

**INFLUENCE OF TAX MANAGEMENT STRATEGIES ON PERFORMANCE OF
BODA BODA INDUSTRY IN BUNGOMA COUNTY-KENYA**

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DECLARATION AND APPROVAL

Declaration by Student

This research project is my original work and has not been presented for a degree in any other University or for any other award.

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Approval by Supervisor

I confirm that the candidate under my supervision carried out the work reported in this project

Signature.......... Date..........

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DEDICATION

This word has been dedicated to my brother Dr. Sylvester Mutoro who has supported me in my education journey.



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I thank God who gave me strength and favor to complete this work. My family, mum, brothers and sisters for their prayers and encouragement, moral and cash support.

Finally, I thank my principal Mr. Musi for his patience and the staff of St. Augustine's Mlimani Secondary School for their encouragement.



ABSTRACT

A practical means of transportation and a lifeline for many families, the boda boda sector has had a profound effect on Kenya's economy since its inception. The industry has shown great promise in producing large income, despite its relative youth. The purpose of this study was to examine how tax management tactics in Bungoma County, Kenya's boda boda business affected economic performance. In particular, the research looked at how boda boda sector performance was affected by company structure, cash management, tax payments, and tax credit leveraging. The study used a descriptive research approach and surveyed 2,327 boda boda drivers in five of Bungoma County's sub-counties. According to the chart by Krejcie and Morgan (1970), 331 individuals were chosen at random using stratified sampling. Preliminary research confirmed the validity and reliability of the tools used for data collection, which included structured questionnaires and interview guides. With a Cronbach alpha of 0.73, the dependability was found to be excellent. Data was analyzed using descriptive and inferential statistical techniques. Tables were used to show the results, while qualitative data was analyzed using theme analysis. According to the research, the boda boda sector's performance is greatly affected by different tax management tactics. Operators' entrepreneurial abilities and academic achievement are improved by using appropriate company structures, such as sole proprietorships and partnerships, according to key studies. Many boda boda riders have trouble getting loans since they don't have collateral, thus being able to manage their daily financial flow is vital. Important elements in enhancing the sector's performance include the use of electronic payment systems and efficient tax payment methods. The boda boda industry's success was shown to be statistically associated with tax management measures, according to chi-square tests. Research shows that this industry performs better when businesses are structured correctly, when partners are formed, when cash is managed efficiently, when taxes are paid in full and on time, and when tax credits are used via electronic payment systems. Based on the findings, these tactics are critical for Bungoma County's boda boda sector to continue growing and thriving. Policymakers and the community should use different tax management measures to boost the sector's performance, according to the study's recommendations. To improve cash management and tax compliance, it is important to encourage boda boda operators to become more entrepreneurial, increase their access to loans, and use electronic payment methods. In order to improve their financial management and company operations, boda boda operators also need ongoing training and capacity development. This research sheds light on the boda boda industry's economic potential and limitations, which is important for community members, policymakers, and academics. The boda boda industry can keep making a difference in Bungoma County and beyond by fixing the problems we've found and applying the solutions we've proposed. This will lead to more jobs and better living conditions for people. Investigating other variables that could affect the boda boda industry's success, as well as the long-term effects of these techniques, should be the focus of future studies. Findings from the research also stress the need for policy measures and government backing to foster an atmosphere conducive to boda boda expansion. Working together, we can help the boda boda business flourish sustainably, which would be good for Kenya's economy as a whole.

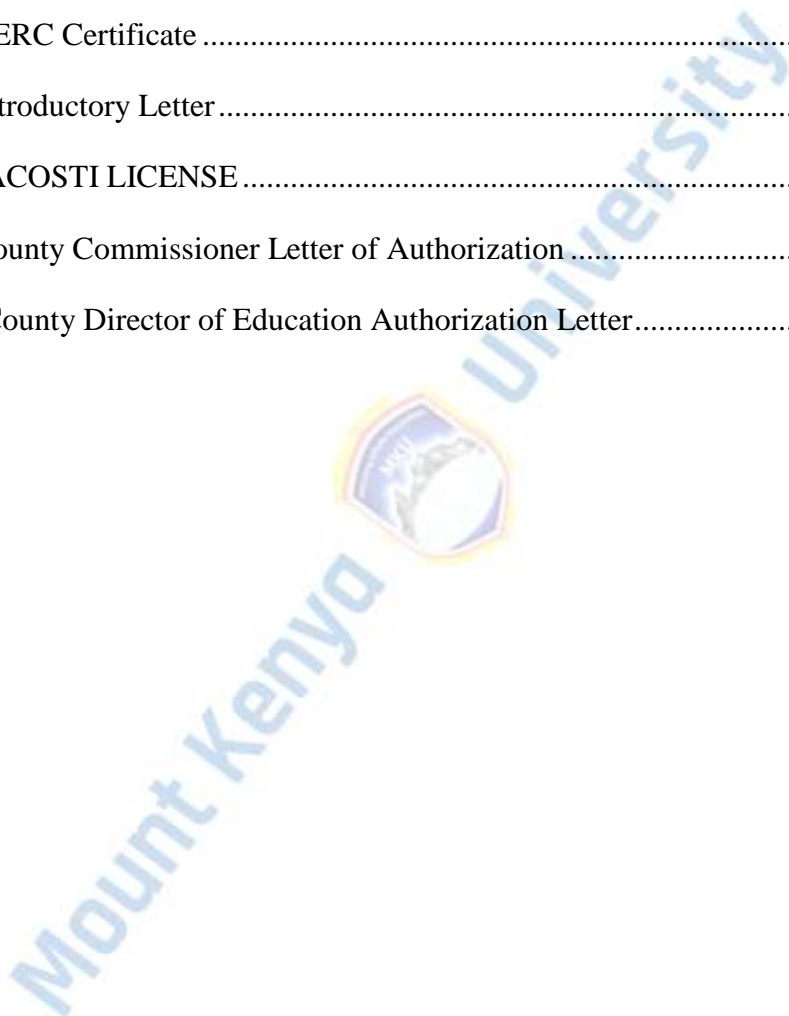
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LIST OF ABBREVIATIONS AND ACRONYMS

BRI	– Belt and Road initiative.
CFSP	– County Fiscal Strategic Paper.
KNBS	– Kenya National Bureau of State.
KRA	– Kenya Revenue Authority.
KSH	– Kenya Shillings.
MAAK.	– Motorcycle Assembles Association of Kenya
NCRC	– National Crime Research Centre.
NTSA	– National Transport and Safety Authority.
PSV	– Public Service Vehicle
SPSS	– Statistical Package for Social Sciences.
TLB	– Transport licensing Board.
USH	– Uganda Shillings.

CHAPTER ONE

INTRODUCTION

1.0 Introduction

Within the scope of this chapter, a broad overview of the impact of tax management measures on the performance of the boda boda sector in Bungoma County will be provided. Background information on the study, a description of the issue, the goal of the study, the objectives of the investigation, research questions, the importance of the study, the constraints of the study, and the scope of the study, as well as an operational definition of important terminology, will be included.

1.1 Background to the Study

Tax management is very important for every government in the world over as it enables the governments of the day to acquire assets which are debt free and which the government uses to grow its economy (Ngotho & Kerongo, 2014). More importantly, high revenue collection performance is significant to promote optimality in the service delivery and economic development at the counties. However, studies, other journal publications and documentaries available, have shown that most governments face serious challenges in their revenue collection performance (Balunywa, 2014), where governments are not able to collect sufficient funds to cover their budget expectations. For years, revenue collectors have not been channeling all the amount of money they collect to the County Treasury .For instance, revenue collection staff may collude with the revenue payers to avoid paying the prescribed charges and instead bribe the collector to shield against paying the correct

amount to the County government. The net influence could be a bigger loss, which shall deter county economic development, growth and improved service delivery (Mutakha, 2011; Mwangi, 2018).

The origin of boda boda industry was the manufacture and sell of low-cost motorcycle machinery from India and China. (Daily Monitor, 2015). China is one of the largest motorcycle producers in the world (Statista 2022). Tax revenue in China emanates from production and sale of motorcycle, which contributes enormously to the budget of China. By 1951, there was also wide level of motorcycle transportation of people and Cargo in difficult roads and low traffic mobility of cars. This industry in China has evolved from single model to more complex and sophisticated models. By 2014, there was over 8 million motorcycles registered in visited states of America. By 2002, China had about 34 million motorcycle, (Broughton, 2015). India had 23 million motorcycles in 1997 (Pendakur, 1997).

In 2021, China's motorcycle industry generated about 151.4 billion Yuan, an increase by 39.4 % from the previous year (136 billion Yuan). China has a strategic approach to tax management from motorcycle industry that witnesses the country maximize returns from the sector through sales and transport. There are no such gaps to compromise these returns.

The biggest global motorbike markets are China, Asia, India, Vietnam and Indonesia. During the 2017 global economic recession, motorbike market grew by 6.5%, the market has continued to enjoy, and experience increased market share over the years all over the world. This growth was mainly contributed by urban congestion and the ever-increasing fuel prices (Nkede, 2012). The restructuring of the World Bank in the 1980s and the global economic downturn have influenced economic growth in the developing world. This created

the need for developing countries to restructure their public transport systems that included taxis and buses (Kumar, 2011). In Nigeria, there was inadequate transport services and great mobility problems (Oyesiku & Odufuwa, 2018). Because of these inadequacies, there was an emergence of motorcycle and tricycle to help curb the transport constraints. Today, motorcycles locally known as “Okada” form an integral part of the public transport system in Nigeria both in the rural and urban centers (Ogunsanya & Galtima, 2003).

In Africa, the motorcycle industry was introduced and spread in Uganda, Ghana, Nigeria, Cameroon roads in 1950s (Odera, 2015). It grew very fast due to increased demand for low public transport cost machinery from India and China. By the year 2013 there was an estimate of 300,000 boda boda operating in public transport sector in Uganda with an estimate of only 120,000 registered motorcycles (daily monitor 15th September 2015 Nation Media Group). This means, only 40% of all the operating boda boda in Uganda with an average of Ush. 10,000-20,000 per day or about Ush. 600,000 per month will pay tax. (Daily monitor 2015)

This industry is found dominating other parts of Africa, and other countries in the world, more so it is commonly used by ne passenger and popular in areas where moto vehicles cannot easily pass. It has considered appropriate by most passengers who feel in hurry travelling short distances. Like other transport modes, boda boda industry is expected to contribute to the National government through county governments to support the national budget. Kenya as a county has over 6,000,000 registered boda boda motorcycles out of 4.8 million motorcycles (Njoroge, 2018) with poor performance in tax payment of 12.25% of the target by 2020 (CFSP, 2019/2020).

Bungoma County is one of the counties in Kenya with the highest number of boda boda motorcycles. It has a very weak tax base. Bungoma County has ten sub-counties Tongaren, Webuye East, Webuye West, Kimilili, Bumula, Sirisia, Kabuchai, Kanduyi, Mt. Elgon and Bungoma North Sub Counties. The total number of registered boda boda motorcycles in Bungoma County is 600,000 (Njoroge, 2018)

With transition from county Council of Bungoma and municipal council of Bungoma municipals authorities to County government of Bungoma under devolved governments, tax management of boda boda has not taken shape. Therefore low contribution by this boda boda industry to general performance of tax in Bungoma County.

In Kenya, boda boda (bicycles) began in 1950s as the riders crossed the border from Uganda to Kenya, mostly to dodge customers' officials. The riders will shout "border-to-border" to signify the long distance covered by their potential customers (JOCOM, 2022). Therefore, the name boda boda became popular in East Africa and commonly used by the people of Kenya today. Out of 4.8 million motorbikes in Kenya by end of 2017, an estimate of 600,000 motorcycle are commercial operating as boda boda (Njoroge, 2018). On average, most boda bodas take home Ksh. 1000 per day. This means the half from boda boda per day is about half a billion.

Wanjiru, (2016) observes that Boda boda riders in Kenya make more money than office employees. This according to her, the high income and less taxable revenue received in cash, working day and night have higher returns compared to most office employees of average cadre. According to Jitters (2021) on Tax Spook, tax revenue from boda boda depends on tax rates every after National budget. The data retrieved from KNBS when the

cabinet secretary introduced 15% excise duty on motorcycles in 2021. When compared to previous year, economic survey 2020 shows boda boda and “tuk tuk” registration by 22, 172 units, defying economic times that hit Kenya from Covid-19 (Igadwa, 2021).

This shows that tax has direct impact on performance of boda boda in Kenya. In the year 2018, the Government of Kenya through National Crime Research Centre (NCRC) carried out a study on the boda boda motorcycle Transport and security challenges in Kenya on 24 selected counties Bungoma County being among them, reported that the exact number although according to NTSA, the registered boda boda was 1,393,390 by Feb 2018

They further reported that the effect of the government to Zero rate motorcycles up to 250cc in 2017 for the purpose of creating jobs and spur development led to significant decrease in the cost of the motorcycles causing influx and explosion of motorcycles in Kenya. This industry did not have regulation, monitoring and designation as public service vehicles (PSVs). This therefore had a direct impact on the tax management by boda boda industry in Bungoma.

In 2018, Kenyans promulgated a new Constitution. One of the pillars of the Constitution is devolution centered on 47 county governments. The constitution grants counties the freedom to generate revenue to implement their functions. Article 209 (3) of the Constitution empowers the county governments to impose two types of taxes and charges. The sources of county government revenue include revenue generated locally, revenue received from the national government, and revenue sourced externally. These local revenue sources are property rates and entertainment taxes. The county governments can also impose charges for any services they provide in accordance with the stipulated laws.

As part of the devolution process, county governments are mandated to provide the essential services to its citizens such as good education, health care and good roads. Each county receives a percentage of funds from the national government depending on some factors such as poverty level index. This amount received from the national government is not sufficient to provide these services. To ensure sustainability, counties are expected to generate their own income. It is therefore very necessary to have a good and strong foundation of an automated revenue collection management system. The county governments contends with slow performance in own-source revenue because of the following: Weak revenue management leading to revenue leaks, under collection and poor revenue management; ineffective revenue monitoring and control systems; lack of updated revenue databases; lack of enumeration and classification of revenue source. Other reasons are: Slow pace to enact revenue legislation; low capacity support in revenue function; and slow progress towards automation and integration of revenue functions. Also, inadequate political goodwill from both arms of county government.

The commission is mandated under Article 216 (3) (b) of the Constitution to define and enhance revenues sources to both the national and county governments. Further Article 216 (c) mandates the commission to encourage fiscal responsibility. In furtherance of its mandate, the commission engaged with county governments in recommending ways of enhancing their local revenue through automation. In the FY 2013/14, the commission, the National Treasury and other stakeholders jointly developed county revenue automation guidelines to be strictly followed by counties while procuring revenue management systems. While some have followed these guidelines, others have not, leading to mixed outcomes.

According to Bungoma County Fiscal Strategy paper 2021, Tax performance of boda boda in the year 2020, was far away from the target. The expected revenue from boda boda sector was Ksh. 9,411,000 but the actual revenue collected was Ksh. 1,153,115. This represents only 12.25% of the target. There is a big gap in tax management in Bungoma County from boda boda industry.

1.2 Statement of the problem

Research from Kenya's National Crime Research shows that the Public Safety Vehicles do not control, monitor, or identify the vast majority of the country's boda boda motorbikes. In order to diversify Bungoma County's revenue stream, the county government lacks a structured model of netting that would allow for the use of all of the motorbikes within the county as personal service vehicles (PSVs). On top of everything else, the administration is a breeding ground for criminals. The county will be fully operational by February of the year 2021. The Bungoma county government is expected to receive just 12.25 percent of the target from the boda boda firm by February 2021. Estimates are used for this.

Revenue for the fiscal year ending in 2022/2022 was 1.41 percent lower than revenue for the fiscal year ending in 2021/2022, as stated in the Bungoma County Fiscal Strategy document 2022. Some possible causes for this drop in income include the elimination of bus park fees and the introduction of monthly stickers for personal service vehicles (PSVs) (from the transportation industry). The decline in tax receipts is related to both of these problems.

You can see how well the boda boda industry in Bungoma did in terms of revenue collection in 2021 and 2022 in the table that follows.

Table 1: An Overview of the Performance of the Boda Boda Industry in Terms of Income Collection in Bungoma for the Years

Year	2021	2022
Target (KSH)	9411000	1206365
Actual (KSH)	1153115	53250
% achievement	12.25	4.41

Source: CFSP, Bungoma County, (2022)

According to the data in the table, the boda boda company in Bungoma has set up a system to collect packaging taxes in the town of Bungoma, but no such system is in place in any of the other towns in Bungoma County. It will be quite some time before the percentage of taxes collected reaches its target.

The latest order from Bungoma County government enforces the purchase of Ksh. 500 tax stickers by the majority of boda bodas every year. These stickers were introduced in 2011. You may still pay the daily tax of thirty Kenyan shillings and get a receipt even if you don't meet this requirement. Not everyone pays their fair share of taxes; some do it illegally, while others pay less than this amount and don't save the receipt. Also, the TLB has given licenses to a large number of motorcycles that are still in operation as boda bodas. The Bungoma County government clearly lacks the necessary enforcement measures for tax collection operations. Bungoma does not have any solutions for installation or monitoring that take use of stickiness. The study's overarching objective is to increase Bungoma

County's tax base by a minimum of 80% of the target amount by filling the current gaps in tax administration.

1.3 Purpose of the Study

This study pursued to analyze the influence of tax management strategies on performance of boda boda industry in Bungoma County, Kenya.

