

ASSESSMENT OF FACTORS INFLUENCING EFFECTIVE REVENUE COLLECTION IN COUNTY GOVERNMENTS: A CASE OF BOMET COUNTY, KENYA

¹PAUL KIBET CHEPKWONY, ²DR. ELIZABETH NAMBUSWA MAKOKHA

¹Jomo Kenyatta University of Agriculture and Technology
²(PhD), Jomo Kenyatta University of Agriculture and Technology

Abstract: The establishment of county governments under the new constitutional dispensation brought in many challenges especially in revenue collection. This has caused financial challenges in the delivery of service. The purpose of this study was to assess the factors influencing effective revenue collection in county governments which was a case of Bomet County, Kenya. The study was guided by the following specific objective: To assess the influence of county government policies and strategies on effective revenue collection in Bomet County. The study adopted a mixed research design to enable researcher measure the variables. The target population was 73 employees comprising of 7 top management and 66 employees of the county from the revenue departments of Bomet County. Since the target population in this study was 73, the researcher adopted a census sampling technique to select all the 73 for inclusion in the study. A semi structured questionnaire and a secondary data collection sheet were the tools of data collection used. The analysis of data was conducted using Statistical Package for Social Scientists *version 21.0*. Research findings showed that policies and strategies used in revenue collection had a positive relationship on effective revenue collection in Bomet County since the r value was found to be 0.904.

Keywords: government policies, strategies, Statistical Package, positive relationship.

1. INTRODUCTION

Edward (2009) revealed that revenue collection is a major challenge facing many countries worldwide but the challenges are more in developing countries in comparison to developed countries. Beekes & Brown (2008) posited that developed nations such as USA and Canada have effective revenue collection systems hence minimizing revenue collection challenges. According to Tynan (2015) the government revenue in the United States, including federal, state, and local governments, is expected to total \$5.98 trillion in 2015. The total features five major sources. The largest share is incomes taxes, at 37 percent of total revenue; social insurance at 25 percent of total revenue; ad-valorem taxes, at 22 percent of revenue; business revenue, at 8 percent of total revenue; and fees and charges, at 8 percent of total revenue. Federal revenue is budgeted at \$3.18 trillion for FY 2015. Almost all revenue comes from income taxes, individual and corporate, at 57 percent of total federal revenue; and social insurance taxes, at 34 percent of total federal revenue. This will be about 33 percent of Gross Domestic Product in revenue. The federal government will collect about 17.5 percent of GDP; the states will collect about 9 percent of GDP, and local governments about 6.5 percent of GDP in 2015. A study by IMF (2005) revealed that the presence of a large black economy in developing countries results in loss of revenue to governments as a consequence of tax evasion, loss of useful productive activity on account of non-utilization of black

money in a useful economy, and the development of a plethora of problems on account of illegal economic activities such as drug trafficking, terrorist attacks, and human trafficking. Because Governments are unable to stop leakages of revenue, they impose more taxes on commodities and services to fulfill their revenue needs. The result is a regressive tax structure putting more pressure on honest taxpayers and promoting inequality in the society. Further it leads to transfer of funds from developing countries to abroad, a situation paradoxical for countries where foreign exchange and capital is scarce.

Africa as a region has faced major challenges in revenue collection. Fati (2014) discovered that in Ghana revenue trend has not been stable in revenue collection since the government did not have a full or comprehensive register of all taxable activities or levies in their jurisdiction. There existed no system to track invoices and payments. Data on services, facilities, levies were handled manually and consequently subject to fraud, abuse and significant revenue loss.

Kayaga (2010) analyzed the factors affecting effective revenue collection performance in Uganda. The motivation to conduct the study was the increasing administrative policies challenges facing developing countries when they attempted to establish efficient revenue collection systems despite the overwhelmingly revenue collection reforms worldwide. The study found out that despite the various administrative policies reforms conducted, growth in domestic revenue mobilization or collection was not significantly improved (which was indicated by the increase in the overall budget deficits i.e. a significant gap between the revenue collection targets and the actual amount collected). The persistence of the budget deficits indicated that the countries revenue administrative policies urgently need to be reviewed to increase revenue collection. The study blamed the stagnation of domestic revenue collection on several barriers to effective revenue administrative policies. The study then recommended that policy solutions should address the systemic problems to avoid further erosion of revenue collected.

In Kenya, there are 47 county governments whose structure, authority and mandate are the same as enshrined in the 2010 constitution of Kenya. County governments are geographical units of devolved government established in 47 counties (based on the 1992 districts of Kenya), that come into existence following the 2013 elections as envisioned by the 2010 constitution of Kenya, Article 174 on devolved government. They are headed by county governors who are policy implementers and the county chief executive officer, together with the secretary and the executive team they oversee the day to day management and administrative activities (Baldwin, 2016).

