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Effect of Customs Monitoring System on Trade Facilitation in Busia Border, Kenya

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ABSTRACT

Customs is the backbone of the economy of any country. Customs is a crucial point of the global supply chain incorporated solutions as they are responsible for collecting revenues, safeguarding society and flow-protecting channels. The activity to exchange goods and services has been omnipresent globally, as the world transforms into a global village connected by common borders. The main purpose was to determine the effect of customs management systems on trade facilitation in Busia border, Kenya. The study was guided by the technological change theory. The study adopted an explanatory research design. The target population was 137 clearing and forwarding agents with an 83% response rate. This study used primary data, which was collected using structured questionnaires. The study further found that those customs monitoring system had a significant and positive effect on trade facilitation $\beta=0.347$ $p<0.05$. The KRA is also recommended to provide ongoing training for customs officials to ensure they are adept at using new systems and can effectively manage the cargo clearance process.

INTRODUCTION

Customs duty is very crucial for every country's economy. It is an important duty of Customs administrations worldwide to carry out Revenue collection, protection of society and chain security. Furthermore, customs strive to facilitate trade and thereby promote investment and reduce poverty (WCO 2019). But the 21st century pours all sorts of trouble on customs. These new emerging challenges now, more than ever demand an evolved response of the Customs. This calls for appreciating matters relating to Globalization, International Trade Dynamics, Technology Dimensions of the Supply Chain, Emerging Political Trends and nuances in the Global Environment (Gordhan, 2020).

Reports indicate that trade facilitation in Kenya is poor despite the automation of various measures that are aimed at improving on the same. Kenya is ranked 56 out of 190 countries in ease of doing business as of July 2020 according to the World Bank (2021) report, as compared to Rwanda (38) and Morocco (53). This suggests that in Kenya, automation has not been a significant contributor to trade facilitation performance contrary to the WTO and OECD as well as empirical evidence which views automation as a powerful determinant of trade facilitation. It represents the importing and exporting procedures, especially the remediation of procedures to simplify, harmonize, standardize, and modernize trade. Trade facilitation can also be defined, in a broader sense, as all activities surrounding the interface between business and government affect transaction costs (WTO, 2015a).

To achieve successful trade facilitation, the government plays a crucial role by providing essential legal frameworks, developing infrastructure, showing commitment, fostering goodwill, and endorsing various supporting agreements. Busia, located on the border between Kenya and Uganda, serves as a vital international crossing point. Positioned to the west of Kenya and the east of Uganda, it lies approximately 431 kilometers from Nairobi, Kenya's capital, and 202 kilometers from Uganda's capital, Kampala. Consequently, Busia has evolved into an important trade hub for both nations. Key imports from Uganda to Kenya include goods such as cotton, timber, fish, bananas, pineapples, maize, beans, groundnuts, and sorghum. On the other hand, Kenya exports petroleum products, manufactured goods, and household essentials like cooking oil, soap, clothing, electronics, and automobiles to Uganda. The Busia border handles the majority of trade and human movement, with significant activity involving pedestrian traffic, petroleum tankers, small-scale cross-border traders, and trucks transporting containerized cargo. These vehicles carry imports, exports, and goods in transit to neighboring countries such as Rwanda, Burundi, South Sudan, and the Democratic Republic of Congo. Numerous governmental bodies function on either side of the border, such as customs, immigration, regulatory agencies, health and security departments, livestock and fisheries offices, agricultural authorities, the pharmacy and poisons board, plant health inspectors, and weighbridge operators. Furthermore, significant border participants also include the East African Community (EAC) ministry, local county administrations, clearing and forwarding firms, small business associations, and transportation companies, among others (Crown Agents, 2020).

