DETERMINANTS OF EFFECTIVE REVENUE COLLECTION BY
EMBU COUNTY, KENYA

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THE REQUIREMENTS FOR THE AWARD OF THE DEGREE OF
MASTER OF BUSINESS ADMINISTRATION IN THE
UNIVERSITY OF EMBU

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DECLARATION

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

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DEDICATION

I dedicate this research project to my family members parents and friends. This research I also dedicate to my children Raymond Njuguna, Maureen Wanjiku and my husband, Joseph Ndungu
ACKNOWLEDGEMENT

My ultimate thanks are to the almighty God for the gift of life, good health and His grace of provision to carry out this research. I am indeed grateful to my supervisors Dr. Kimani E. Maina and Dr. Jesse Maina Kinyua who professionally and skillfully supported and guided me in this research project. Special gratitude goes to my lecturers, staff of Embu University and all my colleagues who assisted me whole heartedly in all ways possible. I also wish to thank my friends for their enormous support without which I could not have made it. May God bless you all.
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DEFINITIONS OF TERMS

Government policies
Refer to the principles or directions to guide decisions and accomplish rational outcome (Waema, 2005)

Government revenue
Refers to the earnings by the government for the purpose of execution of development programs and funding of its amenities (Morrison, 2008).

Revenue collection
Is the income that government obtains from taxation, customs, excise duties or other sources adopted to the payment of the public expenses such as the communal items or amounts of income of a person, a state, or the return or produce from any kind of belongings, patent, service rendered (Timothy, 2014).

Revenue enhancement plans
Entails processes that are used in verge of increasing revenues. Revenue enhancement includes reducing taxpayer deductions and eliminating tax credits. It refers to raising taxes ultimately, especially by eliminating inferences or credits (Mittula, 2014).

Tax
Is the charge collected for maintenance or for the purpose of providing the service delivery (Borg, 2006).
ABSTRACT

Enhancement of revenue collection in counties is core to meeting their financial responsibilities which will lead to recognition of their directive to offer valuable and well-timed services to the residents and the demand for which may possibly surpass the available resources. Counties have sufficient revenue stations to fund the current service levels, but revenue collection levels often do not meet projections. According to reports by the Controller of Budget, revenue collection by 14 counties in Kenya fell below amounts produced by the previous local authorities under their individual jurisdictions in the 2013/2014 fiscal year. Further, the breakdown exposed that all but four counties could not meet their local income collection objectives. Several counties have faced labor strikes and stoppages among their employees because of delayed salaries and/or poor payment of personnel working under the county governments. Numeral studies have been done in the area of revenue gathering which note revenue flop because of poor senior administration, unsuccessful arrangements, wrong organizational strategy, lack of well-defined and surrogate authority and responsibility, an inept system checking, evaluation and supervisory, misuse of incomes, unsuccessful contingency design, narrow team involvement in the carrying out of revenue decisions, unworkable cost estimates and plans, lack of customer assurance to revenues, restricted customer control and scarce management statistics. However, no research assessed how staff requirements, corruption, equipment, government strategies and protocols affected the optimum revenue collection in Embu county all of which shaped this study. The study used the descriptive survey research design. The study targeted county government staff in revenue collection, accounts/finance and administrative departments. The accessible population was 132 respondents. Purposive sampling was used to pick the Chief Officer in Charge of Finance, Sub county Revenue Officers and the county Executive in charge of Revenues while stratified random sampling was used to select 96 departmental staff from the sub counties. Data was collected using self-administered Likert scale guided structured questionnaires. Overall; it was established that government policy, rules and regulations had the greatest effect on the optimal revenue collection, followed by corruption, then employee qualification, skills and training while technology and information systems had the least effect to the optimal revenue collection. All the variables were significant (p<0.05). The study recommends that the counties undertake continuous and periodical trainings of both new and existing staff to ensure that all employees are in line with the county vision and work within acceptable standards. In addressing revenue deficits needs the td recommended legislative reforms to reinforce the rule of law in order to enhance the revenue collection process by considering optimum rate structure, appropriate rules and regulations and human capacity. Based on the findings on system efficiency the study recommends that a mechanism be laid to reduce the cost of collecting revenues by improving the current tax management processes by managerial simplification. Further the study recommends a more effective ICT coordinated system to aid in computerization of all county revenue streams including and not limited to e-parking fees systems, Electronic Payment by Matatu Owners Saccos, land rates, single business permits and market rates, penalties, payment for development permits and many more.
CHAPTER ONE
INTRODUCTION

1.1 Background of the Study

Maintenance of devolution programs requires a strong local revenue base. Revenue collected locally forms a primary income of creating an independent and accountable local governance system (Government of Kenya, 2010). County governments which have a robust local revenue collection partake greater scope for self-sufficiency thus are quick answers to the needs and priorities of their citizens. The clause on revenue funds for county governments, according to the Constitution of Kenya 2010, states that there shall be established revenue fund for each county government, into which shall be paid all money raised or received by or on behalf of the county government, except money reasonably excluded by an Act of Parliament (GoK, 2014).

The county governments are enjoined to identify and increase revenue from homegrown sources in form of taxes, fees and fines among others to increase their economic base for development of the area. In accumulation to the Internally Generated Funds (IGFs), the county governments are likely to fashion out projects and programs that pull to poverty reduction in their local areas (Bray, 2008). The fiscal policy constitutes the core sources across all the counties. Kenya pioneered a Single Business Permit (SBP) system which became prototypical and has been emulated by other countries in the region. In spite of the outlined revenue sources amongst others, the counties have been facing shortfalls of finances to fund their budgets.

1.1.1 Factors Influencing Revenue Collection in County Governments

Revenue accrued through tax system, customs, excise duties, licenses or other sources is very crucial in guaranteeing smooth execution of government schemes. All over the world, taxation is one of the prominent avenues of revenue collection by governments. It has been established that developed countries have advanced tax policies which have enhanced their revenue collection. However, developing countries often have inefficient tax structures which hinder efforts of their tax collection (Kayaga, 2007).
Even after various reforms, there is an inflated general budget shortfall in countries to the south of Sahara due to insignificant development in domestic revenue mobilization. Fjeldstad (2001) investigated openings and restrictions that confronts local revenue assembly in Anglophone Africa. They tended to authoritative and political limitations that different revenue tools face and tax compliance by residents. It was discovered that, as exhibited by various cases in Anglophone African nations, activation of income by nearby government experts however important, is until now deficient to create and supply obliged civilities to the general population. Bird (2013) contends that, shortcomings in revenue collections are mostly caused by inadequate administrative staff with mandatory skills, and ignorance among taxpayers and tax collectors. As indicated by Bird, hiring of tax officials who don’t know the tax laws in governance and accounting that are necessary in order to analyze returns has been a great obstruction in revenue collection. Tax administration requires qualified tax workforces with essential abilities needed in order to uphold these systems and work them to their fullest potential (Bird, 2013).

Many authors have cited corruption as a key factor affecting revenue collection. Simiyu (2010) conducted a study on challenges affecting collection of turnover tax in Nairobi County, Kenya. He inaugurated that tax officers took bribes when presented to them to reduce tax obligation and demand for enticements. This situation hugely affected revenue collection. The findings corresponded with earlier studies. (Chiumya, 2009) noted that, revenue tax was deprived by illegal practices such as the reduction of deductions and the involvement of county government revenue collectors. Tax administrators strategized with taxpayers to decrease charges in exchange for unlawful payments (Pashev, 2009). The study finally established that, lack of clearly defined roles, purposes, and duties of public officials crafts an enabling environment for abuse of power.

Technological innovation has been significant matter in tax and revenue collection. The introduction of new mechanisms to support industries further affects ways in which taxes and revenues are collected. Information Technology (IT) keep changing at a very high rate that the existing fiscal systems become obsolete over a short period of time.
The need to incorporate previously existing structures is becoming more challenging since there is need to develop new applications to assist the dynamics of financial processes (Adams, 2002). In addition, the magnitude of processing data increases every year, which necessitates an accessible infrastructure to keep the fiscal processes functioning (Maxwell, 2005). E-Government priorities include introduction of structural and operational reforms, evaluation of the supervisory and legal structure and improvement of a reliable and safe infrastructure (Keen & Mansour, 2008). As it was formerly conceptualized, the implementation framework and priority activities over the immediate, medium and long terms are along the plans of Government to Government (G2G), Government to Business (G2B) and Government to Citizen (G2C) communications (Waema & Bowman, 2005).

1.1.2 Revenue Collection in Kenya
Government agency's engagement in collecting outstanding financial duties from the residents is in general referred to as revenue collection (GOK, 2010). The revenue might be collected from varied sources such as: license fees, taxes, fines or use of state facilities. Normally, each government agency is held accountable for collecting revenues it might be eligible to receive. Tax is the largest source of government proceeds in Kenya.

