Challenges in the Implementation of the Business Automation Project At Kenya Revenue Authority (KRA) A Case of Kenya Revenue Authority

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Abstract

Purpose: The purpose of this study was to determine the challenges encountered by KRA in implementation of business automation.

Methodology: The research design was descriptive in nature and stratified random sampling technique was used to sample forty (40) respondents from a population of one hundred and fifty seven (157) staff working at KRA in the Information Communication and Technology department (ICT). The staff included both management and non-management staff. The study used both primary and secondary data. Primary data was collected using self administered questionnaires while secondary data sources comprised of internal memos, strategic plans, project plans and documentation relating to Business Automation activities. The data was then tabulated and weighted to determine key challenges and responses. The study used quantitative and qualitative methods of data analysis. Statistical Package for Social Sciences (SPSS) version 20 program was used for analysis. The results were presented using tables and pie charts. Similarly, qualitative data was summarized and categorized according to common themes and presented in continuous prose form.

Results: Results revealed that unsupportive repacking of existing projects to new strategy, inadequate resources to finance, inadequate training on the new enterprise resource planning software system, lack of proper IT infrastructure, lack of enhanced IT security and long periods of planning before the project is executed and lack of adequate project management resources hindered business automation projects in KRA.

Unique contribution to theory, practice and policy: In line with study results, it is recommended that KRA should hire new staff with the requisite skills, improve project management style, incorporate capacity building programmes where employees with limited skills were trained on how to use the system and incorporate the automation strategy into its employees' daily job descriptions so as to curb the organizational related challenges that it faces when implementing business automation.

Keywords: organization related challenges, environment related challenges, business automation

1.0 INTRODUCTION

Automation is a business strategy where firms attempt to gain a competitive advantage by ensuring organization activities are being performed in the best way possible and focus on excellence in whatever the organization does to ensure efficiency in the operations (Hammer and Champy, 1993). Business Process Automation (BPA) solutions provide the tools, technologies, and infrastructure to automate complex business processes end to end in order to help increase competitive advantage and deliver tremendous value and visibility to your business, customers, and trading partners. This enables increased personal and organizational productivity by automating business policies and best practices, removing manual tasks, and eliminating error-prone reentry of information.BPA boosts individual and team efficiency which enables organizations to deliver results faster and with greater predictability. It also leads to better decision making by providing real-time insight into key business metrics and providing proactive alerts and notifications and gives broader insight into essential business processes critical to a business and provides real-time analytics that enable you to make better decisions faster.BPA further leads to enhanced operational excellence (Lucey, 2005).

Before automation, various services organizations normally experience problems in service quality such as delay in service, lack of accuracy in the data due to manual transfer, lack of consistency in handling data as a result of lack of standard and more so there is the problem of lack of completeness of data in many instances, (Lucey, 2005).Automation improves the staff productivity thereby improving customer satisfaction as the inefficiencies in the processes are eliminated or minimized. Winning strategies do not just reduce operational costs, but do so while taking actions to create value, such as improving customer service, adding new revenue sources with new products and services or alternate channels, lowering the price of goods and services rendered, or increasing decision-making abilities (Ortiz, Cabello, and Jesus, 2007). Too often, companies focus on what they are doing today, instead of looking at the potential of what new things they can do tomorrow. Automation can also extend an organization's ability to service new markets in cost-effective ways and to deliver new products and services before their competitors can establish a foothold (Dragota and Mirtica, 2006).

Change management entails planning and coordinating the transition from one state to another in an organization. "Change management is a structured and systematic approach to achieving a sustained change in human behaviour." (Todd 1999). Organizational change can be strategic or operational. Whereas operational change aims at ensuring that organizational activities are done in the best way possible, strategic change involves fundamental changes in the business of the organization or its future direction. All changes take place under certain contexts which, invariably include forces that operate to bring about change and some of the forces that engendered the change in business processes have been mentioned in the introduction and more appear later in this chapter.

The three main areas in corporate strategy are strategy analysis, strategy development and strategy implementation. Lynch (1999) states that there are two main approaches to corporate strategy including the prescriptive approach, which includes strategy analysis and strategy development followed by strategy implementation. Then there is the emergent approach to strategy, which holds that strategy development and strategy implementation are essentially interrelated. Strategy implementation is the most crucial of the three and this project was about how KRA implemented the Business Automation project, which involved changes that were strategic in nature. The changes that Business Automation project inculcated were on technology, service, people and administrative.

