

ESTABLISHING SERVICE STANDARDS AND CUSTOMER SATISFACTION IN KENYA REVENUE AUTHORITY

¹ Ben Kiogora & ² Dr. Weldon Ngeno, PhD

¹ Master Student, Department of Public Policy and Administration, Kenyatta University, Kenya

² Lecturer, Department of Public Policy and Administration, Kenyatta University, Kenya

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ABSTRACT

There has been a growing concern among the public regarding the government's inability to provide reliable services, leading to customer dissatisfaction. Although the measurement of customer satisfaction has been the topic of numerous studies in the commercial sector, more research is required in the public sector. In order to reduce poverty, improve livelihoods, maintain good governance, and enhance service quality for better service delivery, this study examines the effect of establishing service standards on customer satisfaction within the Kenya Revenue Authority and the Customs and Border Control Department. This study adopted a descriptive research design to characterize traits of customers who have received services from the Kenya Revenue Authority (KRA) Customs Systems. The study targeted clearing agents, importers, exporters, and transporters who interact frequently with KRA Customs Systems. A disproportionate stratified sampling technique was employed to ensure representative sampling across various subgroups. Primary data was collected using a structured questionnaire featuring both closed and open-ended questions, facilitating detailed and comprehensive data collection. Descriptive statistics were used to analyze demographic data and assess the impact of business process performance (BPP) on customer satisfaction (CS), while inferential statistics were employed to draw conclusions and test hypotheses regarding the relationships between customer satisfaction and the establishment of service standards. The study concluded that there exists a positive, significant, and strong relationship between setting service standards and customer satisfaction within the organization.

Key Words: *Establishing Service Standards, Customer Satisfaction, Kenya Revenue Authority*

BACKGROUND

Osborne and Gaebler (1992) presented the Customer Satisfaction (C.S) concept, emphasising that governments should distinguish citizens as customers. The citizens receiving government-related services are the customers who measure the performance of the services they receive from their governments. IM & Lee (2012) hypothesized that C.S measures people's experiences with public service. While Salim *et al.*, (2017) summarizes that C.S is the customers' perceptions concerning the definite public services existing within the county and national government.

The political class has embraced the use of e-governance, which is concerned with fostering accountability, transparency, participation, and collaboration within government (Akintoye, 2021), and electronic-government, which focuses on ensuring provision of Government services through digital channels (Janssen, 2020), in order to provide public service effectively and efficiently to the benefit of its clients (Imbamba & Kimile, 2017). This subtly suggested that, in accordance with the New Public Management (N.P.M.) movement for change (Persson & Goldkuhl, 2010); governments prioritize the interests of their constituents. Thatcher administration initiated these principles and supported by Osborne and Gaebler in 1992 with their argument being centered on the idea that the Customer is the purpose of government service. In response, South African officials developed the Batho Pele Principles (B.P.P) to enhance the delivery of services by South African public institutions (Visser & Twinomurizi, 2001). B.P.P was announced in an environment of racially subjugated public service to correct such historical injustices through the implementation of electronic government (Maramura & Thakhathi, 2016).

Batho Pele is a Sesotho term that is concerned with putting the people first and aims seeks to determine the needs of clients so that it can serve them (Venter, 2018). Further, the B.P.P encourages public servants to embrace service excellence while espousing a continuous improvement model (Ngidi, 2012). According to Sibanda (2012), Batho Pele white paper encourages public officers to deliver quality, responsive, and efficient services. It also covers eight concepts that ought to be taken into consideration while providing public services, including establishing service standards, consulting, expanding access, guaranteeing civility, supplying information, being open and transparent, offering redress, and value for money (Pietersen, 2014).

Subsequently, criticism by scholars led to the change of approach from citizen to customers by governments across the world. The New Public Governance (NPG) theory delivered for the inadequacies of the New Public Management. Intuitively, it focused on power distribution, advocating for organisations to contribute in public affairs management and emphasised the coordination role of government in contrast to its old-fashioned role of being the centre of power. Interestingly, it allows for complex network formations that are gainful towards resource exchange such as currency, information and technology contributing to the satisfaction of customers. Customers were viewed as co-producers (Wiesel & Model, 2014). Consequently, the N.P.G emphasised the service to customers' shibboleth. The government's has only one responsibility, to deliver public goods, services and solve social problems, opposing N.P.M., which focuses on exploitation (Runya, Qigui, & Wei, 2015). This study also relies heavily on the Expectancy Disconfirmation Theory which leverages on psychology of customer behaviour in determining satisfaction after purchasing a good or service (Chatterjee & Suy, 2019). Supported by Ryzin (2013) who proposes that customers measure public service by comparing service quality with prior anticipation. Whenever performance of a good or service meets or surpasses expectations, customers are happy and vice versa. Additionally, the study further borrows from SERVQUAL model which practises this formulation. Poister and Thomas (2011) illustrate that the EDT is applied by necessitating customers of services to riposte whether performance matches, surpasses, or disappoints their expectations.

