ORGANIZATIONAL PRACTICES AND REVENUE COLLECTION IN GARISSA COUNTY, KENYA

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ABSTRACT

Garissa County is among the county governments in Kenya experiencing dismal performance in revenue collection as depicted by the small percentage of their own source revenue and failure to achieve its revenue targets. This had affected the county's operations in terms of meeting its financial obligations to service providers and contractors as well as service delivery. This therefore called for a study to assess the issues affecting the performance in revenue collection of these counties whereby the study assessed how a number of practices within the counties, particularly Garissa County influenced revenue collection in the county. The purpose of the study was to assess the effect of organizational practices on revenue collection in Garissa County, Kenya. The study sought to determine the effect of personnel training and motivation, tax payer education, revenue monitoring, as well as technology and automation on revenue collection in Garissa County. The study was guided by the optimal tax theory, the agency theory, the budget theory and the technology acceptance theory. The study adopted a descriptive research design. The study targeted all the 237 senior and middle level management employees in the various county ministries and departments. The study used stratified sampling method in selecting the sample. The study used both primary and secondary data. Primary data was gathered using semi-structured questionnaires. Secondary data was gathered using secondary data collection template for complementary purposes. Qualitative data analysis based on the responses from open ended questions was conducted using thematic analysis. The quantitative data analysis was aided by use of the Statistical Package for Social Sciences Version 20. Both descriptive and inferential statistics were produced. Frequencies, percentages, means and standard deviation were used in describing the data collected while Pearson correlation coefficients and regression coefficients formed the inferential statistics. The study used a multiple linear regression model to show the relationship between organizational practices and revenue collection in Garissa County. The study found that personnel training and motivation, tax payer education, revenue monitoring and technology and automation had a positive and significant effect on revenue collection in Garissa County. Technology and automation was found to have the largest effect on revenue collection in the county. The study's conclusions were presented using frequency tables, pie charts, diagrams. The study concluded that revenue collection in Garissa County was significantly affected by organizational practices adopted within the county government. The study concluded that enhanced revenue collection in the county would be attained when the county adopted or enhanced the implementation of favourable practices within the county government. Several recommendations were made among them that the county government through the departments of finance and accounts should increase budgetary allocations towards programs for developing the capacity of revenue clerks and other revenue administration teams in order to enhance their efficiency in undertaking their duties. The study also recommended that the HR department should develop clear and reasonable reward systems and incentive plans for motivating revenue clerks to deliver in their duties. The study recommended that the county government should set aside adequate budgetary allocations towards developing the ICT infrastructure and other ICT support services required in setting up integrated information management systems touching on revenue collection and management in the county. The study also recommended that there should adequate facilitation and support by the county government that is accorded to revenue monitoring committees in order to ensure that they independently carry out their work. The study further recommended that the relevant departments involved in monitoring revenues at the county should have adequate budgetary allocations so that the necessary structures and resources needed to facilitate the revenue monitoring exercises are availed.

Keywords: Organizational Practices, Personnel Training and Motivation, Revenue Collection, Revenue Monitoring, Tax Payer/Public Education, Technology and Automation.

INTRODUCTION

For devolved units in Africa to deliver the services required efficiently and adequately, they ought to discover new ways and methods of collecting extra revenues (Cheema & Rondinelli, 2012). Bird (2010) points out that a sound revenue collection structure for decentralized governments is a basic pre-condition for achieving financial decentralization. The spirit of devolution is that decentralized governments should be in a better position than the national government to address local needs, and to deliver public services accordingly (Munyao, 2018).

According to Munyao (2018), county governments cannot lead the implementation of the mentioned agenda without the resources to make the necessary investments. With this background, county governments are mandated to identify and collect revenues in form of property tax, rates, tolls, fines and fees among others from local sources to boost their financial base for development of their areas of jurisdiction (Karimi, Maina, & Kinyua, 2017).

Aryee (2013) notes that aside from statutory grant provisions and other financial support from the central government, county governments in Kenya at the local level for development are unable to generate enough funds for supporting development at the local level. They depend greatly on the national government in supporting the development projects and programs in their counties. There has been a low level of resource mobilization and mismanagement of revenue at the county level which has been a great concern for the national government (Kinoti & Kagiri, 2016). Having understood that revenue is a critical aspect in development, the county governments are encouraged to adopt several practices that will strengthen revenue collection in their area of jurisdiction.

This study sought to explain why the counties in Kenya particularly Garissa County, remain overly dependent on the central government in as far as the amount of equitable share to be disbursed from the central government to the county governments are concerned (East Africa and Tax Governance Network, 2014). The main purpose was to assess the practices influencing the performance in revenue collection of county governments in Kenya which might explain the cause for poor revenue collection levels in these units despite possessing adequate revenue sources.

Statement of the Problem

Many county governments in Kenya among them Garissa County have sufficient revenue bases to fund the current projects, but revenue collected are regularly low. According to Controller of Budget report, revenue collected by 14 counties in Kenya, among them Garissa County, fell way below the expected amounts of the 2014/2015 financial year. In addition, the analysis illustrated that most counties failed to meet their local revenue collection targets. In Garissa County for instance, the revenue analysis showed that in the FY 2015/2016, the county collected local revenue amounting to 105.94 million against an annual revenue target of Kshs. 500,000,000 a reduction from the 130.72 million collected in 2014/2015. This resulted to under collection and further underfunding of the county which affected the county's operations in terms of meeting its financial obligations to service providers and contractors as well as service delivery.

This trend is also seen in 2016/2017 FY where the county revenues fell to 81.9 million representing 23.4 percent of the targeted annual local revenue. Even though there was a slight increase in the actual revenues collected in the FY 2017/2018 to 86.69 million from 81.9 million in the FY 2016/2017 against a target of 250 million, the percentage increase in the realization of target revenues only occurred as result of reduced revenue targets. The trend in dismal performance is also supported by the other report from the Office of the Controller of Budget who showed that as at 2016, the county had capital in debt worth Kshs 460 million (Office of the Controller of Budget, 2016). The counties' over-reliance on the National Government for funds to a point of calling for a national referendum to have their allocation increased implied that there exists a myriad of challenges in revenue mobilization at County level.