Marina et al. (2002) contends that, taxation is the only known practical manner for collecting resources in order to finance public spending for goods and services used by the public. However, non-tax revenue also plays a substantial role in funding justifiable public budgets. As the important source of income, a sound tax system is one that shows the qualities to increase essential revenue to discourage excessive government borrowing, and in a way that does not introduce economic inequities. In the year 2014-2015 a total of Sh710.2 billion worth of domestic taxes were collected, which was against the targeted Sh834.3 billion. Additionally, Sh386 billion worth of customs were collected (KRA 2015)
Kenya is considered to have the largest, most expanded and advanced economy in East Africa region. The country has made substantial advances in improving the overall economic atmosphere with a performance catalogue always above that of the sub-Saharan Africa (SSA) average. It is noted that, the Government of Kenya (GOK, 2014) plans to continue the development path and has as such ordered among others, governance and public finance management reforms to enhance transparency, accountability, service delivery and cost efficiency.

National Council for Law Report (2012) stipulates that, county governments in Kenya were established as specified in the county governments Act No. 17 of 2012. The Act stipulates that, a county government shall be accountable for any role allocated to it under the Constitution or by an Act of Parliament. The Act continues to state that, a county government shall be responsible for exercising executive functions, functions provided for in Article 186 of the Constitution, any other function that may be moved to county governments from the national government, any roles agreed upon with any other county governments; and establishment and employment of county public service (Waema, 2005).

Several public services should be devolved to the county governments and which should ideally finance their operations and functions (The Constitution of Kenya, 2010). There are 47 county governments in Kenya, whose arrangement; authority and mandate are the same as preserved in the Constitution. However, nearly all counties in Kenya are disadvantaged by insufficiency of vibrant financial resources mainly due to poor revenue collection. This is in spite of the county government largely depending on national treasury for financial support. The county governments further obtain their proceeds from levy, permit fees, cess, license fees and other sources. Operations of the county government might be suspended, projects might disorganize, and even the personnel might choose to strike as it has hitherto been observed in a number of counties (Muriithi, 2015). When the county governments be unsuccessful to optimally collect requisite revenues, the public will adversely be affected by being starved of vital services. As aforesaid, the county government employees are bound to fail to be effectively paid.
Moreover, the National Government will be exploited by the financial request from the county governments which will finally negate the national economy (Muriithi, 2015). Certainly, there are validated claims that a bigger percentage of the cash distributed to the county governments is used in the recurrent spending to the disadvantage of development projects such as infrastructure. A clause in Constitution of Kenya 2010 on revenue funds for county governments states that there shall be established a Income Fund for each county government, into which shall be paid all revenue raised or received by or on behalf of the county government, except money reasonably excluded by an Act of Parliament (Government of Kenya, 2014).

According to Mansour (2008) revenue mobilization means to receive or collect money from internal and external source of government. In most urban authorities in Africa, local revenues mobilized are necessary. However, these are not adequate to develop and supply sufficient amenities for the urban population that is fast-growing. The growth of cities and towns in African countries has outpaced local authority capacity in terms of management, financing and infrastructure. Many cities and towns are currently faced by a governance crisis. Consequently, the competence of urban local government to deliver elementary services to growing population have come into an essential developmental debate (Were, 2005).

Governments all over the world are operating under the confines of public finance. Kayaga (2007) articulates that, the purview of public finance entails effects of government on macroeconomic stabilization, efficient sharing of resources and distribution of income. It is distinguished further that, the government expenses comprise of government operations and income distribution. There are four major ways of funding the government expenses. These include; taxation, debt and also public finance through state enterprises. Revenue in form of taxation, excise duties, customs, licenses or other sources is essential in ensuring smooth implementation of government operations (Gruber, 1998).
Tax policy is one of the top avenues of income collection by governments all over the world. Kayaga (2007) affirms that there is an improvement in tax structures in form of tax types and rates in the sub-Saharan Africa recently. Remarkably, when a government fails to raise funds through any or all of the above mentioned avenues, then, it results in difficulties in financing operations of the government (Kayaga, 2007).

1.1.3 Revenue Collection by county governments
The spirit of decentralization is that county governments should in general, be in a better position in identifying local needs and thus accordingly be able to deliver public services better than the central government (Brewer, 2009). Given this background, Embu county government is supposed to raise revenue from local sources to ensure enhancement of its financial base for local development. Furthermore, the county government is expected to come up with projects and programmes that knock out poverty in its local areas from the Internally Generated Funds (IGFs) (Bray, 2008).

The county revenue earnings are split into tax revenue and non-tax revenue which comprise among others taxes on assets. Income from activities that are ordinary for a particular company, corporation, partnership, or sole-proprietorship is referred to as business revenue. These revenues are essential for the accomplishment and enduring sustainability of infrastructure and service delivery in the county. Indeed the importance of these county revenues cannot be over emphasized particularly in the case of Embu where the revenues are used for employee remunerations, co-funding capital development projects, building administrative headquarters and providing bursaries.

The Constitution of Kenya 2010 specifies that, several public services should be decentralized to the county governments. Typically, governments finance their operations and roles. Nevertheless, nearly all counties in Kenya are disadvantaged by insufficiency of fundamental financial resources mainly due to poor revenue collection. This is in spite of the county government largely depending on national treasury for financial support. Actually, there are legitimate allegations that the larger percentage of the cash paid out to the county governments is engaged in the recurrent expenses to the benefit of development schemes such as infrastructure (Government of Kenya, 2014).
Insufficiency of funds is guaranteed to affect delivery of services to the public and also disrupt development at county levels. The circumstances are not only unfavorable to the inhabitants at county levels who lack the mandatory services and also protest among others, over-taxation, but also the county governance is likely to be backed out of their stations due to perception in the public eye of mishandling of public funds.

1.2 Statement of the Problem

The county governments get their income from taxes, permit payments, CESS, license fees and other sources. However, their over-reliance on the National Government for coffers to a point of calling for a national poll to have their share increased denotes that there exists countless of challenges in revenue collection at county level. Opposition from taxpayers and potential taxpayers as well lack of knowledge has also brought about strain in the collection of revenue for the county government of Embu.

In the period July-September 2015 the County Government of Embu collected local revenue amounting to Ksh.35,400,054 through the former local authorities; Embu Municipal Council, Embu County Council, Runyenjes Municipal Council and Mbeere County Council. The amount represents 8% of Ksh 439,611,586 targeted revenue for the 2013-2014 FY (Office of controller of budget, 2015). According to Robert, 2016, a study needed to be done to find out how a big market that used to collect sh.200,000 on a market day is presently collecting sh.15,000. In a preliminary report, cartels have developed mechanisms of tampering with the devices meant for transmitting data on the revenue collected hence blocking anyone from getting into information on the actual revenue collected (Robert, 2016).

The preceding is a big problem due to the fact that, county government projects sometimes stall derail and even the workforce resorting into strikes as it has previously been witnessed. When the county government fails to optimally gather requisite revenues, the public is adversely affected by being denied vital services. In relation to this, it was essential to analyze the setbacks that hamper peak revenue collection by the county government with a vision of coming up with findings and which if and when executed the county government will be financially self-sufficient.
Numerous studies have been prepared in the area of revenue collection: Kiprotich, Momanyi & Nyandusi (2012) disclosed that Kenya is among many developing countries harassed by the problem of tax non-compliance by the tax payers. Cleland, (2014) notices that revenue miss the mark because of poor management, ineffectual planning, incorrect organizational design, lack of well - defined and delegated authority and responsibility, an disorganized system of monitoring, evaluation and controlling, waste of resources, ineffective emergency planning, narrow team input in the carrying out of revenue decisions, Impractical cost estimates and schedules, lack of customer obligation to revenues, limited customer management and insufficient management information systems. Ngotho & Kerongo (2014) found out that submission level affects collection of revenue by the revenue gathering body. Non-compliance to diminution of taxes has been a key cause of revenue collection.

With all this literature being available on revenue collection strategies however, not much literature explores actual factors that touch on tax revenue collection in Embu county given the robust reforms and resources channeled on ensuring that the county harnesses its full potential. Furthermore, the studies excluded some important variables on the factors affecting the optimal revenue collection which are critical for performance and success of tax system. There are a number of causes which interact to lead to optimal tax collection. This study therefore sought to bridge the gap by assessing how employee qualification, corruption, technology, government policies and regulations affected the optimal revenue collection in the county

1.3 General Objective
The general objective of the study was to establish the determinants of effective revenue collection by Embu county government in Kenya.

1.3.1 Specific Objectives
The study was guided by the following specific objectives:

i. To determine the influence of employee qualification on effective revenue collection in Embu county
ii. To determine the effect of corruption on effective revenue collection in Embu county.

iii. To establish the effect of technology on effective revenue collection in Embu county.

iv. To assess the effect of government policies and regulations on effective revenue collection in Embu county.

1.4 Research Questions

i. How does employee qualification influence effective revenue collection in Embu county?

ii. What is the influence of corruption on effective revenue collection in Embu county?

iii. How does technology influence effective revenue collection in Embu county?

iv. How do government policies and regulations influence effective revenue collection in Embu county?