1.4 Research Objectives

This study was guided by the following specific objectives;

- i. To assess the influence of business structuring on performance of boda boda industry in Bungoma County, Kenya.
- ii. To determine the influence of cash management on performance of boda boda industry in Bungoma County, Kenya.
- iii. To establish the influence of tax payments on performance of boda boda industry in Bungoma County, Kenya.
- iv. To examine the influence of tax credit leverage on performance of boda boda industry in Bungoma County, Kenya.

1.5 Hypothesis of the Study

H₀₁: There is no significant association between business structuring and performance of boda boda industry in Bungoma County, Kenya.

H₀₂: There is no significant association between cash management and performance of boda boda industry in Bungoma County, Kenya.

H₀₃: There is no significant association between tax payments and performance of boda boda industry in Bungoma County, Kenya

H₀₄: There is no significant association between tax credit leverage and performance of boda boda industry in Bungoma County, Kenya

1.6 Significance of the Study

Based on the information shown in the table above, the boda boda business in Bungoma has implemented organized packing tax collection tactics in Bungoma town, while other towns in Bungoma County do not have such plans in place. The proportion of tax that has been collected is a long way from reaching its aim.

The most recent directive from the administration of the Bungoma County government urges the majority of boda bodas to pay tax by means of yearly stickers that cost Ksh. 500 and were brought into effect in 2011. However, you are still permitted to pay a daily tax of thirty Kenyan shillings and get a receipt even if you are unable to fulfill this criterion. Some people continue to avoid paying taxes by using illegal routes or by paying less than this amount without receiving a receipt. In addition to this, there are still a significant number of motorbikes that are operating as boda bodas and have permits issued by the TLB. It is very obvious that the administration of Bungoma County does not possess the enforcement techniques in the procedures for tax collection. It is not possible to find monitoring and implementation solutions that make use of stickiness in Bungoma. The goal of this study is to develop tax management techniques that will address the gaps that now exist in tax management and expand the tax base in Bungoma County by at least 80 percent of the target amount.

1.7 Scope of the Study

In particular, the objective of this study was to explore the influence that tax management strategies have on the day-to-day operations of the boda boda industry in Bungoma County, Kenya. The 10 subcounties that have been selected will be included in the scope of this research, which will include five of them. Each of the subcounties is made up of a certain number of wards according to the total population. This research will focus on ten (10) boda boda officials forwards over its course of investigation. These officials will be selected on purpose in order to guarantee that there is a fair allocation of duties among all of the wards that are included in each sub district that has been created. In accordance with the NACOSTI license, the research will be conducted any time between the 26th of February 2024 and the 26th of February.

According to the researcher, Bungoma County was a suitable study region since a sizeable majority of the population in the county, particularly the younger generation, is dependent on the boda boda transport industry to earn a livelihood and provide for their families. This is especially true for the younger generation. However, the researcher would need further study to be done in other counties in order to lessen the degree of bias that is present in the results. The researcher will make it feasible for other researchers to explore more material from a variety of locations throughout the nation in order to fill in the knowledge gap about the study.

1.8 Limitations of the Study

The information that is shown in the table makes it clearly evident that the boda boda firm in Bungoma has successfully implemented a systematic plan for the collection of parking

fees throughout the municipality. This is the case since the table contains the information. Other towns within Bungoma County, on the other hand, have not yet launched projects of this kind. The overall amount of tax income that has been collected is a significant distance away from meeting the amount that was intended to be collected.

According to the most recent instruction that was issued by the administration of the Bungoma County government, the majority of boda bodas are obliged to pay taxes by means of annual stickers. This instruction went into effect on the first of this year. 2011 saw the debut of these stickers, which were first sold for a total price of Ksh 500. Despite this, individuals are authorized to voluntarily give a daily tax of thirty Kenyan shillings and acquire a receipt whether or not they are able to meet this requirement. This is the case regardless of whether or not they are able to fulfill this obligation. There are some individuals who continue to defy their tax obligations by using tactics that are unlawful or by paying less than they are supposed to pay without getting the right paperwork. In addition, there is still a substantial number of motorcycles that are in possession of permits granted by the Transportation and Land Board (TLB) and are operating as boda bodas with the intention of providing transportation services. When it comes to the procedures for tax collection, it is quite clear that the administration of Bungoma County does not possess the necessary enforcement techniques. Finding monitoring and implementation solutions in Bungoma that make use of stickiness is a challenging task that is tough to do. The objective of this study is to develop tax management solutions that are capable of effectively bridging the current gaps in tax management and significantly boosting the revenue base in Bungoma County, with the goal of surpassing the target amount by at least 80 percent via the implementation of these solutions.



1.9 Operational Definitions of Key Terms

Tax Management

Everything having to do with the administration, processing, and reporting of taxes, as well as the enforcement of tax regulations, falls within the purview of tax management. Tax optimization refers to the process of formulating and implementing policies and methods that maximize tax compliance in order to fund public services and government budgets.

Boda Boda

Motorcycle taxis are typically referred to in East Africa as bodas. These motorbikes, whose name comes from the phrase "border to border," are an integral aspect of the informal transportation industry and are used for public transit.

Revenue Collection

Governments rely on revenue collection to pay essential services and infrastructure. This includes collecting taxes, fees, and levies, among other sources.

Performance

What we mean by "performance" in this research is how well and efficiently tax management strategies in Bungoma County have brought in money from the boda boda industry.

County Treasury

The County Treasury is the branch of county government in charge of the budget, taxation, and spending policies and procedures of the county.

Public Service Vehicles (PSVs)

Vehicles used to transport people for a fee or rental are known as public service vehicles (PSVs). This encompasses all legal and regulated public transportation vehicles in Kenya, including buses, minibuses, and boda bodas.

Devolution

The term "devolution" refers to the process by which federal authorities hand over more authority and responsibility to state and regional governments. Under Kenya's devolution policy, newly formed county administrations are given

	<p>the power to collect taxes and oversee local issues.</p>
Fiscal Strategy Paper (FSP)	<p>County governments are required by law to submit a Fiscal Strategy Paper (FSP) each year that details their long-term financial goals, objectives, and strategies for raising and spending money.</p>
Revenue Base	<p>What constitutes a government's revenue base are the potential sources and amounts of tax money. To raise the overall amount of money available for public services, it is necessary to find and use new sources of income, which is known as expanding the revenue base.</p>
Enforcement Techniques	<p>Methods and procedures used by government agencies to guarantee adherence to tax rules and regulations are known as enforcement techniques. The goal is to increase tax collection and decrease tax evasion, which may need inspections, fines, and monitoring.</p>
Motorcycle Industry	<p>The motorcycle industry encompasses all aspects of the motorbike market, from manufacturing and sales to riding and use, as well as the transportation, economic, and tax functions that these vehicles provide.</p>
Economic Development	<p>Economic development is the process of enhancing a community's economic well-being and quality of life via establishing and maintaining employment opportunities, fostering innovation, and constructing necessary infrastructure.</p>
Revenue Leaks	<p>When taxes and fees are not fully collected because of inefficiencies, fraud, corruption, or other reasons, this is called a revenue leak.</p>
Automated Revenue Collection System	<p>Government agencies may streamline the process of collecting taxes and other forms of money with the use of an automated revenue collection</p>

system. The goals of these systems are to improve revenue management as a whole, increase transparency, and decrease the likelihood of human mistake.



CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

The findings of this study contributed to the existing body of literature about the influence of tax management strategies on the performance of the boda boda industry in Bungoma County, Kenya. In this part, we will attempt to give a comprehensive analysis of the available empirical and theoretical literature about the influence of tax management strategies on the performance of the boda boda sector in Bungoma County. The purpose of these works is to investigate the advantages of carrying out an empirical review, constructing a conceptual framework, and identifying research gaps.

2.2 Theoretical Framework

According to Shona (2022), a theoretical framework will allow you with a broad comprehension of known theories, which will act as a guide for creating the arguments in your own study to support your claims. With regard to this particular case, the theoretical framework provides a strong foundation and support for the investigation. The probable results of the study that is being examined are presented below. It offers a detailed study of concepts and their interpretations, which is backed by data from respectable academic sources and established theories, and it may be immediately applied to the research that you are doing (Weick, 2016).

The theoretical framework provides an introduction as well as a description of the theory that explains the existence of the research topic that is being investigated on the subject.

(2016) According to Abend. In this study, a solid theoretical structure and model have been effectively created inside a theoretical framework. This was accomplished by carefully examining relevant literature. Within the realm of literature, this piece of writing explores a unique point of view that is not often seen. In the process of evaluating various works of literature, it takes a critical and analytical approach.

2.2.1 Revenue Diversification Theory (RDT)

According to the findings of a research that was carried out by Bernelot (2013), charitable organizations that have a revenue portfolio that is comprised of a diverse range of sources of income have a tendency to enjoy more monetary stability. An investigation on the revenue diversification method that results from the cash flow is presented in this paper. County governments have embraced Modern Portfolio Theory as a viable income strategy in order to increase their resources. According to Bernelot (2013), the revenue diversification hypothesis was developed to investigate the influence that having a more diverse and balanced income portfolio has on the financial stability of counties. This is accomplished by minimizing the volatility of revenue.

In terms of money, the methods that are implemented in order to increase revenues have a positive influence. The implementation of revenue strategies that are directed toward the market and commercial enterprises may have a good impact on the performance of revenue collection.

2.2.2 Resource Based View Theory (RBV)

The resource-based perspective theory is a theoretical framework that is commonly used in the field of strategic management, as stated by Martinez-Costa et al. (2017). It indicates that the resources and skills that a company has, which may provide it an edge over its competitors, are the primary factors that define the success of a company. For a considerable amount of time, academics have established a connection between dynamic capabilities and Resource Based View (RBV). They have characterized RBV as an essential strategic and organizational technique that managers apply in order to adapt their resource bases and build novel methods for producing value (Helfat and Peteraf, 2003).

According to Protogerou et al. (2017) and Ambrosini et al. (2009), dynamic capabilities serve as an essential connection between a company's resources and the ever-evolving business environment. This relationship enables the company to retain a sustainable competitive edge. It was firmly asserted by Barney (1991) that in order for a resource to give a competitive advantage, it must contain value, scarcity among rivals, hard to mimic, and lack substitutability by competitors. Barney contends that these characteristics must be present in order for a resource to be considered a competitive advantage. According to Fahy (2002), the significance of corporate managers cannot be overestimated when it comes to the competitiveness of the corporation as a whole. According to Sirmon et al. (2020), their comprehension of the circumstance is the single most important factor in determining which resources need to be exploited, improved, and protected.

E-payments are a choice that is driven by internal considerations that seek to enhance efficiency and simplify procedures. These elements are the driving force behind choosing to

implement them. This strategic approach is backed by the information and skills obtained from prior experiences, which in turn helps to open up prospects for acquiring a genuine advantage over other competitors. The performance of the county in terms of revenue collection would be greatly improved by the use of electronic payments. Nevertheless, if the impetus behind the implementation of the electronic payments system is solely external, the organization that is responsible for its implementation may give in to the demands and fail to improve revenue collection (Martinez-Costa et al., 2017). According to the findings of the current research, this theory is very beneficial since it employs revenue collection performance metrics as indicators to assess the effectiveness of the county in accomplishing specified plans, objectives, and important success elements (Hass et al. 2005).

2.3 Empirical Review

2.3.1 Business Structuring on Performance of Boda Boda Industry

According to the conclusions of a research study that was carried out by Masanga (2018), behavior was discovered to be a key predictor of the performance of the 'Boda Boda' Transport firm. This was shown by the investigation that was carried out. In order to establish the elements that have led to the success of the 'Boda Boda' Transport firms in Siaya County, the goal of this research was to determine those factors. It has been observed that people who possess the proper values have been able to achieve greater levels of success in comparison to those persons who have engaged in activities that are not in accordance with the company's principles. Nevertheless, the researcher would always be looking at business trends by taking over the boda boda residence in Bungoma County, Kenya, and comparing the performance of the Boda Boda Transport business with that of

the Boda Boda Transport business located in the same area as Siaya County in terms of entrepreneurial skills and operations in the Boda Boda Transport distribution business in relation to its performance. This would be done in order to determine which business trends are more prevalent. A decision like this would be made in order to ascertain which of the two businesses is more prosperous.

Despite the fact that it was often believed that the entrepreneurial abilities of company owners and business executives have been the topic of criticism in the most recent decades, this particular instance has been vital for boda boda riders for a considerable amount of time. Over the course of this time period, this particular instance has been crucial. For example, in the year 1755, Cantillon carried out an examination on the corporate leaders who were working in an environment that was marked by characteristics of uncertainty. In light of this, it was of the utmost need for them to possess the ability to trade risk management skills in order to ensure that the business would continue to make profits. The researcher is of the view that this is a more attractive solution for the Boda Boda Transport firm, especially in the setting of Bungoma County, Kenya. This is because the degree of competition in this market is quite severe. There is a question about the year 2002 (Balabkins). After a number of centuries had gone, John Stuart Mill and Alfred Marshall had began to focus their attention on a variety of practical issues, as well as the significance of organizing and controlling operations. This was a significant development in their work. According to BSE (2003), Joseph Schumpeter used the word "artist" or "man of art" to characterize a businessperson while he was writing his book in the beginning of the 20th century. This happened during the time period in which the book was being written. In the 20th century, a number of academics have created numerous strategies, such as the

promotion of success (McClland, 1965) and the field of planning and development (Begley & Boyd, 1987; Rosendahl, Sloof, Van Praag, 2014). These strategies have made significant contributions to the area of planning and development. There have been a lot of researchers that have taken into consideration these tactics.

Bikze and Rivza (2014) state that throughout the course of the twenty years that have passed from the beginning of the commercial world, businessmen and entrepreneurs have emerged as a source of technical innovation. This is something that has occurred throughout the duration of the commercial world. According to Gibb (1993), where the Researcher finds that Boda Boda Transport business focus its approaches to entrepreneurship, the most important research objective in the boda boda industry is to develop skills and competencies and Entrepreneurial Skills was the focus in this case to improve the Performance and reduces poverty line in the lives of the riders and the families of boda boda riders

2.3.2 Cash Management on Performance of Boda Boda Industry

There are two distinct categories of financial institutions that individuals in many nations have the choice of saving their money in: large banks and smaller financial institutions. These smaller banks, which have the capacity to meet the debt requirements of small business owners, may be able to fulfill those requirements of the owners. Because Boda Boda businesses have a reputation for being slow-moving traders, which is often connected to a lack of business acumen, lenders are hesitant to grant loans to companies that engage in this sector. This is because of the reputation that Boda Boda businesses have. Bank lenders give loans to a diverse variety of businesses on a daily basis. These businesses include, amongst others, service providers, manufacturing companies, and oil and gas firms.

The researcher is interested in examining the manner in which financial management abilities impact the operation of Boda Boda units in the setting of the transportation industry in Bungoma County. Specifically, the researcher is doing this investigation. Several boda boda groups are now in the process of making connections with lenders who are evaluating boda boda transport firms as potential borrowers. These lenders are evaluating the applicants for loans. However, this process is relatively sluggish in comparison to others. As a result of this, it was of the utmost need to carry out a comprehensive inquiry into a variety of various research assistance scenarios. This was done with the purpose of determining the major factors that have an effect on the performance of the Boda Boda Transport organization. Bringing about a reduction in the amount of poverty that the passengers are experiencing in their lives is the objective of this research. An individual's educational background, the availability of credit institutions, the current interest rates on loans, and the relevance of cash flow in financial institutions are all examples of elements that contribute to entrepreneurial abilities (Hewitt, 2000). Other examples include the significance of cash flow in financial institutions. The availability of financial institutions is another aspect that contributes to the development of entrepreneurial abilities.

In Saleemi's (2020) explanation, it is underlined that when it comes to making financial decisions, particularly those that include corporate leases, it is vital to have information that is both accurate and reliable. This is especially true when it comes to the leasing of corporate property. Furthermore, the degree of literacy was a measurement of an individual's potential to learn skills that are beneficial for the administration of an entrepreneurial enterprise. It is common practice for financial institutions to need papers and cash in addition to other types of identification in order to ensure that they are in compliance

with their credit standards. Due to the fact that they have a low level of education, a sizeable portion of the individuals who ride boda bodas do not meet the requirements for the loan products that are made accessible by financial institutions. There are a considerable number of merchants and boda boda riders who are unable to get loans that would enable them to develop their operations since banks have such a strong position in the market for credit services. This makes it difficult for them to expand their businesses. Therefore, in order to improve the entire performance of the boda boda transportation company, there is an absolute need to integrate skills linked to the creation of management programs with entrepreneurialism. Bungoma County is a county that can be found in the country of Kenya.

When a lender needs to borrow money, one of the conditions that they often want is the availability of collateral, which may be anything from a home to the title to a property. When seeking to get loans, however, boda boda riders often face challenges due to the fact that they have restricted access to assets. Therefore, in order for boda boda riders to be qualified for loans, it is very vital for them to have outstanding talents in successfully managing their savings and money. As a result of the fact that a great number of riders have trouble satisfying the standards, this regulation plays a vital role in making it easier for boda boda businesses to get loans. Due to the fact that the circumstances surrounding riders are so intricate, firms that operate as boda bodas do not satisfy the conditions necessary to be designated as real estate. As an additional point of interest, the problem of accumulation was brought to light as a substantial hurdle in the process of acquiring loans. According to the results of this survey, a substantial majority of boda boda riders had trouble obtaining loans. This might be due to the fact that they were rejected by the financial institution or because they chose not to seek the institution for help. In the event that their companies did

not perform well by the time July 2017 came around, they were well aware that they would not be able to repay the debts that they had taken out.

According to the MOCDM (2017), there was a possibility of abuse as a result of factors such as the unequal distribution of responsibilities, the incorrect reporting of riders' roles and tasks, the absence of appropriate technology and training, the presence of internal flaws, and the absence of an efficient education system. All of these factors contributed to the possibility of abuse. It is possible to overcome the challenges that come with having limited entrepreneurial talents by engaging in the business of boda boda, which also acts as a solution to any problems that may develop with the operation of the company.