1.2 Problem Statement

Projects that involve strategic change in organizations face difficulties including organizational culture, poor planning, change of leadership, and resistance to change. The challenge becomes more complex in the case of projects that involve introduction of new technology. According to research carried out in the USA by the Standish Group, 31 percent of IT projects are cancelled before completion (Ewusi-Mensah, 1997).

One of the reasons IT projects fail say in customs administrations is because IT projects depend on a number of factors, many of which are outside the direct control of the customs administration itself, like the telecommunication technologies and infrastructure (De Wulf and McLinden, 2005). The absence of good diagnostic work has also been identified by World Bank, as a major shortcoming in the reforms and modernization projects (Barbone, DeWulf, Das-Gupta, and Hanson 2001).

KRA has effected numerous changes aimed at making it effective and efficient in collection and accounting of revenues. This has resulted in improved service delivery and collection of revenues. The changing economic, technological and operational environment has necessitated the change process. There has been change in systems, procedures, people, and structures among other components. These changes have made KRA adopt new strategies such as business automation which creates the need to address the challenges faced in implementing these strategies.

Pasts studies have been done on change management in Kenyan companies such as Wandera (2012) who sought to establish the challenges faced by KEMRI in the implementation of automation strategy. Many studies have also been done in KRA such as Change Management Practices adopted by KRA in its Revenue and Administration Program (Odundo, 2007), Njoki (2011) who sought to establish the challenges faced in implementing strategic change in Kenya Revenue Authority (KRA). Mukhongo (2013) who sought to establish the challenges of implementing the ICT strategy at the KRA and determining the measures necessary to overcome the challenges established in that organization and Aliet (2008) who sought to determine how KRA implemented the Customs Reforms and Modernization Program, the challenges KRA encountered in implementing the reforms and modernization initiatives and how KRA responded to those challenges. However no study has been done on challenges in the implementation of Business Automation at KRA. This project therefore seeks to bridge this gap. The research question therefore is: What are the challenges in the implementation of Business Automation Projects at KRA?

1.3 Study Objectives

    i.   What are some of the organization related challenges that face business automation project in KRA?

    ii.   What are some of the environment related challenges that face business automation project in KRA?

    iii.   How does Kenya Revenue Authority plan to mitigate these problems?

2.0 LITERATURE REVIEW

2.1 Organizational Related Challenges Facing Business Automation Projects

Poor Implementation of Project Management Basics

Project management is the application of knowledge, skills, tools and techniques to project activities in order to meet or exceed stakeholder needs and expectations from a project (Duncan, 1996). Meeting or exceeding stakeholder needs and expectations invariably involves balancing competing demands among:- scope, time cost and quality, stakeholders with differing needs and expectations, identified requirements/needs and unidentified requirements/expectations.

Njoki (2011) sought to establish the challenges faced in implementing strategic change in Kenya Revenue Authority (KRA). The research design adopted was a case study which involved an in depth analysis of the challenges faced in implementing strategic change in Kenya Revenue Authority. The data for this study was collected from personal interviews where the mode of selection of those to be interviewed was judgemental as it was based on individuals who were involved in the change program as initiators and implementers of the changes and who included the heads of various departments in the organization. Since the primary data to be collected was qualitative, content analysis was used to analyse it. Findings in this study revealed that the main challenges faced by KRA in implementing strategic change broadly fall under the following categories: unsupportive repacking of existing projects to new strategy, complexity in leadership and resistance to change. The study revealed that, KRA has made great efforts to change its organizational structure so as to enhance the competitiveness of the organisation and continuous adaptation of the organisation to various environmental changes. Consequently, existing projects were repacked so as to support the new strategy. However, some of the repacked projects failed to match the aspirations in the new strategic plan and instead increased the costs of operations thus becoming a major challenge. For KRA to continue implementing its strategies effectively, it is recommended that the organization looks at its failures and challenges and then address them.

2.2 Environmental Related Challenges

Survival of each organization depends on its dynamic interaction with internal and external environment. Regarding development of technology and its effect on performance of organizations, organizations need to implement these technologies in order to be successful. During the growth of a competitive global environment, there is considerable pressure on most organizations to make their operational, tactical, and strategic process more efficient and effective (Javadi and Safari, 2013).