1.5 Scope of the study

The study was carried out in Embu county to ascertain the factors that affect revenue collection in the county. It narrowed on the effects of employee training, knowledge, skills, corruption, technology, financial information systems, government policies and regulations on the effective ideal revenue collection by Kenyan county governments.

1.6 Significance of the Study

This study is significant to the central and county governments in that recommendations arrived at guides the policy makers not to politicize revenue collection and instead appreciate the importance of putting up mechanisms of enhancing revenue collection and minimizing leakages in order to enable them offer the required services effectively. The county management also benefits from the findings of the study in that corrective measures suggested by this study if an when implemented will go a long way in putting in place policies positive to harnessing revenue collection.
CHAPTER TWO
LITERATURE REVIEW

2.1 Introduction
This chapter explores literature that is related to the study. This chapter discusses the theoretical literature, conceptual framework, empirical literature summary of reviewed literature and the research gaps.

2.2 Theoretical Review
The research adopted five major theories to guide the study; Vroom’s Expectancy Theory, Benefit Theory of Taxation, Technology Acceptance Model, Subsidiary and the Expediency Theory and finally, the Classical Economic Theory.

2.2.1 Vrooms Expectancy Theory
The Vrooms Expectancy Theory was proposed by Victor Vroom in 1964. The model states that the strength of a tendency to perform in a particular method is dependent on the strength of anticipation. The Expectancy theory states that employee’s motivation is an outcome of how much an individual wants a reward, the valuation that the likelihood that the effort will lead to projected performance and the belief that the performance will lead to remuneration. Valence is the significance associated by a specific about the expected consequence (Mello, 2011). It is an expectation and not the actual gratification that an employee anticipates to receive after reaching the goals.

Expectancy is the confidence that better efforts will effect in better performance. Expectancy is predisposed by factors such as ownership of suitable skills for execution of jobs, accessibility of right resources, accessibility of vital information and getting the required backing for carrying out the job (Adams, 2012). Vroom was of the opinion that employees deliberately decide whether to perform or not at the job. Vroom recognized that an employee's performance is based on individual issues such as persona, skills, knowledge, practice and abilities.
The theory stated that effort, performance and inspiration are connected to a person's enthusiasm. This is exaggerated by such things as having funds available, having the right aids to do the job and having the required support to get the job done. Waema and Bawman (2005) further points out that instrumentality is the belief that if you perform well that a valued outcome will be received. This is pretentious by such things as clear understanding of the correlation between performance and outcomes.

2.2.2 The Benefit Theory
This theory was developed by Erik Robert Lindahl in 1960. According to Benefit Theory, the state should levy levies on individuals according to the benefit given to them. The more benefits a person obtains from the accomplishments of the state, the more the duty the person should reimburse to the government. This principle has been condemned because, first, if the state keeps a certain linking between the benefits given and the benefits received, it will be in contradiction of the basic principle of the tax. A tax is principally a obligatory contribution done to the public authorities to meet the expenditures of the government and the supplies of general benefit to all citizens (Booker, 2004).

Furthermore, most of the expenses suffered by the state is for the overall benefit of its citizens, it is not likely to estimate the benefit received by a particular individual every year for it to be obvious how much duty this individual should be charged. According to this model there should be some advantage to those who pay taxes. The free-rider problem is the primary disapproval given for limiting the scope of the subsidy principle. Each individual can lower his tax cost by under reporting his aids derived from the public good or service (Brautigam, 2004).

2.2.3 The Technology Acceptance Model
This theory was developed by Davis in 1989. This is an information systems model that prototypes how users come to accept and use a technology. The model proposes that when users are offered a new technology, a number of aspects influence their choice about how and when they will use it, remarkably, seeming use and apparent usefulness.
Apparent usefulness is the degree to which a person considers that a particular system would improve his or her work performance. Davis defined apparent ease-of-use as the extent to which a person trusts that using a particular method would be free from effort (Davis 1989).

Bagozzi, Davis and Warshaw (2007) debated that because new machineries such as personal computers are complex and an element of doubt exists in the minds of decision architects with respect to the positive adoption of them, people form attitudes and intents towards trying to study use of new-fangled technology prior to introducing efforts heading to using. Technology Acceptance Model (TAM) has been widely condemned, despite its common use, leading the original advocators to attempt to redefine it numerous times. Criticisms of TAM as a theory include its doubtful heuristic value, narrow explanatory and prognostic power, inconsequence, and lack of any real value (Chuttur 2009). Benbasat and Barki, (2014) suggest that TAM has diverted researchers' consideration away from other important research matters and has shaped an impression of progress in knowledge growth.

2.2.4 Subsidiary and Expediency Theory of Taxation
This theory was developed by Arthur Bowen in 1961. According to Bowen, well-organized provision of services needs that decision-making is conceded by the level of government that is neighboring the individual citizen. As long as there are local variances in tastes and charges, there are clear competence gains from bringing services at the home-grown level. This principle goes on to say that spending responsibilities should only be given to a higher level of administration if it can be proven that it can carry out the purpose more competently than the lower level (Bargozzi, 2007). This philosophy is supported by the Expediency Theory of Taxation. The expediency theory stipulates that every tax offer must pass the test of workability. The expediency is relevant to the current study in that, it seeks to explain how achievability of tax plans could affect revenue collections by county governments.
2.2.5 Classical Economic Theory
Classical economics was developed in the late 18\textsuperscript{th} and early 19\textsuperscript{th} century by Adam Smith, Jean-Baptiste Say, David Ricardo, Thomas Malthus, and John Stuart Mill. This philosophy is a broad idea for the clarification and understanding of the drive of goods in a market. National governments also have an interest in economic theory. Politicians rely on research of government expenditure, tax collections, money stream, and consumer expenditure data to make laws or set policy (Adams, 2012). Different economic philosophies exist that focus on diverse aspects of government strategy regarding economics. According to Kneebone and Mckenzie (2003) classical economic model tends to favor a free market structure. Under this philosophy, a small government involvement is needed to help support a society. The main idea of the classical economic theory is that governments control the mainstream of economic resources.

Governments give resources, give careers to certain classes or people, and control the economy through hefty taxation. The reallocation of wealth tries to ensure an equal standing for all individuals living under the government's authority. According to this viewpoint, managers require information to cope with the vagueness of the tasks accomplished by the work unit. As work-related vagueness increases, the need for material increases. Thus, the superior the uncertainty faced by the work unit, the larger its information dispensation requirements (Mitullah, 2004).

2.3 Conceptual Framework
The conceptual framework shows the connection between the dependent variable; revenue collection and independent variables; employee qualification, knowledge and skills, corruption, technology and information systems and government policies/regulations governing revenue collection and use. The conceptual framework is depicted in figure 2.1.
2.3.1 Employee Qualification and Revenue Collection

Staff training is mainly apprehensive of development of approaches for the establishment of learning, development and teaching opportunities in order to advance individual, team and managerial performance. It is progress that arises from a clear dream about people’s capacities and potential and operates within a corporate framework (Harrison, 2007). It takes a lengthy to view how human resource expansion policies and practices can be of advantage to the business plans or approaches. Deviations in staff activities do not occur spontaneously or overnight, so a series of targeted interferences must be made into every group. These may include workshops, preparation sessions, peer appraisals and joint forecasting and implementation, as well as parties.
The preparation is usually driven by the government’s future commercial strategy obvious or unspoken and the corresponding staff necessities (Bowsher, 2008; Ban, Faerman & Ricucci, 2012). According to Baurer (2008) letdown to deal with immoral tax administration personnel can create difficulties for the business community. Bird (2013) argues that, faults in revenue collection and instance inadequate tax assortments. Developing states according to the academic faces a problem of incompetent tax supervision. The preceding problem is attributed to with inadequate administrative work with necessary skills, and high level of illiteracy among taxpayers and tax collectors. Kayaga (2010) further notes that, financial constraints has led to hiring of tax officials who lack understanding of the tax laws they are administering, and the concept of the concepts of accounting that are requisite to analyzing returns. As Adams (2012) noted that in personal assessments training, the training is geared more to increasing the human capital of the staff member, the training increases the employee’s, skills but the new skills may be only generally appropriate to current or upcoming assignments at the workplace.

2.3.2 Corruption and Revenue Collection

Gross revenue of tax collection is peppered with corruption and collusion among the Tax Administrators. A lack of undoubtedly defined roles, occupations, and duties of public officials creates an environment ripe for abuse. A high degree of discretionary power and the lack of adequate monitoring and reporting mechanisms are vital in providing opportunities for corruption. The greater the discretion, the greater the opportunity tax officials have to provide favorable interpretations of government rules and regulations to businesses in exchange for illegal payments (Pashev, 2008). There is wide agreement that dishonesty has a significant negative impact on tax revenues. Studies in developing countries indicate that often more than half of the taxes that should be collected cannot be traced by government treasuries due to corruption and tax evasion. While some corruption researchers have proposed that corruption can be an efficiency-enhancing force in tax revenue collection by motivating tax officers to work harder and dis-incentivizing tax evasion, other experts have pointed out that presence of corruption reduces tax revenues in the long run (Fjeldstad, 2011).
Maxwell (2005) assessed the correlation between corruption and different categories of taxes, mainly income tax, Value Added Tax (VAT) and trade tax. He found that, corruption had a statistically significant negative correlation with individual income taxes. A unit rise in corruption associated with a 0.63 percent of the GDP. By subsiding the resources available for public authorities, bribery also reduces productive public reserves in such areas as infrastructure, health and education.