The foregoing is an enormous problem due to the fact that, the devolved government operations might stall, projects might derail, and even the workforce might choose to go-slow and strikes as it has previously been witnessed in a number of counties. Several counties have occasionally been slammed with labour strikes and go-slows among their labour force due to delayed salaries and/or poor remuneration of employees working under the devolved governments. Furthermore, when the devolved governments fail to optimally collect the requisite revenues, the public will be affected negatively by being denied essential services. As aforesaid, the devolved government employees are bound to fail to be adequately remunerated. Moreover, the central government will be overburdened by the financial demand from the devolved governments which will ultimately negate the national economy.

This therefore called for a study to assess the issues pertaining to the performance in revenue collection of these counties whereby the study seeks to focus on how a number of practices within the counties, particularly Garissa County influence revenue collection in the county. A review of existing literature showed that this study area had not been investigated. For instance, Ngicuru, Muiru, Riungu, and Shisia (2017) conducted an empirical review of factors affecting revenue collection in Nairobi County, Kenya; Abuga (2016) assessed the influence of revenue collection efficiency on the operational performance of Kisii County Government, Kenya while Ngugi and Kagiri (2016) investigated the factors influencing optimal revenue collection in county governments in Kenya using the case of Kiambu County Government. These studies had been undertaken in a different context and objectives which necessitated this study.

Objective of the Study

The main aim of this study was to assess the effect of organizational practices on revenue collection in Garissa County, Kenya.

LITERATURE REVIEW

Theoretical Review

The study was founded on the optimal tax theory, the agency theory, budget theory and technology acceptance model. Ramsey et al. (1928) work laid a foundation on optimal tax theory. The theory of optimal taxation suggests that a tax system should be selected to maximize social wellbeing function subject to a set of constraints. The social planner is postulated as utilitarian: that is, the social wellbeing is a function of the utilities of individuals in the society. Optimal tax theory is interested with the best level and form of economic redistribution. The theory seeks to determine how the government can maximize social wellbeing through transfers and taxes, without increasing the sacrifice on the part of tax payers (Prichard, 2010). This theory of optimality was therefore relevant to this study since it helped in explaining how various practices within the county government of Garissa such as use of technology and automation affected the efficiency in collecting taxes which were the major form of revenues for the county. This theory indicated that if such a practice reduced the costs and time in tax collection, it would also contribute to the taxes levied being optimal which would translate to enhanced revenue collection.

Jensen and Meckling (1976) describe agency theory as the relationship between the principal and agents. The theory is concerned with delegating some decision making authority to the agent by the principal. Organizations must put measures and controls to ensure that the agents do not act in their self-interests or in a manner that jeopardizes the interests of the principal. Therefore, policies, procedures, and technology must be put in place to ensure the agents faithful execution of their mandates (Leictich, 2012). In relevance to this study, agency theory aimed at establishing the benefits of the relationship between the principal and the agent. Garissa County was the principal and the revenue collection officials were its agents.

The budget theory developed by Henry (1975) clarifies the social inspiration driving budgeting processes in government. Budget and budgeting are ideas that can be traced back to the Islamic history days, exactly so the days of Yussuf (Joseph) in Egypt. It was recounted that nothing would be given out of the fortune if there was no a written order. It is recorded in history that

Joseph planned and stored grains which lasted the Egyptians all through the seven years of famine. Budgets were first presented in the 1920s to serve as a tool in managing costs and cash flows in large industrial organizations (Bartle, 2001). The rise of scientific management thinking however emphasized the need for comprehensive information as a foundation in decision making thus resulting to tremendous advancement of management accounting as well as budgeting techniques (Bartle, 2008). Bartle (2008) stressed that without viable controls, a firm is susceptible to internal and external forces which can interrupt its effectiveness, and be ignorant; such a firm won't have the capacity to battle such forces. At the point when a budgeting and control system is being used, budgets are developed and these state in financial terms, the obligation of managers in connection to the condition of the overall policy of the firm. Constant comparison is undertaken between the actual and budgeted outcomes, which are expected to either secure, systematic action of the firm managers, the goals of policy or to even form a foundation for policy amendment.

Davis (1989) presented Technology Acceptance Model (TAM) aiming to predict and explain technology usage behavior, that is, what causes potential adopters to accept or reject the use of technology. Theoretically, TAM is based on the Theory of Reasoned Action (TRA). The model aims not only to explain key factors of user acceptance of technology, but also to predict the relative importance of the factors in the diffusion of technology (Davis, Bagozzi, & Warshaw, 1989). In TAM, two theoretical constructs, perceived usefulness and perceived ease of use, are the fundamental determinants of technology use, and predict attitudes toward the use of the technology, that is, the users' willingness to use the technology. Perceived usefulness refers to the degree to which a person believes that using a particular technology would enhance their job performance, and perceived ease of use refers to the degree to which a person believes that using a particular technology would be free of effort‖ (Venkatesh and Davis 2000). In this study, technology and automation and their influence on revenue mobilization performance in Garissa County could be best understood by using the technology acceptance model. The model was relevant in explaining the motivation towards the use of and the actual effect of technology and automation in revenue mobilization processes in the county.

Empirical Review

Personnel Training and Motivation and Revenue Collection

Kimutai, Mulongo, and Omboto (2017) found that training of county revenue personnel affected their output in revenue mobilization by enhancing their comprehension of the work they were tasked to do. The study found that through seminars and workshops, county employees were equipped with knowledge on diverse revenue mobilization strategies as well as revenue management. As result, the level of revenue collection in the counties was enhanced. The study recommended that it was crucial for employees concerned with county revenues to be trained and employed based on their qualifications.

