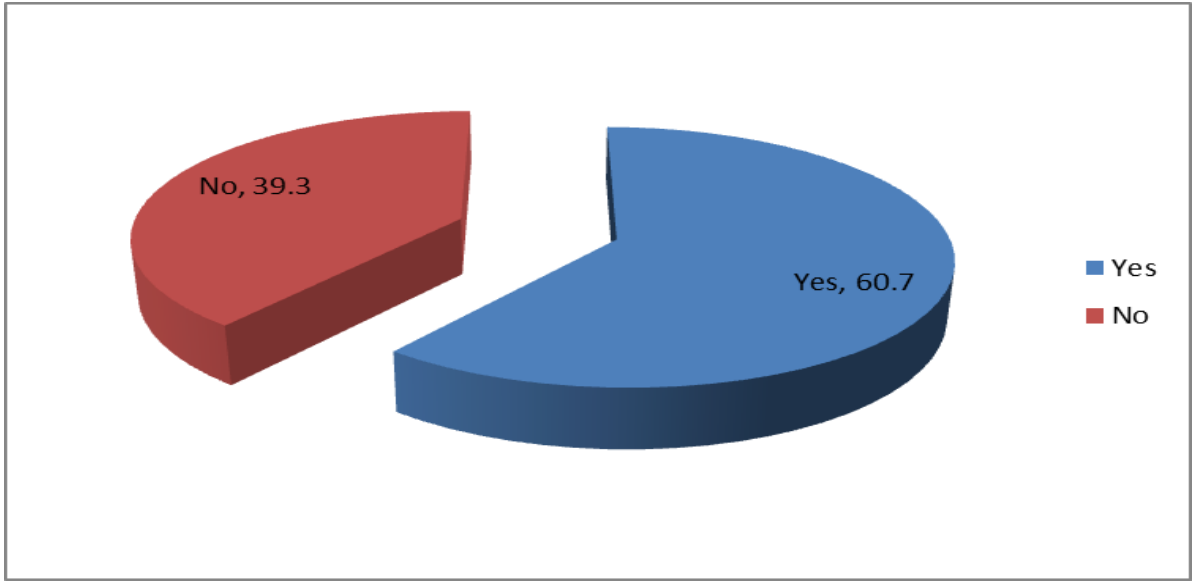


Figure 4.7: Effect of Organizational Culture

4.7.2 How Organizational Culture Affected Implementation of One stop Border Posts

The participants were asked to specify how organizational culture affected the implementation of one stop border posts. According to their opinions, they indicated that obstacles of change and resistant employees and lack of staffs’ reward affected the implementation of one stop border posts by the KRA. Further, they specified that corruption among the staffs affected the implementation of one stop border post as some of the management staffs embezzled development funds for their personal uses.

4.7.3 Effect of Various Aspects of Organizational Culture on Implementation of One Stop Border Posts

The employees were also asked to point out the extent in which various aspects of organizational culture affected the implementation of one stop border posts by the KRA. A five point Likert scale was used during the study were 1 symbolized no extended at all, 2

symbolized low extent, 3 symbolized moderate extents, 4 symbolized great extent and 5 symbolized very great extent. The results were as depicted in table 4.4.

With a mean of 4.178 and a standard deviation of 0.471, the one stop border posts by the KRA specified that employee training affected implementation of one stop border posts to a great extent. They also specified that employee involvement in decision making affected implementation of one stop border posts to a great extent as shown by a mean of 4.125 and a standard deviation of 0.832. Moreover, they pointed out that employee orientation affected implementation of one stop border posts to a great extent as shown by a mean of 4.125 and a standard deviation of 0.915. With a mean of 4.089 and a standard deviation of 0.769, they pointed out that tradition in the customers department affected implementation of one stop border posts to a great extent. In addition, they specified that uncertainty avoidance affected implementation of one stop border posts to a great extent as shown by a mean of 4.053 and a standard deviation of 0.902. They also specified that resistance to change affected implementation of one stop border posts to a great extent as shown by a mean of 4.035 and a standard deviation of 0.465. With a mean of 4.035 and a standard deviation of 0.538, they indicated that norms of doings things affected implementation of one stop border posts to a great extent. Further, they pointed out that adequate planning for change affected implementation one stop border posts to a great extent as shown by a mean of 4.035 and a standard deviation of 0.712. Furthermore, communication during implementation affected the implementation of one stop border posts to a great extent as shown by a mean of 4.017 and a standard deviation of 0.617.