Developmenttere et al. (2017) state that when it comes to pricing and interest rate policies, boda boda riders place a substantial amount of attention on good governance and modify their rules in line with the current market conditions. This is shown by the fact that they make adjustments to their policies. According to Pollet and Developmenttere (2004), the model is deserving of commendation since it is an outstanding demonstration. There are a number of different roles and groups that comprise Sako, and each of them is profoundly impacted by the challenges that are linked with corporate management. In the course of further investigation, it was discovered that there was a dearth of discussion on the crucial business strategy that each company must have, and that the structure of the boda boda transportation industry was also exceedingly ambiguous. In light of the findings of the research, this is something that becomes readily apparent.

2.3.3 Tax Payment on Performance of Boda Boda Industry

To be successful, a company must be able to properly manage its expenses. This is a prerequisite for success. When it comes to the development, creation, operation, maintenance, and upgrading of an electronic payment system, Mullan, Bradley, and Loane (2017) state that it makes sense from an economic point of view to have such a system. In addition to this, it is well acknowledged by consumers, and a significant number of them engage in its use. The cost of transaction is where all of these are realized, and it is also where the expenditures that are paid by both the buyer and the seller in a transaction are kept to a minimum while taking into account the transaction itself. Within the context of an electronic payment system (EPS), the phrase "user reach" refers to the range of users to whom the system is accessible. All of these prices, including prime and overhead, are included. The consumers of electronic payment systems are required to pay the whole amount of a transaction in cash or in a form that is equal to cash. EPS tokens may be evaluated by a large number of parties in a variety of places and handed along as a gift or traded for cash of equivalent value.

This is due to the fact that the circulation of EPS tokens is confined to the community that has been allowed by the firm that issued them. Additionally, there is a monetary risk, which refers to the situation that arises when there is a worry about the degree of security for transactions that take place online. As a consequence of this, the method in which risks are dispersed has to be described inside an EPS in a manner that is both obvious and succinct (Torres, 2018). It is essential for consumers to fulfill their social requirements in order for them to develop confidence in and acceptance of the electronic payment system. Customer satisfaction is also essential. Anonymity is a social feature that is designed to protect the

privacy of consumers and to prevent companies or financial institutions from monitoring the purchasing preferences or behavior of customers (Asongu, 2015). Anonymity is a social element. Furthermore, the EPS has to be user-friendly, which means that it must be intuitive and simple to use, particularly in the context of micropayments. This is especially important. In order to free the system from being tied to a personal computer and to make it possible for it to be shared and used in any place, the mobility of the system is an important component. The operational features should be developed in such a manner that the consumer and the service providers do not have a pre-existing commercial relationship prior to the transaction. This is something that should be emphasized once again. It is necessary for the system to have the capability to accept impulsive purchases.

In an ideal world, the three components that were discussed before would be brought together by the regulations that the government that is responsible for monitoring commercial transactions on the internet would enforce. The following is a list of some of the issues that are associated with legislation of this kind: - Nine digital signatures, the recognition, traceability, and legality of digital money transfers, contracts concerning electronic commerce, technical standards for the internet, customs and taxes, international agreements, and a number of other challenges. This is because every country has its own set of regulations that EPS is expected to take into account. This is the reason why this is the case. It is vital to pay close attention to the problems that have been stated above in order for any form of online system to be reasonably efficient (Cao & Wang, 2014). This is because it is necessary to pay attention to the concerns.

2.3.4 Tax Credit Leverage on Performance of Boda Boda Industry

It is estimated that the People's Republic of China manufactured 15.43 million motorcycles in 2019, making it the nation that produced the most motorcycles of any country in the world (Chinamotor, 2020). 2019 was the year when the nation achieved the position of being the world's leading manufacturer of motorcycles. According to Watu (2022), boda bodas are an essential component in the expansion of Uganda's economy. According to Watu, this is due to the fact that they constitute a significant portion of the transportation business in the country. The boda boda business has made it possible for a substantial number of individuals in the African region who are working toward the goal of establishing a life that is sustainable to become company owners. In addition to this, it has served as a conduit through which a large number of other individuals have been provided with employment possibilities.

It has been suggested by Standard Bank (2013) that the boda boda industry might be the second biggest employer of Ugandans in terms of the number of employment opportunities available. It is because of the widespread popularity of the business that this is the case. According to Njoroge (2018), it has been projected that boda boda create over four million United States dollars each and every single day in Kenya. He started having second thoughts about himself as he was writing for MAAK. Suppose for a minute that the government of Kenya had 600 million Kenyan shillings. What would they do with that amount? Now, let's take a look at it from that point of view. On the other hand, this is the typical amount of money that is exchanged in the boda boda, which is the kind of transportation that is most often used by motorcyclists in the community. Boda boda is the term that has been given to this particular means of transportation. According to his findings, by the time the year 2017

comes to an end, there will be around 600,000 boda bodas registered, and each rider will earn an average of one hundred Kenyan Shillings per day; this is the average. This is the average. Taking into consideration the statistics presented here, it is possible to draw the conclusion that the boda boda sector creates an average of 0.5 billion Kenyan shillings worth of returns each and every single day.

The county of Bungoma, which is one of the counties in the nation with the highest number of boda bodas, is in need of more practical approaches. This is because the county has the highest number of boda bodas. On the other hand, there are no such ways accessible at the moment. This is because the county government needs to be able to collect sufficient taxes on the considerable amount of unregulated money that is created by the boda boda sub sector. This is the reason why this is the case.

2.4 Conceptual Framework

For the purpose of providing users with a wide range of options, it is a tool for analysis that may be obtained in a number of different forms and counties. The use of this tactic may be seen in a broad variety of fields within the labor market, especially those that need an all-encompassing viewpoint. According to Ramutumu and Bornman (2019), being knowledgeable about taxes may be broken down into three distinct categories. The general, the procedural, and the legal framework understandings are the components that are being discussed here. With regard to this particular scenario, the procedures that are pertinent are those that are necessary for tax compliance, and it is of the utmost importance to have an understanding of the procedures. Among all the counties in Kenya, Bungoma County is the only one that provides boda boda services. Other counties in Kenya have a poor

understanding of how to correctly comply with tax legislation, which is the reason for this consequence. On a similar note, those individuals who do not possess the information required to carry out their tax responsibilities are at danger when it comes to the physical access to tax customs at China trap centers.

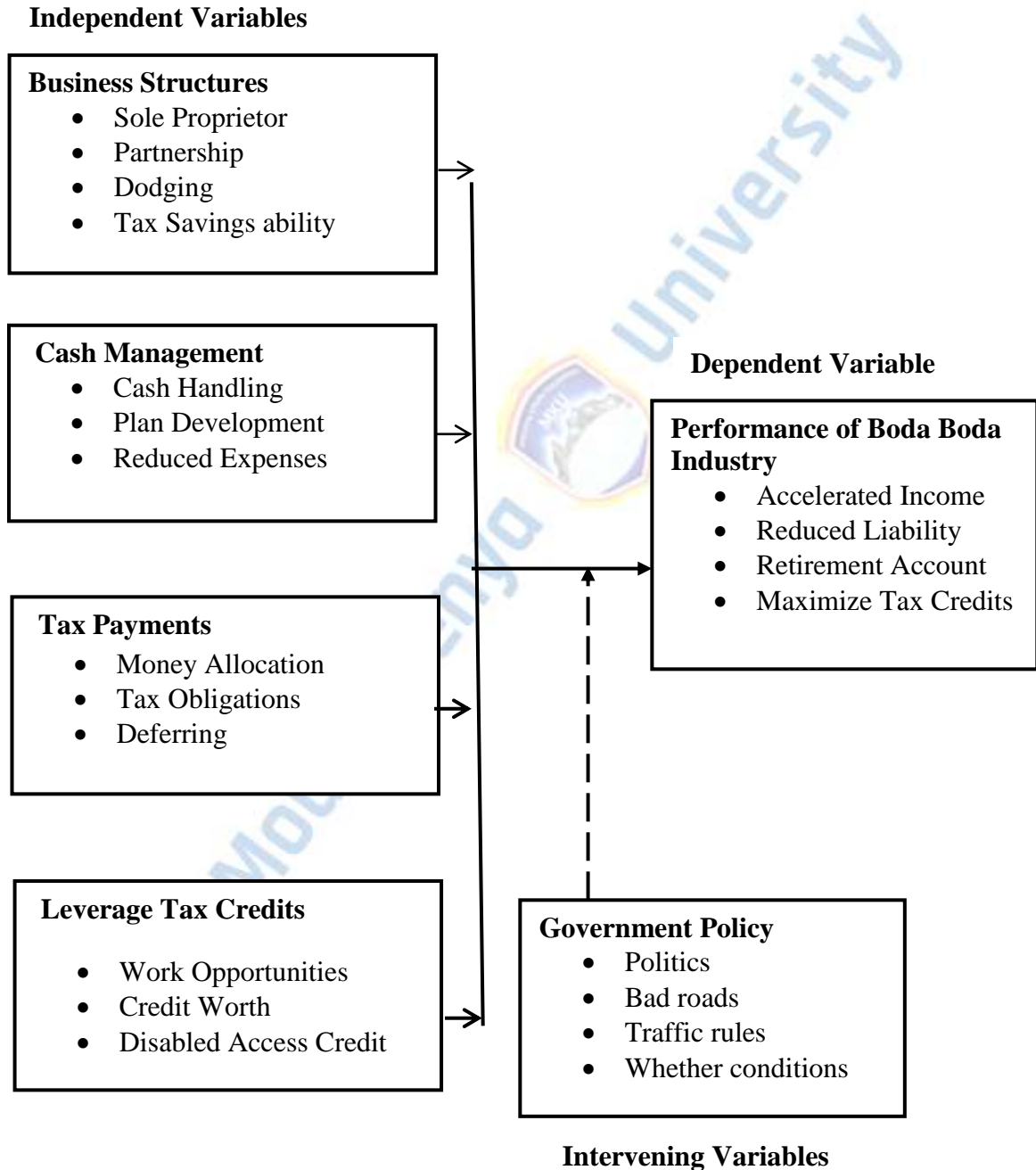


Figure 1: Conceptual Framework

Source: Researcher, (2023)



2.5 Research Gap

According to the results of Chorotich et al. (2022), it is projected that the total number of boda bodas in Kenya would rise as a result of the popularity of the vehicle. On the other hand, their industry continues to operate inside a policy framework that is neither appropriate nor sufficient. This involves the construction of a complete regulatory and legislative framework, as well as self-registration, monitoring, and government control of the sector, in order to support the sector's full potential in Kenya via the implementation of facilitative measures.

as stated by the National Transportation Safety Administration in the year 2015. As a consequence of the multiple research projects and regulatory framework that are now managing the sector, the boda boda company in Bungoma is able to take advantage of a number of tax loopholes that are currently available to them. According to the National Tax Service Authority (NTSA) (2019), there is a lack of an effective enforcement mechanism to the subsector in order to widen the tax base. This is based on the criteria that control the registration, regulating, and monitoring activities of boda boda. Other criteria include the monitoring of operations. In recent years, the administration of Bungoma County has adopted measures to promote and encourage boda boda riders to become members of the Bungoma County motorcycle Sacco (2013). These measures have been included in the Bungoma County motorcycle Sacco. The purpose of this action is to provide assistance to these riders in the process of diversifying their income and growing their tax base.

There are a number of gaps that may be filled up as a consequence of the existence of a weak legal framework, the lack of control over activities involving boda bodas, and the lack

of clarity about the enforcement tactics that are intended to capture the majority of riders. Due to the fact that boda boda operations were nettted and coordinated with the county government, the amount of tax revenue collected from the boda boda business was increased to its maximum potential (Beamu, 2016). The use of suitable corporate structures and the engagement of boda boda leadership were the means by which this objective was realized.



CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

This section contains a discussion of the research methodology that will be used in the conduct of the study. The purpose of this section is to provide a summary of the chapter as well as an overview of the study design, which includes the population and sampling, design, strategies for collecting data, procedures for carrying out the research, and methods for analyzing data.

3.2 Research Design

The type of inquiry that will be used for this specific investigation is going to be a descriptive survey research approach. According to Mugenda and Mugenda (2009), the purpose of descriptive research is to acquire data that contains information in order to accomplish the goal of collecting data that includes information that describes and explains how to question individuals about their views, attitudes, actions, or vulnerabilities. Another target of descriptive research is to gather data that contains information. In addition to this, descriptive design is concentrated on the process of gaining an understanding of the who, what, where, and how of a phenomena that currently exists. Through the course of this study, this was the inquiry that was being carried out. As a result of the researcher's ability to establish a connection between tax management tactics and the performance of the boda boda firm in Bungoma County, Kenya, this design is suitable for the study. In light of this, the design in question is acceptable. In an area where the number of target populations that needed to be inspected or studied was confined, where only a small sample was available,

and where in-depth investigation was required, Brian (2020) believes that suing was a highly vital and necessary course of action. To the best of Brian's knowledge, this was the prevailing circumstance.

3.3 Location of the Study

This study was conducted in Bungoma County, which is one of the 47 counties that comprise the nation of Kenya. Bungoma County is situated in the Western Region of Kenya. 2018 was the year that saw the passage of a new piece of law, which ultimately led to the formation of this county. It was thought that the town of Bungoma, which is well-known for its large and diverse population, would be an appropriate site for the study because of its cosmopolitan nature. Also, the town is noted for its large population. From the results of the census that was carried out in 2019, it was determined that Bungoma County has a diversified demographic landscape that was suitable for in-depth investigation.

In the course of the process of developing the study, a strategic approach was used in order to ensure that each and every region of the county was effectively represented. The county was split into sub-counties, and for each of the sub-counties that were selected, fifty percent of the wards that were included inside that group were targeted. Twelve of the forty-five wards that comprise the county were the focus of the investigation. The overall number of wards being investigated was twelve. In order to guarantee that the information gathered was not only relevant but also instructive, 10 respondents were selected with great care from each of these chosen wards. In a perfect world, these individuals would have been in positions of authority.

The research was conducted with the intention of gathering responses from a total of 331 participants who took part in the survey. The conclusion that was reached was that a reliable dataset could be acquired for analysis with this specific sample size. This would result in a full understanding of the dynamics that are present within Bungoma County for the purpose of conducting the study. The study demonstrates its commitment to accuracy and depth in capturing the local reality by using a systematic selection approach and placing a focus on a large and representative sample. This demonstrates the research's attention to the local reality.

3.4 Target Population

There are ten sub-counties that make up Bungoma County. These sub-counties are as follows: Tongaren, Webuye East, Webuye West, Kimilili, Bumula, Sirisia, Kabuchai, Kanduyi, Mt. Elgon, and Bungoma North. The administrative and developmental operations of the county are more successfully managed with the assistance of this organizational framework. In Bungoma County, there are around 600,000 boda boda motorbikes that are registered, as stated by Njoroge for the year 2018. As a result of the substantial role that these motorbikes play in the transportation and economic activities of the local community, they have become a prominent topic for research that is connected to urban mobility and economic development.

Two thousand three hundred and twenty-seven boda boda drivers were chosen to participate in this research project. These drivers were chosen from five of the ten sub-counties that make up Bungoma County. The selection of these sub-counties was made with the intention

of obtaining a sample that is reflective of the different geographical and demographic traits that are prevalent across the whole county. The fact that the research is concentrating on boda boda operators is very important since these people are an essential part of the local transportation network and that they have an impact on the economic and social dynamics of the area.

In order to acquire complete data that would provide insights into the problems and opportunities encountered by boda boda operators, the research targeted 2,327 boda boda operators whose operations were the focus of the investigation. For the purpose of ensuring that the results would be statistically significant and providing a solid framework for assessing trends, identifying challenges, and offering solutions that are pertinent to the boda boda sector in Bungoma County, this sample size was selected. The incorporation of five sub-counties guarantees a diversified and representative sample, which in turn enhances the overall validity of the research and its relevance to policymakers and other stakeholders who are involved.

Table 2: Target Population

Cluster Location	Target Population	%
Kimilili	493	21.2
Tongaren	377	16.2
Kanduyi	531	22.8
Kabuchai	502	21.6
Sirisia	424	18.2
Total	2327	100

Source: Department of Social Services, Gender, Sports & Tourism-Bungoma, (2023)

3.5 Sample Size and Sampling Procedures

According to Kombo and Tromp (2016), a sample is a group of individuals chosen from a broader population for the purpose of conducting a survey. For the purpose of this research, stratified random sampling was performed, and the population was divided into five distinct groups called strata. According to Saunders et al. (2020), the researcher believed that this strategy was suitable since it was easy to administer and had the capacity to guarantee that all of the subgroups that were being targeted were included in the pool of participants. The five sub-counties that make up Bungoma County served as the sample frame, while the numerous boda boda operators that were located inside these sub-counties served as the sampling units.

Krejcie and Morgan's (1970) table, which offers criteria for picking sample sizes from a particular population (Appendix V), was used in the research project in order to ascertain the size of the sample. Based on the data shown in this table, it can be seen that the sample size rises at a decreasing pace as the population size increases, and it stays rather stable at little more than 380 instances. The data reveals that there is a comparable sample size of 331 for a population of 2,327 boda boda operators. A total of 331 boda boda drivers were chosen to participate in the research project.

The research used procedures known as probability proportionate to size (PPS) sampling in order to ensure that the sample was distributed in a manner that was proportional throughout the sub-counties. As a result of this strategy, the sample is guaranteed to precisely reflect the distribution of the population within each sub-county, which in turn improves the reliability

and representativeness of the results. The purpose of the research was to obtain a balanced and thorough representation of the boda boda operators in Bungoma County via the use of primary data collection.