Gatimu (2017) found that employees' possession of revenue returns analytical skills, tax administration skills, and their understanding of the tax laws and structure affected the amount of revenues collected and their management. The study found that the named skills and knowledge obtained through trained ensured that revenue collectors and administrators were able to accurately determine the actual tax rates, payable amounts as well as penalties accrued in arrears. The study recommended that counties needed to carry out continuous and periodic trainings of both new and existing staff so as to make sure that all staff carried out their duties in line with the county vision and work within acceptable standards.

Wayua (2017) found that lack of staff competencies in terms of skills, capabilities and training hindered optimal revenue collection in the county. The study took note that the county did not offer opportunities for training and refresher courses of staff frequently. Those staff who attended trainings affirmed that those training were beneficial and were relevant to their line of work. The study revealed that majority of the staff who had received training had acquired knowledge in interpreting financial bill and were well conversant with the laws that governed revenue. The study found that training enabled the staff to charge tax appropriately and thus avoiding overcharging and undercharging of traders. Training of staff was very important due to its ability to motivate staff and empower them

Salisu (2017) found that the use of unqualified revenue collectors was among the major challenges to revenue collection in the municipal. The study found that these unqualified personnel failed to give accurate accounts to the assembly on the revenues generated besides conniving and condoning with tax payers so that they would not pay the correct amounts. This affected the progress of the assembly.

Thika (2014) found that the shortage of trained personnel and the capacity to attract and retain qualified staff were among the obstacles to efficient revenue mobilization in these district councils. According to the study, these councils lacked trained and qualified personnel who were supposed to serve as a tool for collecting taxes and rates at the local level and the even the few who were available were not adequately trained in efficient budgetary and financial management systems. The available staff did not have the capacity needed in articulating plans and executing programmes and projects so as to increase the revenue streams for the councils.

Ngugi and Kagiri (2016) found that staff competencies was among the factors that determined optimal collection of revenue in the county. In this study, staff competencies were measured by skills and capabilities possessed by the staff. The study found that effective training improved the productivity of county staff. Training equipped staff on knowledge on matters of tax legislation. This would aid these staff to charge the correct tax amount on traders leading to effectiveness and efficiency in revenue collection. Okiro (2016) also established that staff competencies affected revenue collection directly. According to the study, staff who were not conversant with technology found it a challenge in their duty of collecting revenue. The study found that training had a positive impact on staff knowledge which led to optimal, effective and efficient collection of revenue in counties.

Millvier (2015) revealed that revenue collection improved with improved staff training. This was because highly trained staff were more motivated in their work thus ensuring that collection of revenues was done. Ramaswami and Singh (2013) on the other hand analyzed the relationship between staff training of tax collection in the tax department in China. The results of revealed that job performance in the tax collection sector and hence collection of revenues was determined directly by extrinsic elements such as fairness of the latest training practices and ability for training. In spite of the acknowledgment of pay valence for workers, dissatisfaction with training plans remained prominent in employee surveys.

Taxpayer Education and Revenue Collection

Oyugi (2008) found that taxpayer education undertaken through taxpayer education seminars and “clinics” had enhanced the revenues collected by KRA. The study noted that taxpayer education had been crucial in enhancing the public’s comprehension of various taxes, tax compliance among non-corporate taxpayers, minimized tax evasion and also the ease of filing tax returns by taxpayers. The study recommended that KRA needed to strive towards facilitating participation of all sectors and categories of taxpayers; simplifying the tax process; increasing the scope of electronic tax services; delivering focused taxpayer education programmes and guidance instructions to taxpayers; formulating measures to increase the participation of taxpayers in the tax; and ensuring timely response to the dynamics affecting revenue collection from time to time.

Gitaru (2017) found that electronic taxpayer education, print media tax payer education, and stakeholder engagement were positively and significantly related to tax compliance among the SMEs. The study discovered that taxpayer education was essential in increasing public awareness particularly in areas pertaining to tax laws, the role of taxes in the development of the nation and more on how and where the money collected through the taxes was spent by the government. By acquiring the right knowledge and information, the willingness of these SMEs to pay their taxes was enhanced.

Awitta (2010) found that taxpayer education strategy was crucial in enhancing revenue collection in KRA. According to the study, when tax laws were complex, taxpayers had to bear extra costs so as to interpret the law as well as processing tax returns. This tended to act as an incentive for taxpayers to evade tax and, hence, provided a justification for rigorous taxpayer education. The study found that strategies in taxpayer education included seminars, workshops, tax clinics, live radio talk shows, tax literature and KRA website.

Nyongesa (2014) found that the county had employed tax awareness creation strategies in raising its revenues. The study found that there was a high level of sensitization and monitoring by county staff and collection agents which had improved compliance. It was further revealed that the county intended to start a radio station which would be disseminating all crucial information to the residents of the county. This would enhance the sensitization hence making the residents understand the importance of compliance and penalties attached in case of failure to comply. Compliance would mean more revenue for the county government of Mombasa.

Revenue Monitoring and Revenue Collection

Attah-Botchwey (2018) found out that monitoring was positively correlated with revenue mobilization in the Municipal. The study found that the poor revenue mobilization in the Municipal was as a result of inadequate monitoring where the management partially failed to consider audit findings and recommendations and take appropriate action. The study found that lack of adequate revenue monitoring led to weak expenditure controls, increased the risk of misappropriation, and encouraged unauthorized borrowing of funds for private purposes and other cash irregularities. This in turn drained the municipal's revenues. The study concluded that internal controls were crucial in attaining improvements in revenue mobilization.

Tahiru, Agbesi, and Osei-Owusu (2014) found that lack of continuous monitoring of revenues was a major challenge in the revenue collection process due to adequate information which led to fraud, abuse and significant revenue leakages. The study found that there was no regular update of the register to widen the tax coverage and that lack of computerized system for billing (invoicing and payment) constrained the process of tracking all invoices sent and their recorded payment and limiting the production of summary reports on debtors and also project revenue based on the assemblies' client base. Owusu (2012) found that among the strategies applied in the assembly to improve revenue performance was putting in place proper systems of control to properly administer the revenue collection process and establishing a monitoring unit in the Assembly.