The World Bank (2018) report highlights the governments' need to reinvent themselves to gratify the requests of their customers effectively. Remarkably, governments face growing public expenses that are expanding faster than incomes while customer expectations of better services are also increasing. Customers also have

genuine concerns about the growing levels of governments' unmanageable debt accretion that has triggered increasing dissatisfaction. Customers have realised that leaders grew egotistical in enriching themselves by embezzling funds meant for approved national projects (OECD, 2019). These governments also face outward stresses to perform, due to benchmarking reports that are produced by international bodies. For instance, in the World Bank Ease of Doing Business report (2020) ranks Kenya no. 56 out of 190 countries. Furthermore, the same report highlights Kenya's performance in the ease of paying taxes, where Kenya is ranked no. 94 out of 190 and Kenya is ranked 117 out of 190 countries in the ease of trading across borders. The World Bank (2018) notes that these categories of reports echo international customers' pressure affect growth, taxes and investments in an economy leading to determination of customers' satisfaction. The World Bank (2017) put on trial that for governments to mend their services, they must every so often engage their customers by measuring their satisfaction levels. An increased satisfaction level leads to improved trust of government services. Additional benefits include reduced costs, increased accountability, better services among others (OECD, 2019).

The provision of reliable and efficient services by government agencies is crucial for fostering public trust and satisfaction, particularly in the Kenya Revenue Authority (KRA), Customs and Border Control Department (KRA,C&BCD), which are integral to facilitating trade, collecting revenue, and regulating the movement of goods across borders (Muchunu, 2022). However, public dissatisfaction has grown due to perceived inefficiencies in these services. Establishing service standards aims to enhance service delivery by setting clear expectations for quality, timeliness, and efficiency. While the commercial sector has extensively studied the positive impact of service standards on customer satisfaction, there is a significant research gap in the public sector, especially in developing countries like Kenya (Chepkorir, 2015). This study examines the effect of service standards on customer satisfaction within KRA, C&BCD, seeking to provide insights into their effectiveness in public sector service delivery. The findings aim to contribute to the discourse on public sector reforms, suggesting that well-defined service standards can improve governance, compliance, and economic outcomes, supporting Kenya's development goals

Statement of the Problem

The primary driving force behind public management reform across the globe was a response to growing dissatisfaction with how well the government was maintaining social and economic progress (Keating, 2001). Service delivery by the government has been strengthened by a lack of public interest (Fisbein & Domingo, 2011). As momentum for change picked pace, scholars like Osborne (2010) agitated for customers of government services to be viewed as co-producers. They, therefore, harboured a desire to be satisfied with government services. Equally important, measuring the quality and levels of service provision is crucial for improving service delivery to customers. However, it is challenging to achieve (Hope, 2012).

In order to strive for an effective public service in the interest of C.S, B.P.P. application in South Africa in the twenty-first century is still relevant (Joel, 2022). Although there are numerous research on C.S, the relationship between B.P.P. and C.S in the Kenyan setting has not been explored. Muchunu (2022) discusses Total Quality Management (T.Q.M) practices and Service Delivery at KRA in the Kenyan Context. Her context is rooted in examining current (TQM) practices at KRA. The researcher argued that a firm can become more productive and competitive by improving quality. The Service Quality Theory and Demming's Theory of Quality Management provided the framework for this investigation. The researcher employed the Case Study design to investigate the circumstances of fewer instances in detail. In order to get data fast, the study used a non-probability sample. Service delivery was used to measure TQM characteristics, employee training, customer attention, leadership, and quality culture. The researchers interviewed five respondents and analysed data using content analysis. It was established that TQM practices result in efficient service provision at KRA. Chepkorir (2015) examined the effects of Service Quality on C.S at the Nairobi Huduma Centre and concluded that government agencies put more effort into ensuring that service quality is enhanced.

Saina (2013) studied the quality of I.C.T. services and its impact on C.S at KRA, concluding that the I.C.T. service quality was related to the level of service of consumers. Asala (2012) studied how reforms and modernisation programs impacted the performance of customs services at the KRA and recommended that KRA implement further reforms to enhance performance and customer experience.

Empirical Review

Customer Satisfaction

Kankkunen (2019) examined the customer satisfaction of foreign corporate clients in the Finnish Tax Administration was examined, with the study centering on the opinions and experiences of overseas corporate customers with customer service. Because the customer journey model theory and the taxation life cycle are comparable, the researcher used it as the foundation for the study. The researcher used qualitative research through interviews in order to fully understand the attitudes of consumers and their experiences with customer service throughout their interactions with the Finnish Tax Administration. The researcher explored using an abductive research design as it allows researchers to navigate complex and uncertain territories, facilitating the discovery of new insights, theories, and perspectives. It provides a valuable framework for addressing research questions requiring more than a deductive or inductive approach. Data review involved the use of thematic analysis method to establish patterns from complex data and themes. The researcher found a positive relationship between customer needs, experiences and service improvement with customer satisfaction.