This sample technique was essential for collecting the varied experiences and points of view of the boda boda operators, which allowed for a more nuanced understanding of the roles they play and the issues they face within the county. The use of a systematic method to sampling helped to guarantee that the data obtained would be reliable and useful, therefore offering significant insights for policymakers and stakeholders who are interested in the growth of the boda boda sector.



Table 3: Sample Size

Cluster Location	Target Population	Sample Size
Kimilili	493	70
Tongaren	377	54
Kanduyi	531	76
Kabuchai	502	71
Sirisia	424	60
Total	2327	331

Source: Researcher, (2023)

3.6 Data Collection Instruments

For the purpose of gathering information about tax management tactics and the influence such strategies have on the performance of the boda boda sector in Bungoma County, a questionnaire was sent to the operators of boda boda vehicles. Furthermore, Kombo and Tromp (2009) pointed out that the use of a descriptive survey research methodology is helpful due to the fact that it provides respondents with a sufficient amount of time to offer replies that are reflective. In addition to that, this design makes it possible to cover a big number of samples in a very short amount of time.

Participants in the interviews were given questionnaires, which they were supposed to read, comprehend, and reply to based on their own personal experiences and points of view about the topic at hand. The purpose of the questionnaire was to collect specific information on a variety of tax management tactics and to investigate the ways in which these strategies impact the functioning of the boda boda sector in Bungoma County, Kenya.

The use of a descriptive survey study approach permitted the collecting of detailed data from a large cross-section of boda boda operators. It was assured that the respondents had ample time to contemplate their comments via the use of this strategy, which resulted in responses that were more deliberate and accurate. Further, the survey may capture a broad variety of perspectives and experiences, which would contribute to the robustness of the conclusions of the research. This would be possible since it would cover a big sample size.

This study relied heavily on the questionnaire as a method, which resulted in the collection of useful information on tax management tactics used by the boda boda sector. An knowledge of how these methods influence the performance of operators and the overall efficiency of the sector is crucial, and the insights that can be gleaned from this data are essential for that understanding. This information is especially helpful for policymakers and stakeholders in Bungoma County who are working to strengthen tax policies and encourage the expansion of the boda boda industry in the county.

3.7 Validity and Reliability of Research Instruments

3.7.1 Validity of Research Instruments

Validity is defined by Mugenda and Mugenda (2013) as the correctness and importance of interpretations that are based on the results of research. Within the scope of this investigation, two dimensions of validity—namely, face validity and content validity—were evaluated by means of the judgment of specialists. The questions in the performance of boda boda questionnaires were evaluated by supervisors to see whether or not they were pertinent, meaningful, and suitable for the respondents. This procedure established the face validity of the questionnaires.

It was necessary for the supervisors to examine the questionnaire questions in order to verify face validity. They did this to ensure that the items seemed to measure what they were supposed to assess. In order to do this, it was necessary to verify that the questions were not only intelligible but also clearly connected to the aims of the study. By doing so, the supervisors made certain that the questions were seen as pertinent and appropriate by the respondents, which resulted in an increase in the trustworthiness of the replies.

In order to verify that the inquiries included in the questionnaires appropriately covered all areas of the subject matter that was being investigated, the supervisors carefully scrutinized the questions contained within them. As part of this process, the questionnaire was subjected to a complete examination in order to establish whether or not it covered all pertinent aspects of tax management methods and the influence such tactics have on the functioning of the boda boda sector. By carrying out this action, the supervisors made certain that the questionnaire had all of the essential components that were required to provide a comprehensive and precise evaluation of the study questions.

It was determined that the questionnaires required modifications in order to accommodate the assessments provided by the supervisors. By making these modifications, we made certain that the items were suitably connected with the goals of the research and that they were able to elicit the necessary information from the respondents. Through the process of refining the questionnaires in this way, the study attempted to improve the validity of the data that was gathered, therefore ensuring that the findings of the research were both accurately and significantly significant.

The rigorous process of verifying the questionnaires was crucial for generating trustworthy data that would contribute to a greater knowledge of tax management methods in the boda boda sector and their effect on the success of the industry in Bungoma County. This understanding would be beneficial for everyone involved in the industry..

3.7.2 Reliability of Research Instruments

According to Frankfort and Nachmias (2017), reliability is defined as the extent to which a certain method of measurement produces findings that are consistent across a period of several consecutive trials. Internal consistency was used as the strategy for testing reliability in this inquiry. This was done to guarantee that the study instruments were trustworthy. The implementation of internal consistency was favored since it does not need the division of objects into halves or the administration of instruments on several occasions. Furthermore, it offers a one-of-a-kind estimation of the trustworthiness of the things that are of interest (Beukman, 2016).

The best appropriate method for determining the degree of internal consistency (reliability) was determined to be Cronbach's alpha. This metric gauges the degree to which a collection of goods are connected to one another as a group. One of its most valuable applications is the evaluation of many Likert-scale questions that come together to create a scale. This enables researchers to establish whether or not the scale is dependable. An adequate level of dependability is indicated by a Cronbach's alpha coefficient that is more than 0.7, according to generally accepted principles.

The Cronbach's alpha statistic is useful because it offers a single, summarized statistic that shows the degree of correlation that exists between the items that are included on a test.

When the alpha value is greater, it indicates that the items have a reasonably high level of internal consistency and are assessing the same fundamental notion. When doing research, this is of the utmost importance since it guarantees that the data obtained are reliable and consistent, which in turn enables correct interpretations and conclusions to be drawn.

Cronbach's alpha was used in order to evaluate the reliability of the questionnaires. The purpose of the research was to verify that the questions that were included in the survey were accurately assessing the constructs that were originally meant to be measured. During this procedure, the alpha coefficient was computed for the replies that were collected from the boda boda operators. If the alpha score was more than 0.7, it would imply that the items on the questionnaire had a high degree of internal consistency. This would guarantee that the scale included accurate information and that the results obtained were trustworthy.

The utilization of internal consistency, more particularly Cronbach's alpha, was fundamental in this investigation in order to guarantee the dependability of the measuring instruments. This technique offered a reliable mechanism for checking that the items on the questionnaire were accurately representing the tax management methods that were supposed to be implemented and the effect that these tactics had on the performance of the boda boda sector in Bungoma County.

3.8 Data Collection Procedures

As part of the preliminary preparations for the research project, it was necessary to get authorization from both the University School of Graduate Studies (SGS) and the Ethical Review Commission (ERC) in order to go forward with the collected data. Following the completion of these permissions, a research permit was obtained from the National

Commission for Science, Technology, and Innovation (NACOSTI). In order to properly carry out the research and guarantee that ethical standards were adhered to throughout the course of the study, this authorization was absolutely necessary.

On the basis of primary data acquired via the use of a structured questionnaire, the research was conducted. For the purpose of collecting replies that were both thorough and detailed, the questionnaire had both open-ended and closed-ended questions. Respondents were able to submit replies that were more in-depth and nuanced thanks to the open-ended questions, which provided insights into their personal experiences and viewpoints on tax management tactics in the boda boda sector. As opposed to this, the closed-ended questions were developed with the intention of quantifying certain features of these tactics and the influence they have on the performance of the sector.

During the course of the research, a Likert scale with five points was used for the closed-ended questions. With the use of this scale, respondents were able to identify the degree to which they agreed or disagreed with each statement. By offering a consistent approach for evaluating attitudes, views, and perceptions, the Likert scale, which varied from "strongly disagree" to "strongly agree," was used. Through the use of this methodology, the analysis of quantitative data was made easier, which in turn made it simpler to recognize patterns and derive significant conclusions from the replies.

The questionnaire was able to collect both qualitative and quantitative data since it included both open-ended and closed-ended questions. This allowed for a thorough grasp of the study issue to be achieved. While the open-ended questions offered rich, descriptive data that might provide deeper insights into the tax management methods adopted by boda boda

operators in Bungoma County, the structured format of the Likert scale questions allowed for effective data analysis. The Likert scale questions were constructed in a way that allowed for efficient data analysis.

In a nutshell, the prior processes of getting the appropriate clearances and permits, in addition to the meticulous design of the questionnaire, were very important in assuring the success of the research. A strong framework for collecting and evaluating data was given by the mixed-method approach, which included the use of both open-ended and closed-ended questions. This, in turn, led to a comprehensive investigation of the influence that tax management tactics have on the performance of the boda boda business in Bungoma County.

3.9 Data Analysis Procedure

The process of cleaning the data was carried out to guarantee that all of the variables were entered correctly and that there was no data that was missing. Following the completion of the cleaning process, the data was then coded in the right manner and input into the computer using the Statistical Package for Social Sciences (SPSS) version 26. For the purpose of analyzing the four goals that were defined in the research, this program was used.

Descriptive statistics were used in order to perform analysis, presentation, and interpretation of the quantitative data that was gathered. For the purpose of presenting a thorough picture of the replies, descriptive statistics such as the mean, standard deviation, frequency, and percentage were used in order to characterize the data. These statistics assisted in providing

a summary of the core patterns, variability, and distribution of the data, which made comprehending and interpreting the information much simpler.

For the purpose of drawing inferences and making predictions based on the data, inferential statistics were used in addition to descriptive statistics. To be more specific, both correlation and regression analysis were used. In order to evaluate the degree and direction of the association between variables, correlation analysis was used. On the other hand, regression analysis was utilized in order to investigate the influence of one or more independent variables on a dependent variable. As a result of using this method, a more in-depth comprehension of the links and causal effects contained within the data was achieved.

The information that was evaluated was displayed in a number of different ways, such as tables, bar charts, graphs, and histograms etc. It was much simpler to analyze and discuss the results thanks to these visual representations, which brought to light the most important patterns and trends identified in the data.

In order to describe and explain the variables that were investigated, data analysis was an essential component. The research was able to give a complete and comprehensive analysis of the tax management tactics and their influence on the performance of the boda boda business in Bungoma County by using both descriptive and inferential statistics. This allowed the study to provide a full and extensive analysis. The comprehensive study that was conducted yielded useful insights that could be used to influence policy choices and strategic planning for the purpose of enhancing the performance of the industry.

3.8 Ethical Considerations

Therefore, in line with Adams et al. (2020), the study will be carried out in an ethical manner by providing the respondents with prior information of the goal of the research. The study subject and the phenomena that are being examined will be included in this material, which will also provide a clear context. For the sake of maintaining secrecy, no particular subjects will be specified in advance, and no information about previous interviews will be provided about the interviews.

It is suggested by Castree, Kitchin, and Rogers (2013) that ethical problems involve not just the manner, in which interviewees are handled, but also the use and presentation of empirical data. Prior to the beginning of the interview, participants will be required to read and sign a permission form that will be used for this research. In addition to ensuring that interviewees are aware that their data will be utilized and how it will be used, the permission form also assures that recordings will be retained. In addition to this, it will warn respondents of their rights to conceal their identities, decline to answer questions, or terminate the interview at any time.

The research will take all of the required efforts to ensure that interviewees and their replies are represented in an honest and ethical manner. This involves making certain that the individuals being interviewed are completely informed of the aim of the study as well as their involvement in it. It is helpful to develop trust by providing participants with clear information at the beginning of the process. This guarantees that participants feel comfortable and eager to give their ideas (Castree, Kitchin, and Rogers, 2013).

In addition, the ethical principles will also contain provisions for maintaining anonymity and secrecy in situations when it is desired. Participants will be given the assurance that their names will be secured, and the replies they provide will be utilized only for the purpose of the study to be conducted. Through the use of this strategy, any possible hazards or discomfort that may be linked with participation are further reduced(Castree, Kitchin, and Rogers, 2013).

The purpose of the study is to conduct research in a way that respects and honors the contributions of the respondents, and thus adheres to certain ethical guidelines in order to achieve this goal. Preserving the integrity of the study and assuring the validity and reliability of its results requires a commitment to ethical research procedures, which is vital for preserving the integrity of the study. When everything is said and done, the objective is to collect and display the data in a manner that is not only accurate but also respectful of the rights and contributions of the participants(Castree, Kitchin, and Rogers, 2013).

CHAPTER FOUR

DATA ANALYSIS, PRESENTATION, AND INTERPRETATION

4.1 Introduction

In this chapter, a complete analysis, presentation, interpretation, and discussion of the results from the research on the effect of tax management tactics on the performance of the boda boda business in Bungoma County, Kenya, are presented. The study was conducted in Kenya. There are numerous components that make up this chapter. The first section provides a summary of the response rate, and the next section discusses the demographic profile of the individuals that responded to the survey.

The study focused on four specific objectives: determining the influence of cash management on performance; establishing the impact of tax payments; assessing the influence of tax credit leverage on industry performance; testing the influence of business structuring on the performance of the boda boda industry in Bungoma County, Kenya; and determining the influence of cash management on performance.

A report on the response rate that was attained throughout the data collecting process is presented at the beginning of the chapter. This report offers insights into the involvement and engagement of the respondents. This is followed by the presentation of the demographic information of the respondents, which comprises a comprehensive profile that covers characteristics such as age, gender, educational background, and years of experience working in the boda boda business.

Following this, each of the goals of the research is treated in a distinct manner, with specific sections devoted to the analysis of the data concerning the structure of businesses, cash management techniques, tax payments, and tax credit leverage. In order to summarize and analyze the data, descriptive statistics such as means, frequencies, and percentages are used. This allows for a more in-depth comprehension of the connections that exist between tax management techniques and the performance of the industry.

For the purpose of graphically presenting the analyzed data, the chapter makes use of tables, charts, and graphs. This helps to improve clarity and makes it easier to compare the results across a variety of factors and goals. In addition, inferential statistics, which include correlation and regression analysis, are used in order to investigate more profound insights and connections that are included within the data set.

Throughout the whole of the chapter, the results are addressed in connection to the current literature and theoretical frameworks. Interpretations are provided that emphasize the implications for policy, practice, and future research in the boda boda sector. The purpose of this research is to contribute to both academic knowledge and practical insights for stakeholders with the goal of providing a thorough and nuanced understanding of how tax management techniques effect the functioning of the boda boda sector in Bungoma County.

4.2 Response Rate

Three hundred and thirty-one questionnaires were sent out to the responders so that they may fill them out. The total number of questionnaires that were returned and judged appropriate for analysis was 252, which resulted in a response rate of 76.1%. The authors Mugenda and Mugenda (2003) state that a response rate of seventy percent or more is

deemed to be satisfactory for the objectives of study. As a result, the response rate of 76.1% that was attained was regarded adequate and within acceptable limits for the purpose of carrying out comprehensive data analysis.

Table 3 provides a clear description of the number of questionnaires that were distributed, returned, and included in the final analysis. It also demonstrates the response rate that was attained in the research. The purpose of this table is to provide a visual depiction of the involvement and participation of the respondents in the research process. It also helps to show the robustness of the data obtained for later analysis and interpretation.

The high response rate implies that the respondents have a strong degree of interest and are willing to cooperate in order to provide insights on the effect of tax management techniques on the performance of the boda boda business in Bungoma County, Kenya. This involvement is essential for assuring the reliability and validity of the results of the research, since it represents a representative sample of the viewpoints and experiences of the population that is the focus of the investigation.

In conclusion, the research project was successful in achieving a response rate of 76.1%, which satisfies the need for adequate survey research. This response rate demonstrates that the data that was gathered is reliable, and it also lends credence to the veracity of the findings that were drawn from the research about tax management methods and the influence that these tactics have on the performance of the industry in Bungoma County.

Table 4: Response Rate

Category	Frequency	Percentage
Administered	331	100.0
Returned	252	76.1

Source (Researcher, 2023)

4.3 Demographic Characteristics of the Respondents

Among the demographic information sought was gender and age. These variables were considered to influence the relationship between Tax management strategies on performance of boda boda industry.

4.3.1 Gender of the Respondents

The respondents were asked to indicate their gender. The results are presented in Table 4.

Table 5: Gender of the Respondents

Category	Frequency	Percent
Male	174	69.0
Female	78	31.0
Total	252	100.0

Source (Researcher, 2023)

According to the data shown in Table 4, a sizeable majority of the respondents, which amounted to 174 persons (68.7%), were male. On the other hand, a lesser number, which amounted to 78 individuals (31.0%), were identified as female. Based on this distribution, it can be deduced that the demographic makeup of boda boda operators from the five sub-

counties that were chosen within Bungoma County conforms to a gender ratio that is comparable to the "third gender rule."

The "third gender rule" proposes a proportionate representation in which the percentage of people belonging to a single gender group should not exceed two-thirds of the total population in any given organization or environment. In spite of the fact that male respondents made up the majority of those who participated in this survey, the percentage of female respondents still contributes to a balanced representation in comparison to the male respondents.

This gender distribution is vital for understanding the demography of the boda boda business in Bungoma County, and it gives insights into the possible gender dynamics that may exist within the sector. I hope you find this information useful. The inclusion of both sexes in the population under investigation makes it possible to conduct a more comprehensive investigation into the ways in which tax management tactics influence the performance of the sector from a variety of gender viewpoints.

Overall, Table 4 illustrates the gender distribution among respondents, highlighting the study's commitment to capture a varied sample that represents the demographic reality of boda boda operators in Bungoma County. This is shown by the fact that the diversity of the sample is highlighted. The conclusions of the research about the effect of tax management tactics on industrial performance from a variety of gender viewpoints are supported by this balanced representation, which demonstrates the validity and dependability of the findings.

4.3.2 Age of the Respondents

The respondents were asked to indicate their age. The results are presented in Table 5.