Sigilai (2017) found that monitoring and evaluation positively and significantly affected the collection of revenues in the institution. The study noted that there were internal independent process checks and evaluations of controls activities, internal reviews of implementation of internal controls and the management resolved on timely basis to review audit reports.

Technology and Automation and Revenue Collection

Owino, Senaji, and Ntara (2017) found that innovation through online billing process, online receipting process, online payment process and online response positively and significantly influenced the performance of the county. The study found that automation of the revenue collection processes in the county had enabled fairer and less corruption in the tax systems, enhanced the efficiency and effectiveness in revenue collection operations and also improved tax mobilization and improvement of certainty and consistency of tax treatment. The study recommended that the county government needed to continuously invest in improving the automation of its revenue processes.

Matthew (2014) found that implementation of integrated revenue collection had led to enhanced revenue collection in the county. The study found that integrated revenue collection system had helped in solving the issue of inconsistent revenue collection which could not be justified by supporting real-time reporting of collection information and declaration of revenues collected on a daily basis. The study found that this system had improved the efficiency and effectiveness in the administration of revenues in the county. The study noted that it was crucial for the county government to deal with the issues constraining the effective implementation of the system for enhanced revenue collection.

Biwott, Mulongo, and Omboto (2017) found that that technology adoption positively impacted on revenue mobilization in the region by making the revenue mobilization exercise efficient and effective. The study found that use of electronic facilities in collecting revenue which made the process easier and convenient and contributed to speeding up of the process. The study found that technology adoption provided innovation ways for the counties in the region to raise funds by ensuring that the revenue approaches used were tailored toward countering dishonesty in revenue mobilization and other forms of revenue leakages at all points of revenue collection.

McCluskey (2012) found that ICT adoption was crucial in enhancing the efficiency in revenue collection by increasing services to taxpayer, for instance, diverse e-services and e-payment options, making tax payment the process simpler, faster and easier to understand and in so doing, making voluntary compliance easier and more efficient. The use of ICT also ensured faster processing of information and data, requiring fewer resources and reducing the cost of collection. It also increased transparency and was therefore a powerful tool in tackling corruption and reducing the opportunities for bribery. Using ICT to compile a database of information enabled revenue authorities to identify and address non-compliant" taxpayers.

Abuga (2016) found that computerized systems had a positive effect on revenue collection in the county. The study found that computerized systems helped in curbing delays in remittance of generated revenues by ensuring faster computations involved in bringing revenues together. It also increased cash receipts and maximized revenue collection especially the permit system where records were computerized. The study found that automation increased efficiency in tax administration by reducing costs and clearance time hence enhancing effectiveness of revenue collection. The study found that automation enhanced the number of taxpayers, their compliance and improved the accountability of tax collectors.

MATERIALS AND METHOD

Research Design

The study adopted a descriptive case study design. Through this research design, the researcher was able to answer the questions pertaining to the current status of the subjects under study and also helped them in identifying, describing and analyzing the causal relationship between the study variables (Mugenda & Mugenda, 2008). Therefore, the researcher was able to determine how organizational practices adopted by the county government of Garissa namely personnel training and motivation, tax payer education, revenue monitoring, and technology and automation had affected revenue collection in the county.

Target Population

This study targeted a total of 237 senior and middle level employees across all ministries in the Garissa county government (Human Resource Department, Garissa County Government, 2016). This was so since revenue collection cut across several ministries and it had impact on the performance of several departments/ministries which affected the general performance of the entire county. The employees chosen were better placed to give crucial information particularly on the indicators of revenue collection than general staff.

Sample Size and Sampling Technique

Sample determination in this study was carried out by using the Yamane (1967) formula. The main criterion when determining the sample size was the extent to which the selected sample was representative of the study population. According to the formula, at 95% confidence level and p=0.05, the sample for the study was:

$$n = \frac{N}{1 + N(e^2)}$$

Where;

n=the sample size

N= the size of the population

e= Error margin or the precision level desired or the significance level which is 0.05 (95% confidence level)

Using the formula yields a sample size of

$$n = \frac{237}{1 + 237(0.05^2)} = 148$$

n= 148

Hence, the sample size for this study was 148. The sample was selected using stratified sampling method where the sample was divided in to two homogenous groups namely top management employees and middle level management employees. By doing so, all employees in each category were represented which ensured that the sampling error was reduced. The employees from each of the two categories were randomly selected in order to eliminate bias in the choice of the respondents namely; 22 Top level management and 126 middle level management.

Data Collection Instrument and Procedures

The study used both primary and secondary data. Primary data was gathered using semi-structured questionnaires containing both open and closed-ended questions. The choice of questionnaires was informed by the easy in designing and administering the questionnaires and did not require a lot of resources since the researcher had time and resource constraints. The study relied majorly on questions on a Likert scale of 1 to 5 where the employees were asked to rate their level of agreement or disagreement on various statements. A secondary data collection template was used in collecting data pertaining to revenue collection in Garissa County which was used to complement the primary data collected.

Data Analysis and Presentation

After data cleaning and processing, both qualitative and quantitative methods were applied in analyzing the data. The information gathered from the open-ended questions was analyzed using thematic analysis. Themes emerging from the responses were coded and simple summaries extracted. As for the quantitative data, coding and entry into SPSS (V.20) resulting to the creation of a data sheet/template was undertaken in preparation for the analysis of the data. Descriptive statistics particularly frequencies, percentages, means and standard deviation meant for giving a description of the basic features of the data that was gathered were generated.