Problem Statement

Trade faces numerous challenges, particularly the need for the swift movement of goods, which is often complicated by intricate regulatory demands. Addressing these issues

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calls for a modern, innovative approach to streamline processes and ensure efficiency. In 2022, 79% of people who imported goods experienced delays in facilitation. There are also many complaints about the compatibility of the computer system used in Busia Border Post. Over the last two decades, export trade has shrunk in size in Kenya. Following the fact that goods and services exports averaged 20 percent of GDP in the last two decades, its average share has fallen to 17.2 percent in the last 10 years before further shrinking to 13.9 percent in the last 5 years (OECD, 2020). Equally, a snarl-up of cargo trucks at the Busia Border Post because of the ICMS saw trade between Kenya and Uganda take a negative turn. Reports available indicate that the trade facilitation in Kenya is yet to realize expected results and targets; this creates doubt about the effectiveness of the automation measures towards enhancing trade facilitation. By July 2020 and according to the ranking by the World Bank (2021), Kenya was ranked 56 out of 190 in ease of doing business, trailing behind other countries such as Rwanda and Morocco, which are ranked 38 and 53, respectively. This becomes an indication that automation has not effectively contributed to the facilitation of trade in Kenya, despite WTO, OECD, and empirical evidence portraying automation as a major driver to performance in trade facilitation.

LITERATURE REVIEW

Technological change theory

The theory is described as encompassing the entire process of innovation, invention, and the spread of technology. Initially developed by Everett M. Rogers (2015), it specifically addresses the customs administration's adoption of the Integrated Customs Management System. Earlier approaches to technological change were based on the 'Linear Model of Innovation,' which has largely been replaced by a more dynamic model. This newer model reflects technological change through innovation across all stages, from research and production to dissemination and practical application (Tidd *et al*., 1997). Technological advancements are often represented as part of a broader innovation process. This ongoing development is typically illustrated as a curve, indicating decreasing costs over time (Coronado *et al*., 2018).

In the area of customs management, there has been a significant shift in technology aimed at improving how customs operations function and facilitating trade more efficiently. Over the years, customs systems have steadily embraced technological advancements. In 2005, the Kenya Revenue Authority introduced the Simba 2005 system, with assistance from the Government of Senegal. This system was part of a larger effort to modernize and reform customs operations. The department, which primarily deals with the import and export of goods and services, also happens to be the largest revenue generator in the customs division (Mbui, 2021). Simba 2005 was specifically designed to enhance the efficiency of the clearance and forwarding process by enabling electronic submissions of import and export documentation, simplifying the process for traders to lodge their information for clearance.

In this context, Kenya made significant progress in 2014 (Djanitey, 2018) by introducing the Electronic Single Window System. This system was designed to streamline and accelerate the process of cargo clearance across the country's borders. The Single Window System represents Kenya's technological upgrade aimed at enhancing international trade by minimizing delays and reducing costs related to border clearance, while still ensuring proper controls and the collection of levies, charges, duties, and taxes on imports and exports as needed. These tailored solutions have been implemented to improve trade facilitation and lower the cost of conducting business. Consequently, international trade processes, including imports and exports, transit procedures, and customs operations, are simplified, standardized, and automated, leading to increased trade efficiency.

Empirical literature review

Customs monitoring System and trade facilitation

In Romania, Vatuiu and Tarca (2021) observed that the recently introduced E-Customs electronic system allows for real-time tracking of product advancements within the country. This technology has improved the customs authorities' capacity to oversee and regulate trade involving excise cargo, especially in terms of duty deferrals. As a result, there has been a rise in revenue for the excise department and a decline in fraud cases, and Romania has successfully fulfilled its European Union requirements related to e-customs monitoring systems.

Bujak (2019) proposes that these systems could include a variety of functions, such as screening, electronic surveillance, weigh-in-motion at border crossings, automatic equipment identification, and credential management. Mahlknecht and Madani (2007) highlight that the main purpose of the Electronic Cargo Tracking System is to guarantee the security and safety of the entire supply chain process. The integrated management and monitoring process begins with the consolidation and packaging of goods, which are then transported to the port. This process includes storage at the port if necessary, movement to container freight stations (yards), optional ship deck assessments, and drayage, concluding with unloading at either haulers or end-user warehouses. These various functions are typically supported by advanced monitoring systems. Despite this, the system may not offer benefits in terms of low cost and flexibility for inter-modal supply chain management and security. Kabiru (2020) points out that challenges in implementing transit monitoring systems include inadequate infrastructure, high implementation costs, insufficient training, and a lack of understanding of requirements. Nevertheless, the tracking of goods from one border point to another has significantly reduced market dumping.

Trade Facilitation

Trade facilitation involves removing or reducing trade barriers and simplifying procedures at border stations. It is also defined as the process of streamlining the clearance of goods by ensuring that relevant border agencies have the necessary information, making the process more predictable and cost-effective. Poor trade facilitation has significantly hindered international trade in many regions, leading to higher costs for goods and services. Often, inefficiencies and bureaucratic obstacles imposed by government agencies at borders exacerbate these issues, further complicating international trade.