Table 6: Respondents Age

Category	Frequency	Percent
Below 35 years	93	36.9
36-45 years	76	30.2
46-55 years	48	19.0
Above 55 years	35	13.9
Total	252	100.0

Source (Researcher, 2023)

The distribution of respondents according to age groups is shown in Table 5, and it reveals that the majority of respondents, who consisted of 93 persons and accounted for 36.9% of the total, were younger than 35 years old. Following this, 76 respondents, or 30.2%, were found to be between the ages of 36 and 45, while 48 respondents, or 19.0%, were found to be between the ages of 46 and 55 during the survey. The responders who were older than 55 years old made up the smallest group, which comprised of 35 individuals (13.9%).

Insight into the demographic profile of boda boda operators who participated in the survey from the designated sub-counties within Bungoma County may be gained via the examination of this age distribution (age distribution). This indicates that the workforce within the business is quite young, as seen by the fact that the majority of responses are younger, especially those who are under the age of 35. awareness the age dynamics and the possible consequences for policy and workforce development in the boda boda sector

requires an awareness of this demographic makeup, which is significant from a demographic standpoint.

The research obtains a complete understanding of the ways in which tax management methods have an effect on operators of various age groups by conducting an analysis of respondents who fall into a variety of age categories. This methodology makes it possible to interpret the data in a nuanced manner, taking into account the possibility of age-related changes in terms of experience, attitudes, and reactions to problems pertaining to taxes.

The data shown in Table 5 highlights the wide range of ages that are represented among boda boda operators in Bungoma County. This information contributes to a more comprehensive knowledge of the demographic traits that are present within the business. This demographic variety contributes to the enrichment of the study's results and enables informed decision-making about policies and interventions that are targeted at improving the industry's performance and ensuring its continued viability.

4.4 Business Structuring and Performance of Boda Boda Industry

The study adopted descriptive and inferential statistical analysis. This helped to assess the influence of business structuring on performance of boda boda industry in Bungoma County, Kenya. For analysis, descriptive statistics (frequency, percentage, and mean distribution) for the level of agreement on a five-point Likert scale of the variable, business structuring was determined and summarized in Table 6.

Table 7: Descriptive Statistics for Business Structuring and Performance of Boda

Boda Industry

Statements		SD	D	U	A	SA	MEAN
In sole proprietorship, businesses are closely monitored hence enhanced entrepreneurial skills in boda boda industry.	F	14	18	16	107	97	4.01
	%	5.6	7.1	6.3	42.5	38.5	
Partnerships among the boda boda operators improve their academic performance.	F	3	32	16	99	102	4.05
	%	1.2	12.7	6.3	39.3	40.5	
Evasion by boda boda operators to pay taxes has influence on tax management.	F	6	11	34	81	120	4.18
	%	2.4	4.4	13.5	32.1	47.6	
Tax Savings ability improves boda boda operators performance	F	31	4	16	98	103	3.94
	%	12.3	1.6	6.3	38.9	40.9	

Source: Researcher, (2023)

Significant trends and respondents' perspectives of different areas of the boda boda sector are shown by the statistical interpretations of the tables that were supplied.

We can see that most people agree with the statement that "In sole proprietorship, businesses are closely monitored hence enhanced entrepreneurial skills in the boda boda industry" (mean score: 4.01). Only a tiny percentage disagreed or strongly disagreed, whereas a large majority (42.5%) agreed and 38.5 percent strongly agreed.

To the statement, "Partnerships among the boda boda operators improve their academic performance," the mean score of 4.05 indicates a significant favorable consensus. Here, just a quarter of respondents disagreed, while almost half (39.3% to be exact) agreed.

At 4.18, the mean score is higher when considering the statement "Evasion by boda boda operators to pay taxes has influence on tax management," indicating a strong belief that tax evasion has a major impact on tax management. Notably, 47.6% weren't sure and 32.1% were in agreement.

The last statement, "Tax savings ability improves boda boda operators' performance," also has a mean score of 3.94, which is a little lower than the others but still indicates that people agree. Not much of a minority disagreed (12.3%), but the vast majority agreed (38.9%) or strongly agreed (40.9%).

In general, these numbers show that most people in the boda boda sector are in favor of tax management, partnerships, and tight company monitoring, but they also perceive tax cheating as a big problem.

As can be seen in Table 6, 107 of the respondents (42.5% of the total) agreed with the statement that businesses in sole proprietorships are closely monitored, which results in enhanced entrepreneurial skills in the boda boda industry. 97 of the respondents (38.5%) strongly agreed with the statement, 18 of the respondents disagreed, 16 of the respondents were undecided, and 14 of the respondents strongly disagreed with the statement. Based on the findings of the research, it was determined that the respondents were in agreement (mean = 4.01) that sole proprietorships and firms are strictly supervised, which results in increased entrepreneurial abilities in the boda boda sector. This was supported by an interviewee who had the following to say;

... Boda boda transport business focus its approaches to entrepreneurship, the most important objective in the boda boda industry is to develop skills and competencies and

entrepreneurial skills to improve the performance and reduce poverty line in the lives of the riders and the families of boda boda riders.... male participant, 45 years, Members of the boda boda operator.

This is consistent with the results of Masanga (2018), who identified the elements that contributed to the success of the 'Boda Boda' transport enterprises in Siaya County. The findings demonstrate that behavior was a significant predictor of the performance of the 'Boda Boda' Transport company. Better results have been achieved by those who have the proper values than by those who have the wrong actions toward the company. However, the researcher would always be looking at business trends by taking over the boda boda residence in Trans Nzoia County, Kenya, and comparing the performance of the Boda Boda Transport business with that of the Boda Boda Transport business located in the same area as Siaya County in terms of entrepreneurial skills and operations in the Boda Boda Transport distribution business in relation to its performance.

It was often believed that the entrepreneurial skills of company owners and business leaders have been debated in the most recent decades; yet, this particular instance has been significant for boda boda riders for a considerable amount of time. For instance, in the year 1755, Richard Cantillon conducted an analysis of corporate leaders who were operating in a very unpredictable environment. As a result, it was essential for them to possess the capacity to trade risk management skills in order to ensure the continued profitability of the organization. In this highly competitive market, the researcher believes that this is a more advantageous choice for the Boda Boda Transport firm, specifically in the context of Trans Nzoia County, Kenya. the year 2002 (Balabkins). Following the passage of many centuries, John Stuart Mill and Alfred Marshall focused their attention on a variety of

practical difficulties and the significance of planning and controlling activities. According to BSE (2003), Joseph Schumpeter, who lived in the early 20th century, referred to a businessman as an artist or a guy of an artistic nature. Recently, a number of scholars from the 20th century have developed other tactics, such as the promotion of success (McCelland, 1965) and the area of planning and development (Begley & Boyd, 2017; Rosendahl, Sloof, Van Praag, 2014).

In a similar vein, 102 (40.5%) of the respondents highly agreed with the assertion that partnerships among boda boda operators boost their academic performance, 99 (39.5%) agreed with the statement, 32 (12.7%) disagreed with the statement, 16 (6.3%) were unsure, and 3 (1.2%) severely disagreed with the statement. Based on the findings of the research, it was determined that the respondents were in agreement (mean = 4.05) that partnerships between boda boda operators increase the academic performance of the operators. The conclusions of Wanjiru (2016), who discovered that Boda boda riders in Kenya earn more money than office workers, are supported by this evidence. According to her, the high salary and lower taxable revenue obtained in cash, together with working day and night, have greater returns in comparison to the majority of office workers who are of ordinary cadre.

Regarding the question of whether or not the failure of boda boda operators to pay taxes has an impact on tax management, 120 (47.6%) of the respondents strongly agreed with the statement, 81 (32.1%) agreed, 34 (13.5%) were unsure, 11 (4.4%) disagreed, and 6 (2.4%) strongly disagreed with the statement. According to the results of the survey, the findings indicated that the respondents were in agreement (mean = 4.18), that the failure of boda boda operators to pay taxes has an impact on the administration of taxes. This was backed by a person who was interviewed, and according to what they had to say;

... The effect of the government to zero rate motorcycles up to 250cc in 2017 for the purpose of creating jobs and spur development led to significant decrease in the cost of the motorcycles causing influx and explosion of motorcycles in Kenya. This industry did not have regulation, monitoring and designation as public service vehicles (PSVs). This therefore had a direct impact on the tax management by boda boda industry in Bungoma...Female Participant, 35 years, official of the boda boda operators.

This backs up the results of Masanga (2018), who analyzed the 'Boda Boda' transportation companies in Siaya County and found that customer behavior was a key performance indicator for the company. In terms of the company, those who acted ethically fared better than those who acted dishonestly. The researcher will always be on the lookout for business trends, so they'll take over a boda boda in Trans Nzoia County, Kenya, and compare its performance to that of another boda boda in the same region as Siaya County, Kenya, in terms of entrepreneurial skills and distribution operations.

This issue has been significant for boda boda riders for a long time, even if the entrepreneurial skills of company owners and executives have been highlighted in recent decades. Take Richard Cantillon's analysis from 1755 as an example. He found that company leaders needed risk management skills to keep their companies profitable in an unpredictable climate. Based on their analysis of the competitive landscape in Trans Nzoia County, Kenya, the researchers have determined that this is the best alternative for the Boda Boda Transport company. According to Balabkins (2002). Several practical concerns and the significance of action planning and management were emphasized by John Stuart Mill and Alfred Marshall, who wrote a century and a half later. A businessman, according to Joseph Schumpeter, who lived in the early 1900s, was a man of art and an artist (Bse, 2003).

Prompting success (McCelland, 1965), the area of development and planning (Begley & Boyd, 2017; Rosendahl, Sloof, Van Praag, 2014), and other approaches were recently proposed by scholars from the 20th century.

In a similar vein, 102 respondents (or 40.5% of the total) were in full agreement that boda boda operators' partnerships boost their academic achievement; 99 respondents (or 39.5% of the total) agreed; 32 respondents (12.7% of the total) opposed; 16 respondents (or 6.3% of the total) were unsure; and 3 respondents (or 1.2% of the total) were in full disagreement. Partnerships among boda boda operators increase academic achievement, according to the study's respondents (Mean=4.05). The results corroborate those of Wanjiru (2016), who found that boda boda riders in Kenya earn more than office workers. Working around the clock, she claims to have larger returns than the ordinary cadre office worker due to her high salary and low cash taxable revenue.

A total of 120 respondents (47.6%) were in agreement that tax avoidance by boda boda operators affects tax management; 81 respondents (32.1%), however, were unsure; 11 respondents (4.4%) were in disagreement; and 6 respondents (2.4%) were in extreme disagreement. Respondents seemed to agree (Mean=4.18) that tax avoidance by boda boda drivers affects revenue collection. The following statement from an interviewee lends credence to this.

H₀₁: There is no significant association between business structuring and performance of boda boda industry in Bungoma County, Kenya.

Table 8: Chi-Square Test of Association between Business Structuring and Performance of Boda Boda Industry

Chi-Square Tests			
	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	534.463 ^a	132	.000
Likelihood Ratio	276.084	132	.000
Linear-by-Linear Association	93.807	1	.000
N of Valid Cases	252		

a. 152 cells (97.4%) have expected count less than 5. The minimum expected count is .01.

Source: Researcher, (2023)

Table 7 shows that the p value ($p=0.000$) for criteria used in the business structuring was less than 0.05. Therefore, the hypothesis, “there is no significant association between business structuring and performance of boda boda industry in Bungoma County, Kenya.” was rejected. This implies that there is statistically significant association between business structuring and performance of boda boda industry in Bungoma County, Kenya.

4.5 Cash Management and Performance of Boda Boda Industry

The statistical analysis used in the research included both descriptive and inferential methods. It was possible to establish the impact that cash management has on the performance of the boda boda sector in Bungoma County, Kenya, with the aid of this. Table 8 provides a summary of the descriptive statistics (frequency, percentage, and mean

distribution) that were created for the purpose of analysis. These data correspond to the degree of agreement on a five-point Likert scale on the variable of cash management.

Table 9: Descriptive statistics for Cash Management and Performance of Boda Boda Industry

Statements		SD	D	U	A	SA	MEAN
That most boda boda riders are unable to access loans because lenders require securities as collateral to borrow money.	F	28	7	5	85	127	4.10
	%	11.1	2.8	2.0	33.7	50.4	
Most boda boda riders have problems with cash handling hence need for cash management skills.	F	17	30	21	76	106	3.90
	%	6.8	12.0	8.4	30.4	42.4	
Most boda boda riders lack work schedule for their daily plan development	F	6	29	5	86	126	4.18
	%	2.4	11.5	2.0	34.1	50.0	
That most boda boda riders do not know how to spend the daily acquired cash.	F	22	31	17	78	104	3.84
	%	7.1	11.9	8.7	31.0	41.3	

Source: Researcher, (2023)

Critical insights into the difficulties encountered by boda boda riders are revealed by statistical analyses of the offered tables.

"That most boda boda riders are unable to access loans because lenders require securities as collateral to borrow money" is a statement with which respondents strongly agree, as shown by the mean score of 4.10. The fact that this obstacle to financial access was acknowledged by a large majority—50.4% strongly agreed and 33.7% agreed—is noteworthy.

On the topic of "Most boda boda riders have problems with cash handling hence need for cash management skills," the average score of 3.90 indicates a generally agreed upon, though somewhat divided, viewpoint. Although 42.4% were in strong agreement and 30.4% were in agreement, a sizeable minority of respondents disagreed (12.0%) or were in severe disagreement (6.8%).

We strongly agree with the statement "Most boda boda riders lack work schedule for their daily plan development" with a mean score of 4.18. There is a clear need for riders to improve their daily planning, as half of the respondents (50.0%) strongly agreed and 34.1% agreed.

Lastly, the mean score for "That most boda boda riders do not know how to spend the daily acquired cash" is 3.84, indicating agreement with a range of replies. A sizeable minority of respondents disagreed (11.9%) or strongly disagreed (7.1%), despite the fact that 41.3% and 31.0% of respondents strongly agreed, respectively.

So, these numbers show that boda boda riders have a lot of problems, and that interventions might help with things like getting loans, keeping track of money, and planning daily activities.

The statistical analysis used in the research included both descriptive and inferential methods. It was possible to establish the impact that cash management has on the performance of the boda boda sector in Bungoma County, Kenya, with the aid of this. Table 8 provides a summary of the descriptive statistics (frequency, percentage, and mean distribution) that were created for the purpose of analysis. These data correspond to the degree of agreement on a five-point Likert scale on the variable of cash management.;

... Banks always demand records in accordance with credit requirements. Due to limited learning, many Boda boda riders fail to compete for credit products offered by cash institutions. And because most of this credit services are provided by bank producers, most boda boda riders fail to apply for hence there is need to have Entrepreneurial Skills.... Male Participant, 31 years, boda boda official.

Saleemi (2020), who argues that accurate and reliable information was crucial to financial choices, especially company leases, came to the conclusion that this is in accordance with his results. Additionally, the capacity to develop solid entrepreneurial skills was a reflection of the degree of literacy among the population. In compliance with the rules for credit, banks will always solicit cash and other records. The lack of education that many boda boda riders possess prevents them from successfully competing for loan products that are made available by cash banks. Additionally, due to the fact that the majority of these credit services were offered by bank producers, the majority of retailers or boda boda riders do not apply for loans in order to expand their businesses. As a result, the desire to have entrepreneurial skills and management program design skills is in the right place to boda boda Transport business in order to grow its performance in a boda boda organization. The county of Bungoma in Kenya

As a result of the fact that most lenders will always want to work together for securities as collateral to borrow money, typically a home or title to inaccessible property, and boda boda riders are unable to obtain loans, Cash Management Skills is essential for the boda boda riders to acquire loans. This law plays an important role in obtaining a loan to boda boda businesses because many of them are unable to meet the requirements, and they therefore require Cash Management Skills. Boda boda firms would not be eligible for real estate

because of the fact that this circumstance might be quite challenging for riders. Moreover, accumulation was brought up as a significant obstacle in the way of gaining access to loans. As a result of this research, 92 percent of boda boda riders were either unable to get loans or rejected to do so. This was due to the fact that they were aware that they would not be able to be reimbursed for the failure of their enterprises to operate as expected (July 2017).

In addition, 106 (42.4% of the respondents) strongly agreed with the assertion that the majority of boda boda riders have difficulties with cash handling, which is why they need skills in cash management. 76 (30.4%) of the respondents agreed with the statement, 30 (12%) of them disagreed, 21 (8.4%) of them were unsure, and 17 (6.8%) of them strongly refuted the statement. It was discovered via the research that the respondents had a tendency to agree (mean = 3.90) that the majority of boda boda riders had difficulties with managing cash, which brings about the need of having skills in cash management. A person who was interviewed provided evidence in support of this, and they had the following to say;

*... Despite the fact that boda boda industry has been accepted as a form of entrepreneurship, inadequate or lack of knowledge on entrepreneurial skills amongst majority of the riders possess high risk in the performance and growth of this business.....
Male Participant, 44 years boda boda chairman.*

These results provide credence to the conclusions of a research that was conducted to evaluate the levels of entrepreneurial abilities in Boda Boda businesses located in Trans Nzoia County, Kenya, and to determine how these skills influence the success of their businesses as they work toward acquiring and growing their living standards, which is their application for residence (Cox, 2018). According to the findings of a great number of

specialists, there are a great number of proprietors of small businesses who eventually become successful company owners. However, fundamental business skills may be readily acquired via Boda Boda's business workshops, which will be supplied by transport agents in Trans Nzoia County, Kenya or the National Government. This is due to the fact that riders are having difficulty implementing these skills in order to enhance their performance on the boda boda business in Trans Nzoia County, Kenya.