2.3.3 Technology and Revenue Collection

There is a high plea for information facilities which include ICT teaching, internet and e-mail access, desktop publishing, word processing, printing and photocopying (Ayugi, 2009). However, accessibility of these services is restricted to the county level. The file based information storage which most counties are using is cumbersome and often not up to-date. In isolated cases where counties have started acceptance of Information Communication Technology (ICT), it is restricted to financial administration and word processing services.

Acceptance of fully fledged ICT services has prospects of promoting and assisting routine business service needs, advancement of trade and investment, and joint preparation of development cooperation in identified areas of importance (Mahi, 2012). Investment in ICT is very important to counties. This is because computer information systems have constructive effect on revenue collection. Automation of county undertakings such as revenue gathering increases efficiency as a result of appropriate revenue collection; increasing management integrity and provision of clear records. Information systems also advance the operations that are expedited by the internal control structures which in turn improve efficiency and effectiveness of the counties (Waema, 2005). County information structures not only make available a range of excellent and effective services, but they also fashion a new form of citizenship grounded on the participation of all individuals in the delivery of services and the policymaking process which is aided by the intensive use of information and communication technologies.
2.3.4 Government Policies and Revenue Collection
Policies include rules and regulations that guide in revenue collection functions. According to Maxwell (2012) there is a need of controlling tax collection requirements in order to enhance revenue collection process by considering optimum rate structure, appropriate rules and regulations and human capacity increasing control to reduce leakage by performing surprise audits to compliment self-assessment procedure, improving the control processes, put efforts to enforce a strict and heavy penalty for non-compliance, instill financial discipline to staffs that have contributed to leakage in local revenues and make efforts to link tax.

Payment services provided by county government; improvement of administration and better revenue planning is critically dependent upon the ability of counties to minimize the cost of collecting revenues by improving the existing tax administration procedures through administrative simplification (GOK, 2010). Addressing revenue underperformances needs to go together with legislative reforms consolidating the rule of law (Fishlow & Friedman, 2014). This includes scarce penalty and prosecution of violators which can only be undertaken when detected tax criminals face severe fines that are executed by the court of law. Higher fines act as a preventive measure and help to increase tax compliance. To achieve this goal, administrations have to reinforce the rule of law and develop capabilities of enquiring authorities (Fishlow & Friedman, 2014)

2.4 Empirical Review
A number of studies on revenue collection have been done locally and internationally. Mitullah and Kiura (2014) studied the factors affecting revenue collection in local authorities with the intention of improving the local authorities' financial management and Revenue mobilization particularly by deploying and applying Information Financial Management System (IFMS). In Embu County, IFMS is used for all financial management activities, including the billing and collection of all revenues, the payroll, and all expenditure controls including issuance of vouchers, procurement, payment of statutory debts and project expenditure management.
The financial administrative activities are linked through the budget monitoring system, generating a series of operational and management reports to assist in controlling, monitoring, and managing all financial activities within the county. Contrasting previous studies in the governance writings, which focus largely on expenditure-based methods of devolution, the results recounted in this study show that the relationship between decentralization and governance depends on how sub-national expenditures are financed. The higher the share in total sub-national revenues of non-tax profits grants and transfers from the government, the stronger the relationship between decentralization and control. These findings are supported by Gulsan, (2010) who suggests that fiscal decentralization can boost social capital and, hence, bring the government closer to the people.

Fisman and Gatti (2012) did a study on the disparity between revenue generation and expenditure in the United States and found that larger centralized removals are related with high rates of sentence for abuse of public office, which backs the philosophy that soft-budget constraints created by national government transfers are potentially problematic. Fjeldstad, (2011) in a study of the relations between local bureaucrats, politicians and donors in local government revenue enhancement in Tanzania found out that fiscal administrations in many counties are found to be highly corrupt, partly due to the extreme degree of discretionary fiscal power held by local officials, and poor or non-existent monitoring from above. Furthermore, the research demonstrated that the association of donors through engagements which provide development aid on the base of corresponding funds from the local government may encourage increased tax effort, but at the expense of accountability, responsibility and democratic development.

2.5 Research Gaps
The studies reviewed in this study revealed that major financial reforms in Kenya were introduced in the 1990s with an aim of improving service delivery and local infrastructure. However, few studies have been done out to measure the effectiveness of the revenue collection on the improvement of counties in service delivery.
Many studies that have been done involving management of revenues have always indicated that corruption could be the greatest factor affecting service delivery and subsequent implementation of viable projects aimed at uplifting the standards of living for the residents. With the introduction of county governments in Kenya, counties have had to generate their own local revenues to enable them provide efficient services to the public. Most reports indicate inadequate revenue collection by county governments. This study was done to evaluate the factors influencing revenue collection within county governments in Kenya.
CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction
This chapter presents the study methodology. The design, targeted population, sampling techniques, research tools, data collection trials and approaches of data analysis are discussed.

3.2 Research Design
This research adopted descriptive survey research design to bring out a detailed study of the organization so as to come up with relevant data for analysis. This method is the best suited to systematically give an exhaustive analysis of the situation as it determines and reports the way things are in that it attempts to describe such things as possible behavior, attitude, values and characteristics (Kothari, 2008).

3.3 Target Population
Population is a well-defined or set of people, services, elements, and events, group of things or households that are being investigated. This definition ensures that population of interest is homogeneous. The target population of the study comprised of all county employees in Embu. The accessible population was 132 Embu county employees; that was 126 revenue collectors and 6 senior executive revenue officers.

3.4 Sampling Technique and Sample Size
Sampling is appropriate when it is not possible to involve the whole population under study. There are 132 employees of Embu county government, out of whom 126 stratified random sampling was applied and the purposive sampling applied to 6 senior executive revenue officers. The study adopted Slovin’s formula to come up with the sample size as shown in equation 3.1.
Slovin’s formula

\[ n = \frac{N}{1 + N(e)^2} \] \hspace{1cm} \text{Equation 3.1}

\[ n = \frac{126}{1 + 126(0.05)^2} = 96 \]

Where: \( n \) = Sample size \( N \) = Total population \( e \) = is the margin error of 0.05 based on 95\% confidence level.

Therefore, out of the sample frame of 126, 96 respondents were selected from among the revenue collection staffs that were selected using stratified simple random sampling technique. The study was limited county government staff attached to the revenue collection, accounts/finance and administrative departments. Purposive sampling was used to select the Chief Officer in Charge of Finance, Sub county Revenue Officers and the county Executive in charge of Revenues which totals to 6 officers. The above-mentioned employees are directly or indirectly responsible for revenue collection and as such were assumed to be in a good position to understand the issues that affect optimal revenue collection by the county government.

To ensure county representation, the researcher used cluster method where the sub-counties formed the basis as shown in Table 3.1.

**Table 3.1: Sample Selection**

<table>
<thead>
<tr>
<th>Sub-county</th>
<th>Population</th>
<th>Sample size</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Runyenjes</td>
<td>34</td>
<td>26</td>
<td>27</td>
</tr>
<tr>
<td>Mbeere North</td>
<td>32</td>
<td>24</td>
<td>25</td>
</tr>
<tr>
<td>Mbeere South</td>
<td>24</td>
<td>18</td>
<td>19</td>
</tr>
<tr>
<td>Manyatta</td>
<td>36</td>
<td>28</td>
<td>29</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>126</strong></td>
<td><strong>96</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>
Stratified random sampling was adopted on the reasoning that, the three afforested categories of employees namely revenue collectors, accounting/finance officers, and administrative staff were relatively heterogeneous. The three categories imply three strata. Within each stratum, the respondents were expected to be homogenous. In addition, random sampling was conducted amongst respondents in each stratum. Stratified random sampling is expected to return less error than simple random sampling (Trochim, 2002), which further justified its pick in the current study. With the 96 randomly picked from the different departments in the sub-counties and the 6 being purposively selected the sample size was therefore 102 respondents.

3.5 Data Collection Instruments

The nature of this study required that a questionnaire be used. A questionnaire is easy to administer. Questionnaires also reduce bias since the researchers' own ideas would not affect the responses in a certain manner unlike if it was a face to face study. The questionnaire was constructed using a Likert scale with close-ended questions.

3.6 Data Collection Procedures

After receiving a research approval from the University of Embu, the researcher sought permission from the Embu county government office and clearance from the Clerk's office. The researcher then came up with a data collection schedule and visited the sub-counties to get consent to administer the instruments. This enabled the researcher to familiarize with the respondents. The researcher with the help of one research assistant administered the written questionnaires to the respondents. The researcher assured the respondents of strict confidentiality in dealing with the responses.

