*Original Article*

# REVENUE COLLECTION EFFICIENCY IN COUNTY GOVERNMENT OF KERICHO, KENYA.

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## ABSTRACT

Development of effective means of collecting revenue has been an essential issue with regards to revenue and tax collection in the country is. The introduction of innovative procedures in the counties modernizes and ensure efficient that taxes and revenues are efficiently collected. Thus, the County Government of Kericho in pursuit of this initiated adoption of intensive means of enhancing revenue collection. This was aimed at improving the level of revenue collection among its six Sub-Counties namely; Ainamoi, Belgut, Bureti, Kipkelion East, Kipkelion West and Soin/Sigowet. The study examines the factors and evaluates their efficiency on revenue collection in a bid to meet the county's revenue requirements for service delivery. The study objectives were; to establish the effect of revenue collection sources on efficiency of revenue collection, to determine the effect of adoption of technology on efficiency of revenue collection. Descriptive survey research design was used. The target populations were 242 respondents where 30% was sampled. Descriptive and inferential statistics was used to examine the effects of the independent variables on the dependent variable. The study found out that the adoption of technology increases the revenue collection efficiency by 0.438. The study recommends that the county government need to adopt technology in revenue collection hence structures need to be put in place by the county government on the adoption of technology in revenue collection.

## INTRODUCTION

Globally, as many nations adopt devolved systems of governance, fiscal decentralization has been embraced in many cases in the endeavor as to bring governance closer to the people, through strengthening local government finances. Fiscal decentralization has thus become a salient feature of public finance, with balanced distribution of government spending and public revenue being

the cornerstone of devolution (World Bank, 2010). Thus, many African nations have adopted devolution with the belief that it facilitates greater participation of communities in problem analysis, project identification, planning, prioritized implementation as well as oversight. This, in turn, increases ownership and the likelihood of sustainability of such initiatives (Kauzya, 2007). According to Bird (2010), a sound revenue system for devolved governments is an essential pre-condition for the success of fiscal decentralization. This is because, apart from raising revenues, local revenue mobilization has the potential to foster political and administrative accountability by empowering communities (Oates 2008).

In Kenya, many of the devolved units are financially weak and rely on financial transfers and assistance from the central government. If the local governments were to be able to enhance their revenue collection, a lot of revenue would be generated for undertaking development projects (Fosu & Ashiagbor, 2017). The researcher realized that it might not be academically sound to review the revenue-raising measures without leaving a window for exploring new opportunities in revenue strategies, hence the importance of the resource dependence theory and revenue diversification theories in this study. The theories play a significant role in exploring ways in which effective revenues measures can be adopted, and which can help broaden the range of revenue sources for the County Government of Kericho. The aim is to provide a stepping stone towards a new funding structure as revenue diversification is a valid revenue management strategy and one that can help address issues to do with the effectiveness of the revenue strategies.

Some of the revenue collection sources are; Site value and land rates, market fees, vehicle parking fees, single business permit, kiosk rent, plot rent, hire of tractor and machines, office rent, approval of plan, Cess receipts, stall rent, nursery fees, Stock auction fees, conservancy fees and charges, advertisement and signboard fees; Hides and skins, application of plots, stadium hire, game parks and nature fees, transfers fees, impounding/clamping fees, mortuary fees, slaughter fees, hire of hall, administrative fees, sale of tenders, burial fee and other miscellaneous revenue. County Government Act 2014 provides that in revenue gathering, assess organization is significant in the execution of an appropriately composed duty framework. Expense organization comprises of three interrelated exercises: a) the distinguishing proof of duty liabilities in view of existing assessment laws, b) the evaluation of charges to decide whether the duties really paid are littler or substantial than liabilities and, c) the accumulation, arraignment and punishment exercises that demand on impose dodgers and guarantee that assessments and punishments due from citizens are really gathered.

## STATEMENT OF THE PROBLEM

Devolution of governance functions has created a lot of discussions as such County government's heavy reliance on the national government funding has meant inadequate development initiatives and service delivery to the people. Despite the various avenues for revenue collection such as property rates, bus tax and market trade many county governments' still register low revenues. Thus the need to establish the effect of revenue collection sources on revenue collection

efficiency and the effect of adoption of technology on revenue collection efficiency.