Resistance to Change

The conflicting epistemological assumptions of various change initiatives present reveals a serious danger: confusion in understanding the real meaning of any change initiative may result in an inappropriate use of the change initiative that serves only to exploit workforce rather than to change the basic ways of thinking within the organisation (Senge et al., 1999). As a result, the change initiative then might be seen as dysfunctional in that it can then detract from favourable outcomes for the whole organisation. (Senge et al., 1999).

Kotter (1996) identifies eight reasons why change initiatives fail and he lists them as follows: Allowing too much complacency, failing to create a sufficiently powerful guiding coalition,

underestimating the power of vision, under-communicating the vision, permitting obstacles to block the new vision, failing to create short-term wins, declaring victory too soon, neglecting to anchor changes firmly in the corporate culture.Hucyzynski, A. & Buchanan, D.(2001) noted that resistance to change is a typical problem while implementing change. They advise that coping effectively with change requires that managers develop a range of interpersonal skills that enable them deal with individuals and groups who seek to block and manipulate change for their own benefit. Fortune 500 executives indicate that resistance was the primary reason changes failed while 80 percent of the chief information officers said that resistance – not a lack of technical skills or resources – was the main reason why technology projects failed. It is that soft, emotional human reaction of resistance that matters (Maurer, 2009).

2.3 Plans for Mitigation

Change Management

Kanter et al (1992) propose ten steps that they call the 'Ten commandments for Executing Change' which are: analyse the organization and its need for change, create a shared vision and a common direction, separate from the past, create a sense of urgency, support a strong leader role, line up political sponsorship, create an implementation plan, develop enabling structures, communicate, involve people and be honest, reinforce and institutionalize change.

Kotter (1996) also lists eight steps to successful change, which include, establishing a sense of urgency, creating a guiding coalition, developing a vision and strategy, communicating the change vision, empowering broad-based action, generating short term wins, consolidating gains and producing more change, anchoring new approaches in the culture. Mabey and Mayon-White (1993) noted that strategies for dealing with resistance to change include promoting openness, reducing uncertainty, and encouraging experimentation. They encourage use of organizational development tools that encourage shared learning through teamwork and cooperation. These tools and techniques include transactional analysis, teamwork, group problem solving and role-playing (McCalman and Paton, 1992).

3.0 RESEARCH METHODOLOGY

This study used a descriptive survey research design. The target population in this study comprised 157 employees working at KRA, Times Tower in Nairobi. Stratified random sampling technique was used to select the sample. A census was conducted on the selected population as the population only consists of forty members. Out of the 40 members of staff identified as the population in this study, 100% were located in the KRA headquarters, giving a total sampling frame size of 40. Both primary and secondary data was used in this research. Data gathered from the questionnaires was analyzed quantitatively using statistical package for social sciences (SPSS) computer software. SPSS generated both descriptive and inferential statistics.

4.0 RESULTS AND DISCUSSIONS

4.1 Response Rate

A total of 40 responses were received out of the 40 questionnaires that were issued. This translates to a response rate of 100%. According to Mugenda and Mugenda (2003) and also Kothari (2004) a response rate of 50 % or more is ideal for data analysis. Babbie (2004) also

asserted that return rate of 50% is acceptable to analyze and publish, 60% is good and 70% is very good. Based on these assertions from renowned scholars, a 100% response rate is adequate for the study.

4.2 General Information.

4.2.1 Gender of the Respondents

The study sought to find out the gender of the respondents. The majority of the respondents were male (62.5%) followed by female (37.5%). The findings are presented in Figure 1. The findings imply that KRA is a male dominated field.
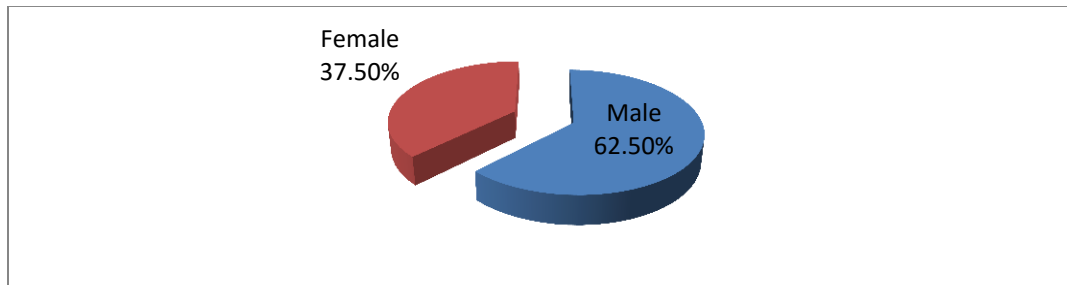