3.7 Pretesting of Research Tools

The resolve for a pilot test is to enable validity and reliability of research instruments to be determined. The respondents used in pilot test comprised 10 percent of the units used in data collection. The proportionate sample size of 10 respondents was used for the study.
The study therefore 10 questionnaires were administered to revenue collectors, accounting/finance officers, and administrative staff to test the degree of accuracy of the instrument that were used to collect data. Those selected for the pilot test were not included in the main study.

3.7.1 Reliability
A statistical coefficient – Cronbach’s alpha (\(\alpha\)) was used as a measure of internal reliability (Cronbach, 1971). Reliability coefficient of 0.7 or more indicates high reliability of the data (Mugenda, 2011). Cronbach’s alpha reliability coefficient ranges between 0 and 1. Reliability coefficient of 0 implies that there is no internal reliability while 1 indicated perfect internal reliability. The optional value of 0.7 was used as a cut-off of dependability.

3.7.2 Validity
To establish the validity of the research instrument, content validity was used. The researcher sought opinions of experts in the field of study especially the study’s supervisor and lecturers. This facilitated the necessary revision and modification of the research instrument thereby enhancing validity.

3.8 Data Processing and Analysis
In this study, quantitative data was collected. The questionnaires were checked and cleaned to ensure completeness of the information obtained once collected from the respondents. Thereafter, the data was coded prior to entering into the computer. The data was analyzed using descriptive statistics using Statistical Package for Social Sciences (SPSS). The mean, mode, standard deviation and variance were used. The findings are thereby presented using frequency tables, charts and graphs. Multiple linear regressions were used to explore the relationship between factors influencing effective revenue collection and optimal revenue in Embu county government, Kenya.

The regression model used in this study is;

\[ Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \varepsilon \]  

Equation 3.2
Where;

$Y$ is optimal revenue collection, $\beta_0$ is the constant or coefficient of intercept, $X_1$ is employee qualification, experience and training, $X_2$ is corruption, $X_3$ is technology and information systems, $X_4$ is government policies and regulations. $\beta_1, \ldots, \beta_4$ represents the corresponding coefficients for the respective independent variables while $\varepsilon$ is the error term: disturbance factors which represents residual or values that are not captured within the regression model. The overall significance of the model was tested using analysis of variance by use of $F$ statistics at 95% confidence level while the coefficient of determination $R^2$ was used to show the contribution of independent variables on the dependent variable.
CHAPTER FOUR

RESEARCH FINDINGS AND DISCUSSIONS

4.1 Introduction
This chapter gives an analysis and interpretation of data collected. This chapter shows the response rate, background information of respondents and both descriptive and inferential statistical results respectively. The related discussions in respect to the findings are also presented.

4.2 Response Rate
A total of 96 questionnaires were administered on the sampled respondents. Out of this number, 69 were successfully filled and collected from the respondents. This converts to 72% response rate which is sufficient and satisfactory for analysis. According to Nulty, (2008) the response rate was acceptable as it had surpassed the 70% response rate threshold.

4.2.1 Reliability of the pre-tested research instrument
Cronbach alpha, is a measure of internal consistency, was used to examine the internal reliability of the questionnaire. The higher the mark, the more dependable the generated data is. (Nunnaly 1978) has indicated 0.7 to be an acceptable reliability thus it was considered adequate for this study. Based on the feedback from the pilot test, the questionnaire was modified and a final one developed.

Tables 4.1 below shows that all the scales were significant, having an alpha above the prescribed threshold of 0.7. Government policies had the highest reliability ($\alpha=0.831$) followed by revenue collection ($\alpha=0.827$), then employee qualification ($\alpha=0.729$), while technology and information systems and corruption having been lower at ($\alpha=0.719$) and ($\alpha=0.713$) respectively. The study therefore found that the data was reliable thus could be used for further investigation.
Table 4.1 Reliability Coefficients

<table>
<thead>
<tr>
<th>Scale</th>
<th>Cronbach Alpha</th>
<th>Number of Items</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee qualification</td>
<td>0.729</td>
<td>3</td>
</tr>
<tr>
<td>Corruption</td>
<td>0.713</td>
<td>8</td>
</tr>
<tr>
<td>Technology and information systems</td>
<td>0.719</td>
<td>4</td>
</tr>
<tr>
<td>Government policies</td>
<td>0.831</td>
<td>8</td>
</tr>
<tr>
<td>Revenue Collection</td>
<td>0.827</td>
<td>7</td>
</tr>
</tbody>
</table>

4.3 Background Information of the Respondents

The study examined the background information of respondents in respect to gender, age, education level, length of service/work experience of revenue collectors in Embu County.

4.3.1 Gender Distribution of the Respondents.

The study sought to determine gender composition of the employees of the county government in Embu. The findings established that the majority (51%) of the employees were female while 49% of the employees were male. This implies that revenue collection staff in Embu county is female dominated which is in line with two third gender rule of the Kenyan Constitution 2010.

Figure 4.1 Gender of the Respondent
4.3.2 Age of the Respondents
The study sought to determine the age of the respondent. It was revealed that 43% of the respondents were aged between 25-35 years. 29% were between the age of 36-45 years while above 45 years were 19%. Respondents below 25 years were 9%. The findings implied that most of the revenue collectors are middle aged who are energetic and productive.

Figure 4.2 Age of the Respondents

4.3.3 Length of Service.
The study sought to establish the length of service to the current position. The study revealed that majority (43%) of the employees had served for a period of less than 5 years. Employees with 5-10 years’ experience were (23%). Further it was established that employees with above 15 years were (21%) and (13%) had between 10-15 years of experience. The findings shows that over 58% of revenue collectors had experience of over 5years which means they were staff adopted from defunct municipal and county councils of Embu former local authority . Further, the findings imply that 43% of revenue collectors with experience of less than 5years, are relatively young people that were employed in the recent past and in the wake of inception of county governments in Kenya in early 2013.
4.3.4 Level of Education

The study sought to determine the education level of the employees. Education level was categorized into secondary school level, certificate and diploma level, undergraduate and post graduate level. It was revealed that majority (45%) of the employees had attained a secondary school certificate. Diploma and certificate holder represented 42% of the respondents, while 10% were undergraduate holders. Further it was established that 3% of the respondents had a post graduate certificate. The findings implied that the Embu county government adopted revenue collectors from the defunct municipal and county council of Embu which didn’t put emphasis on academic qualification of the workforce. The county government of Embu has not invested in training the collectors who rely on their work experience to collect revenue.
4.4 Descriptive Statistics
This part illustrates descriptive findings and discussions relative to the research goals. The findings are presented in measures of central tendencies (means) and measures of variation or dispersion (standard deviations).

4.4.1 Employee Qualification
It was vital for the study to establish whether the Embu county government revenue collectors had relevant qualifications, skills and deeper understanding of the tax laws and tax structure.

Table 4.2 Descriptive Statistic Summary of Employees’ Qualification

<table>
<thead>
<tr>
<th></th>
<th>N</th>
<th>Min</th>
<th>Max</th>
<th>Mean</th>
<th>Std. Dev</th>
<th>Var</th>
</tr>
</thead>
<tbody>
<tr>
<td>County government employees have tax administration skills</td>
<td>69</td>
<td>1</td>
<td>5</td>
<td>3.58</td>
<td>1.05</td>
<td>1.10</td>
</tr>
<tr>
<td>Employees have understanding of tax structure</td>
<td>69</td>
<td>1</td>
<td>5</td>
<td>3.42</td>
<td>1.08</td>
<td>1.16</td>
</tr>
<tr>
<td>Employees understand tax laws</td>
<td>69</td>
<td>1</td>
<td>5</td>
<td>3.45</td>
<td>1.18</td>
<td>1.40</td>
</tr>
<tr>
<td>Employees have returns analysis skills</td>
<td>69</td>
<td>1</td>
<td>5</td>
<td>3.84</td>
<td>0.81</td>
<td>0.67</td>
</tr>
</tbody>
</table>

The study findings revealed that the respondents agreed (Mean = 3.84: std dev = 0.81) that county government employees had revenue returns analytical skills. Further the respondents agreed that (Mean = 3.58: std dev = 1.05) that county government employees’ had tax administration skills. However respondents were neutral (Mean = 3.45: std dev =1.18) on employees’ understanding of the tax laws in Kenya and also (Mean = 3.42: std dev = 1.08) neutral on employees’ deep understanding of tax structure.
The findings implied that county government employees had tax administration skills and analytical skills. This ensured they were accurate in determining actual tax rates, the amount payable and penalties payable in arrears. This finding agrees with Baurer (2008) who noted that failure to deal with corrupt employees can produce hitches for the business community. However, this is a contrast with Bird (2013) who argues that developing countries face a problem of inefficient tax administration, a problem he attributed to insufficient staff with necessary skills, and a high level of ignorance among taxpayers and tax collectors.