Pearson's correlation coefficients and multiple regression coefficients comprised the inferential statistics. The reason for using a multiple regression model was to enable the researcher to establish the direction and strength of the relationships between the study variables by quantifying the effect of each and every predictor variable on the dependent variable. All tests in this study were undertaken at 95% confidence level (0.05 significance level). A numeric value consisting of a numeric code was assigned to each response. The model that was used to link the variables as shown below;

$$Y = \beta_0 + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + e$$

Where:

Y = Revenue collection in Garissa County

β_0= Constant, β_1, β_2, β_3, β_4, β_5 = Regression Coefficients

X_1 = Personnel training and motivation

X_2 = Taxpayer education

X_3 = Revenue monitoring

X_4 = Technology and automation

e=Error term

In order to test for causal relationship between the dependent and predictor variables, evaluation of the R2statistic, F statistic, beta coefficients for significance was assessed using p values. The analyzed data was presented in frequency tables and charts as per the study objectives.

RESULTS

Response Rate

The study participants consisted of senior and middle level employees across all ministries in the Garissa County government. To this end, 148 questionnaires were administered to these employees where 113 questionnaires were adequately filled and returned. This translated to a successful response rate of 76.35%. This response rate was considered adequate for analysis and reporting consistent with Kothari (2013) who argued that a response rate of 50% and above was considered adequate for a study.

Personnel Training and Motivation

Based on these responses, it was inferred that personnel training in revenue collection matters in Garissa County was inadequate and was not conducted frequently. Further, the staff involved in the revenue collection and administration in the county were not adequately motivated to carry out their duties on average. This meant that revenue staff in the county were not adequately and continuously equipped and motivated to carry out their tasks towards optimal revenue collection. The study findings were consistent with those of Wayua (2017) which revealed that the counties did not offer opportunities for training and refresher courses of staff frequently to sharpen their skills and capabilities besides motivating and empowering them in revenue collection. Kimutai, Mulongo, and Omboto (2017) recommended that it was crucial for employees concerned with county revenues to be trained and employed based on their qualifications.

Table 4.1: Descriptive Statistics on Personnel Training and Motivation

Taxpayer Education	Strongly Disagree	Disagree	Neither Agree or Disagree	Agree	Strongly Agree	Mean	Std. Dev.
There is committed allocation of funds for continuous training and development of the county revenue collection clerks and teams.	10.60%	26.50%	11.50%	37.20%	14.20%	3.177	1.269
The county organizes regular seminars and workshops on revenue collection for county staff.	13.30%	25.70%	15.00%	28.30%	17.70%	3.115	1.335

The county revenue clerks and teams are recruited on the basis of their qualifications and competencies.	26.50%	10.60%	9.70%	27.40%	25.70%	3.150	1.571
There are incentives for rewarding highly performing revenue personnel in the county.	42.50%	18.60%	12.40%	19.50%	7.10%	2.301	1.485
The county has put in place structures and penalties for addressing non-performance among revenue collectors.	15.00%	12.40%	8.00%	33.60%	31.00%	3.531	1.505

The study also sought to find out the major challenges in training and motivating county personnel and teams involved in the revenue collection process in the county. These challenges are as outlined in Table 4.2.

Table 4.2: Challenges of Personnel Training and Motivation among County's Revenue Collection Teams

Challenges in Personnel Training and Motivation	Frequency	Percent
Inadequate budgetary allocations	113	100.0
Lack of recognition and promotion opportunities for performing revenue clerks	81	71.7
Lack of concrete HR policies and reward systems	104	92.0
Lack of revenue clerks' engagement by the county management	57	50.4
Political influence in the recruitment exercises	36	31.9
Lack of training allowances for trainers breeding negative attitude towards the training sessions	13	11.5
Use of traditional training methods	29	25.7
Lack of awareness on the need for training among revenue clerks	68	60.2
Inconsistent trainings and seminars	77	68.1

Tax Payer/Public Education

The study also sought to determine the effect of tax payer/public education on revenue collection in Garissa County, Kenya. In the same way, the respondents rated their agreement/disagreement with various statements on tax payer/public education in relation to revenue collection in the county. As shown in Table 4.3 the responses given show that the county government of Garissa had a long way to go towards adequately ensuring that the public were sensitized and made aware on their tax obligations especially at the county level towards enhancing revenue collection. According to Awitta (2010), taxpayer education strategy which can be implemented through seminars, workshops, live radio talk shows among others was crucial in enhancing revenue collection. Nyongesa (2014) also recognized that tax awareness creation strategies were crucial in raising revenues. Ndunda, Ngahu, and Wanyoike (2015) also underscored that taxpayer education and sensitization by county governments was necessary to ensure that the public had the requisite and clarity regarding the types of taxes that needed to be remitted to the counties.

Table 4.3: Descriptive Statistics on Taxpayer/ Public Education

Taxpayer Education	Strongly Disagree	Disagree	Neither Agree or Disagree	Agree	Strongly Agree	Mean	Std. Dev.
The county government holds regular forums and programs for training the county residents on their tax obligations.	15.90%	18.60%	11.50%	24.80%	29.20%	3.327	1.467
There is adequate funds allocated for the implementation of taxpayer/public training programs in the county.	10.60%	34.50%	8.80%	20.40%	25.70%	3.159	1.411
The county conducts regular taxpayer/public education and sensitization campaigns across the county.	15.90%	20.40%	11.50%	33.60%	18.60%	3.186	1.379
The county has adopted diverse and interactive communication channels in reaching out to tax payers/residents.	12.40%	14.20%	8.00%	33.60%	31.90%	3.584	1.387

The county has adopted efficient feedback systems in dealing with taxpayer/public queries and concerns.	11.50%	15.90%	8.00%	36.30%	28.30%	3.540	1.356

The respondents were also asked to suggest the measures that the county government adopt to increase the level of taxpayer/public education and awareness for enhanced revenue collection in the county. The responses given are summarized in Table 4.4.