Sohn (2021) defined trade facilitation as "All activities or policies which reduce transaction costs arising from eliminating or simplifying excessive and complex procedures, practices and processes related to thus increasing efficiency, which results in increased trade. "Trade Facilitation has become increasingly a subject of interest globally due to the need for freedom of movement of goods and services resulting from growth in trade volumes that is directly attributed to worldwide liberalization of trade. The origin of Trade Facilitation and the prominence of the topic received as subject of negotiations at WTO discussions was at the Singapore Ministerial Conference of 1996 and in Doha, where the Doha Development agenda was adopted by the ministers as a framework of the Agreement (Hoek *et al.,* 2019).

East Africa's trade would have recorded higher level of growth than it has now, had several factors that heavily impact on Trade Facilitation been looked into and addressed. These are, insufficient and bad roads, technology and bad governance. According to Lima and Venables, (2020). The degree of infrastructural challenges rise to approximately 40% of transport costs and to a high of 60% for landlocked countries. Costs attributable to border inefficiencies are, low resource compatibilities where document processing systems are not perfectly compatible. For instance, Kenya has the Simba System 2004, while Uganda has the ASYCUDA World. Such challenges limit the extend one can explore the market that has widened as a result of the East African Community trade the region, Yang & Gupta, (2021), Njinkeu *et al.* (2006) and Forouton & Princhet, (2020). An attempt has been made to have Revenue Authorities' Digital Data Exchange (RADDEX) as a platform for exchange of data from the two systems but this has not fully been exploited.

Conceptual Framework

A conceptual framework is a structure in diagrammatic form that is used to show the interaction between the variables (Bogdan & Biklen, 2013). It is used to represent how the variables of the study are to be measured or operationalized (Bell *et al.*, 2018). As indicated in Figure 1, the independent variable was Customs monitoring system was measured by Tracking device and Real time monitoring. Dependent variable is trade facilitation measured by Tax paid and volume of goods traded.

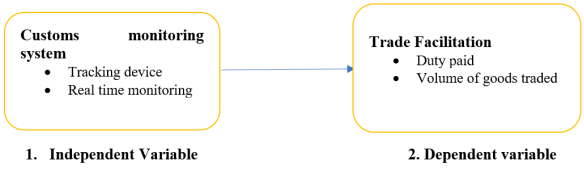

Figure 1: Conceptual Framework
Source: Researcher (2024)

MATERIALS AND METHODS

Research design is the arrangement of conditions for collection and analysis of data in a manner that aims to combine relevance to the research purpose with economy in procedure (Kothari, 2014). The study adopted an explanatory design research where gathering and collection of information was through the help of questionnaires. This design is appropriate for the study because it allows the researcher to generalize the findings to a larger population (Schindler & Cooper, 2003). The target population was 137 clearing and forwarding agents at Busia border, KRA (2023). The questionnaires were self-administered to the sampled respondents. The questionnaires had an introductory letter introducing the researcher to the respondents and explaining the purpose of the research. Out of 137 respondents targeted, 114 questionnaires were correctly filled and returned. indicating 83% response rate. This response rate is considered satisfactory to make conclusions for the study.

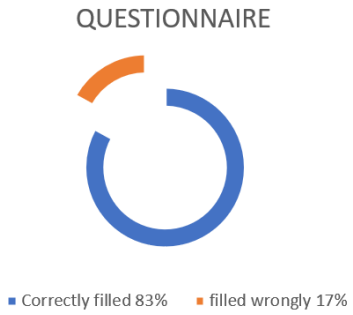

Figure 2: Response Rate
Source: compile by author

Reliability Analysis

In order to test the reliability of the instruments, internal consistency techniques were carried using Cronbach's Alpha. The alpha value ranges between 0 and 1 with reliability increasing with the increase in value. According to (Mugenda, 2008), In this case customs monitoring system has Cronbach's alpha 0.979 and trade monitoring and Cronbach's alpha 0.923. The alphas value >0.7 indicates that the responses are highly reliable:

Data Analysis, Presentation, Interpretation and Discussion

Yin (2009) argues that data analysis as the process of edition and also the reduction of accumulated data to

Table 1: Test of Reliability of Questionnaire

Factor	Number of Items	Cronbach Alpha score	Conclusion
Trade Facilitation	6	0.923	Reliable
Customs monitoring system	5	0.979	Reliable

Source: Researcher, (2024)

manageable size, developing summaries, looking for patterns and applying statistical techniques. Data collected was edited, cleaned and coded for completeness. Cleaned data was then be analyzed using descriptive and inferential statistics. Descriptive statistics including mean, standard deviation and co-efficient of variation (CV).