## REVENUE COLLECTION SOURCES

Kariuki (2012), carried out a Survey of Revenue Enhancement Strategies by Local Authorities', it was noted that to overhaul income assembling by close-by experts, political, changes, national preparing and sparks to those included are required with a specific end goal to enhance the income aggregation effort. Thought should be given to educating people from the area experts and furthermore nationals on the legitimization, procedures, responsibilities and commitments related to charges accumulated by the Local Authority.

A cognizance of laws controls and frameworks was moreover anticipated that would empower Government to tail them to obtain the authenticity that cost and charges were overseen in a direct and dependable way. Kimeli (2013) examined citizen dispositions and assessment consistence direct in Kenya: The example of little and medium undertakings, open income specialists in Bomet and Kilgoris'. It was seen that there was inspiration to assume that societal reasons may speak to the way residents' demonstration. While impose shirking may be seen as wrong and exploitative in a couple of social requests, it may be seen as socially normal in others.

In countries with a tradition of high consistency with the law, a couple of natives would try charge shirking approaches. Regardless, test evidence recommends that national consistency with the law is influenced by their perceptions about paying little heed to whether natives are consenting especially when they feel that the costs they pay are gotten ready for estimable purposes. There is without a doubt space for additionally enhanced money related administration in most nearby specialists and in addition enhanced co-appointment between the various levels of government. In particular, there is a need to unravel the allow and cost structures by diminishing the amount of rates and extension. Charges and licenses that have regulatory limits, for example, sand expenses, chasing and business licenses, ought to be fit with focal government charges, to maintain a strategic distance from twofold tax assessment and clashes with national advancement approaches, for example, work creation and natural assurance. Moreover, uniform rates on horticultural duties, that is, trim cess, are important to limit contortions. In this setting, it may be worth thinking about how conceivable it is to unify the accumulation of certain neighborhood charges. For example, cess on send out harvests could be gathered by the Tanzania Revenue Authority (TRA).

Property tax collection is a noteworthy wellspring of revenue in nearby governments. Governments around the world depend somewhat on property impose evaluation (Dzulkanian, 2008). Likewise, it is one of the guideline wellsprings of income for Malaysian adjacent governments (Dzulkanian, 2008). As demonstrated by Kuppusamy (2008) adjacent government is an open office that gives urban organizations to its gatherings. State and neighborhood government have reliably been asked to look inside in making income; this is in responses to the state of nations growing expense. Bryon (2007) described close-by government as an administrative set up which has a domain humbler than a state, which includes region fire security region, school

areas, towns, urban networks and towns. Much more along these lines, property evaluate is a sort of cost required on property in lieu of organizations gave by the area master (Nor Azriyat et al., 2007). So also, property charges rule neighborhood imposes revenues as per (Fox, 2010).

The revenue produced from property assess is utilized as a part of the arrangement of fundamental foundation, for example, water supply, road helping, and transfer of can't, correspondence corridors, advertise slows down and boulevards among others is to be performed by the adjacent governments being the third level of government. Along these lines, adjacent governments are depended upon to furnish resources towards quick change to supplement government statutory assignment (Kuye, 2012). The review of the scientists unmistakably demonstrated that property charge is a decent and compelling option for supplementing gifts. Similarly, in Malaysia gets its revenue basically from appraisal charges, accordingly it's budgetary records are dependably important to the general population that is the reason it is vital for the neighborhood governments to legitimize the revenues created.

Furthermore, the budgetary assets got to a great extent from property charges accounted to around 70-80% of the aggregate revenue got excluding licenses, rentals, stopping mixes, improvement charges, and the arrangements of the state and national government stipends and different sources (Pawi et al, 2011). Thusly, it can be built up that property tax assessment shapes the bedrock of neighborhood government inside created reserves. Property assess has a few attractions as a neighborhood

revenue construct since it is forced with respect to stable resources and in this manner, is hard to maintain a strategic distance from - at any rate on a basic level.