Table 4.4: Measures to enhance Taxpayer/Public Education and Awareness for enhanced Revenue Collection

Measures to enhance taxpayer/public education and awareness for enhanced revenue collection	Frequency	Percent
Advertise and sensitize public on paying taxes on local radio stations, TV shows, public barazas in local dialect	107	94.7
Enhance budgetary allocations towards public education and sensitization on tax obligations	79	69.9
Adopting friendly public participation and engagement structures in revenue collection and administration	95	84.1
Employing more staff for sensitization and awareness campaigns on revenue issues at the ward levels	64	56.6
Embracing social media platforms in mobilizing revenues from residents	56	49.6
Increasing transparency of revenue collectors' operations to win public trust	31	27.4

Revenue Monitoring

The study also sought to establish the effect of revenue monitoring on revenue collection in Garissa County, Kenya. A number of statements related to revenue monitoring in the county was presented to the respondents who rated their degree of agreement/disagreement with the statements. The findings are shown in Table 4.5. The findings implied that even though there were milestones made in monitoring revenues in Garissa County, much commitment and resources were required to facilitate revenue monitoring exercises and ensure that that queries raised in the revenue collection processes were adequately addressed. In their study, Attah-Botchwey (2018) noted that internal controls were crucial in attaining improvements in revenue mobilization. Owusu (2012) also emphasized that it was important to have in place proper systems of control to properly administer the revenue collection process and establishing monitoring units in devolved units.

Table 4.5: Descriptive Statistics on Revenue Monitoring

Revenue Monitoring	Strongly Disagree	Disagree	Neither Agree or Disagree	Agree	Strongly Agree	Mean	Std. Dev.
The county has active and well-equipped committees for monitoring revenue issues in the county.	25.70%	16.80%	7.10%	36.30%	14.20%	2.965	1.463
There are regular consultative meetings held by revenue committees in the county.	23.00%	18.60%	10.60%	23.00%	24.80%	3.080	1.530
There is adequate facilitation of revenue monitoring departments through resources and support by the county government.	33.60%	33.60%	1.80%	18.60%	12.40%	2.425	1.432
The county government has created a revenue taskforce for addressing issues of fraud, abuse and significant revenue leakages in the county.	9.70%	15.00%	10.60%	35.40%	29.20%	3.593	1.314
There is timely publication of progress and feedback reports on county revenue mobilization for accountability.	12.40%	8.80%	13.30%	36.30%	29.20%	3.611	1.326
There is adequate implementation of recommendations outlined in revenue	36.30%	23.00%	7.10%	25.70%	8.00%	2.460	1.408

audit reports in the county

The study further investigated the major obstacles to effective and efficient revenue monitoring in the county and the responses given are provided in Table 4.6.

Table 4.6: Obstacles to Effective and Efficient Revenue Monitoring in the County

Obstacles to effective and efficient revenue monitoring	Frequency	Percent
Lack of clear revenue monitoring framework	58	51.3
Lack of co-ordination and hindrances from other departments	76	67.3
Inadequate funding to facilitate revenue monitoring activities	85	75.2
Inadequate and ill-equipped revenue monitoring staff	61	54.0
Constant transfer of revenue collection staff	22	19.5
Lack of automated revenue collection processes	72	63.7
Limited public participation in the revenue monitoring	48	42.5
High cases of fraud, corruption and lack of political good will	76	67.3
Lack of clarity in role definition in the revenue monitoring system	33	29.2
Inactive revenue monitoring committees	46	40.7
Public resistance to new revenue policies	27	23.9
Slow uptake of digitalized and integrated information management systems leading to loss of crucial files	69	61.1
Lack of follow up on implementation of auditors' recommendations	67	59.3
Seasonality in payment of taxes due to market fluctuations e.g. livestock markets	16	14.2

Technology and Automation

The study also explored the effect of technology and automation on revenue collection in Garissa County, Kenya. The respondents rated their agreement/disagreement with various statements on technology and automation in relation to revenue collection in the county. The findings are summarized in Table 4.7. The findings painted a picture that the level of technology adoption and automation in the revenue collection processes in Garissa County was not satisfactory. Hence, the county government had a long way to go in exploiting technological resources to enhance revenue collection efficiency in the county. Owino, Senaji, and Ntara (2017) emphasized that county governments needed to continuously invest in improving the automation of their revenue processes. Biwott, Mulongo, and Omboto (2017) also asserted that technology adoption was important since it provided innovative ways for the counties to raise funds by providing approaches to countering dishonesty in revenue mobilization and other forms of revenue leakages at all points of revenue collection.

Table 4.7: Descriptive Statistics on Technology and Automation

Technology and Automation	Strongly Disagree	Disagree	Neither Agree or Disagree	Agree	Strongly Agree	Mean	Std. Dev.
The county has adequately automated its revenue collection processes.	38.10%	18.60%	14.20%	15.00%	14.20%	2.487	1.477
The county government has adequately integrated all its revenue collection and administration processes.	41.60%	12.40%	13.30%	29.20%	3.50%	2.407	1.373
The county government extensively uses electronic revenue reports generated by the county systems	32.70%	12.40%	15.90%	23.00%	15.90%	2.770	1.506
There is increased budget allocations towards ICT support services for revenue collection systems in the county	27.40%	7.10%	15.90%	33.60%	15.90%	3.035	1.470
The county revenue collection and administration staff are capable of using ICT system to collect and report on revenue	25.70%	14.20%	8.80%	23.90%	27.40%	3.133	1.584

The study also identified the major obstacles in the use of technology and automation in revenue collection in Garissa County as highlighted by the respondents.

Table 4.8: Obstacles to Use of Technology and Automation in Revenue Collection

Obstacles to effective and efficient revenue monitoring in the county	Frequency	Percent
Inadequate budgetary allocations towards automating county revenue systems	98	86.7
Lack of capacity to use ICT among county staff	86	76.1

Lack of proper strategy for automation	45	39.8
Lack of established ICT infrastructure in the county	73	64.6
Resistance to change among county revenue clerks	51	45.1
Slow uptake of automated systems such as use of M-Pesa paybill by the public	64	56.6

Revenue Collection

The respondents were further asked to give their assessment of the level of revenue collection in the county and their responses are outlined in Table 4.9.