According to Muslim and Viewer (2014), the money that motorbike owners and employers get differs from group to group within the community. The fact that it is so little makes it unnecessary to read the difference between the two. The revenue generated by employers in Kampala is about twice as much as that of employees, but employers nevertheless incur expenditures, particularly in the form of thefts of motorbikes and significant repairs. According to Mutiso and Behrens (2011), communities get compensation of less than \$5,000 per week for their owners, although employers who are reasonable may not seem to have more money each week.

On the question of whether or not boda boda riders do not have a work schedule for the formulation of their daily plan, 126 or fifty percent of the respondents strongly agreed, 86 or thirty-four percent agreed, 29 or eleven percent disagreed, six or two percent strongly disagreed, and five or two percent were uncertain about the statement. The results of the survey indicated that the respondents were in agreement (mean = 4.18), which indicated that the majority of boda boda riders do not have a work schedule for the formulation of their daily plan.

Finally, 104 of the respondents, which is 41.3% of the total, strongly agreed with the assertion that the majority of boda boda riders are unable to spend the daily income that they have gained. In response to the statement, 78 (31.0%) of respondents agreed, 31 (11.9%) disagreed, 22 (7.1%) strongly disagreed, and 17 (8.7%) were unsure of their position. According to the findings of the survey, the majority of boda boda riders do not have a clear understanding of how to spend the money that they earn on a daily basis. The mean score for this group was 3.84. This lends credence to the claims made by It was stated by the MOCMD (2017) that there was the possibility of misuse, which included unjust responsibility, wrong reporting of riders' duties and obligations, insufficient technology and training, internal imperfections, and a bad education system. The boda boda business not only mitigates the negative consequences of a lack of entrepreneurial skills, but it also serves as a means of addressing the possible impact of performance on their company.

According to Developmenttere et al. (2017), the riders of boda bodas make investments in good governance, and the policies that control their pricing and interest rates are determined by the circumstances of the market at the time. Pollet and Developmenttere (2004) came to the conclusion that the model is an excellent illustration. The researcher then comes to the conclusion that it is essential to take into account the fact that not much was spoken about the business strategies that are required to run any kind of company, and that the distribution of the boda boda transport business was not different either.

An association test using the Chi-square statistic was then performed once these descriptive statistics of goal two were completed. At a significance threshold of $p < 0.05$, the Chi-square test was conducted to determine if there is a statistically significant connection between cash management and the performance of the boda boda sector in Bungoma

County, Kenya. The results of this test are presented in Table 9. In order to do this, the theory found below was examined.

H₀₂: There is no significant association between cash management and performance of boda boda industry in Bungoma County, Kenya.

Table 10: Chi-Square Test of Association between Cash Management and Performance of Boda Boda Industry

Chi-Square Tests			
	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	480.534 ^a	132	.000
Likelihood Ratio	323.123	132	.000
Linear-by-Linear Association	105.262	1	.000
N of Valid Cases	252		

a. 153 cells (98.1%) have expected count less than 5. The minimum expected count is .01.

Source: Researcher, (2023)

The results presented in Table 9 demonstrate that the p value ($p=0.000$) for the knowledge of cash management among boda boda riders was lower than 0.05. As a result, the hypothesis that stated, "There is no significant association between cash management and performance of the boda boda industry in Bungoma County, Kenya," was not accepted. This suggests that there is a correlation that is statistically significant between the handling of cash and the performance of the boda boda sector in Bungoma County, Kenya.

4.6 Tax Payments and Performance of Boda Boda Industry

The statistical analysis used in the research included both descriptive and inferential methods. Through this, it was possible to determine the extent to which tax payments had an impact on the performance of the boda boda sector in Bungoma County, Kenya. The descriptive statistics (frequency, percentage, and mean distribution) for the degree of agreement on a five-point Likert scale of the variable, tax payments, were evaluated and presented in Table 10. This was done for the purpose of analysis.

Table 11: Descriptive Statistics for Tax Payments on Performance of Boda Boda Industry

Statements		SD	D	U	A	SA	MEAN
For boda boda business to be a successful, it must effectively manage its costs.	F	30	14	8	82	118	3.97
	%	11.9	5.6	3.2	32.5	46.8	
Economically, an electronic payment system makes sense with regards to designing, building, running, maintaining as well as upgrading it	F	26	13	14	82	117	4.00
	%	10.3	5.2	5.6	32.5	46.4	
For boda boda operation to succeed, it must effectively adhere to tax obligation	F	6	10	18	84	134	4.31
	%	2.4	4.0	7.1	33.3	53.2	
Boda boda money allocation can be done through electronic payment systems	F	25	14	13	80	120	4.02
	%	9.9	5.6	5.2	31.7	47.6	

Source: Researcher, (2023)

The results shown in Table 10 indicate that 118 (46.8%) of the respondents strongly agreed with the statement that in order for a boda boda company to be successful, it must efficiently

control its expenses. Additionally, 82 (32.5%) of the respondents agreed with the statement, 26 (10.3%) strongly disagreed with it, 14 (5.6%) were unsure, and 13 (5.2%) argued against it. The outcomes of the survey indicated that the respondents came to the conclusion (Mean = 4.00) that in order for a boda boda company to be successful, it is necessary for it to efficiently manage its resources. This was backed by a person who was interviewed, and according to what they had to say;

...For the success of boda boda operation, its cash collection and tax payment must be managed through an electronic payment system.... Female Participant, 27 years, boda boda official.

This is consistent with the results of Mullan, Bradley, and Loane (2017), who state that in order for any firm to be successful, it is necessary for the business to successfully control its overhead expenses. An electronic payment system makes sense from a financial standpoint in terms of planning, creating, operating, maintaining, and updating it, in addition to the fact that it is widely accepted and used by customers. The cost of transaction is where all of these are realized, and it is where the expenses that are spent by the buyer and the seller in a transaction are kept to a minimum. The term "user reach" refers to the range of users to whom an electronic payment system (EPS) is available. This includes both prime and overhead charges. Electronic payment systems require customers to pay cash or cash equivalents in the amount of a transaction.

Because the circulation of EPS tokens is restricted to the community that has been authorized by the issuing company, the token may be valued by a large number of parties in a variety of locations and passed along as a gift or exchanged for currency of equal value.

Additionally, there is a cash risk, which occurs when there is a concern regarding the level of security for online transactions. Consequently, the manner in which risks are distributed must to be articulated in a clear and concise manner inside an EPS (Torres, 2018). In order for customers to acquire faith in and acceptance of the electronic payment system, it is also vital for them to satisfy their social demands. Anonymity is a social element that is intended to preserve the privacy of customers and to prevent businesses or financial institutions from tracking the buying preferences or behavior of customers (Asongu, 2015).

Additionally, the EPS need to be user-friendly, which means that it must to be straightforward and easy to use, particularly in the context of micropayments. The mobility of the system is essential in order to liberate it from being confined to a personal computer and to enable it to be shared and used in any location. Once more, the operational characteristics should be designed in such a way that the customer and the service providers do not have a pre-existing commercial connection prior to the transaction. The system need to be able to accommodate impulsive purchasing. In a perfect world, the three elements mentioned above would be joined together by the laws that the government in charge of overseeing internet commercial transactions would impose. The following are some of the problems that are related with such regulations: - 9 digital signatures recognition, traceability and validity of digital money transfers, electronic commerce contracts, online technological standards, customs and taxes, international agreements, and a number of other difficulties. This is due to the fact that every nation has its unique rules that EPS is required to take into consideration. Therefore, in order for any kind of online system to be relatively efficient, it is necessary to pay careful attention to the concerns that have been discussed above (Cao & Wang, 2014).

Similarly, 117(46.4%) of the respondents strongly agreed with the statement that economically, an electronic payment system makes sense with respect to planning, developing, operating, maintaining as well as updating it, There were 82 people who agreed with the statement, 26 people who strongly disagreed with it, 14 people who were unsure, and 13 people who disagreed with it. Based on the findings of the research, it was determined that the respondents were in agreement (mean = 4.00) that an electronic payment system made sense from a financial standpoint in terms of planning, constructing, operating, maintaining, and updating it.

In addition, 134 or 53.2% of the respondents highly agreed with the statement that in order for a boda boda business to be successful, it must effectively adhere to tax requirement, 84 or 33.3% of the respondents agreed with the statement, 18 or 7.1% of the respondents were unsure, 10 or 4% of the respondents disagreed, and 6 or 2.4% of the respondents severely disagreed with the statement. The outcomes of the survey indicated that the respondents were in agreement (mean = 4.31), which indicated that in order for a boda boda business to be successful, it must accurately adhere to its tax responsibility.

Last but not least, among the respondents, we found that 120 (47.6%) strongly agreed with the assertion that boda boda money distribution can be done using electronic payment systems, 80 (31.7%) agreed with the statement, 25 (9.9%) strongly disagreed with the statement, 14 (5.6%) disagreed with the statement, and 13 (5.2%) were uncertain about the statement. As a result of the research, it was discovered that the respondents were in agreement (mean = 4.02) that the distribution of boda boda money may be accomplished via the use of electronic payment systems. This is in agreement with the results that the introduction of technology into the process of online receipting has led to a favorable effect

on the performance of organizations, particularly in developed nations. Online receipting is a value-added service that enables dependable online communication between the sender and the receivers (Dasgupta, 2014). This is in contrast to the conventional receipting procedure, which is a process that is used to create receipts.

A procedure that is accredited to produce receipts is required to ensure the following features. Impeding Mechanisms for Adopting a New Technology First, the legitimacy of the origin and the receipt exchange must not be disputed, and both the sender and the receiver must get a confirmation in the event that the receipt is successfully sent or in the event that the delivery is unsuccessful (Barnes & Corbitt, 2013). Furthermore, it is necessary to take measures to ensure that the material is accurate and has not been altered in any way. It is necessary to identify both the sender and the receiver in order to guarantee that the limited access to the transmitted receipt is only granted to the recipient and the sender. According to Azam (2015), the primary objective of a certified receipt service is not only to provide a trustworthy online payment, but also to simplify the process of internet communication between two parties in comparison to the traditional method of physical receipt collecting. Due to the fact that this service is only accessible to individuals who have been recognized and validated, the receiver is able to determine with absolute confidence that the online payment is genuine and not an aggressive effort at phishing. Not only does this communication include the exchange of receipt messages, but it also involves the transmission of documents. When it comes to making payments online, this service is helpful for companies, individual people, and authorities (Al-Hawar, 2014).

2017 research conducted by Tiwari and Stephen looked on the automation of revenue collection in Washington, District of Columbia. Out of the sixty-five factories that were

controlled, participants in this research came from a total of sixty-three factories. Primary data was gathered from production managers who inquired about the manner in which the online receipting procedure affects the level of satisfaction experienced by customers. According to the findings of the research, the use of technology in the process of an online receipting system has shown a favorable influence on the performance of organizations in developed nations. Online receipting is a value-added service that enables dependable online communication between the sender and the receivers. This is in contrast to the conventional receipting procedure, which is a process that provides a traditional receipt. Impeding Mechanisms for Adopting a New Technology The research suggested that the legitimacy of the origin and the receipt exchange should not be rejected, and that both the sender and the receiver should get a confirmation in the event that the receipt is sent successfully or in the event that the delivery fails (Zekos, 2014).

An association test using the Chi-square statistic was then carried out once these descriptive statistics of goal three were completed. At a significance threshold of $p < 0.05$, the Chi-square test was conducted to determine if there is a statistically significant connection between tax payments and the performance of the boda boda business in Bungoma County. The results of this test are presented in Table 11. In order to do this, the theory found below was examined.

H₀₃: There is no significant association between tax payments and performance of boda boda industry in Bungoma County, Kenya.

Table 12: Chi-Square Test of Association between Tax Payments and Performance of Boda Boda Industry

Chi-Square Tests			
	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	544.588 ^a	143	.000
Likelihood Ratio	301.751	143	.000
Linear-by-Linear Association	98.731	1	.000
N of Valid Cases	252		

a. 161 cells (95.8%) have expected count less than 5. The minimum expected count is .01.

Source: Researcher, (2023)

The results presented in Table 11 demonstrate that the p value for tax payment was less than 0.05 ($p=0.000$). As a result, the hypothesis that stated, "There is no significant association between Tax payments and performance of the boda boda industry in Bungoma County, Kenya," was not accepted. This suggests that there is a statistically significant connection between the amount of taxes paid and the performance of the boda boda sector in Bungoma County, Kenya.

4.7 Tax Credit Leverage and Performance of Boda Boda Industry

The statistical analysis used in the research included both descriptive and inferential methods. The performance of the boda boda sector in Bungoma County, Kenya, was analyzed with the use of this, which enabled to investigate the impact of tax credit leverage. Table 12 provides a summary of the descriptive data (frequency, percentage, and mean distribution) that were investigated for the purpose of analysis. These statistics were used to

determine the degree of agreement on a five-point Likert scale on the variable known as tax credit leverage.

Table 13: Descriptive Statistics for Tax Credit Leverage and Performance of Boda Boda Industry

Statements		SD	D	U	A	SA	MEAN
Electronic payment systems which include and not limited to M-pesa, credit cards, debit cards, have gained popularity among the boda boda industry.	F %	19 7.5	27 10.7	10 4.0	102 40.5	94 37.3	3.89
Electronic payment systems enable boda boda riders access their cash at the point of sale	F %	6 2.4	19 7.5	23 9.1	99 39.3	105 41.7	4.10
Electronic payment systems has created work opportunities to most boda boda riders.	F %	13 6.0	3 1.2	19 7.5	66 26.2	149 59.1	4.34
Tax credit leverage through Electronic payment systems has enabled the credit worth to boda boda industry.	F %	7 2.8	6 2.4	19 7.5	91 36.1	129 51.2	4.31

Source: Researcher, (2023)

According to the data shown in Table 12, 102 of the respondents, which accounts for forty-five percent of the total, agreed with the assertion that electronic payment methods, which include but are not limited to M-pesa, credit cards, and debit cards, have become more popular within the boda boda business. 94 (37.3%) of respondents strongly agreed with the statement, 27 (10.7%) disagreed with it, 19 (7.5%) definitely disagreed with it, and 10 (4.0%) were uncertain about it. The results of the survey indicated that the respondents were

generally in agreement (Mean = 3.89), that electronic payment methods, which include but are not limited to M-pesa, credit cards, and debit cards, have become more popular within the boda boda business. This was backed by a person who was interviewed, and according to what they had to say;

... Electronic payment systems which include and not limited to M-pesa, credit cards, debit cards, EFT, electronic fund transfer IFMIS etc. have gained popularity world over. These payment systems enable buyers and sellers access their cash at the point of sale and do not need to have physical money to execute business transactions.... Male Participant, 44 years, boda boda Chairman.

Barnes and Corbitt (2013) state that strategic partnerships include a variety of valid agreements between two or more parties inside a network partnership or a bilateral alliance. These parties have agreed to share resources such as cash, expertise, data, and other resources while working toward the same objectives. This is in agreement with what Barnes and Corbitt (2013) have said. According to Singh and Srivastava (2018), strategic alliances typically concentrate on two areas: the first is the enhancement of revenue by means of access to intellectual property, which includes things like technology, content, product brands, image, payment methods, and clients, such as entering into new population segments or geographic markets; the second is the sharing of costs and risks, which includes the reduction of costs through the use of print production, sharing networks, or new launches on risky platforms such as mobile and television respectively.

The organization should assist the vision of both sides, have a comparable passion and excitement for what they do, and have a similar understanding of how they need to grow.

Potential partners should seek for shared characteristics and a same goal. In spite of the fact that every single person has their own unique set of strengths and weaknesses, the most successful businesses are able to function effectively due to the fact that their vision and characteristics, as well as their enthusiasm and excitement, are both shared. According to Pogodaeva and Baburina (2018), these may be of assistance to the association in terms of maintaining its focus on transactions due to the fact that the most successful organizations function most efficiently when the attributes of each individual group contribute to the association's overall success. There must be at least two companies that collaborate in order for there to be a key organization alliance. These companies must continue to operate legally independently after the union is formed, share benefits and administrative control over the execution of assigned tasks, and make commitments to move forward in at least one essential area, such as innovation or products. Based on these three requirements, it can be deduced that important organizational alliances are based on the dependence between autonomous financial units, the transmission of new advantages to the partners in the form of immovable resources, and the commitment of the partners to continue with their obligations to their association. According to Charles, Seth, and Darmoe (2017), the many sorts of crucial cooperation include the following: the provider relationship, the transitional client connection, the end client relationship, vital clients, key organizations together, joint ventures, and inner collaborating.

In addition, 105 (41.7% of the respondents) strongly agreed with the statement that electronic payment methods allow boda boda riders to access their cash at the point of sale, 99 (39.3%) agreed with the statement, 23 (9.1%) were unsure, 19 (7.5%) disagreed with the statement, and 6 (2.4%) strongly disagreed with the statement. In the course of the research,

it was discovered that the participants were in agreement (mean = 4.10) that electronic payment methods make it possible for boda boda riders to access their cash at the point of sale.

Regarding the question of whether or not electronic payment methods have resulted in the creation of employment prospects for the majority of boda boda riders, 149 (59.1%) of the respondents highly agreed with the statement, 66 (26.2%) agreed, 19 (7.5%) were unsure, 13 (6.0%) strongly disagreed, and 3 of the respondents disagreed with the statement. According to the results of the survey, the majority of boda boda riders are in agreement (mean = 4.34), when it comes to the fact that electronic payment methods have generated employment chances for workers. In their study on mobile phone technology and the evident performance of small and medium-sized enterprises (SMEs), Onyango et al. (2014) came to the conclusion that there is an impact on the use and implementation of mobile phone technology to achieve competitive advantage. Porter (2011) advocates that the strategy that is implemented should be geared towards achieving full potential in terms of competition. This is in line with the findings of Onyango et al. (2014). In addition, a large number of academics are in agreement that there is a significant connection between the use of electronic payment systems and the acquisition of a competitive edge in order to foster corporate development and performance. Additionally, the majority of people think that the adoption of electronic payment systems will be contingent on the location of the company or the type of the requirement. According to the guidebook written by Namada (2018), the idea of organization learning has to be down-trotted to small and medium-sized enterprises (SMEs) in order for them to understand which electronic payment system is most suitable for their operations and how it can be used to obtain a competitive advantage.