Table 4.4: Effect of Various Aspects of Organizational Culture on Implementation of One Stop Border Posts

	1	2	3	4	5	Mean	Std. Deviation
Norms of doings things	0.0	3.6	1.8	82.1	12.5	4.035	.538
Traditions in the customers department	1.8	3.6	3.6	66.1	25.0	4.089	.769
Resistance to change	0.0	0.0	8.9	78.6	12.5	4.035	.465
Communication during implementation	0.0	3.6	7.1	73.2	16.1	4.017	.617
Employee involvement in decision making	1.8	3.6	7.1	55.4	32.1	4.125	.832
Adequate planning for change	0.0	5.4	7.1	66.1	21.4	4.035	.712
Uncertainty avoidance	3.6	3.6	5.4	58.9	28.6	4.053	.902
Employee training	0.0	0.0	3.6	75.0	21.4	4.178	.471
Employee orientation	1.8	5.4	8.9	46.4	37.5	4.125	.915

4.8 Human Resource Challenges

The fourth specific objective of this study was to evaluate how human resource challenges affect the implementation of one stop border posts by the KRA.

4.8.1 Training on One Stop Border Points

The staffs working at the four border one stop border posts were requested to specify whether they received training on one stop border points before their implementation. The results were as depicted in figure 4.8. According to the results, 60.7% of the staffs specified that they did not receive training on one stop border points before their implementation and 39.3% pointed out that they received training on one stop border points before their implementation. This implied most of the staffs working at the four border one stop border posts did not receive training on one stop border points before their implementation.

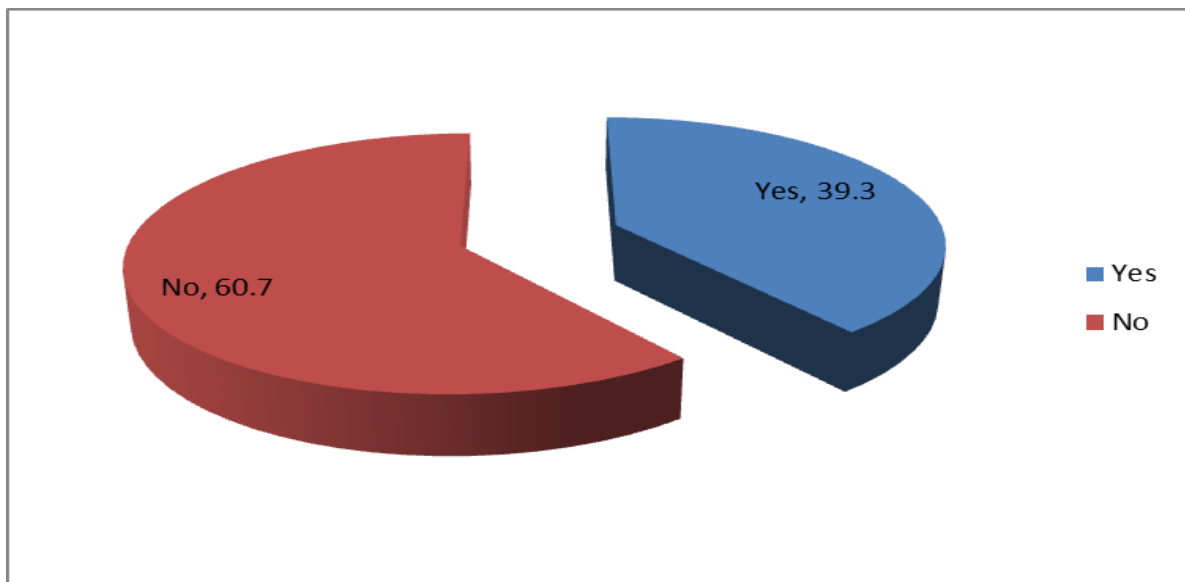


Figure 4.8: Training on One Stop Border Points

4.8.2 Effect of Various Aspects of Human Resource Challenges

The staffs were asked to indicate the extent in which human resource challenges affected the implementation of one stop border posts by the KRA. A five point Likert scale was used during the study where 1 symbolized no extent at all, 2 symbolized low extent, 3 symbolized moderate extents, 4 symbolized great extent and 5 symbolized very great extent. The results were as shown in table 4.5.