Figure 1: Gender of the Respondents

4.2.2 Level of Education

The study sought to find out about the education level of the respondents. Study findings in Figure 2 indicate that 65% of the respondents had attained university level education, 15% has attained education up to college level, 10% had attained up to post graduate level while only 10% had attained education up to secondary level. The findings imply that the respondents had high level of education in this sector and perhaps this observed level of education may have had a bearing on the quality of our responses.
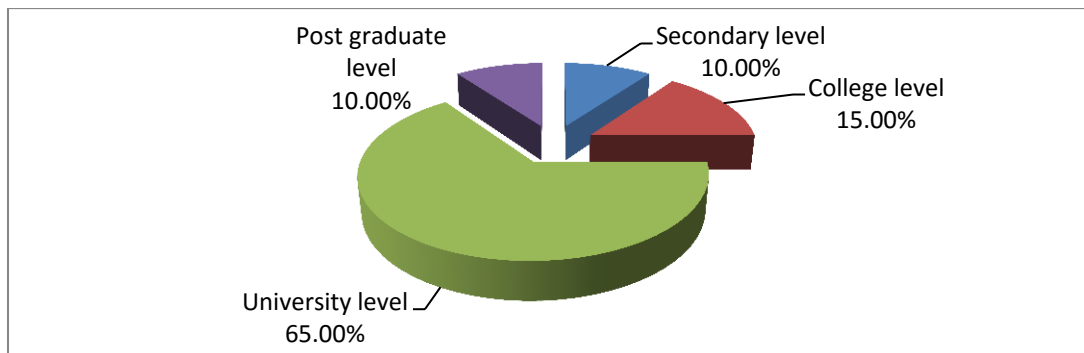

Figure 2: Level of Education

4.2.3 Position

The study sought to establish the position of the respondents. Results in figure 3 reveal that a 45% of the respondents were at the supervisory level of management, 37.5% were at the middle

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level of management while 17.5% were at the senior level of management. This implies that hierarchical organizational structure exists at KRA. It also implies that majority of the respondents who were assessable were those at the low level of management.
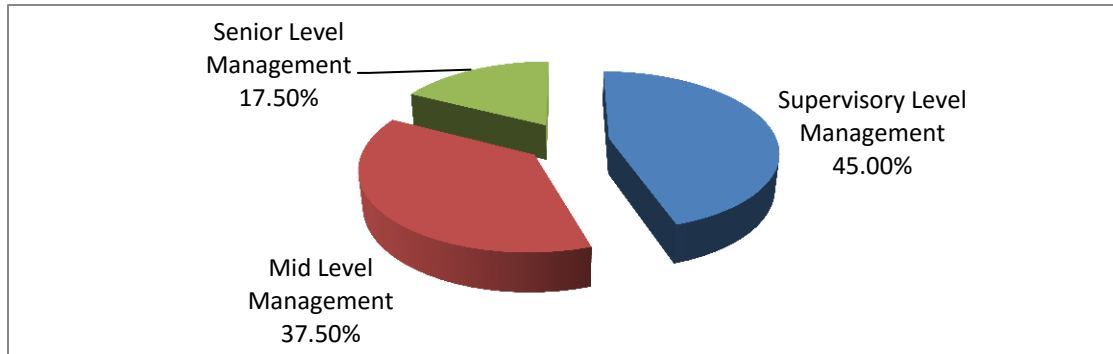