Similarly, Johnson and Karlay (2018) studied the Impact of Service Quality on customer satisfaction at Liberia Revenue Authority (L.R.A). The study was anchored on SERVQUAL Model considering service quality as an antecedent to customer satisfaction. The researchers used an inductive qualitative research approach to spot patterns and create ideas to explain them. Fourteen semi-structured interviews were conducted to gain an understanding of the study area and analysed using thematic technique. The study found an affirmative correlation between the service quality and customer satisfaction. When there is an increase in quality of service, customer experience improves leading to customer satisfaction. The researchers found that the most influential service quality dimension of customer service in their study are responsiveness, empathy (the price of service) and assurance.

Armah (2020) studied how quality of service delivered influenced customer satisfaction at the Customs Division of Ghana Revenue Authority. Principally, the researcher favoured SERV-PEFRF theoretical model and relied on a quantitative correlational research design to explore a wider range of data and attain an accurate deduction by means of statistical methods. The researcher surveyed 300 respondents using a systematic random sampling technique and a close-ended questionnaire. Service quality was highlighted as the independent variable, while customer satisfaction was the independent variable. The study discovered a significant correlation between the quality of service delivery and customer satisfaction.

In a different study, Ahmed (2020) discusses the factors affecting customers' satisfaction with Online Tax Payments in Ethiopia, focusing on large taxpayers. The researcher sought to explore factors influencing customer satisfaction with online tax payments anchoring the study on Technology Acceptance Model as the primary theory since it is widely recognised as a theoretical framework that explores the aspects influencing the acceptance and espousal of new technologies. It helps to understand users' attitudes and behaviours towards technology adoption, including their satisfaction. The researcher applied an explanatory research design to describe, understand, and predict the factors affecting online tax payment system satisfaction. The researcher surveyed 174 respondents using purposive sampling and collected primary data using closed-ended questionnaire. The ease of use, usefulness and credibility were tested against customer satisfaction and analysed using descriptive statistics and multiple regression. The researcher found a positive correlation between the ease of use of online tax payment systems, the usefulness of online tax payment systems, the credibility of online tax payment systems and customer satisfaction.

Saina (2013) examined the quality of ICT services and its impact on customer satisfaction at KRA. The researcher depended on service quality and sought to measure its attributes; reliability, tangibility, responsiveness, assurance and empathy against customer satisfaction, applying moderators of collaboration and resources. Consequently, the researcher used quantitative research design owing to the type of the data collected and for measuring the research question. The researcher conducted a survey of 190 respondents using a stratified random sampling technique by use of a questionnaire through Google Survey and realised a response rate of 32.5%. Coding was done to allow for data analysis using Statistical Package for the Social Sciences (S.P.S.S) software. The researcher established that I.C.T. service quality positively influences customer satisfaction.

METHODOLOGY

This study adopted a descriptive case study research design to characterize traits of customers who have received services from the Kenya Revenue Authority (KRA) Customs Systems. The target population included clearing agents, importers, exporters, and transporters frequently interacting with the KRA Customs Systems. A disproportionate stratified sampling technique was employed to ensure representative sampling across various subgroups. Primary data was collected using a structured questionnaire featuring both closed and open-ended questions, facilitating detailed and comprehensive data collection. Data collection was supported by an introductory letter and permits from Kenyatta University and NACOSTI, with questionnaires distributed both online and physically to accommodate different respondent preferences. Descriptive statistics were used to analyze demographic data and assess the impact of business process performance (BPP) on customer satisfaction, while inferential statistics were employed to draw conclusions and test hypotheses regarding the relationships between independent and dependent variables.

FINDINGS

In this section the study's objective was to ascertain how establishing service standards will affect customer satisfaction in KRA, C&BCD. The respondents demonstrate how they concur with each of the statement about the KRAs Citizens' Service Delivery Charter and Customer Satisfaction. The results are in table 1 below.