There were 129 respondents who highly agreed with the assertion that tax credit leverage via electronic payment systems has permitted the credit worth to the boda boda business. 91 respondents (36.1%) agreed with the statement, 19 respondents (7.5%) were unsure, 7 respondents (2.8%) said they strongly disagreed with the statement, and 6 respondents (2.4%) said they disagreed with the statement. Based on the findings of the survey, it was determined that the respondents were in agreement (mean = 4.31), stating that the use of tax credit leverage via electronic payment systems has allowed the boda boda business to get credit value.

Following the completion of these descriptive statistics for goal four, a Chi-square test of association was carried out. In Bungoma County, Kenya, the Chi-square test was conducted at a significance threshold of $p < 0.05$. The results of this test indicate that there is a statistically significant correlation between tax credit leverage and the performance of the boda boda business. The statistical analysis is presented in Table 13. In order to do this, the theory found below was examined.

H₀₄: There is no significant association between tax credit leverage and performance of boda boda industry in Bungoma County, Kenya.

Table 14: Chi-Square Test of Association between Tax Credit Leverage and Performance of Boda Boda Industry

Chi-Square Tests			
	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	587.445 ^a	132	.000
Likelihood Ratio	316.518	132	.000
Linear-by-Linear Association	111.476	1	.000
N of Valid Cases	252		

a. 152 cells (97.4%) have expected count less than 5. The minimum expected count is .01.

Source: Researcher, (2023)

Table 13 shows that the p value ($p=0.000$) for tax credit leverage was less than 0.05. Therefore, the hypothesis, “there is no significant association between Tax credit leverage and performance of boda boda industry in Bungoma County, Kenya.” was rejected. This implies that there is statistically significant association between tax credit leverage and performance of boda boda industry in Bungoma County, Kenya.

CHAPTER FIVE

SUMMARY OF FINDINGS, CONCLUSION AND RECOMMENDATIONS

5.1 Introduction

This chapter summarized the findings, gave conclusions and recommendations. It also suggested areas for further research in the following sub themes.

5.2 Summary of the Study Findings

Based on the data and information analyzed in chapter four. The findings are summarized in this section.

5.2.1 Business Structuring and Performance of Boda Boda Industry

The study findings suggested that the respondents agreed that 107(42.5%) of the respondents agreed with the statement that in sole proprietorship, businesses are closely monitored hence enhanced entrepreneurial skills in boda boda industry, 97(38.5%) strongly agreed, 18(7.1%) disagreed, 16(6.3%) were undecided and 14(5.6%) strongly disagreed with the statement. The study findings suggested that the respondents agreed (Mean=4.01) that sole proprietorship, businesses are closely monitored hence enhanced entrepreneurial skills in boda boda industry. Similarly, 102(40.5%) of the respondents strongly agreed with the statement that Partnerships among the boda boda operators improves their academic performance, 99(39.5%) agreed, 32(12.7%) disagreed, 16(6.3%) were undecided and 3(1.2%) strongly disagreed with the statement. It emerged from the study that the respondents agreed (Mean=4.05) that Partnerships among the boda boda operators improves their academic performance.

On whether evasion by boda boda operators to pay taxes has influence on tax management, 120(47.6%) of the respondents strongly agreed with the statement, 81(32.1%) agreed, 34(13.5%) were undecided, 11(4.4%) disagreed and 6(2.4%) strongly disagreed with the statement. The study findings suggested that the respondents agreed (Mean=4.18) that evasion by boda boda operators to pay taxes has influence on tax management. Lastly, 103(40.9%) of the respondents strongly agreed with the statement that tax savings ability improves boda boda operators performance, 98(38.9%) agreed, 31(12.3%) strongly disagreed, 16(6.3%) were undecided and 4(1.6%) disagreed with the statement. It emerged from the study that the respondents tended to agree (Mean=3.94) that tax savings ability improves boda boda operators performance. Chi-square test of association revealed that there is statistically significant association between business structuring and performance of boda boda industry in Bungoma County, Kenya.

5.2.2 Cash Management and Performance of Boda Boda Industry

The study findings suggested that the respondents agreed that 127(50.4%) of the respondents strongly agreed with the statement that most boda boda riders are unable to access loans because lenders require securities as collateral to borrow money, 85(33.7%) agreed, 28(11.1%) strongly disagreed, 7(2.8%) disagreed and 5(2.0%) were undecided on the statement. The study findings suggested that the respondents agreed (Mean=4.10) that most boda boda riders are unable to access loans because lenders require securities as collateral to borrow money. Additionally, 106(42.4%) of the respondents strongly agreed with the statement that most boda boda riders have problems with cash handling hence need for cash management skills, 76(30.4%) agreed, 30(12.0%) disagreed, 21(8.4%) were undecided and 17(6.8%) strongly disagreed with the statement. It emerged from the study

that the respondents tended to agree (Mean=3.90) that most boda boda riders have problems with cash handling hence need for cash management skills.

On whether boda boda riders lack work schedule for their daily plan development, 126(50.0%) of the respondents strongly agreed, 86(34.1%) agreed, 29(11.5%) disagreed, 6(2.4%) strongly disagreed and 5(2.0%) were undecided on the statement. The study findings suggested that the respondents agreed (Mean=4.18) that most boda boda riders lack work schedule for their daily plan development. Lastly, 104(41.3%) of the respondents strongly agreed with the statement that most boda boda riders do not know how to spend the daily acquired cash, 78(31.0%) agreed, 31(11.9%) disagreed, 22(7.1%) strongly disagreed and 17(8.7%) were undecided on the statement. It emerged from the study that the respondents tended to agree (Mean=3.84) that most boda boda riders do not know how to spend the daily acquired cash. Chi-square test of association revealed that there is statistically significant association between cash management and performance of boda boda industry in Bungoma County, Kenya.

5.2.3 Tax Payments and Performance of Boda Boda Industry

The study findings suggested that the respondents agreed that 118(46.8%) of the respondents strongly agreed with the statement that for boda boda business to be a successful, it must effectively manage its costs, 82(32.5%) agreed, 26(10.3%) strongly disagreed, 14(5.6%) were undecided and 13(5.2%) disagreed with the statement. The study findings suggested that the respondents agreed (Mean=4.00) that for boda boda business to be a successful, it must effectively manage its costs. Similarly, 117(46.4%) of the respondents strongly agreed with the statement that economically, an electronic payment system makes sense with regards to designing, building, running, maintaining as well as

upgrading it, 82(32.5%) agreed, 26(10.3%) strongly disagreed, 14(5.6%) were undecided and 13(5.2%) disagreed with the statement. It emerged from the study that the respondents agreed (Mean=4.00) that economically, an electronic payment system makes sense with regards to designing, building, running, maintaining as well as upgrading it.

Additionally, 134(53.2%) of the respondents strongly agreed with the statement that for boda boda operation to succeed, it must effectively adhere to tax obligation, 84(33.3%) agreed, 18(7.1%) were undecided, 10(4.0%) disagreed and 6(2.4%) strongly disagreed with the statement. The study findings suggested that the respondents agreed (Mean=4.31) that for boda boda operation to succeed, it must effectively adhere to tax obligation. Lastly, 120(47.6%) of the respondents strongly agreed with the statement that boda boda money allocation can be done through electronic payment systems, 80(31.7%) agreed, 25(9.9%) strongly disagreed, 14(5.6%) disagreed and 13(5.2%) were undecided on the statement. It emerged from the study that the respondents agreed (Mean=4.02) that boda boda money allocation can be done through electronic payment systems. Chi-square test of association revealed that there is statistically significant association between tax payments and performance of boda boda industry in Bungoma County, Kenya.

5.2.4 Tax Credit Leverage and Performance of Boda Boda Industry

The study findings suggested that the respondents tended to agree that 102(40.5%) of the respondents agreed with the statement that electronic payment systems which include and not limited to M-pesa, credit cards, debit cards, have gained popularity among the boda boda industry, 94(37.3%) strongly agreed, 27(10.7%) disagreed, 19(7.5%) strongly disagreed and 10(4.0%) were undecided on the statement. The study findings suggested that the respondents tended to agree (Mean=3.89) that electronic payment systems which include

and not limited to M-pesa, credit cards, debit cards, have gained popularity among the boda boda industry. Additionally, 105(41.7%) of the respondents strongly agreed with the statement that electronic payment systems enable boda boda riders access their cash at the point of sale, 99(39.3%) agreed, 23(9.1%) were undecided, 19(7.5%) disagreed and 6(2.4%) strongly disagreed with the statement. It emerged from the study that the respondents agreed (Mean=4.10) that electronic payment systems enable boda boda riders access their cash at the point of sale.

On whether electronic payment systems has created work opportunities to most boda boda riders, 149(59.1%) of the respondents strongly agreed with the statement, 66(26.2%) agreed, 19(7.5%) were undecided, 13(6.0%) strongly disagreed and 3(1.2%) disagreed with the statement. The study findings suggested that the respondents agreed (Mean=4.34) that electronic payment systems has created work opportunities to most boda boda riders. Lastly, 129(51.2%) of the respondents strongly agreed with the statement that tax credit leverage through Electronic payment systems has enabled the credit worth to boda boda industry, 91(36.1%) agreed, 19(7.5%) were undecided, 7(2.8%) strongly disagreed and 6(2.4%) disagreed with the statement. It emerged from the study that the respondents agreed (Mean=4.31) that Tax credit leverage through Electronic payment systems has enabled the credit worth to boda boda industry. Chi-square test of association revealed that there is statistically significant association between tax credit leverage and performance of boda boda industry in Bungoma County, Kenya.

5.3 Conclusion

From the findings, the study concludes that tax management strategies such as business structuring, cash management, tax payments and tax credit leverage influence performance of boda boda industry. It is concluded that there is a statistically significant association between business structuring and performance of boda boda industry. Henceforward, when sole proprietorship, businesses are closely monitored, partnerships among the boda boda operators improves, and tax savings ability by boda boda operators is enhanced. All these would improve performance of boda boda industry. Similarly, it is concluded that there is a statistically significant association between cash management and performance of boda boda industry. Consequently, when boda boda operators can access loans, know how to handle cash, have work schedule for daily plan development and even spent cash acquired properly. All these would enhance performance of boda boda industry.

Additionally, it is concluded that there is a statistically significant association between tax payments and performance of boda boda industry. Subsequently, when boda boda operators effectively manage their costs, when they effectively adhere to tax obligation, and if boda boda money allocation can be done through electronic payment systems; this would enhance performance of boda boda industry increases. Lastly, it is concluded that there is a statistically significant association between tax credit leverage and performance of boda boda industry. This is because when boda boda riders' access their cash at the point of sale, electronic payment systems creates work opportunities to boda boda riders, and if electronic payment systems can enable the credit worth to boda boda industry hence performance of boda boda industry improves.

5.4 Recommendation for Practice

Based on the study objectives and the results, the researchers herein recommend the following for enhanced performance of boda boda industry. From the researcher's perspective, it should be noted that the boda boda business has grown to be a major economic contributor to the country. Consequently, there was need for Entrepreneurial Skills to be instilled in the minds of these industry players because boda boda performance has been strongly affected for lack of motorcyclists' entrepreneur skills. The county government of Bungoma should strive to promote the local unemployed youth to engage in this boda boda business. The county government also needs to look into the challenges facing the BBOs that would help improve their entrepreneurial skills, cash management skills as well as help in growth of the business as a whole and improve the Performance of this viable business.

The BBOs, on their part, also need to be more willing to learn these important skills through the financial institutions as well as through family and friends. This will help them expand their minds as well as expand their capabilities to think far beyond their economic position. The boda boda riders are however, to some extent entrepreneurs though there is room for much more development in that field. It was recommended therefore that stakeholders join hands to help improve their working conditions and their skills to reduce poverty levels in their lives hence boda boda business transport performance. Lastly, the policy makers and community should consider tax management strategies such as business structuring, cash management, tax payments and tax credit leverage when working towards improving performance of boda boda industry.

5.5 Recommendation for Further Studies

The researcher suggests the following further areas of research.

- i. The study was done in only One County; there is need for similar research to be done in other Counties before generalizations are made.
- ii. Since the current study used only four variables and given the fact that there are other factors that may affect boda boda performance industry, other researchers may seek to unravel the influence of such other predictors. It would be interesting to find out whether the outcomes would be related when different variables are employed.

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APPENDICES

Appendix I: Consent Form

I am **Moses Wanyama Mutoro** a master of business administration student of Mt. Kenya University undertaking a study on “**Influence of Tax Management Strategies on Performance of Boda Boda Industry in Bungoma County-Kenya.**” I cordially extend an invitation for your participation in this study, and I kindly request your written consent. In order to safeguard your privacy, we have used code numbers instead of names, and the data collected will remain confidential, with no exposure to any third parties. It is important to note that participating in this study does not pose any risk to you, as your involvement is voluntary. To proceed with your participation in this study, please sign the following declaration:

Having comprehended the aims of this study, I hereby agree/disagree to participate.

Respondent: (coded)

Signature.....Date.....

Principal investigator

Name: **Moses Wanyama Mutoro**

Signature...0707068092.....Date...10/03/2024.....

For complains or clarification, please contact.

Research Office,

Mount Kenya University,

P.O. Box 342-01000,

Thika, Kenya

Appendix II: Questionnaire

Section A: Demographic Information

(Please tick your answers in the boxes provided)

1. Indicate your gender

Male

Female

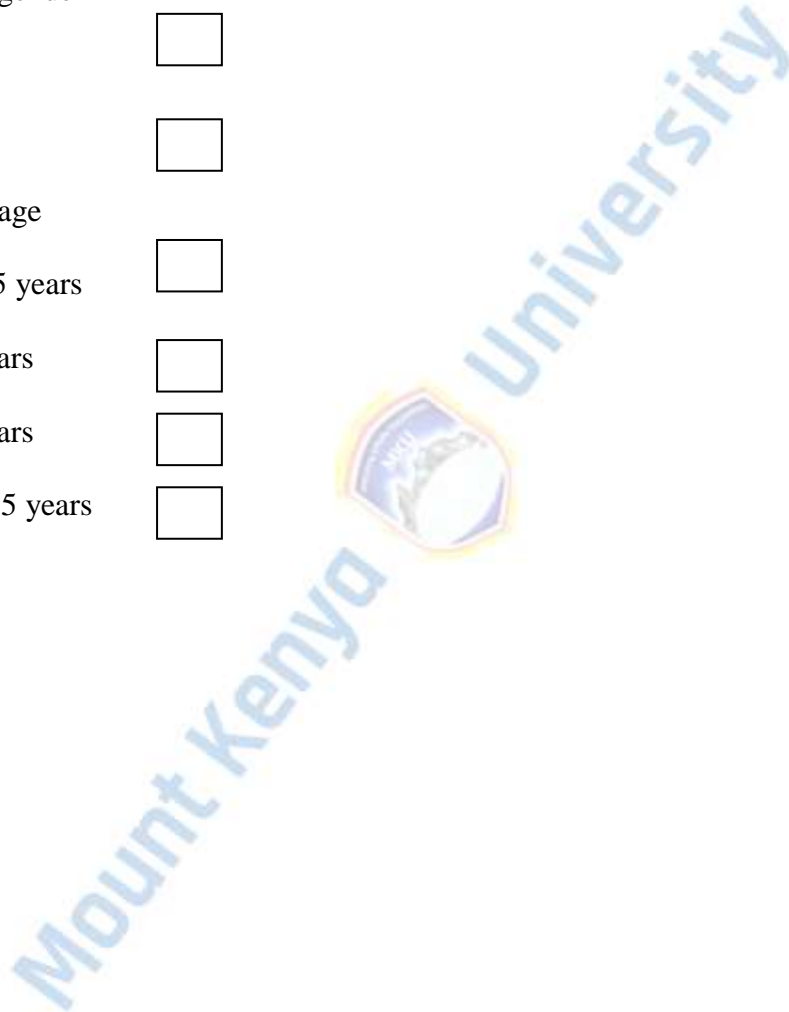
3. Indicate your age

Below 35 years

36-45 years

46-55 years

Above 55 years



Category I: Business Structuring and Performance of Boda Boda Industry

Please use the given scale to circle the number that corresponds to the frequency on the degree of agreement: **1=strongly disagree, 2=Disagree, 3=Undecided, 4= Agree and 5= strongly agree**

Statements					
In sole proprietorship, businesses are closely monitored hence enhanced entrepreneurial skills in boda boda industry.	1	2	3	4	5
Partnerships among the boda boda operators improves their academic performance.	1	2	3	4	5
Evasion by boda boda operators to pay taxes has influence on tax management.	1	2	3	4	5
Tax Savings ability improves boda boda operators performance	1	2	3	4	5

Category II: Cash Management and Performance of Boda Boda Industry

Please use the given scale to circle the number that corresponds to the frequency on the degree of agreement: **1=strongly disagree, 2=Disagree, 3=Undecided, 4= Agree and 5= strongly agree**

Statements					
That most boda boda riders are unable to access loans because lenders require securities as collateral to borrow money.	1	2	3	4	5
Most boda boda riders have problems with cash handling hence need for cash management skills.	1	2	3	4	5
Most boda boda riders lack work schedule for their daily plan development	1	2	3	4	5
That most boda boda riders do not know how to spend the daily acquired cash.	1	2	3	4	5

Category III: Tax Payments and Performance of Boda Boda Industry

Please use the given scale to circle the number that corresponds to the frequency on the degree of agreement: **1=strongly disagree, 2=Disagree, 3=Undecided, 4= Agree and 5= strongly agree**

Statements					
For boda boda business to be a successful, it must effectively manage its costs.	1	2	3	4	5
Economically, an electronic payment system makes sense with regards to designing, building, running, maintaining as well as upgrading it	1	2	3	4	5
For boda boda operation to succeed, it must effectively adhere to tax obligation	1	2	3	4	5
Boda boda money allocation can be done through electronic payment systems	1	2	3	4	5

Category IV: Tax Credit Leverage and Performance of Boda Boda Industry

Please use the given scale to circle the number that corresponds to the frequency on the degree of agreement: **1=strongly disagree, 2=Disagree, 3=Undecided, 4= Agree and 5= strongly agree**

Statements					
Electronic payment systems which include and not limited to M-pesa, credit cards, debit cards, have gained popularity among the boda boda industry.	1	2	3	4	5
Electronic payment systems enable boda boda riders access their cash at the point of sale	1	2	3	4	5
Electronic payment systems has created work opportunities to	1	2	3	4	5

most boda boda riders.					
Tax credit leverage through Electronic payment systems has enabled the credit worth to boda boda industry.	1	2	3	4	5

Category V: Performance of Boda Boda Industry

Please use the given scale to circle the number that corresponds to the frequency on the degree of agreement: **1=strongly disagree, 2=Disagree, 3=Undecided, 4= Agree and 5= strongly agree**

Statements					
Accelerated income increase because of tax management strategies	1	2	3	4	5
Reduced liability improves because of tax management strategies	1	2	3	4	5
Retirement account enhances because of tax management strategies	1	2	3	4	5
Maximize tax credits increase because of tax management strategies	1	2	3	4	5

Appendix III: Interview Guide

1. What is the influence of business structuring on performance of boda boda industry in Bungoma County, Kenya?

.....