The analytical model is denoted by the equation:

$Y = \beta_0 + \beta_1 X_1 + \varepsilon$

Where; Y = Trade Facilitation (Dependent variable); X_1= Customs monitoring systems; β_1 = beta coefficient; ε = Error term.

Table 2: Reveals the Demographic Analysis

		Count	Percent %
Gender	Female	53	46.5%
	Male	61	53.5%
Age	26 to 35	16	14.0%
	36 to 45	33	28.9%
	46 to 55	26	22.8%
	Above 55	25	21.9%
	Below 25	14	12.3%
Education	Degree level	47	41.2%
	Diploma level	16	14.0%
	Others	27	23.7%
	Secondary Certificate	24	21.1%

(Source: Research 2024)

RESULTS AND DISCUSSION

Demographics Analysis

A demographic analysis was conducted and it reveal the distribution of participants across various categories. The gender distribution indicates that 53.5% of the respondents are male while 46.5% are female. In terms of age, the largest group falls within the 36 to 45 years range, accounting for 28.9% of the sample. This is followed by participants aged 46 to 55 years at 22.8% those above 55 years at 21.9%. Participants aged 26 to 35 years at 14.0% and those below 25 years at 12.3%. Regarding education levels, 41.2% of the participants hold a degree, 23.7% have other qualifications, 21.1% possess a secondary certificate, and 14.0% have a diploma.

Descriptive statistics for customs monitoring system

Use of customs monitoring system leads to a more efficient and individual container traceability has a mean score 4.03 and standard deviation 1.008. Customs monitoring system allows real time monitoring of the status of product and goods movements has a mean score 4.05 and standard deviation 1.029. Real time remote containers tracking and monitoring help to prevent losing track of container and goods has a mean score 3.85 and standard deviation 1.024. Use of customs monitoring system has led to reduction in deterioration theft, diversion and counterfeiting has a mean score 3.88 and standard deviation 1.040. The tampered carrier can be inspected away from the destination port to prevent potential negative impact and potential destruction (when high jacked by terrorists has a mean score 3.82 and standard deviation 1.001.

Table 3: Descriptive statistics for customs monitoring system

	N	Mean	Std. Deviation	Skewness	Kurtosis
Use of customs monitoring system leads to a more efficient and individual container traceability	114	4.03	1.008	-.686	-.675
Customs monitoring system allows real time monitoring of the status of product and goods movements		4.05	1.029	-.801	-.532
Real time remote containers tracking and monitoring help to prevent losing track of container and goods		3.85	1.024	-.601	-.717
Use of customs monitoring system has led to reduction in deterioration theft, diversion and counterfeiting		3.88	1.040	-.614	-.761
The tampered carrier can be inspected away from the destination port to prevent potential negative impact and potential destruction (when high jacked by terrorists		3.82	1.001	-.537	-.718
Aggregate Mean		3.93			

(Source: Compiled by author from primary data)

Descriptive statistics trade facilitation

Volumes of cargo traded across the border have increased," the mean score is 3.59 with a standard deviation of 1.009. KRA has offered an enabling environment for tax filing has a mean score of 3.98, The standard deviation is 1.004. Companies file returns on time and as required by law," The average score is 4.12, with a standard deviation of 0.973. The statement on Submitting and handling Customs declarations have become much simpler and clearer has an average score of 3.96 and a standard deviation of 0.959. The assertion that "Lodging and processing of import declaration forms have greatly improved" has an average score of 4.28, with a standard deviation of 0.922. Additionally, "The time required to declare goods to Customs has notably decreased" has an average score of 4.05, with a standard deviation of 0.891.