Figure 3: Position

4.2.4 Length of Employment

The study sought to find out the number of years that the respondents had worked at KRA. Figure 4 indicated that 37.5% had worked for a period between 6 to 10 years, 37.5% had worked for over 10 years, 15% had worked for a period between 2 to 5 years while 10% had worked for less than one year. The finding implies that the respondents were appropriate and may impact positively on the coherence of the data obtained as they had worked for KRA long enough for them to be well aware of the challenges that affect the implementation of business automation at KRA.
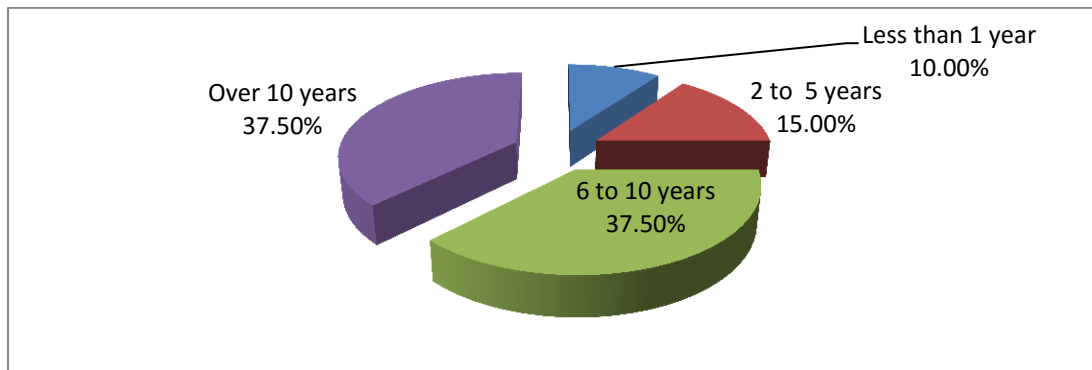

Figure 4: Length of Employments

4.2.5 Business Automation Initiative

The study sought to determine whether the respondents were aware of the business automation initiative. Results in figure 5 reveal that a majority of (94.74%) the respondents were aware

while only 5.26% were not aware. This implies that KRA had effectively communicated the information about business automation to the staff.
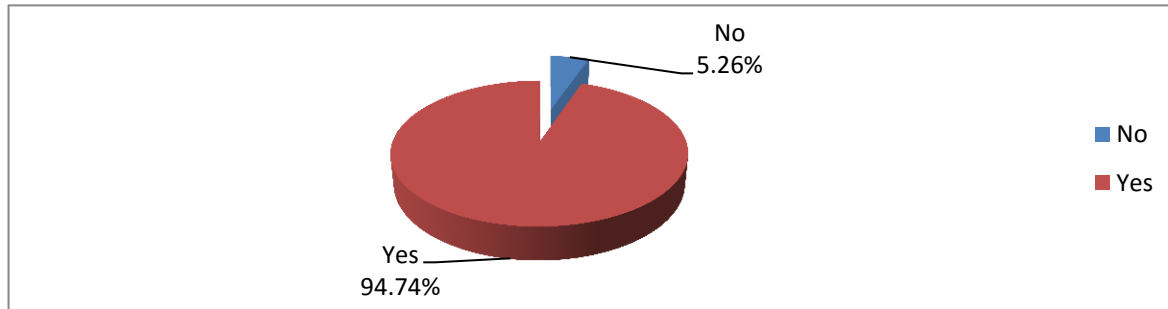

Figure 5: Business Automation Initiatives

4.3 Business Automation

4.3.1 Organizational Related Challenges

The respondents were asked whether organizational related challenges caused challenges in the implementation of business automation at KRA.   Results in table 1 reveal that 37.5% of the respondents strongly agreed while 42.5% agreed adding up to a total of 80% who agreed. Further the results showed that 5% of the respondents were neutral, 7.5% disagreed and 7.5% strongly disagreed.

Table 1: Organizational Related Challenges

Statement		Frequency	Percent
Organizational related challenges	Strongly disagree	3	7.50
	Disagree	3	7.50
	Neutral	2	5.00
	Agree	17	42.50
	Strongly agree	15	37.50

4.3.2 Environmental Related Challenges

The respondents were asked whether environmental related challenges caused challenges in the implementation of business automation at KRA. Results in table 2 reveal that a majority (67.5%) of the respondents strongly agreed while 30% agreed adding up to a total of 97.5% who agreed. Further the results showed that 2.5% of the respondents disagreed.

Table 2: Environmental Related Challenges

Statement		Frequency	Percent
Environmental related challenges	Strongly disagree	0	0.00
	Disagree	1	2.50
	Neutral	0	0.00
	Agree	12	30.00

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	Strongly agree	27	67.50

4.3.3 Mitigation Strategies

The respondents were asked whether lack of mitigation strategies caused challenges in the implementation of business automation at KRA.   Results in table 3 reveal that a majority (57.5%) of the respondents strongly agreed while 32.5% agreed adding up to a total of 90% who agreed. Further the results showed that 5% of the respondents were neutral and 5% disagreed.