County governments have county assembly which is composed of county representatives who are policy makers. The running of the counties is guided by the following rules; the revised Local Government Act Cap. 265, Devolved Government Bill 2012, County Government Bill 2012 and Public Finance Management Act 2012, Urban Areas and City Areas Act No. 13 of 2012 Act. According to the County Government Bill 2011, Section 48 (1) Subject to subsection (3), the functions and provision of services of each county government shall be decentralized to (a) the urban areas and cities within the county established in accordance with the Urban Areas and Cities Act, 2011 No. 13 of 2011 (GOK, 2010), Their powers are provided in Articles 191 and 192, and in the Fourth Schedule of the Constitution of Kenya and the County Governments Act of 2012. These governments are responsible for: county legislation, executive functions, functions transferred from the national government, functions agreed upon with other counties and establishment (GOK, 2010).

In spite of the outlined revenue sources amongst others, the counties have been facing challenges collecting optimal revenue, which has made governors to be largely criticized for failure by their counties to meet the national average revenue targets, situation experts say put the national government to provide top up funds. The county chiefs have also been accused of collecting less revenue compared to the defunct local authorities due to their failure to seal corruption loopholes. For instance, a report by the Institute of Economic Affairs shows that in 2015 only nine of the 47 counties surpassed the Kshs.718 million targets, a threshold set so as to enable county governments to provide essential services such as health, security and water (Institute of Economic Affairs Report, 2016). Also a report by the Controller of Budgets Agnes Odhiambo on counties revenue collection in 2014/2015 indicates that less than half of the counties collected local revenue of above 50 percent (Anyanga, 2016).

2. COUNTY GOVERNMENT POLICIES AND STRATEGIES AND EFFECTIVE REVENUE COLLECTION

Policy is regarded as a mini – mission statement which is a set of principles and rules that directs the decisions of the organization. A Strategy is a special plan made to achieve a market position and to reach the organizational goals and

objectives. Both policy and strategy are very important in any organization. As found out by Olatunji (2013) during a study on the effectiveness of the government revenue administrative policies in improving Nigerian government revenue collection, (87%) of the respondents indicated that the existing government policy was adequate for efficient revenue collection by the Nigerian Revenue Authority. The study recommended that the Nigerian Revenue Authority needed to develop and maintain an efficient revenue administration policy, which would yield maximum revenue collection. Maisiba et al., (2016) conducted a study to establish why the Kenya Revenue Authority had been under collecting revenue. The study found that the huge deficit or significant gap between the revenue collection targets and the actual amount collected that KRA was experiencing was largely attributed to ineffective revenue administrative policies. The study recommended that there is need for effective revenue administrative policies at KRA through the development and implementation of a strong revenue reform that emphasized or addressed the inefficiency to enhance optimal revenue collection by the revenue authority.

Result emanating from Arshworth (2014) on a survey to evaluate the effect of revenue administrative policies and legislation on the revenue collection performance of local government shows that revenue administrative policies were largely supported to affect revenue collection in those local authorities. The study also found that insufficient legislation on revenue collection existed in Finland resulting in failure to introduce and implement effective revenue collection policies. Another issue identified by the study was inflexible revenue administrative procedures on revenue collection, which led to low revenue collection by the authorities. The study generally recommended for strengthening the revenue administrative policies by plugging the loopholes in the revenue laws and carefully drafting new revenue legislation since the study suggested that efficient revenue administration policy and legislation played a pivotal role in maximizing revenue collection. Although the study provided supporting information to this study by showing that revenue administration policies is a key factor in revenue collection, it failed to highlight the factors under administration policies, which would actually influence the revenue collection performance. Much of the emphasis was on the revenue administration policies leaving out very crucial information on how county government should implement the revenue administration policies.

As noted by Kayaga (2012), in Africa and more specifically Uganda there is increasing administrative policies challenges facing developing countries when they attempted to establish efficient revenue collection systems despite the overwhelmingly revenue collection reforms worldwide. The study found out that despite the various administrative policies reforms conducted, growth in domestic revenue mobilization or collection was not significantly improved (which was indicated by the increase in the overall budget deficits i.e. a significant gap between the revenue collection targets and the actual amount collected). The persistence of the budget deficits indicated that the countries revenue administrative policies urgently need to be reviewed to increase revenue collection. The study blamed the stagnation of domestic revenue collection on several barriers to effective revenue administrative policies. The study then recommended that policy solutions should address the systemic problems to avoid further erosion of revenue collected.

In a recent research conducted by Wawire (2015) on how revenue administrative policies affect the revenue collection performance at KRA, the study found out that the major reason KRA did not achieve its revenue collection targets year in year out was as a result of failure by its management team to implement new revenue administrative policy guidelines. As such, the study recommended that the management team of KRA should immediately implement the new revenue administrative policy guidelines outlined and contained in the budget speech to have significant influence on the level of revenue collected by the authority.