Be that as it may, it likewise has some undeniable shortcomings which should be mulled over before substantial dependence is put on it. For example, issues of valuation and expense implementation frequently happen because of political mediations and regulatory shortcomings (Chacha, 2015). Moreover, unforgiving requirement components may bring about intercession from government officials confronting protestations from their constituents. Henceforth, encounter advocates wariness while among others out property duty to region chambers, and while forcing a business arrives impose in neighborhood specialists.

## USE OF TECHNOLOGY IN REVENUE COLLECTION

Karimi, Kimani and Kinyua (2017) examined the impact of technology and information systems on income accumulation by County governments in Kenya. The investigation was guided by innovation acknowledgment hypothesis. The investigation utilized an illustrative review inquire about plan. Purposive examining and straightforward irregular testing was utilized to choose 102 respondents for the examination. Information was gathered utilizing self-controlled semi-organized polls.

It was discovered that innovation and data frameworks had an impact on income accumulation and the examination prescribed a correction of the County's Act and the

coordination of data frameworks in the administration exercises of Embu County.

Ngeno (2017) investigated computerized enterprise resource planning strategy on revenue collection. It looked in-depth into automation and integrated internal control process on revenue collection. It used descriptive research design. A sample size of 28 senior area officers and 74 bolster staff from Kericho County Government acquired from a focus of 30 senior income staff and 90 bolster staff. Surveys were utilized to gather information. Information was dissected utilizing both illustrative and inferential measurements. The investigation presumed that through computerization, it has come less demanding to nearly screen the whole execution income accumulation process through appropriate consistence over the association. Administration has set up systems for relief of basic dangers that may result from extortion which is achievable utilizing incorporated inward control process. The investigation prescribes that the County administration of ought to designate satisfactory assets in receiving viable incorporated budgetary administration data framework and regard robotization as a basic line of advancement in the income accumulation process.

Maisiba and Atambo (2016) researched on the impact of the electronic duty framework on income accumulation effectiveness of Kenya Revenue Authority at Uasin Gishu County. The examination was guided by the accompanying destinations; to set up the impacts of electronic assessment installment on income gathering effectiveness by KRA in Uasin Gishu County, to discover the impact of electronic expense documenting on income accumulation productivity of Kenya Revenue Authority in Uasin Gishu County and to build up the difficulties confronting the utilization of electronic duty framework and give conceivable suggestions. The examination utilized a contextual investigation inquire about plan of KRA Uasin Gishu County. The fundamental information gathering instruments were polls that were managed to the respondents. The examination focused on a populace of 102 respondents who included representatives of KRA and citizens. Information from the field was dissected utilizing SPSS that included utilization of illustrative and inferential measurements. The key discoveries were that most respondents concurred that KRA has great electronic duty installment System and that for the KRA authorities; the greater part of them are familiar with its utilization and are prepared. Be that as it may, most citizens showed trouble in utilizing the framework and faulted absence of PC information, poor web and precarious power supply as significant reasons.

## RESEARCH METHODOLOGY

The study used descriptive research design where a sample of 73 respondents participated in the study by filling in a structured questionnaire. Data presentation was done using frequency tables. A co-linearity regression was applied to establish the relationship between the factors of revenues collection and efficiency.

## FINDINGS

Table 4.13 present the model summary for the regression analysis between the predictor variables and the dependent variable. The

overall $R^2 = 0.675$ which indicates 67.5 percent of the variation in the dependent variable is explained by the predictor variables that are included in the model, while 32.5 % variation in the dependent variable is explained by other factors that are not included in the model denoted by $(\varepsilon)$ in the model.

**Table 4.14    ANOVA[a]**

| Model | | Sum of Squares | Df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| | Regression | 170.856 | 7 | 7.766 | 19.925 | .000[b] |
| 1 | Residual | 82.242 | 63 | .390 | | |
| | Total | 253.098 | 70 | | | |

a. Dependent Variable: Revenue Collection Efficiency

b. Predictors: (Constant), Internal Control, Adoption of Technology, Competence of Revenue Officers, Source of Revenue

Source:          Research Data (2019)

As presented in table 4.14, the mean square of the residuals is very small (0.390) compared to the mean square of the regression (7.766). Further, the F-statistics of the regression ($F_{(22, 211)} = 19.925$) which was statistically significant ($p<0.05$) indicating that the model significantly predicts the change of the dependent variable as result of the four predictor variables included in the model. This implies that the coefficients of the model are not equal to zero, suggesting that the model fits the data significantly.