Table 3: Mitigation Strategies

Statement		Frequency	Percent
Lack of mitigation strategies	Strongly disagree	0	0.00
	Disagree	2	5.00
	Neutral	2	5.00
	Agree	13	32.50
	Strongly agree	23	57.50

4.4 Inferential Statistics

4.4.1 Bivariate Correlation

The correlation results between business automation and independent variable are presented.

Table 4: Bivariate Correlation

Variable		Business Automation	Organization Related Challenges	Environmental Related Challenges	Mitigation Strategies
Business Automation	Pearson Correlation	1			
	Sig. (2-tailed)				
Organization Related Challenges	Pearson Correlation	-0.189	1		
	Sig. (2-tailed)	0.024			
Environmental Related Challenges	Pearson Correlation	-0.083	0.167	1	
	Sig. (2-tailed)	0.061	0.303		
Mitigation Strategies	Pearson Correlation	0.123	0.21	-0.076	1

Sig. (2-tailed)	0.045	0.194	0.641

Table 4 displays the results of correlation test analysis between the dependent variable (business automation) and independent variables (organization related challenges, environmental related challenges and mitigation strategies) and also correlation among the independent variables themselves. Results on Table 4 show that business automation is positively correlated with all the independent variables as supported by significant p values of 0.02 and beta coefficient of -0.189 for organization related challenges, 0.061 and beta coefficient of -0.083 for environmental related challenges and 0.045 and beta coefficient of 0.123 for mitigation strategies. This reveals that any positive change in organization related challenges and environmental related challenges led to decreased implementation of business automation. In addition, any positive change in mitigation strategies led to increased implementation of business automation.

4.5 Content Analysis

Results revealed that staff members had not embraced the business automation initiative to a great extent. Results also revealed that KRA had not yet incorporated business automation strategy into the employees' daily job descriptions but was in the process of doing so in a bid to enhance its implementation. Further, the results indicate that business automation process encountered both organizational and environmental challenges. The organizational related challenges included inadequate resources to finance, inadequate skills, poor infrastructure, long procurement process and lack of adequate project management resources. The environmental related challenges included resistance to change by the staff and senior stakeholders, poor communication, political interruption and organizational culture.

With regard to the strategies that KRA has adopted in order to mitigate these challenges, results revealed that KRA has initiatives under the automation project which include implementation of a disaster recovery and business continuity, improvement of IT infrastructure, enhanced IT Security, implement a KRA-wide Common Cash Receipting System (CCRS), implement Business Intelligence System and Performance Dashboard, facilitate e-learning, having team buildings sessions with the staff to sharpen their skills and incorporating business automation strategy into the employees' daily job descriptions.

5.0 DISCUSSION CONCLUSIONS AND RECOMMENDATIONS

5.1 Discussion

The general objective of this study was to determine the challenges in the implementation of the business automation project at Kenya Revenue Authority (KRA). The specific objectives of this study were to determine the organization related challenges that face business automation project in KRA, to determine the environment related challenges that face business automation project in KRA and to establish how Kenya Revenue Authority plans to mitigate these problems.

One of the study objectives was to determine the organization related challenges that face business automation project in KRA. Results indicated that majority of the respondents agreed with the statements that unsupportive repacking of existing projects to new strategy, inadequate

resources to finance, inadequate training on the new enterprise resource planning software system, lack of proper IT infrastructure, lack of enhanced IT security, long periods of planning before the project is executed and lack of adequate project management resources hindered business automation projects in KRA. This implies that organization related challenges hindered business automation projects in KRA. Results from the key interview guide indicated that the organizational related challenges included inadequate resources to finance, inadequate skills, poor infrastructure, long procurement process and lack of adequate project management resources. The relationship between business automation and organization related challenges were negative and significant as supported by p values of 0.02 and beta coefficient of -0.189. This implies that an increase in organization related challenges would lead to decreased implementation of business automation.