Table 4: Descriptive statistics for trade facilitation

	N	Mean	Std. Deviation	Skewness	Kurtosis
Volumes of cargo traded across the border have increased	114	3.59	1.009	-.825	.088
KRA has offered an enabling environment for tax filing		3.98	1.004	-.818	.105
Companies file returns on time and as required by law		4.12	.973	-.839	.312
The submission and processing of customs declarations have been simplified and made more transparent		3.96	.959	-.930	.586
The submission and handling of import declaration forms have seen substantial improvement		4.28	.922	-.795	.550
The duration needed to declare goods to Customs has decreased notably		4.05	.891	-.945	1.128
Aggregate Mean		3.99			

(Source: Research 2024)

Correlations Statistics of Independent and Dependent Variable

Pearson's correlation coefficients were evaluated to determine the strength of the association between the independent variables. A coefficient value nearing 1 indicates a stronger link between the variables. The analysis revealed that the customs monitoring system has a positive and notable relationship with trade facilitation, with a correlation of 57.3% and a p-value of 0.002, which is below the 0.05 threshold. This suggests that robust customs monitoring, which includes tracking and inspection processes, is crucial for facilitating trade.

Table 5: Represents the correlation statistics

	Trade Facilitation	Customs monitoring systems
Trade Facilitation	1	0.573**
Customs monitoring systems	0.573**	1

***. Correlation is significant at the 0.05 level (2-tailed).*
Source: Researcher, (2024)

Model Summary

The model summary was used to determine the correlation and variation caused on trade facilitation. Customs monitoring system has a strong and significant impact on trade facilitation. The model summary from Table 6 reveals that the customs monitoring system, collectively have a strong and significant impact on trade facilitation at 57.3%, explaining 28.8% of its variability. The remaining 71.2 of the variability was explained by factors not captured in the model, The adjusted R Square 28.1% indicates that this relationship remains robust after accounting for the number of predictors.

Table 6: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	**.573**[a]	.0.288	.281	.46171

a Predictors: (Constant), Customs monitoring systems.

ANOVA was employed to analyze whether the model significantly explains the variability caused on trade facilitation by customs management systems. Table 7 indicates that F statistic of F-statistic =91.894 p-value =0.000<0.05. This implies that while the model accounts for a significant portion of the variance. The hypothesis

Table 7: Analysis of Variance

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	**Regression**	**64.234**	1	64.234	91.894	.000[b]
	Residual	78.350	112	.699		
	Total	142.584	113			

a. Dependent Variable: trade facilitation
b. Predictors: (Constant), Customs monitoring system

H_{01} stated that was those customs monitoring system has no significant effect on trade facilitation at Busia border, Kenya. The study found that customs monitoring system has a significant effect on trade facilitation at Busia border, Kenya. p-value =0.000<0.05.

Table 8: Regression Coefficients

Model		Standardized Coefficients		Unstandardized Coefficients	t	Sig.
1	**(Constant)**	**0.633**	0.310		2.042	0.040
	Customs monitoring systems	0.347	0.094	0.369	3.691	0.000

a. Dependent Variable: Trade Facilitation
Source: Researcher, (2024)

RESULTS AND DISCUSSION

The study was to determine the effect of customs monitoring system on trade facilitation in Busia border, Kenya. The study also through the coefficient analysis found that customs monitoring system has a positive and significant effect on trade facilitation. $\beta = 0.347$, $p=0.000<0.05$. This reinforces the conclusion that enhancements in the customs monitoring system are likely to have a meaningful and positive impact on trade facilitation. The study aligns with the findings of ESCAP (2013), which highlighted that China and Vietnam implemented mandatory satellite positioning systems on vehicles transporting hazardous goods and passengers. Additionally, the monitoring and security of container movements in China, South Korea, and Thailand are managed through the use of electronic seals.

CONCLUSIONS

A customs monitoring system has a significant and positive effect on trade facilitation. This underscores the importance of effective customs monitoring in enhancing trade facilitation. Enhanced customs monitoring systems contribute to more streamlined and efficient trade processes. Consequently, investing in and upgrading customs monitoring systems is essential for significantly improving trade facilitation at the Busia border.

Recommendations

The KRA is recommended to provide ongoing training for customs officials to ensure they are adept at using new systems and can effectively manage the cargo clearance process.

Suggestions for Further Research

A future study should be conducted on the effects of perceived benefits on trade facilitation.

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