With a mean of 4.321 and a standard deviation of 0.606, they staffs specified that lack of specific skills affected the implementation of one stop border posts to a great extent. They also specified that low level of education affected implementation of one stop border post to a great extent as shown by a mean of 4.267 and a standard deviation of 1.052. Moreover, they pointed out that low employee motivation affected implementation of one stop border post at the KRA to a great extent as shown by a mean of 4.214 and a standard deviation of 0.652. In addition, they indicated that long working hours affected implementation of one stop border posts as shown by mean of 4.196 and a standard deviation of 0.400. With a mean of 4.125 and a standard deviation of 0.604, they indicated that staff incompetence affected implementation of one stop border posts to a great extent. Further, they specified that lack of adequate training affected implementation of one stop border posts to a great extent as shown by a mean of 4.089 and a standard deviation of 0.548. Furthermore, they specified that inadequate staff affected implementation of one stop border posts to a great extent as shown by a mean of 4.000 and a standard deviation of 0.426.

Table 4.5: Effect of Various Aspects of Human Resource Challenges

	1	2	3	4	5	Mean	Std. Deviation
Staff incompetence	0.0	0.0	12.5	62.5	25.0	4.125	.604
Low Level of education	0.0	10.7	12.5	16.1	60.7	4.267	1.052
Lack of adequate training	0.0	0.0	10.7	69.6	19.6	4.089	.548
Lack of specific skills	0.0	0.0	7.1	53.6	39.3	4.321	.606
Long working hours	0.0	0.0	0.0	80.4	19.6	4.196	.400
Inadequate staff	0.0	0.0	8.9	82.1	8.9	4.000	.426
Low employee motivation	0.0	1.8	7.1	58.9	32.1	4.214	.652

4.9 Implementation of one stop border posts

The dependent variable of this study was implementation of one stop border posts by the Kenya Revenue Authority.

4.9.1 General Implementation of One Stop Border Posts

The staffs were asked to rate the general implementation of one stop border posts by the Kenya Revenue Authority. The results were as presented in figure 4.9. According to results, 53.6% of the staffs moderately rated the general implementation of one stop border posts by

the KRA, 28.6% specified poor while 17.9% specified good. This implied that most of the staffs moderately rated the general implementation of one stop border posts.