The second objective of the study was to determine the environmental related challenges that face business automation project in KRA. Results indicated that majority of the respondents agreed with the statements that resistance to change by employees, power of suppliers, complexity in leadership, resistance from stakeholders and the legal and regulatory framework, poor communication, organizational politics, organizational culture and organizational structure hindered business automation projects in KRA. This implies that environmental related challenges hindered implementation of business automation projects in KRA. Results from the key interview guide indicated that the environmental related challenges included resistance to change by the staff and senior stakeholders, poor communication, political interruption and organizational culture. The relationship between business automation and environmental related challenges were negative and significant as supported by p values of 0.061and beta coefficient of -0.083. This implies that an increase in environmental related challenges would lead to decreased implementation of business automation.

The third objective of the study was to establish how Kenya Revenue Authority plans to mitigate these problems. Results indicated that majority of the respondents agreed with the statements that hiring new staff with the requisite skills, improved project management style, change of organizational structure, smooth flow of information, capacity building where employees with limited skills were trained on how to use the system, incorporating of the automation strategy into its employees' daily job descriptions and political support has helped to mitigate the challenges encountered during implementation of business automation at KRA. This implies that better mitigation strategies can enhance effective implementation of business automation projects in KRA. Results from the key interview guide indicated that KRA initiatives under the automation project included implementation of a disaster recovery and business continuity, improvement of IT infrastructure, enhanced IT Security, implement a KRA-wide Common Cash Receipting System (CCRS), implement Business Intelligence System and Performance Dashboard, facilitate e-learning, having team buildings sessions with the staff to sharpen their skills and incorporating business automation strategy into the employees' daily job descriptions. The relationship between business automation and mitigation strategies was positive and significant as supported by p values of 0.045 and beta coefficient of 0.123. This implies that better mitigation strategies would lead to better implementation of business automation.

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5.2 Conclusions

One of the study objectives was to determine the organization related challenges that face business automation project in KRA. It was possible to conclude that organizational related challenges hindered implementation of business automation at KRA. Results revealed that unsupportive repacking of existing projects to new strategy, inadequate resources to finance, inadequate training on the new enterprise resource planning software system, lack of proper IT infrastructure, lack of enhanced IT security, long periods of planning before the project is executed and lack of adequate project management resources hindered business automation projects in KRA. The findings imply that organization related challenges have a significant effect on business automation.

The second objective of the study was to determine the environmental related challenges that face business automation project in KRA. It was possible to conclude that environmental related challenges hindered implementation of business automation at KRA. Results revealed that resistance to change by employees, power of suppliers, complexity in leadership, resistance from stakeholders and the legal and regulatory framework, poor communication, organizational politics, organizational culture and organizational structure hindered business automation projects in KRA. The findings imply that environmental related challenges have a significant effect on business automation.

The third objective of the study was to establish how Kenya Revenue Authority plans to mitigate these problems. It was possible to conclude that better mitigation strategies enhance effective implementation of business automation projects in KRA. Results revealed that hiring new staff with the requisite skills, improved project management style, change of organizational structure, smooth flow of information, capacity building where employees with limited skills were trained on how to use the system, incorporating of the automation strategy into its employees' daily job descriptions and political support has helped to mitigate the challenges encountered during implementation of business automation at KRA. The findings imply that mitigation strategies have a significant effect on business automation.

5.3 Recommendations

In line with study results, it is recommended that KRA should hire new staff with the requisite skills, improve project management style, incorporate capacity building programmes where employees with limited skills were trained on how to use the system and incorporate the automation strategy into its employees' daily job descriptions so as to curb the organizational related challenges that it faces when implementing business automation.

The study also recommended that KRA should equip their offices with the right IT infrastructure and enhance the IT security. Further, the study recommended that KRA should restructure its budget programme and channel more financial resources to business automation process so as to speed its implementation.

The study recommends that KRA should adopt measures that will change the organizational structure and culture. In addition, KRA should ensure smooth flow of information to its entire staff, particularly about business automation, so as to sell new ideas to everyone. KRA can also involve the staff in decision making so as to make them feel part of the changes that are taking place and this would help in quick implementation of business automation. The study also

recommended that KRA should seek political support to avoid interference from the political arena by persons who would resist change due to personal interests.

5.4 Recommendations for Further Studies

The study recommends that further investigation be done on the benefits of business automation process in Kenya Revenue Authority. The study also recommends that a similar study be undertaken in other state agencies such as Central Bank and various state corporations. The study can also be replicated in non-governmental organizations such as the United Nations.

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