Table 4.9: Descriptive Statistics on Revenue Collection

Revenue Collection	Strongly Disagree	Disagree	Neither Agree or Disagree	Agree	Strongly Agree	Mean	Std. Dev.
The gap between the annual revenue collected and the revenue target has significantly reduced over the past 5 financial years	24.80%	15.00%	6.20%	22.10%	31.90%	3.212	1.617
The level of revenue leakages has significantly reduced over the past 5 financial years	23.90%	8.00%	15.00%	27.40%	25.70%	3.230	1.518
The county has been able to reduce its budget variance over the past 5 financial years	23.00%	16.80%	10.60%	24.80%	24.80%	3.115	1.528
The percentage of county own-source revenue has significantly increased over past 5 financial years	25.70%	14.20%	10.60%	26.50%	23.00%	3.071	1.539
The level of efficiency, effectiveness and transparency in revenue collection has improved significantly over the past 5 financial years.	25.70%	9.70%	14.20%	27.40%	23.00%	3.124	1.524

The results presented in Table 4.10 show the revenue collection performance of the county based on the secondary data that was collected. The findings showed that there were considerable budget variances over the period 2013 to 2018 and that the county was way too far from achieving the local target revenues.

Table 4.10: Revenue Collection Analysis for Garissa County

Financial Year	Budget variance (Kshs.)	County revenues collected locally (Kshs.)	Realization of local target revenues (%)
2013/2014	110,986,821	35,900,000	23.9
2014/2015	369,516,481	130,720,000	26.1
2015/2016	395,684,734	105,900,000	21.2
2016/2017	269,276,002	81,900,000	23.4
2017/2018	159,806,085	86,690,000	34.7

Source: Controller of Budget and Auditor General Reports (2013-2018)

Correlation Analysis

In order to determine the whether organizational practices namely personnel training and motivation, tax payer education, revenue monitoring and technology and automation were significantly associated with revenue collection in Garissa County, Kenya, Pearson correlation analysis was undertaken. The direction and strength of the association/correlation between the variables was assessed. The strength of the correlation was interpreted as follows considering the criteria provided by Sedgwick (2012) as follows: +/-.00 to .19 is very weak, +/-.20 to .39 is weak, +/-.40 to .59 is moderate, +/-.60 to .79 is strong while +/-.80 to 1.0 is very strong. The significance of the correlation was tested at the 0.05 significance level. The correlation matrix results are shown in Table 4.11. The results revealed that personnel training and motivation was positively, strongly and significantly correlated with revenue collection in Garissa County ($r=0.658$, $p=0.000$, $p<0.05$). The findings also showed that there was a positive, strong and significant association between taxpayer/public education and revenue collection in this county ($r=0.692$, $p=0.000$, $p<0.05$). Furthermore, revenue monitoring was positively and significantly correlated with revenue collection in Garissa County as supported by ($r=0.718$, $p=0.000$, $p<0.05$). This association was also strong. Similarly, technology and automation was positively, strongly and significantly correlated with the revenue collection in Garissa County ($r=0.732$, $p=0.000$, $p<0.05$). These findings implied that personnel training and motivation, tax payer education, revenue monitoring and technology and automation and revenue collection in Garissa County changed in the same direction. The findings were in agreement with those of Ngugi and Kagiri (2016) which underlined that staff competencies were among the factors that determined optimal collection of revenue and also supported that of Millvier (2015) which revealed that revenue collection improved with improved staff training. The findings also agreed with those of Oyugi (2008) which showed that taxpayer education enhanced the revenues collected and were consistent with that of Tahiru, Agbesi, and Osei-Owusu (2014) which revealed that lack of continuous monitoring of revenues was a major challenge in the revenue collection process due to adequate information which led to fraud, abuse and significant revenue leakages. The findings also agreed with that of McCluskey (2012) that ICT adoption was crucial in enhancing the efficiency in revenue collection.

Table 4.11: Correlation Matrix

		Revenue collection	**Personnel training and motivation**	**Taxpayer/ public education**	**Revenue monitoring**	**Technology and automation**
Revenue collection	Pearson Correlation	1				
	Sig. (2-tailed)					
	N	113				
Personnel training and motivation	Pearson Correlation	.658**	1			
	Sig. (2-tailed)	0.000				
	N	113	113			
Taxpayer/ public education	Pearson Correlation	.692**	.513**	1		
	Sig. (2-tailed)	0.000	0.000			
	N	113	113	113		
Revenue monitoring	Pearson Correlation	.718**	.527**	.609**	1	
	Sig. (2-tailed)	0.000	0.000	0.000		
	N	113	113	113	113	
Technology and automation	Pearson Correlation	.732**	.541**	.426**	.499**	1
	Sig. (2-tailed)	0.000	0.000	0.000	0.000	
	N	113	113	113	113	113

** Correlation is significant at the 0.01 level (2-tailed).

Regression Analysis

Multiple linear regression analysis was conducted to show whether revenue collection in Garissa County was significantly affected by personnel training and motivation, tax payer education, revenue monitoring and technology and automation in the county government. The effect of each independent variable on revenue collection was quantified.

Model Summary

The first regression output related to model summary results which are presented in Table 4.12. The findings show that a R square (coefficient of determination) of 0.778 was computed which denoted that 77.8% of the changes in revenue collection in Garissa County was explained by changes in personnel training and motivation, tax payer education, revenue monitoring and technology and automation in the county government. The rest of the changes, 22.2% were attributed to the factors not considered in this model. These findings implied that personnel training and motivation, tax payer education, revenue monitoring and technology and automation were organizational practices within Garissa County that explained considerable variance in the revenue collection in the county. Hence, they were satisfactory predictors in the study model.