4.4.2 Corruption

It was important for the study to determine the effect of corruption on effective revenue collection in Embu county government. The findings are depicted in table 4.3.

<table>
<thead>
<tr>
<th>Table 4.3 Descriptive Statistic Summary on Corruption</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue collected submitted to the right office</td>
</tr>
<tr>
<td>Periodic audit of revenue records</td>
</tr>
<tr>
<td>Cases of fraud reported from revenue collected</td>
</tr>
<tr>
<td>Collusion among staff not to surrender revenue</td>
</tr>
<tr>
<td>Collusion btw staff and supervisors not surrender revenue</td>
</tr>
<tr>
<td>Collusion between staff and tax remitters not to surrender revenue</td>
</tr>
<tr>
<td>Tax remitters compelled to pay illegal fees</td>
</tr>
<tr>
<td>Staff receives bribes from tax remitters</td>
</tr>
<tr>
<td>Revenue collection staff charged with corruption.</td>
</tr>
<tr>
<td></td>
</tr>
</tbody>
</table>
It was important for the study to determine the effect of corruption on effective revenue collection in Embu county government. The findings are depicted in table 4.3. The study findings revealed that the respondents agreed (mean = 4.38; std dev = 0.88) that revenue collected was submitted to the right office. They were also in agreement that (mean = 3.80; std dev = 1.07) revenue records were periodically audited. However the respondents did not agree (mean = 2.38; std dev = 1.31) that there were instances where the revenue collection staff had been charged with corruption cases. Also they did not agree (mean = 2.28; std dev = 1.06) they were any cases of fraud reported from the revenue collected. Further the respondents disagreed that (mean = 1.93 std dev =1.25) the revenue collection staff received bribe from tax remitter so as to avoid remitting their dues to the county government.

The respondents also disagreed that (mean = 1.91; std dev = 1.11) there were cases where tax remitters were compelled to make illegal payments to the county government. They also disagreed that (mean = 1.90; std dev = 1.01) revenue collection staff colluded with tax remitters not to submit all revenue collected. They further disagreed (mean = 1.86 std dev = 0.93, mean = 1.71; std dev = 1.00) that there was collusion between revenue collection staff and their superiors or among the revenue collection staff not to submit all revenue collected.

The findings imply that cases of corruption in Embu county are minimal thus revenue collected is submitted in the right office. This gives a big discrepancy with a number of scholars (Pashev, 2008, Fjeldstad, 2011 and Maxwell, 2005) who note the lack of sufficient monitoring and reporting tools are vital in giving chances for corruption. According to them more than half of the taxes collected cannot be outlined by government treasuries due to corruption and tax avoidance where corruption found to have statistically significant negative correlation with individual income taxes (Maxwell, 2005).
### 4.4.3 Technology and Information Systems

This study sought to assess the influence and effectiveness of technology and information systems on revenue collection within the county government of Embu. The results are presented in Table 4.4.

**Table 4.4: Descriptive Statistics on Technology and Information System**

<table>
<thead>
<tr>
<th></th>
<th>N</th>
<th>Min</th>
<th>Max</th>
<th>Mean</th>
<th>Std. Dev</th>
<th>Var</th>
</tr>
</thead>
<tbody>
<tr>
<td>County government has necessary tools for revenue collection</td>
<td>69</td>
<td>1</td>
<td>5</td>
<td>3.65</td>
<td>1.44</td>
<td>2.08</td>
</tr>
<tr>
<td>Revenue collection tool are efficient</td>
<td>69</td>
<td>1</td>
<td>5</td>
<td>3.54</td>
<td>1.33</td>
<td>1.78</td>
</tr>
<tr>
<td>Revenue collection tools are well designed and specific to jobs</td>
<td>69</td>
<td>1</td>
<td>5</td>
<td>3.62</td>
<td>1.14</td>
<td>1.30</td>
</tr>
<tr>
<td>Revenue collection tools provide timely reports</td>
<td>69</td>
<td>1</td>
<td>5</td>
<td>3.70</td>
<td>1.23</td>
<td>1.51</td>
</tr>
<tr>
<td>Staffs are capable of using ICT system to collect and report on revenue</td>
<td>69</td>
<td>1</td>
<td>5</td>
<td>3.64</td>
<td>1.14</td>
<td>1.29</td>
</tr>
<tr>
<td>Report generated by ICT systems are verifiable</td>
<td>69</td>
<td>1</td>
<td>5</td>
<td>3.87</td>
<td>1.14</td>
<td>1.29</td>
</tr>
</tbody>
</table>

The findings on Table 4.4 shown that respondents agreed that (mean = 3.65: std dev = 1.44) the county government had necessary tools for revenue collection, (mean = 3.54: std dev =1.33) the revenue collection tools were efficient, (mean = 3.62; std dev = 1.14) the tools were designed as per job specification, (mean = 3.70: std dev =1.23) the revenue collection tools and equipment were used to generate timely reports, (mean= 3.64: std dev = 1.14) the staff were capable of using the ICT systems to collect and generate revenue reports and ( mean = 3.87: std dev = 1.14) the reports that were generated by the ICT system were verifiable and therefore ensured transparency and accountability.
These findings implied that the use of technology was highly embraced thus ensuring efficiency and effectiveness in revenue collection. The revenue reports were generated in real time and could be used to know total revenue collected at a particular period. This finding differs from that of Ayugi, 2009 who noted information system and revenue collection being limited at the county levels. The file based information storage which most counties were using being cumbersome and often not up to-date. However, it must be noted that in 2009, the devolved system of government was not there. Comparing this study with more recent studies, the finding shows a commendable improvement in revenue collection systems with Mahi, 2012 noting a positive move towards adoption of fully fledged ICT services in the counties with likelihood of supporting daily business service needs, advancement of trade, joint planning, revenue collection and development coordination.

4.4.4 Government Policies and Procedures
The study sought to investigate the influence of government policies and regulations on effective revenue collection in Embu county. The findings are presented in Table 4.5.

**Table 4.5 Descriptive Statistic Summary on Technology and Information System**

<table>
<thead>
<tr>
<th>System</th>
<th>N</th>
<th>Min</th>
<th>Max</th>
<th>Mean</th>
<th>Std. Dev</th>
</tr>
</thead>
<tbody>
<tr>
<td>Policies, rules and regulation governing revenue collection</td>
<td>69</td>
<td>1</td>
<td>5</td>
<td>4.28</td>
<td>0.94</td>
</tr>
<tr>
<td>Policies, rules and regulation are known and available to public</td>
<td>69</td>
<td>1</td>
<td>5</td>
<td>4.04</td>
<td>1.04</td>
</tr>
<tr>
<td>Policies, rules and regulations are effective</td>
<td>69</td>
<td>1</td>
<td>5</td>
<td>3.90</td>
<td>0.96</td>
</tr>
<tr>
<td>Implementation of policies is done in accordance to government requirements</td>
<td>69</td>
<td>1</td>
<td>5</td>
<td>3.91</td>
<td>0.92</td>
</tr>
<tr>
<td>Additional reforms to ensure efficient revenue collection</td>
<td>69</td>
<td>1</td>
<td>5</td>
<td>3.88</td>
<td>1.08</td>
</tr>
<tr>
<td>E-government strategy governing revenue collection</td>
<td>69</td>
<td>1</td>
<td>5</td>
<td>3.86</td>
<td>1.13</td>
</tr>
</tbody>
</table>
The study findings revealed that the respondents agreed that (mean = 4.28: std dev = 0.94) there are policies, rules and regulation governing revenue collection within the county, (mean = 4.04: std dev = 1.04) the policies, rule and regulations are known and available to the public, (mean = 3.90 std dev = 0.96) they were also effective. Further the respondents agreed that (mean = 3.91 std dev = 0.92) the implementation of the policies, rules and regulation were done in agreement with government requirements, (mean = 3.88: std dev = 1.08) that additional operational reforms implemented ensured efficiency in revenue collection. Finally the respondents were in agreement that the e-government strategies were used in revenue collection within the county.

The study implies that government policies, rules and regulations had a positive impact on effective revenue collection. This is in line with Maxwell (2012) who recommended that there was need for a tax collection controlling system in order to enhance revenue collection processes. This is by considering optimum rate structure, appropriate rules and regulations and human capacity increasing control to reduce leakage by performing surprise audits to compliment self-assessment procedure, improving the control processes, put efforts to enforce a strict and heavy penalty for non-compliance, instill financial discipline to staff that contribute to leakage in local revenues and make efforts to link tax. This was echoed by Fishlow & Friedman, 2014 who indicated that services provided by county governments; improvement of administration and better revenue planning was critically dependent upon the ability of counties to minimize the cost of collecting revenues by improving the existing tax administration procedures through administrative simplification

4.5 Inferential Statistics
This section puts into perspective the association between the independent variables and dependent variables. Stigler (2002) proposals that the Pearson product-moment correlation coefficient measure linear correlation dependence between two variables X and Y, giving a value between +1 and −1 inclusive, where 1 is total positive correlation, 0 is no correlation, and −1 is total adverse correlation.
He additionally reveals that p values less than 0.05 level of confidence can reflect a statistically significant relationship. Therefore, the section outlines the results of both correlation and multiple regression analysis.