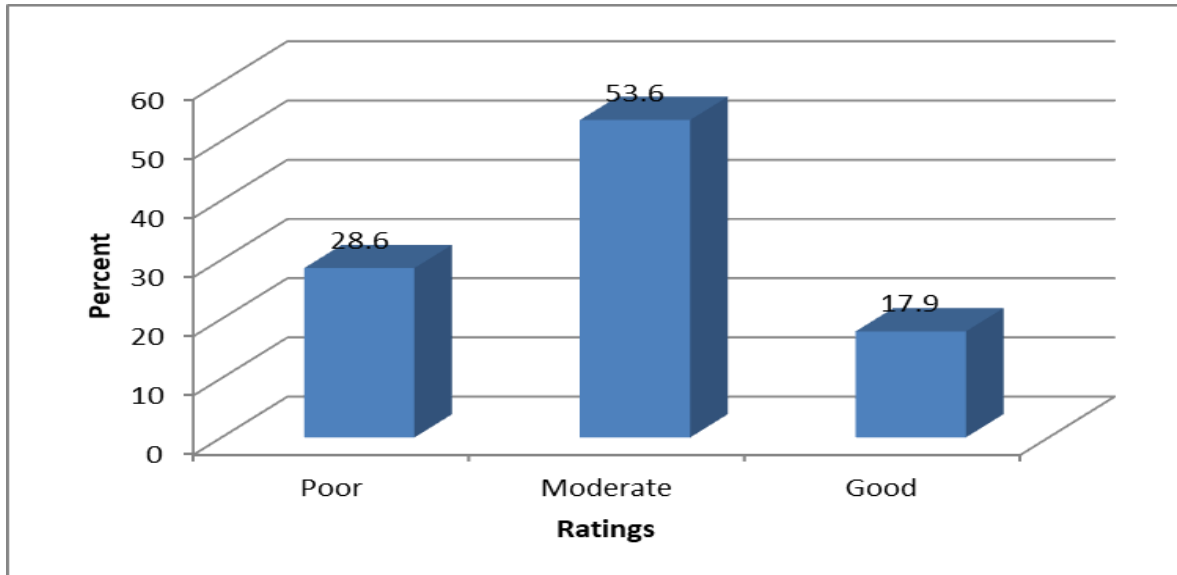


Figure 4.9: General Implementation of One Stop Border Posts

4.9.2 Rating of Various Measures of Implementation of One Stop Border Posts

The staffs were further requested to rate various measures of Implementation of One Stop Border Posts by KRA. The results were as presented in table 4.6. With a mean of 3.535 and a standard deviation of 0.712, the staffs working at the four one stop border posts rated reduction in passengers travelling time as good. However, they moderately rated sharing of resource and intelligence as shown by a mean of 3.285 and a standard deviation of 0.706. With a mean of 3.214 and a standard deviation of 0.624, they m rated reduction in revenue leakages as moderate. Moreover, they rate improved trade taxes as moderate, as shown by a mean of 3.196 and a standard deviation of 0.724. With a mean of 3.178 and a standard deviation of 0.833, they rated decongestion of borders posts as moderate. In addition, with a mean of 3.107 and a standard deviation of 0.561, they rated reduction in time used in clearing

of goods and people along the shared borders as moderate. Further; they moderately rated reduction in turnaround time as shown by a mean of 3.000 and a standard deviation of 0.467. Furthermore, with a mean of 2.375 and a standard deviation of 0.885, they rated better resource utilization as poor.

Table 4.6: Rating of Various Measures of Implementation of One Stop Border Posts

	1	2	3	4	5	Mean	Std. Deviation
Reduction in turnaround time	0.0	10.7	78.6	10.7	0.0	3.000	.467
Better resource utilization	3.6	73.2	10.7	7.1	5.4	2.375	.885
Sharing of resource and intelligence	0.0	3.6	75.0	10.7	10.7	3.285	.706
Improved trade taxes	1.8	3.6	76.8	8.9	8.9	3.196	.724
Reduction in revenue leakages	0.0	5.4	73.2	16.1	5.4	3.214	.624
Decongestion of borders posts	3.6	5.4	71.4	8.9	10.7	3.178	.833
Reduction in passengers travelling time	0.0	0.0	28.6	58.9	12.5	3.535	.712

Reduction in time	0.0	5.4	83.9	5.4	5.4	3.107	.561
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use in clearing of
goods and people
along the shared
borders

4.10 Inferential Statistics

The study adopted the use of multivariate and regression analysis to determine the relationship between the dependent and independent variables. The independent variables were infrastructural challenges, bureaucratic procurement procedures, organizational culture and human resource challenges while the dependent variable was implementation of one stop border posts.

The regression equation was as follows;

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

Whereby; Y = implementation of one stop border posts, X₁ = infrastructural challenges, X₂ = bureaucratic procurement procedures, X₃ = organizational culture, X₄ = and human resource challenges = Error Term, β₀ = Constant Term, β₁, β₂, β₃, β₄= Beta Co-efficient.

R-square was used to indicate variation in the dependent variable that could be explained by the independents variables under investigation. In this study the R-square was 0.872. This implied that 87.2% of the independent variables (infrastructural challenges, bureaucratic procurement procedures, organizational culture and human resource challenges) could explain the variation in the dependent variable (implementation of one stop border posts by

the KRA). The model summary was as shown in table 4.7.

Table 4.7: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.934 ^a	.872	.862	.23851

Analysis of variance (ANOVA) was used to indicate whether the model was a good fit for the data. The F-calculated (87.187) was greater than the F-critical (2.7581) hence indicating that the model was a good fit for the data since it could be used in predicting the influence of independent variables (infrastructural challenges, bureaucratic procurement procedures, organizational culture and human resource challenges) on dependent variable (implementation of one stop border posts by the KRA).

Table 4.8: Analysis of Variance

Model		Sum of Squares	df	Mean Square	F	Sig.
	Regression	19.839	4	4.960	87.187	.000
1	Residual	2.901	51	.057		
	Total	22.740	55			

Table 4.9: Regression Coefficients

The results revealed that infrastructural challenges have a negative and significant effect on implementation of one stop border posts by the KRA as shown by a regression coefficient of 1.199 and a p value of 0.000. The association was significant since the p value (0.000) was

less than the significance level of 0.05. This implied that a unit increase in infrastructural challenges led to decrease in the implementation of one stop border posts by the KRA.