Majority of the county governments in the developing countries demonstrate major flaws in the administration of their own revenues. The two years' research conducted by the author within the four local government assemblies in Mainland Tanzania revealed substantial inadequate controls related to the Councils' revenue. In all of the Councils visited, virtually all of the revenue related functions such as follow-up, recording, and maintenance of the cash collected, were done by few individuals. The shortage of competent staff existed at the Councils in general, and revenue section in particular, did not allow sufficient segregation of duties, which is potential for the efficient monitoring of the Councils' revenues. In addition, unlike County government of developed countries, which has put in place the revenue-computerized system, majority of the counties do not have one. They maintain a list of the taxpayers depending on the type of local revenue and they normally adjust accordingly whenever the payment is made. This, not only increases the administration costs to the Counties, but also runs a risk of inappropriate accounting for revenues. Furthermore, most of the Counties' revenue

receipt books tend to be missing, and it is difficult to establish precisely whether the revenues related to those missed receipt books have been collected or not. For instance, in the FY 2010/11, in same case of Tanzania local government a total of 948-revenue receipt books from 48 Councils were missed (Goddard et al., 2016).

One of the components of revenue administration is the administration procedure which include locating and assessment of revenue payers, initial revenue payers compliance, checking on revenue payers compliance through audit and examination, collection of revenue and penalties (Bird, 2012). This is further cited by Foster and Ryan (2014) who notes that administrative procedures are the essential steps in the overall procedure of revenue administration. They are the enforcement measures of the revenue system and each administrative procedure represents a step in the enforcement process.

Improved administration to enforce revenue compliance has to be reinforced by action, meaning enforcing the revenue system by using the administrative procedures. The effectiveness of the administrative procedures means the level at which, each of the administrative procedure is being enforced on ground. When an administrative procedure is reasonably used on the ground then it is effective and contrary it is ineffective. The effectiveness of the revenue administrative procedures represents administrative effort in enforcement of revenue laws. Moreover, all the other aspects of revenue administration are just support functions designed to ensure that the administrative procedures are effective (Bird, 2012).

Revenue evasion is not the only reason why government fails to mobilize enough domestic revenue, there are other problems with existing administration systems arising because of faulty techniques and ineffective administrative procedures (Ronald, 2011). According to Anderson (2008), the primary obstacle to successful local revenue mobilization is weak administration despite policy being tuned in. Weak administration, combined with a lack of political will for enforcement, generates a low level of local revenue mobilization performance. There is general agreement that the local assemblies have substantial potential for enhancing local revenues especially from business licenses and property rates.

3. RESEARCH METHODOLOGY

This study used a mixed model research design because as noted by Teddlie and Tashakkori (2013) the design enables systematic integration of collecting both qualitative and quantitative data in more than one stage of the study. The target population in this research study was 73 respondents. The sampling frame for this study was a listing of 73 employees from Bomet County. The researcher adopted a census sampling technique to select all the 73 to represent the sample. The researcher used a semi structured questionnaire and a secondary data collection sheet as research instruments/ tools to collect primary data and secondary data respectively. Analysis of the data was done using *spss21* software. Comparative tables and percentages were also used for data analysis and presentation. Inferential statistics were also used-Pierson correlation. Multiple regressions model/analysis was further generated to determine the relationship between independent variables and the dependent variable.

4. RESULTS

The targeted population of the study was 73 respondents but only 65 filled the questionnaire. This means the response rate was 89.04.percent. To determine the reliability of the findings, Cronbach's alpha correlation coefficient was computed at 95% C.I for all the variables under study. It was found to be 0.792, which indicated that the level of internal consistency for the items was 79.2 percent. As noted by Fraenkel and Wallen (2000), items are considered reliable if they yield a reliability coefficient of 0.70 and above. Consequently, the pilot study results showed the existence of satisfactory level of inter-item reliability. Majority of the respondents 59.0 percent were male while 41.0 percent of the respondents were female.

Majority 49.0 percent of the respondents strongly agreed while 31.0 percent agreed that the county revenue payer/taxpayer registration and recruitment policy affect maximizing revenue collection in Bomet County. 16.0 percent were neutral and 4.0 percent disagreed that the county revenue payer/taxpayer registration and recruitment policy affect maximizing revenue collection in Bomet County. This means that in majority of respondents agreed that the county revenue payer/taxpayer registration and recruitment policy affect maximizing revenue collection in Bomet County. The findings obtained data on whether the county revenue returns management policy affect maximizing revenue collection in Bomet County. The results of data analysis results show that majority 43.0 percent of respondents agreed while 34.0