4.5.1 Correlation between Employees’ Qualification and Revenue Collection

The relationship between the employees’ qualification and revenue collection is shown in Table 4.6. The relationship between the employees’ qualification and revenue collection was found to be positively correlated ($r= 0.327$). It was also noted that the relationship was not statistically significant with the p value at 0.006 which was higher than 0.005.

<table>
<thead>
<tr>
<th>Employees Qualification</th>
<th>Pearson Correlation</th>
<th>Sig. (2-Tailed)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue Collection</td>
<td>.327&quot;**</td>
<td>.006</td>
</tr>
<tr>
<td>N</td>
<td>69</td>
<td></td>
</tr>
</tbody>
</table>

This finding agrees with that of Harrison, 2007 who indicated that learning, development and training opportunities ought to advance individual, team and administrative performance. It is growth that comes from a clear vision about people’s capabilities and operates within a business framework. Bowsher, 2008; Ban, Faerman & Riccucci, 2012 further notes that training should drive by the organization’s prospective business strategy explicit or implicit and the equivalent staff requirements (Bowsher, 2008; Ban, Faerman & Riccucci, 2012)

4.5.2 Correlation between Corruption and Revenue Collection

The relationship between the corruption and revenue collection was shown in Table 4.7. The relationship between the corruption and revenue collection was found to be negatively correlated ($r=-0.308$). It was also noted that the relationship was statistically significant with the p value at 0.010 which was less than 0.005.
In a study comparative attempt with the study of Maxwell (2005) who examined the relationship between corruption and different categories of taxes. This study agrees with Maxwell that, corruption has an adverse statistically significant relationship with individual income taxes where at one point he found increase in corruption being associated with a 0.63 percent of the gross domestic product (Maxwell (2005)).

**Table 4.7 Correlation between Corruption and Revenue Collection**

| Revenue Collection |  
|-------------------|---
| Corruption        | -.308**
| Pearson Correlation |  
| Sig. (2-Tailed)   | .010
| N                 | 69

**4.5.3 Correlation between Technology and Information Systems and Revenue Collection**

The relationship between the technology and information system and revenue collection is shown in Table 4.8. The relationship between the technology and information system and revenue collection was found to be positively correlated \( r = 0.361 \). It was also noted that the relationship was statistically significant with the p value of 0.002 which is higher than the 0.005 threshold.

**Table 4.8 Correlation between Technology and Information Systems and Revenue Collection**

| Revenue Collection |  
|-------------------|---
| Technology Information System |  
| Pearson Correlation | .361**
| Sig. (2-Tailed) | .002
| N | 69
This finding concurs with United Nations Development Programme (UNDP, 2015) who indicated that ICT programs and e-governance policy initiatives got international validity from donor community as a catalyst of reforms in accomplishments of global development goals, including health, education, economic opportunities, poverty reduction and the environment. (UNDP, 2015). Mitullah, (2016) argued that the various policy blueprints produced over the years ICT being vital to upsurge transparency in government agencies, reduce business costs in service delivery and improve participation of citizens, businesses and civil society in the workings of governments. Innovations and reforms in the governmental and bureaucratic apparatus through the introduction of ICT and e-government were therefore seen as important prerequisite for aid and global development policy initiatives (Ciborra, 2005).

4.5.4 Correlation between Government Policies and Revenue Collection
The relationship between government rules, policies and regulation and revenue collection was shown in Table 4.9.

Table 4.9 Correlation between Government Policies and Revenue Collection

<table>
<thead>
<tr>
<th>Revenue Collection</th>
<th>Pearson Correlation</th>
<th>Sig. (2-Tailed)</th>
<th>N</th>
</tr>
</thead>
<tbody>
<tr>
<td>Government Rules</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Polices</td>
<td>.313**</td>
<td>.009</td>
<td>69</td>
</tr>
</tbody>
</table>

The relationship between government rules, policies and regulation and revenue collection was found to be positively correlated (r = 0.313). It was also noted that the relationship was statistically significant with the p value at 0.009 which was less than 0.005 this is in line with Friedman, 2014 who indicated that addressing revenue shortfalls needs to go hand in hand with legislative reforms strengthening the rule of law (Fishlow & Friedman, 2014). They blamed the weak policies on insufficient punishment and prosecution of violators which suggested that could only be tackled when detected tax criminals face stricter penalties that are effectively executed by courts with a higher penalty act as a deterrent and help to improve tax compliance.
4.6 Regression Analysis Model

Coefficient of determination explains the extent to which changes in the dependent variable can be explained by the change in the independent variables or the percentage of variation in the dependent variable (Revenue collection) that is explained by all the four independent variables; employee qualification, corruption, technology & information systems, government policies.

Table 4.10 Regression Analysis model

<table>
<thead>
<tr>
<th>R</th>
<th>R Squared</th>
<th>Adjusted R Squared</th>
<th>Std. Error of the Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>.497</td>
<td>.247</td>
<td>.200</td>
<td>2.94041</td>
</tr>
</tbody>
</table>

a. Predictors: (constant), technology information system, corruption, government rules polices, employees qualification

The four independent variables that were studied, explain 25% of variance in revenue collection success as represented by the $R^2$. This therefore means that other factors not studied in this research contribute 75% of variance in the dependent variable. Therefore, further research should be conducted on to evaluate the determinants of revenue collection in the county governments.

4.6.1 Analysis of Variance

In order to establish the relationship between technology information system, corruption, government rules polices, employees qualification and revenue collection in the county government of Embu, four hypotheses were tested using ANOVA.

Table 4.11 Analysis of Variance

<table>
<thead>
<tr>
<th>ANOVAa</th>
<th>Sum of Squares</th>
<th>Df</th>
<th>Mean Square</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regression</td>
<td>181.729</td>
<td>4</td>
<td>45.432</td>
<td>5.255</td>
<td>.001b</td>
</tr>
<tr>
<td>Residual</td>
<td>553.343</td>
<td>64</td>
<td>8.646</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>735.072</td>
<td>68</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Hypotheses were tested at a significance level of 0.05. In practice, a significance level denoted by \( \alpha \) of 0.05 is conventionally used. This is the chosen probability value that forms the boundary between rejecting and not rejecting the null hypothesis (Ogula, 1998). \( p \) value on the other hand is the calculated probability which forms the basis of rejecting or accepting the hypothesis (Dallal, 2012).

The F critical at 5% level of significance was 0.001. Since F calculated is greater than the F critical (value = 5.225), this shows that the overall model was significant. The significance is less than 0.05, thus indicating that the predictor variables, explain the variation in the dependent variable which is effective revenue collection.

### 4.6.2 Regression Coefficients

The regression coefficients associated with the determinants of revenue collection are presented in Table 4.12

<table>
<thead>
<tr>
<th>Table 4.12 Regression Coefficients</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
<tr>
<td>Model</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>Constant</td>
</tr>
<tr>
<td>Employees Qualification</td>
</tr>
<tr>
<td>Corruption</td>
</tr>
<tr>
<td>Government rules Polices</td>
</tr>
<tr>
<td>Technology Information System</td>
</tr>
</tbody>
</table>

a. Dependent Variable: revenue collection

From the regression findings, the substitution of the equation

\[
Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \varepsilon \quad \text{Equation 4.1}
\]

Substituting the coefficient in the model,

\[
Y = 12.792 + 0.242X_1 - 0.208X_2 + 0.076X_3 + 0.234X_4 \quad \text{Equation 4.2}
\]
According to the equation, taking all factors employee qualification, corruption, technology & information systems, government policies constant at zero, impact on revenue collection will be 12.79% The data findings also show that one percent increase in employee qualification variable will lead to a 24.2% increase in revenue collection; one percent increase in corruption will lead to a 20.8% decrease in revenue collection; one percent increase in technology & information systems will lead to a 7.6% increase in revenue collection while one percent increase in government policies will lead to a 23.4% increase revenue collection
CHAPTER FIVE
SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.1 Introduction
This study presents the summary of the findings, conclusions and recommendations. The findings are presented in the order of the objectives which zeroed on the influence of employee qualifications, corruption, technology, government policies and regulations being the predictors of the effectiveness of revenue collection.

5.2 Summary of the Findings
The study found that the county employees had good level of basic education on tax administration skills with minimal corruption cases being reported. It was also evident that technology was highly embraced thus ensuring efficiency and effectiveness in revenue collection which was to the strict government policies, rules and regulations with e-government taking center stage in ensuring self-assessment procedures and improving the control processes by minimizing the cost of collecting revenues through improved tax administration procedures.

5.2.1 Employee Qualification
The study found that the county government employees had good level of basic education on tax administration skills and have analytical skills. This was paramount in ensuring that they were accurate in determining actual tax rates, the amount payable and penalties payable in arrears.