Table 4.12: Model Summary Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.882a	0.778	0.770	0.691461

a Predictors: (Constant), Technology and automation, taxpayer/public education, personnel training and motivation, revenue monitoring

ANOVA

The second output in the regression analysis contained ANOVA results which assisted the researcher in determining whether the model used to link the study variables was significant or fit and whether the independent variables were good predictors of revenue collection in Garissa County. The findings are summarized in Table 4.13. The study results show that the model used in linking the study variables was significant given that the p value associated with the F statistic was less than 0.05 ($F=94.875$, $p=0.000$, $p<0.05$). This implied that personnel training and motivation, tax payer education, revenue monitoring and technology and automation in the county government were satisfactory predictors of revenue collection in Garissa County.

Table 4.13: Testing for Model Fitness

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	181.446	4	45.361	94.875	.000b

Residual	51.637	108	0.478
Total	233.082	112	

a Dependent Variable: Revenue collection in Garissa County

b Predictors: (Constant), Technology and automation, taxpayer/public education, personnel training and motivation, revenue monitoring

Regression Coefficients

The regression coefficients which helped the researcher to determine the effect of each independent variable on the dependent variable are provided in Table 4.14. Based on the findings presented in Table 4.14, the following model was fitted:

Revenue collection in Garissa County= -0.798+ 0.192 Personnel training and motivation + 0.324 Taxpayer/public education+ 0.367 Revenue monitoring+ 0.426 Technology and automation

Table 4.14: Regression Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-0.798	0.220		-3.633	0.000
	Personnel training & motivation	0.192	0.070	0.162	2.740	0.007
	Taxpayer/public education	0.324	0.069	0.279	4.677	0.000
	Revenue monitoring	0.367	0.085	0.267	4.317	0.000
	Technology and automation	0.426	0.062	0.391	6.910	0.000

a Dependent Variable: Revenue collection in Garissa County

The findings revealed that personnel training and motivation positively and significantly affected revenue collection in Garissa County as shown by ($\beta = 0.192$, $t= 2.740$, $p = 0.007$). These findings implied that a unit increase in personnel training and motivation would result to increased revenue collection in Garissa County by 0.192 units holding all other factors constant. The findings were in line with those of Gatimu (2017) that employee qualification, skills and training had a significant positive effect on optimal revenue collection by enabling the staff to carry out their duties in line with the organization's vision and working within set standards. The findings also agreed with those of Okiro (2016) who found that training had a positive impact on staff knowledge which led to optimal, effective and efficient collection of revenue in counties. The findings were also consistent with those of Millvier (2015) which revealed that revenue collection improved with improved staff training. since highly trained staff were more motivated in their work thus ensuring that collection of revenues was done.

The study results also showed that taxpayer/public education had a positive significant effect on revenue collection in Garissa County as supported by ($\beta = 0.324$, $t = 4.677$, $p = 0.000$). A unit increase in taxpayer/public education was expected to result to increased revenue collection in the county by 0.324 units holding all other factors constant. The findings supported that of Awitta (2010) who found that taxpayer education strategy was crucial in enhancing revenue collection. The study results also agreed with those of Oyugi (2008) who found that taxpayer education undertaken enhanced the revenues collected and were also in accordance with those of Nyongesa (2014) who found that the employing tax awareness creation strategies was significant in raising revenue collection.

In the same way, revenue monitoring was found to positively and significantly affect revenue collection in Garissa County given ($\beta = 0.367$, $t = 4.317$, $p = 0.000$). It was therefore deduced that holding all other factors constant, a unit increase in revenue monitoring would result to increased revenue collection in Garissa County by 0.367 units. The findings of this study concurred with those of Sigilai (2017) which pointed out that monitoring positively and significantly affected the collection of revenues and also agreed with those of Tahiru, Agbesi, and Osei-Owusu (2014) which showed that lack of continuous monitoring of revenues was a major challenge in the revenue collection process due to adequate information which led to fraud, abuse and significant revenue leakages.

The findings further revealed that revenue collection in Garissa County was positively and significantly affected by technology and automation ($\beta = 0.426$, $t = 6.910$, $p = 0.000$). The results implied that a unit increase in technology and automation would result to increased revenue collection in Garissa County by 0.426 units holding all factors constant. The findings were consistent with those of McCluskey (2012) which revealed that ICT adoption was crucial in enhancing the efficiency in revenue collection. The findings were also in concurrence with those of Biwott, Mulongo, and Omboto (2017) which revealed that technology adoption positively impacted on revenue collection by making the revenue collection exercise efficient and effective.

CONCLUSION AND RECOMMENDATIONS

Conclusions

Based on the study findings, several conclusions were made. The study concluded that revenue collection in Garissa County was significantly affected by organizational practices adopted within the county government. The study concluded that organizational practices particularly personnel training and motivation, taxpayer/public education, revenue monitoring and technology and automation had considerable impact on the revenues collected by the county government. The study concluded that generally, technology and automation had the greatest effect on revenue collection in the county followed by revenue monitoring. The study concluded that enhanced revenue collection in the county would be attained when the county adopted or enhanced the implementation of favourable practices within the county government.

Recommendations

Based on the study findings, several recommendations to different parties were made. The study recommends that the county government through the departments of finance and accounts should increase budgetary allocations towards programs for developing the capacity of revenue clerks and other revenue administration teams in order to enhance their efficiency in undertaking their duties. The study also recommends that the county government through the relevant departments should develop public education and sensitization plans and campaigns and aggressively implement them in order to ensure that the public are informed on their tax obligations to the county and the importance revenues collected to the county's development. The study recommends that the county government should set a framework and guidelines that guarantee the selection of competent revenue committee members who are active and committed in discharging their mandate. The study recommends that the county government should set aside adequate budgetary allocations towards developing the ICT infrastructure and other ICT support services required in setting up integrated information management systems touching on revenue collection and management in the county.

The study recommends that a similar study taking in to consideration other organizational practices in the county not considered in this could be undertaken. The study also recommends that a study exploring the challenges in the adoption of integrated and automated revenue collection systems in the counties in Kenya could be carried out.

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