Table 1: Setting Service Standards

Statements	Strongly Agreed	Agreed	Undecided	Disagreed	Strongly Disagreed
	%	%	%	%	%
The effectiveness of KRAs customer service charter improves Customers' Satisfaction.	32.5	37.3	19.3	6.1	4.8
Maintaining ISO standards leads to improving service delivery and Customers Satisfaction.	34.7	36.9	18.4	6.1	3.9
ISO standards have ensured standardization of services in all customs stations, thus improving Customers' Satisfaction	29.6	39.2	19.0	8.1	4.1
The members of the public contributed in setting of Service Standards	14.3	28.1	33.2	15.8	8.6
The members of the public should be involved in setting of Service Standards	46.3	32.5	12.0	5.2	3.9

Source: Research Data (2024)

The study found that the effectiveness of the Kenya Revenue Authority's (KRA) customer service charter significantly improves customer satisfaction, with 69.8% of respondents agreeing or strongly agreeing. This finding aligns with Rahman et al. (2020), who noted the crucial role of service charters in performance evaluation in Bangladeshi public offices. Similarly, maintaining ISO standards was found to enhance service delivery and customer satisfaction, with 71.6% agreement among respondents, reflecting Anholon et al. (2021)'s conclusion that ISO standards benefit management systems. Furthermore, ISO standards have standardized services across customs stations, improving customer satisfaction, with 68.8% of respondents agreeing. This result is consistent with Chumba et al. (2019)'s findings on ISO 9001 certification in Kenyan public colleges. Regarding public involvement in setting service standards, 42.4% of respondents agreed, with 78.8% supporting future involvement. This supports Mutuku and Kisimbii (2018)'s conclusion that public participation enhances service delivery. Respondents suggested various improvements for customs services, including regular training for staff, incorporating public feedback, automating processes, revising customs duties, and enhancing decision-making discretion for officers. They also recommended aligning with global standards and engaging stakeholders continuously, reflecting Nyangau (2017)'s emphasis on adapting strategies to meet rising customer expectations. Additionally, stakeholders' engagement and continuous training were highlighted as crucial for effective service delivery, supporting KRA's 2022 findings on their Stakeholder Engagement Strategy. Finally, enhancing transparency and collaboration among all stakeholders was emphasized, aligning with Kimutai et al. (2017)'s research on the importance of training for socioeconomic development.

Regression Analysis

Customer satisfaction was the dependent variable, whereas setting service standards, was the independent variable. ANOVA table, and a table of model coefficients and summary table were used to display the results. The Model Summary provides the R squared coefficient of determination and the R correlation coefficient.

Table 2: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error
1	.963 ^a	.928	.926	.22611

a. Predictors: (Constant), Setting Service Standards,

Source: Research Data (2024)

From the model summary, the coefficient of determination R square was 0.928. This shows that 92.8% change in customer satisfaction was explained by setting service Standards, increasing access, Providing Information and customer value for the money. Variance analysis was then conducted at 5% level of significance. The findings are shown in Table 3.

Table 3: ANOVA Table

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	1.324	4	0.575	2.291	.000 ^b
Residual	11.104	457	0.251		
Total	11.321	461			

Source: Research Data (2024)

To ascertain the regression model's significance, an ANOVA analysis was performed. A F value of 0.001 was determined, indicating a low degree of significance ($p < 0.05$) for the regression model.

Table 4: Model Coefficients

College	Unstandardized Coefficients <i>B</i>	Graduating students Std. Error	Standardized Coefficients Beta	T	Sig.
(Constant)	4.946	1.355		3.651	0.574
Setting service Standards	0.842	0.062	0.927	13.581	0.000

Source: Research Data (2024)

Dependent Variable: Customer satisfaction

This is translated as thus: customer satisfaction = $-1.249 + 0.198$ (Setting service Standards). According to the study, there would be a 4.946 increase in customer. The study also showed that, when all other variables were held constant, raising service standards by one unit would raise customer satisfaction by 0.842 units.

CONCLUSION

The study underscores the critical role of setting service standards in influencing customer satisfaction at the KRA, C&BCD. Through assessing factors such as the publication of updated service charters and adherence to ISO standards, a positive, significant, and strong linear relationship between setting service standards and customer satisfaction within the organization is evident. The effectiveness of KRA's customer service charter and the maintenance of ISO standards emerge as key contributors to improving service delivery and enhancing customer satisfaction, with the involvement of the public in setting service standards highlighted as crucial for aligning expectations with stakeholders' needs.

RECOMMENDATIONS

The study provided the following recommendations: to begin with, the service charter should be revised and publicized periodically to inform the public about KRA's and the Customs and Border Control Department's standards and commitments, ensuring transparency and accountability in service delivery. Additionally, the respondents proposed continuous adherence to and maintenance of updated ISO standards are essential to ensure consistency and quality in service delivery, thus improving customer satisfaction and confidence in KRA's operations.

Also, the respondents advocated for the implementation of a robust monitoring mechanisms to track adherence to service standards, promptly address deviations, and continuously improve service quality to meet evolving customer expectations, ensuring consistent service excellence.

To enhance transparency and accountability, the respondents suggested the effective implementation of the customer service charter. Ultimately, this would lead to customer satisfaction with KRA's services, fostering trust and confidence among stakeholders. Lastly, the respondents proposed the utilization of technology such as online portals, mobile applications, and digital platforms to increase the accessibility of customs services and enhance convenience for citizens, aligning service delivery with modern technological trends.

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