The results also revealed that bureaucratic procurement procedures have a negative and significant effect on implementation of one stop border posts by the KRA as shown by a regression coefficient of 0.636 (p value= 0.002). The association was significant since the p value (0.002) was less than the significant level of 0.05. Thus, a unit increase in bureaucratic procurement led to a decrease in implementation of one stop border posts by the KRA.

Moreover, the results revealed that organizational culture has a positive and significant effect on implementation of one stop border posts by the KRA as shown by a regression coefficient of 1.165 and a p value of 0.000. This implied that a unit increase in organizational culture led to improvement in implementation of one stop border posts by the KRA.

Further, the results revealed that human resource challenges have a negative and significant effect on the implementation of one stop border posts by the KRA as shown by a regression coefficient of 0.746 (p value=0.000). The relationship was significant since the p value (0.000) was less than the significant level of 0.05. Hence, a unit increase in human resource challenges led to a decrease in the implementation of one stop border posts by the KRA.

Table 4.10: Regression Coefficients

Model	Unstandardized		Standardized t	Sig.
	Coefficients		Coefficients	
	B	Std. Error	Beta	
(Constant)	2.322	.348	6.667	.000

Infrastructural	-1.199	.186	-1.389	-6.437	.000
Challenges					
Bureaucratic	-.636	.197	-.532	-3.225	.002
Procurement					
Procedures					
Organizational Culture	1.165	.267	1.122	4.367	.000
Human Resource	-.746	.191	-.618	-3.897	.000
Challenges					

CHAPTER FIVE

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

5.1 Introduction

The chapter entailed discussion of summary of the findings, conclusions as well as recommendations of the study. The findings' summary, conclusions as well as recommendation were based on the findings of this study. The general purpose of this study was to investigate the challenges facing the implementation of one stop border posts by the KRA. The specific objectives of this study were to determine the effect of infrastructural challenges, bureaucratic procurement procedures, organizational culture and human resource challenges on the implementation of one stop border posts by the KRA.

5.2 Summary of the Findings

This section involved presentation of the summary of the study findings in accordance to the specific objectives of this study. It covered the effect of infrastructural challenges, bureaucratic procurement procedures, organizational culture and human resource challenges on the implementation of one stop border posts by the KRA.

5.2.1 Infrastructural Challenges

The study found that infrastructural challenges have a negative and a significant effect on the implementation of one stop border posts. The study found that adequate equipment such as x-ray scanners affected implementation of the one stop border posts. The study also found that availability of power back-ups (generator) affected implementation of one stop border posts. In addition, the results revealed that system security has a positive and significant effect on

the implementation of one stop border posts. Moreover, the study found out that reliability of internet connections on implementation of one stop border posts by the KRA. Further, the study established that financial resources to buy equipment affected the implementation of one stop border. The results also revealed that adequate computers and printers have a significant effect on implementation of one stop border posts by the KRA. Furthermore, the study found that adequate working space affected implementation of one stop border posts.

5.2.2 Bureaucratic Procurement Procedures

The study found that bureaucratic procurement procedures have a negative and significant effect on the implementation of one stop border posts. The study found out that long procurement time scales affected implementation of one stop border posts by the KRA. The study also found out that technical requirements affected the implementation of one stop border posts by the KRA. Moreover, the study established that possibility of court cases affected implementation of one stop border posts by the KRA. In addition, the study established that suppliers experience requirements affected the implementation of one stop border post by the KRA. The results also revealed that financial requirements affected the implementation of one stop border posts at KRA. Further, the study found that conflict of interest in the procedures affected implementation of one stop border posts at the KRA. Furthermore, the study established that conflicting procurement policies affected the implementation of one stop border posts at the KRA.

5.2.3 Organizational Culture

The study found that organizational culture has a positive and significant effect on implementation of one stop border posts at the KRA. The study found that Norms of doings

things traditions in the customers department affected the implementation of one stop border posts. The results also revealed that resistance to change affected the implementation of one stop border posts. Moreover, the study found that communication during implementation has a significant effect on implementation of the one stop border posts. In addition, the study found out that employee involvement in decision making affected the implementation of one stop border posts. The study also established that adequate planning for change affected implementation of one stop border posts. The study found out that uncertainty avoidance has a significant effect on the implementation of the one stop border posts. Further, the study established that employee training affected the implementation of one stop border posts. Furthermore, the results revealed that employee orientation affected implementation of one stop border posts.