**Table 4.15    Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | |
| | (Constant) | 0.215 | 0.264 | | 0.812 | 0.418 |
| 1 | Adoption of Technology | 0.438 | 0.045 | 0.506 | 9.635 | 0.000 |
| | Source of Revenue | 0.319 | 0.061 | 0.307 | 5.218 | 0.000 |

Source:          Research Data (2019)

The un-standardized betas values were used to determine the combined influence of predictor variables (independent variables) on the dependent variable in the model. The results are summarized in Table 4.15. The un-standardized beta coefficients explain how the dependent variable varies as a result of a unit change in the independent variables. The multiple regression equation which the study used was;

$Y = a + \beta_1 X_1 + \beta_2 X_2 + e$

Where;

Y= Revenue Collection Efficiency,

a=Intervening Variables (Constant),

$X_1$=Source of Revenue (SR),

$X_2$=Adoption of Technology (AT),

$\beta_1$, $\beta_2$, =Coefficient of independent variables and

 e=Error term.

The equation now becomes;

Y=0.215+0.319SR + 0.438AT +e

From the multiple regression equation, the revenue collection efficiency is increased by 0.319 of sources of revenue, this means that the more the revenue collection sources the more efficient is the revenue collections since it entails employing more people and that more supervision required. Adoption of technology increase the revenue collection efficiency by 0.438, thus county government needs to embrace technology in its revenue collection.

## SUMMARY OF THE FINDINGS

The study found that the county government had diverse sources of revenues some of which were not very effective in bringing in the needed revenue and that these sources need to be merged so as to reduces the number of employees thus cut on cost. The sources which are no longer effective was nursery fees, hides and skin, game pars and nature fees hire of halls, office rent and office rent. Some of these sources are not effective since the establishment of the county government the previous county council's facilities had been converted to county offices thus they are being used as offices.

The county uses electronic facilities in collecting revenue had a mean of 2.3154 (Disagree), respondents did not like the technology applied by the county government in collecting revenue since it had a mean of 2.4786 (Disagree). Respondents agree that the use of technology ease revenue collection since

it had a mean of 4.2778 (Agree) but the technology used by the county government is adequate as per the mean of 2.4915 (Disagree) of which this technology if used could speeds collection of revenue according to the mean of 4.3590 (Agree).

## CONCLUSIONS

Based on the findings of the study the following conclusions were drawn.

The county government should do a cost-benefit analysis of all its revenue sources so as to come up with revenue sources which are effective and those which are not. This will enable the county to put more resources and measures on the sources which bring in much-needed revenue. The county government should merge sources which are not effective so as to save on cost. The county government should come up with ultra-modern recreational facilities such as game parks, conservation of nature sites and social places with modern facilities as a means of diversification of sources of revenue.

Adoption of technology is very important to county governments since it will have a positive effect on revenue collection efficiency. Computerization of county activities such as revenue collection enhance efficiency as a result of timely revenue collection, enhancing management integrity, provision of clear records among other factors. Technology will improve the operations that facilitated internal control of systems to enhance the efficiency and effectiveness of the county government.

## RECOMMENDATIONS

The county government revenue sources which are not effective need to be done away with or

merged with other revenues sources hence save on cost. The county government should come up with ultra-modern recreational facilities such as game parks, conservation of nature sites and social places with modern facilities as a means of diversification of sources of revenue.

Online payment services should be 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 revenue administration procedures through administrative simplification. Easy parking fees systems, electronic payment by vehicles, land rates, single business permits and market rates, penalties, payment for development permits and many more should be developed and implemented. 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.

Future study should be done to include variables such as top management commitment, resource planning and communication since they significantly influencing the success of revenue collection in the county.

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