percent strongly agreed that the county revenue returns management policy affect maximizing revenue collection in Bomet County. But 4.0 percent were neutral, 12.0 percent disagreed while 7.0 percent strongly disagreed. This implies that majority of the respondents agreed that the county revenue returns management policy affect maximizing revenue collection in Bomet County. The results of the study also showed that majority 46.0 percent of the respondents agreed while 28.0 percent strongly agreed that the county revenue remittance/payment policy affect maximizing revenue collection in Bomet County. 6.0 percent were neutral, 10.0 percent disagreed and 10.0 percent strongly disagreed. This shows that majority agreed that the county revenue remittance/payment policy affect maximizing revenue collection in Bomet County. The findings further showed majority 45.0 percent of respondents agreed while 23.0 percent strongly agreed that the county revenue collection enforcement policy affect maximizing revenue collection in Bomet County. While 3.0 percent were neutral, 20 percent disagreed and 9.0 percent strongly disagreed. This shows that majority agreed that the county revenue collection enforcement policy affect maximizing revenue collection in Bomet County. The results of this study fully agree with those of a study by Kaulina (2012) whose result showed that the main determinant affecting effecting revenue collection performance was revenue administrative policies and strategies that were lamely supported to enhance revenue collection. These results are illustrated as shown in the table below:

Table 4.1: revenue policies and strategies parameters

Revenue policies and strategies parameter	SA	A	N	D	SD	Total
the county revenue payer / taxpayer registration and recruitment policy affect maximizing revenue collection in Bomet County	49.0	31.0	16.0	4.0	0	100
the county revenue returns management policy affect maximizing revenue collection in Bomet County	34.0	43.0	4.0	12.0	7.0	100
the county revenue remittance/payment policy affect maximizing revenue collection in Bomet County	28.0	46.0	6.0	10.0	10.0	100
the county revenue collection enforcement policy affect maximizing revenue collection in Bomet County	23.0	45.0	3.0	20.0	9.0	100

Correlation:

The study analysed data on the effect of policies and strategies used in revenue collection to obtain the Pearson correlation and presented the results in Table 4.2.

Table 4.2: Pearson Correlation of effect of policies and strategies used in revenue collection on effective revenue collection in Bomet County

Variable	Test	Effective Revenue Collection
	Pearson Correlation	.904**
Policies And Strategies	Sig. (2-tailed)	.000
	N	65

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

The study from table 4.2 above shows that policies and strategies used in revenue collection have a positive relationship on effective revenue collection in Bomet County. The r value is 0.904 which is relative strong at 2 tailed significance of 0.000 which is below 0.01 significance level .

Regression:

The study did regression on quantitative data policies and strategies used in revenue collection on effective revenue collection and presented the findings in Table 4:3 below.

Table 4.3: Coefficients' Determination of effect of policies and strategies used in revenue collection on effective revenue collection in Bomet County

Model 1	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error			
(Constant)	5.071	.023		17.042	.000
policies and strategies used in revenue collection	.411	.302	.320	.803	.399

a. Dependent Variable: effective revenue collection

Table 4:3 above provides the information needed to effective revenue collection from effect of policies and strategies used in revenue collection. Both the constant and policies and strategies used in revenue collection contribute significantly to the model. The regression equation is presented as follows; (Y) effective revenue collection = 5.071 +0.411 (policies and strategies). Therefore the model will be $Y=5.071 +0.411X_1$ (policies and strategies)

Hypothesis testing:

County revenue policies and strategies used in revenue collection have a positive relationship on effective revenue collection in Bomet County. The r value was 0.904 which is relative strong at 2 tailed significance of 0.000 which is below 0.01 significance level. This means that the null hypothesis H_{01} : There is no significant relationship between policies and strategies used in revenue collection and effective revenue collection in Bomet County: *is rejected*.

5. CONCLUSION AND RECOMMENDATION

The objective of the study aimed at establishing how the policies and strategies used in revenue collection affect effective revenue collection in Bomet County. The findings showed that majority of respondents agreed that the county revenue payer / taxpayer registration and recruitment policy affect maximizing revenue collection in Bomet County and that the county revenue returns management policy affect maximizing revenue collection in Bomet County. The results indicated that majority agreed that the county revenue remittance/payment policy affect maximizing revenue collection in Bomet County and that the county revenue collection enforcement policy affect maximizing revenue collection in Bomet County. Similarly, majority agreed that the county revenue recovery policy on unpaid revenue affect maximizing revenue collection in Bomet County. Based on the findings, the study concluded as follows; the null hypothesis H_{01} : There is no significant relationship between policies and strategies used in revenue collection and effective revenue collection in Bomet County: *is rejected* Therefore, policies and strategies has a significant influence on effective revenue collection in Bomet County. Based on the findings, the study recommends that;

Bomet County management should review and reform the county revenue collection policy guideline and strategy to have significant influence on the level of revenue collected by the county.

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