5.2.4 Human Resource Challenges

The study found that human resource challenges have a negative and significant effect on the implementation of one stop border posts by the KRA. The study found that staff incompetence affected implementation of one stop border posts by the KRA. The results also found that low level of education affected implementation of one stop border posts by the KRA. Moreover, the study found that lack of adequate training affected implementation of one stop border posts. In addition, the study found that lack of specific skills affected implementation of one stop border posts by the KRA. In addition, the study found that long working hours affected implementation of one stop border posts. Further, the study found out that inadequate staff affected implementation of one stop border posts. Furthermore, the study established that low employee motivation affected implementation of one stop border post by the KRA.

5.3 Conclusions

The study concludes that infrastructural challenges have a negative and a significant effect on the implementation of one stop border posts. The study found out that adequate equipment such as x-ray scanners, availability of power back-ups (generator), system security, reliability of internet connections, financial resources to buy equipment, adequate computers and printers and adequate working space affected the implementation on one stop border posts.

The study also concludes that bureaucratic procurement procedures have a negative and significant effect on the implementation of one stop border posts. The study found out that long procurement time scales, technical requirements, possibility of court cases, suppliers experience requirements, financial requirements, conflict of interest in the procedures and conflicting procurement policies affected implementation of one stop border posts.

Moreover, the study concludes that organizational culture has a negative and significant effect on the implementation of one stop border posts. The study found out that staff incompetence, low level of education, lack of adequate training, lack of specific skills, long working hours, inadequate staff and low employee motivation affected the implementation of one stop border posts.

Further, the study concludes that human resource challenges have a negative and significant effect on the implementation of one stop border posts. The study established that reduction in turnaround time, better resource utilization, sharing of resource and intelligence, improved trade taxes, reduction in revenue leakages affected implementation of ones stop border posts. The study also found out that decongestion of borders posts, reduction in passengers

travelling time and reduction in time use in clearing of goods and people along the shared borders affected the implementation of one stop border posts.

5.4 Recommendations

The study found that adequate equipment such as x-ray scanners; availability of power back-ups (generator), system security, reliability of internet connections and financial resources to buy equipment affected the implementation of one stop border posts by the KRA. Therefore, the study recommends that the management at the KRA should purchase more stand by generators, allocate more financial resources for the development of one stop border posts as well as adopt the use on modern or advanced technology so as to ensure successful implementation of one stop border posts. The study also found out that adequate computers, printers and working space affected the implementation on one stop border posts. Therefore, the study recommends that the management at the KRA should buy more computers and printers so as to improve on the implementation of one border posts. Further, the study recommends that the management at the KRA should improve on their offices space through encouraging the use of storage boxes, segmentation of work zones and have inspirational reminders to encourage effective utilization of office space.

The study found out that long procurement time scales, technical requirements, possibility of court cases and suppliers experience requirements affected the implementation of one stop border posts by the KRA. Hence, the study recommends that the management at the KRA should improve on staffs as well as suppliers competencies through conducting regular seminars and offering of free tutorial training so as to improve on the staffs' competency skill thus improving on the implementation of one stop border posts by the KRA.

Moreover, the study found out that long working hours, inadequate staff and low employee motivation affected the implementation of one stop border posts. Therefore, the study recommends that the management at the KRA should change the working pattern among staffs and implement measures or policies that reduce long working hours among the employees. The study also recommends that the management should employ more competency staffs so as to enhance the implementation of one stop border posts. The study also recommends that

Further, the study found that reduction in turnaround time, better resource utilization, sharing of resource and intelligence and improved trade taxes, reduction in revenue leakages affected implementation of one stop border posts. Therefore, the study recommends that the management at the KRA should solicit customer feedback, take stock of their resources, and practice schedule their resource so as to improve on the implementation of one stop border posts.

5.5 Recommendations for Further Studies

The study was based on the effect of infrastructural challenges, bureaucratic procurement procedures, organizational culture and human resource challenges on the implementation of one stop border posts at by the KRA. Nonetheless, the study the study was limited to four border posts in Kenya. Therefore, the study recommends that further studies should be conducted on the effect of infrastructural challenges, bureaucratic procurement procedures, organizational culture and human resource challenges on the implementation in other countries. The study also established that 87.2% of infrastructural challenges, bureaucratic procurement procedures, organizational culture and human resource challenges affected the

implementation of one stop border posts by the KRA. Hence, the study recommends that further studies should be carried out to determine other factors (12.8%) which affect implementation of one stop border posts by the KRA.