5.2.2 Corruption
The study found that cases of corruption in the Embu county were minimal thus revenue collected is submitted in the right office.

5.2.3 Technology and Information Systems
The study noted that the use of technology was highly embraced thus ensuring efficiency and effectiveness in revenue collection. The revenue reports were generated in real time and could be used to know total revenue collected at a particular period.
The study confirmed that information systems relate to revenue collection. Tighter information systems were found to have positive relationship with revenue collection. It was further found that information system enhanced tighter financial control.

5.2.4 Government Rules and Regulations

The strict government policies, rules and regulations of the e-government took center stage in ensuring self-assessment procedures by improving the control processes thus minimizing the cost of collecting revenues through the improved tax administration procedures.

5.3 Conclusions

Based on the findings of the study the following conclusions were drawn. Employee qualification is a basic prerequisite for every county to achieve its targets. The study therefore concludes that the staff of Embu county had the basic knowledge in revenue collection which enabled them to easily be able to compute levies and taxes due to the county. With the finding that a number of the employees were adopted from the previous county councils, the study conclude that there is need for the county government to upscale the employees with lower qualifications to ensure that they meet acceptable standards.

Corruption is regarded as the biggest threat to devolution and the most pressing problem county governments should address. With the finding that Embu county has minimal revenue misappropriation and wastage due to corruption which was a positive sign which should be encouraged.

Investment in ICT is very important to county governments. This is because computerized information systems had a positive effect on revenue collection. Computerization of county activities such as revenue collection enhanced efficiency as a result of timely revenue collection, enhancing management integrity, provision of clear records among other factors. Information systems also improved the operations that facilitated internal control of systems to enhance efficiency and effectiveness of the county government.
Payment services provided by county government; improvement of administration and better revenue planning was critically dependent upon the ability of the county to minimize the cost of collecting revenues by improving the existing tax administration procedures through administrative simplification. Government policies, rules and regulations should be followed in order to ensure that county staff reduces leakage by performing surprise audits to compliment self-assessment procedure, improving the control processes, put efforts to enforce a strict and heavy penalty for non-compliance.

5.4 Recommendations

Employee qualification is a basic requirement for every county to achieve its targets. The study therefore recommends that the counties undertake continuous and periodical trainings of both new and existing staff to ensure that all employees are in line with the county vision and work within acceptable standards. Addressing revenue deficits needs to go together with legislative reforms reinforcing the rule of law. Therefore there is a necessity of controlling tax collection requirements in order to enhance revenue collection process by considering optimum rate structure, appropriate rules and regulations and human capacity increasing control to reduce leakage by performing surprise audits to compliment self-assessment procedure, improving the control processes, put efforts to enforce a strict and heavy penalty for non-compliance, instill financial discipline to staffs that have contributed to leakage in local revenues and make efforts to link tax. Computerization of information systems need to continue because it has shown to have positive effect on revenue collection.

Payment services provided by county government; improvement of administration and better revenue planning is critically dependent upon the ability of counties to minimize the cost of collecting revenues by improving the existing tax administration procedures through administrative simplification. Easy parking fees systems, electronic payment by matatu owners saccos, land rates, single business permits and market rates, penalties, payment for development permits and many more. Such revenue collection systems need to be done in an integrated form to enhance efficiency timely revenue collection, enhance management integrity and provide clear records among other factors.
5.5 Suggestion for Further Study

The study was done to evaluate the determinants of effective revenue collection in Embu county. Whereas the study confined itself to only four conceptualized determinants, namely employee qualifications, corruption, technology and information systems and government policies findings have revealed the importance of top management commitment, resource planning and communication emerging as also significantly influencing the success of revenue collection in the county. Further study on the determinants of effective revenue collection in other counties may thus be carried out. Also, the study narrowed down its scope only to the study of revenue collection which gives room for other functions of the county governments.
REFERENCES


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Mitullah, G., (2016). Factors Affecting Revenue Collection in Kenya Revenue Authority

Mitullah, G., 2004. 'Participatory Governance for Poverty Alleviation in counties in Kenya; *Journal of Regional Development Dialogue (RDD)*, 25 (1)


APPENDICES

APPENDIX I: QUESTIONNAIRES

QUESTIONNAIRE No: .................... Date...../...../2017

(Information provided will be highly confidential)

BACKGROUND INFORMATION

(Please tick appropriately or fill additional information in the space provided).

v. Please indicate your gender
   Male [ ] Female [ ]

vi. Indicate your age bracket
    Below 25 years [ ] 25-35 years [ ]
    36-45 years [ ] above 45 years [ ]

vii. How long have you served in the current position?
    0-5 years [ ] 5-10 years [ ]
    10-15 years [ ] Over 15 years [ ]

viii. To date, what has been your highest formal qualification?
    Secondary School Level [ ] Certificate/ Diploma [ ]
    Undergraduate [ ] Post graduate level [ ]

Other (Specify) ………………………

SECTION B: Revenue Collection

ix.(a) Is the process of revenue collection in Embu county satisfactory?
   Yes [ ] No [ ]

b) If yes, briefly explain.
SECTION A: Employee Qualification

Please indicate using the scale 5-1 (as shown below) the extent to which you agree or disagree with the following statements;

5 - Strongly agree: 4 - Agree: 3 - Neutral: 2 - Disagree: 1 - Strongly disagree

<table>
<thead>
<tr>
<th>Employee Qualification statements</th>
<th>Strongly agree</th>
<th>Agree</th>
<th>Neutral</th>
<th>Disagree</th>
<th>Strongly disagree</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. county government employees have tax administration skills</td>
<td>5</td>
<td>4</td>
<td>3</td>
<td>2</td>
<td>1</td>
</tr>
<tr>
<td>2. county government employees have deep understanding of tax structure</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. county government employees understand the tax law in Kenya</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. county government employees have return analysis skills</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
SECTION B: Corruption

Please indicate using the scale 5-1 (as shown below) the extent to which you agree or disagree with the following statements;

5 - Strongly agree: 4 - Agree: 3 - Neutral: 2 - Disagree: 1-Strongly disagree

<table>
<thead>
<tr>
<th>Corruption statements</th>
<th>Strongly agree</th>
<th>Agree</th>
<th>Neutral</th>
<th>Disagree</th>
<th>Strongly disagree</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Revenues collected are submitted to the right offices</td>
<td>5</td>
<td>4</td>
<td>3</td>
<td>2</td>
<td>1</td>
</tr>
<tr>
<td>2. All revenue records are periodically audited</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. There are cases of fraud reported from the revenues collected</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. There are cases where revenue collection staff collude amongst themselves not to submit all revenues collected</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. There are cases where revenue collection staff collude with their seniors not to submit all revenues collected</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. There are cases where revenue collection staff collude with tax remitters not to submit all revenues collected</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7. There are cases where tax remitters are compelled to make illegal payments to the county governments</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td>---</td>
<td></td>
</tr>
<tr>
<td>8.</td>
<td>There are cases where revenue collection staff receive bribes from the tax remitters so that the former avoid remitting their dues to the county government</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9.</td>
<td>There are cases where revenue collection staff have been charged with corruption/fraud related issues on revenue collection</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
**SECTION C: Technology and Information Systems**

Please indicate using the scale 5-1 (as shown below) the extent to which you agree or disagree with the following statements;

5 - Strongly agree: 4 - Agree: 3 - Neutral: 2 - Disagree: 1-Strongly disagree

<table>
<thead>
<tr>
<th>Technology and Information Systems statements</th>
<th>Strongly agree</th>
<th>Agree</th>
<th>Neutral</th>
<th>Disagree</th>
<th>Strongly disagree</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. The county government have the necessary tools, equipment/machines necessary for revenue collection</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. These revenue collection tools, equipment and machines are efficient</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. There are tools, equipment and machines well designed and specific to the jobs they were meant for</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. These revenue collection machines provide timely reports on revenue collected</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. The staff are capable of using the ICT systems to collect and report on revenues collected</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. Reports generated by the ICT systems are verifiable and useful in ensuring transparency and accountability</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
SECTION D: Government Policies and Regulations

Please indicate using the scale 5-1 (as shown below) the extent to which you agree or disagree with the following statements:

5 - Strongly agree: 4 - Agree: 3 - Neutral: 2 - Disagree: 1 - Strongly disagree

<table>
<thead>
<tr>
<th>Government Policies and Regulations statements</th>
<th>Strongly agree</th>
<th>Agree</th>
<th>Neutral</th>
<th>Disagree</th>
<th>Strongly disagree</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. There are policies, rules and regulations governing revenue collection within the county</td>
<td>5</td>
<td>4</td>
<td>3</td>
<td>2</td>
<td>1</td>
</tr>
<tr>
<td>2. The policies, rules and regulations governing revenue collection within the county are available to the public</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. The policies, rules and regulations are effective</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. The implementation of these policies, rules and regulations are done in line with the government requirements</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. There are some operational reforms that have been introduced and implemented to ensure efficient revenue collections</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. There are e-government strategy governing revenue collection within the county</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

THANK YOU.