2. How do Cash management influence performance of boda boda industry in Bungoma County, Kenya?

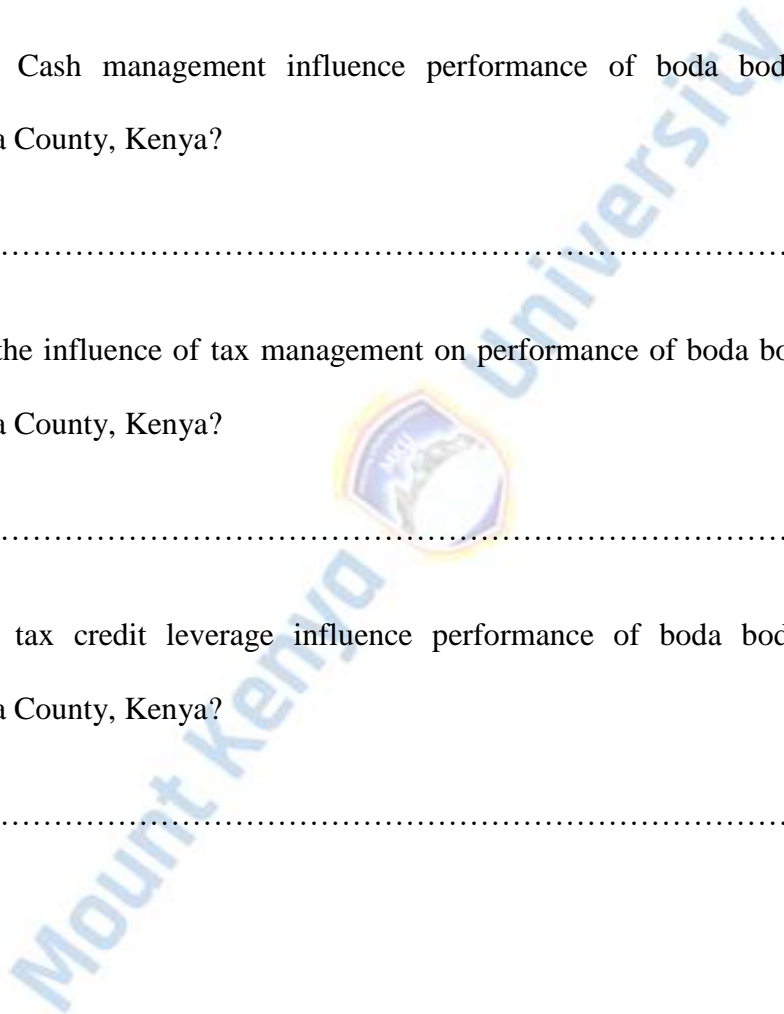
.....

3. What is the influence of tax management on performance of boda boda industry in Bungoma County, Kenya?

.....

4. How do tax credit leverage influence performance of boda boda industry in Bungoma County, Kenya?

.....



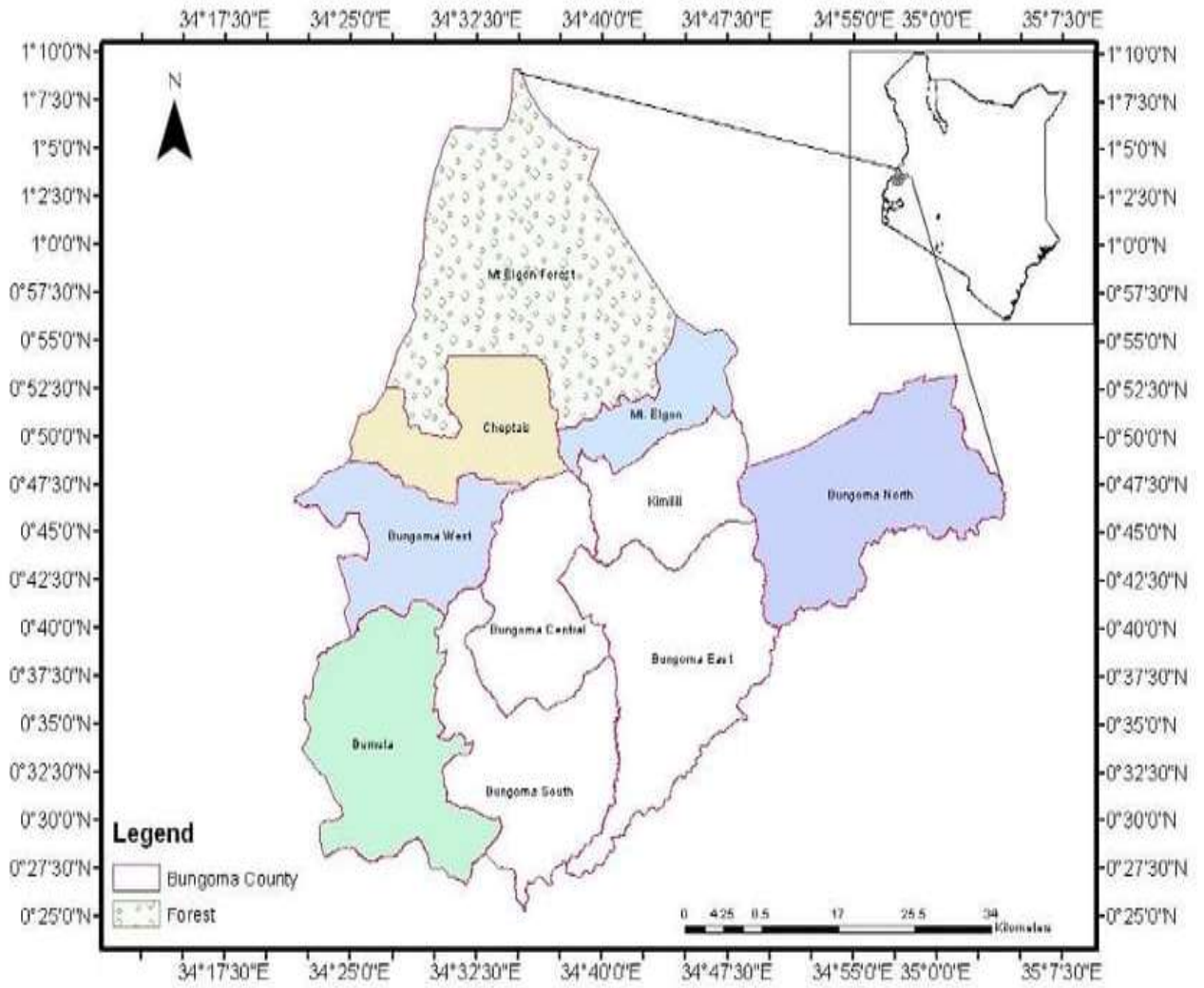
Appendix IV: Budget

1.	Fees	
•	Application fees	2,000
•	Statutory	8,000
•	Semester one	65,000
•	Semester two	65,000
•	Semester three	50,000
•	Semester four	50,000
2.	Project / Research	157,000
3.	Books	28,000
4.	Cyber / Computer.	23,000
5.	Commuter & communication	25,000
6.	Graduation processes	30,000
	Total	363,500

Appendix V: Work Plan

S/N	ITEM	RESPONSIBLE PERSON	DURATION
1	Admission	MKU Admission's office	One week
2	Course work	Candidate	2 years
3	Choice of topic	Candidate approved by MKU post graduate office	1 week
4	Writing and approval of concept paper and defense	Candidate / panel	6 weeks
5	Writing and approval of research project	Candidate /panel	6 weeks
6	Assigning supervisor	Post graduates coordinator	3 weeks
7	Materials and method chapter	candidate	3 weeks
8	writing	candidate	2 weeks
9	Research fund acquisition	candidate	2 weeks
10	Data collection	candidate / supervisor	At least once in a month
11	Supervisor -student interaction	candidate	1 weeks
12	Data analysis	Candidate / Supervisor	1 week
13	Progress report submission	Board of examiners	1 week
14	Project report assessment	MKU	1 week
	Certification		

Appendix VI: Map of Bungoma County



Appendix VII: Sample Size Determination

N	n	N	n	N	n
10	10	220	140	1200	291
15	14	230	144	1300	297
20	19	240	148	1400	302
25	24	250	152	1500	306
30	28	260	155	1600	310
33	32	270	159	1700	313
40	36	280	162	1800	317
45	40	290	165	1900	320
50	44	300	169	2000	322
55	48	320	175	2200	327
60	52	340	181	2400	331
65	56	360	186	2600	335
70	59	380	191	2800	338
75	63	400	196	3000	341
80	66	420	201	3500	346
85	70	440	205	4000	331
90	73	460	210	4500	354
95	76	400	214	5000	357
100	80	500	217	6000	361
110	86	550	226	7000	364
120	92	600	234	8000	367
130	97	650	242	9000	368
140	107	700	248	10000	370
150	108	750	254	15000	375
160	113	800	260	20000	377
170	118	850	265	30000	379
180	123	900	269	40000	360
190	127	950	274	50000	381
200	132	1000	278	50000	382
210	136	1000	285	100000	384

Source: Krejcie and Morgan table (1970)

Appendix VIII: ERC Certificate



REF: MKU/ISERC/3451

Date: 14 February 2024

TO: MOSES WANYAMA MUTORO

REG: MBA/2015/32166

Dear Sir/Madam

RE: INFLUENCE OF TAX MANAGEMENT STRATEGIES ON PERFORMANCE OF BODA BODA INDUSTRY IN BUNGOMA COUNTY-KENYA

This is to inform you that **Mount Kenya University** has reviewed and approved your above research proposal. Your application approval number is **2495**. The approval period is **14/02/2024 - 13/02/2025**.

This approval is subject to compliance with the following requirements:

- i. Only approved documents including informed consents, study instruments, MTA will be used
- ii. All changes including amendments, deviations and violations are submitted for review and approval by **Mount Kenya University**
- iii. Death and life-threatening problems and serious adverse events or unexpected adverse events whether related or unrelated to the study must be reported to **Mount Kenya University** within 72 hours of notification
- iv. Any changes, anticipated or otherwise that may increase the risks or affect the safety or welfare of study participants and others or affect the integrity of the research must be reported to **Mount Kenya University** within 72 hours
- v. Clearance for export of biological specimens must be obtained from relevant institutions
- vi. Submission of a request for renewal of approval at least 60 days prior to expiry of the approval period. Attach a comprehensive progress report to support the renewal
- vii. Submission of an executive summary report within 90 days upon completion of the study to **Mount Kenya University**

Prior to commencing your study, you will be expected to obtain a research license from National Commission for Science, Technology and Innovation (NACOSTI) (<http://www.nacosti.or.ke>) and also obtain other clearances needed.

Yours sincerely,

Dr. Alfred Owino, PhD
Chairman, Mount Kenya University ISERC

Dr. Alfred Owino
Mount Kenya University
P.O. Box 102 Mount Kenya

Appendix IX: Introductory Letter



DIRECTORATE OF GRADUATE STUDIES

MBA/2015/32166

15th February, 2024

National Commission for Science Technology & Innovation (NACOSTI)
Off Waiyaki Way, Upper Kabete,
P.O Box 30623- 00100
NAIROBI, KENYA

Dear Sir/Madam,

RE: MOSES WANYAMA MUTORO - REGISTRATION NO. MBA/2015/32166

The purpose of this letter is to introduce the above named student who is pursuing Master of Business Administration in the department of Accounting and Finance in the school of Business and Economics

The title of the research is "Influence of Tax Management Strategies on Performance of Boda Boda Industry in Bungoma County - Kenya." It has been cleared by the University's Ethics Review Committee (Certificate attached) and now has to proceed to the field to collect data between February, 2024 and April, 2024.

Any assistance accorded to the student will be highly appreciated.





Thank you.

Mount Kenya University
P.O. Box 342 - 01000, THIKA
Office of the Director
Dr. Samuel M. Karenga, Ph.D.
Director, Graduate Studies
Enc.

Main Campus, General Kago Road, P.O. Box 342-01000 Thika. Tel. +254 67 2820 000.
Cell. +254 720 790 796, 0709 153 000
Email info@mku.ac.ke. Web www.mku.ac.ke
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Appendix X: NACOSTI LICENSE

 REPUBLIC OF KENYA	 NATIONAL COMMISSION FOR SCIENCE, TECHNOLOGY & INNOVATION
Ref No: 715784	Date of Issue: 26/February/2024
RESEARCH LICENSE	
	
<p>This is to certify that Mr. MOSES WANYAMA MUTORO of Mount Kenya University, has been licensed to conduct research as per the provision of the Science, Technology and Innovation Act, 2013 (Re. 2024) in Bungoma on the topic: INFLUENCE OF TAX MANAGEMENT STRATEGIES ON PERFORMANCE OF BODA BODA INDUSTRY IN BUNGOMA COUNTY-KENYA for the period ending: 26/February/2025</p>	
License No: NACOSTI/P/24/33406	
715784 Applicant Identification Number	 Director General NATIONAL COMMISSION FOR SCIENCE, TECHNOLOGY & INNOVATION
	Verification QR Code 
<p>NOTE: This is a computer generated License. To verify the authenticity of this document, Scan the QR Code using QR scanner application.</p>	
See overleaf for conditions	

Appendix XI: County Commissioner Letter of Authorization

REPUBLIC OF KENYA



OFFICE OF THE PRESIDENT
MINISTRY OF INTERIOR AND NATIONAL ADMINISTRATION

Telephone: 055-30326.
Fax: 055-30326.
E-mail: ecbungoma@yahoo.com
When replying please quote

Office of the County Commissioner
P.O. Box 550-50200
BUNGOMA.

REF:ADM.15/13/VOL.V/103

15th March, 2024

TO
DEPUTY COUNTY COMMISSIONERS
KIMILILI
WEBUYE EAST
BUNGOMA SOUTH
TONGAREN
MT. ELGON
BUNGOMA COUNTY

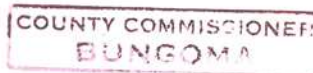
RE: RESEARCH AUTHORIZATION

This is to inform you that Mr Moses Wanyama Mutoro of Mount Kenya University has requested for authority to conduct research in Bungoma County on the topic “**INFLUENCE OF TAX MANAGEMENT STRATEGIES ON PERFORMANCE OF BODA BODA INDUSTRY IN BUNGOMA COUNTY- KENYA**” for the period ending 26th February, 2025.

Authority is hereby granted for the specific period as per Ref. No 715784 and research license dated 26th February, 2024 License No. NACOSTI/P/24/33406 signed by Director General, National Commission for Science, Technology and innovation.

Assistance accorded to him in this pursuit would be highly appreciated by this office.


LYSANIA MBATU
For: County Commissioner
BUNGOMA COUNTY



Appendix XII: County Director of Education Authorization Letter



REPUBLIC OF KENYA

MINISTRY OF EDUCATION
STATE DEPARTMENT FOR BASIC EDUCATION

When Replying please quote
e-mail: bungomacde@gmail.com

Ref No: BCE/DE/19/VOL.III/69

County Director of Education
P.O. Box 1620-50200
BUNGOMA

Date: 15th March 2024

TO WHOM IT MAY CONCERN

RE: AUTHORITY TO CARRY OUT RESEARCH

NACOSTI/P/24/33406

This is to confirm that **Mr. Moses Wanyama Mutoro** of **Mt. Kenya University** has been authorized to conduct research on **'Influence of Tax Management Strategies on Performance of Boda Boda Industry in Bungoma County'** for the period ending **26th February 2025**.

Kindly accord them the necessary assistance

CHRISTINE DWINO
FOR COUNTY DIRECTOR OF EDUCATION
BUNGOMA COUNTY

For: COUNTY DIRECTOR OF EDUCATION
BUNGOMA
P. O. Box 1620,
BUNGOMA - 50200