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APPENDICES

Appendix I: Questionnaire

This questionnaire seeks to collect data on the challenges facing the implementation of one stop border posts by the Kenya Revenue Authority. Please answer the questions to the best of your knowledge. The information that will be obtained will be handled with utmost confidentiality and only used for academic purposes. Do not write your name.

Please tick your options where applicable.

SECTION A: DEMOGRAPHIC INFORMATION

1. Gender:

Male Female

2. Age Bracket:

Up to 25 years 26 –30 years

31– 35 years 36 – 40 years

41– 45 years Over 50 years

3. Highest education level

Secondary level Certificate level

Diploma level Degree level

Masters level PhD level

Others (specify)

4. Number of years working in the organization?

Below 2 years 2 to 4 years

5 to 7 years 8 to 10 years

More than 10 years

5. In which one stop border post do you work?

Busia border Malaba border

Namanga border Taveta/horiri border

Others (specify)

Section B: Infrastructural Challenges

6. Which infrastructures are necessary in the implementation of one stop border posts by the Kenya Revenue Authority?

.....

7. To what extent do the following infrastructural challenges affect the implementation of one stop border posts by the Kenya Revenue Authority? (Key: 5=very great extent, 4=great extent, 3=moderate extent, 2=low extent, 1=no extent at all)

	5	4	3	2	1
Adequate equipment such as x-ray scanners					
Availability of power back-ups (generator)					
System security					
Reliability of internet connections					
Financial resources to buy equipment					
Adequate computers and printers					
Adequate working space					

8. How do infrastructural challenges affect the implementation of one stop border posts by the Kenya Revenue Authority?

.....

Section C: Bureaucratic Procurement Procedures

9. In your own opinion, are the procurement procedures bureaucratic and long in Kenya Revenue Authority?

Yes [] No []

10. To what extent do the following factors related to bureaucratic procurement procedures affect the implementation of one stop border posts by the Kenya Revenue Authority? (Key: 5=very great extent, 4=great extent, 3=moderate extent, 2=low extent, 1=no extent at all)

	5	4	3	2	1

Long procurement time scales					
Technical requirements					
Possibility of court cases					
Suppliers experience requirements					
Financial requirements					
Conflict of interest in the procedures					
Conflicting procurement policies					

11. How do procurement procedures affect the implementation of one stop border posts by the Kenya Revenue Authority?

.....

Section D: Organizational Culture

12. Do you think organizational culture affects the implementation of one stop border posts by the Kenya Revenue Authority?

Yes [] No []

13. If yes, How?

.....

14. To what extent do the following aspects of organizational culture affect the implementation of one stop border posts by the Kenya Revenue Authority? (Key: 5=very great extent, 4=great extent, 3=moderate extent, 2=low extent, 1=no extent at all)

	5	4	3	2	1
Norms of doings things					
Traditions in the customers department					
Resistance to change					
Communication during implementation					
Employee involvement in decision making					

Adequate planning for change					
Uncertainty avoidance					
Employee training					
Employee orientation					

Section E: Human Resource Challenges

15. Did you receive training on one stop border points before their implementation?

Yes [] No []

16. To what extent do the following human resource challenges affect the implementation of one stop border posts by the Kenya Revenue Authority? (Key: 5=very great extent, 4=great extent, 3=moderate extent, 2=low extent, 1=no extent at all)

	5	4	3	2	1
Staff incompetence					
Low Level of education					
Lack of adequate training					
Lack of specific skills					
Long working hours					
Inadequate staff					
Low employee motivation					

17. How does human resource affect the implementation of one stop border posts by the Kenya Revenue Authority?

.....

18. Which human resource challenges have you been facing in your place of work?

.....

Implementation of one stop border posts

19. How do you rate the general implementation of one stop border posts by the Kenya Revenue Authority?

Excellent [] Good []
 Moderate [] Bad []
 Poor []

20. How do you rate the following measures of implementation of one stop border posts by the Kenya Revenue Authority? (1=Excellent, 2=Good, 3=Moderate, 4=Bad, 5=Poor)

	5	4	3	2	1
Reduction in turnaround time					
Better resource utilization					
Sharing of resource and intelligence					
Improved trade taxes					
Reduction in revenue leakages					
Decongestion of borders posts					
Reduction in passengers travelling time					
Reduction in time use in clearing of goods and people along the shared borders					

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