INFLUENCE OF REVENUE COLLECTION EFFICIENCY ON THE OPERATIONAL PERFORMANCE OF KISII COUNTY GOVERNMENT, KENYA

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Abstract

The study focused on the influence of revenue collection efficiency on the operational performance of Kisii County Government. The study was directed by the following theories: *Economic Theory*, *Subsidiary Principle Theory*, *Agenda Based Theory* and *Technology Acceptance Model*. The study used a case study which seeks to examine the influence of revenue collection efficiency on the operational performance. The study was conducted within Kisii County Government. The study revealed that benchmarking strategy through proper planning and budgeting influences revenue collection which affects operational performance and finally the Supervisory systems influence revenue collection and in turn influences operational performance. The study concludes that Kisii County Government has the potential to collect more revenue if it improves its supervisory systems, fully utilize the computerized systems in place and ensure that targets are being achieved. The study recommends that for computerized systems to work efficiently the systems should be programmed to remind the collection officers on due dates, Supervisory systems should be improved and proper planning through budgeting to enhance revenue collection.

Keywords: Operational Performance, Revenue Collection

1. Introduction

According to Rosen *et al*. (2009), early systems of public finance often taxed a variety of goods and activities, including property, trade, and sometimes wealth. Administrators in England attempted to collect the first true income tax, a tax on wages, in 1404, but the public quickly demanded its repeal, and all tax records were burned. Modern forms of tax collection date to a British income tax levied in 1799, this tax raised revenues for the Napoleonic Wars against France, which Britain and a coalition of other European nations won in 1815. The world has recently witnessed massive economic turbulence particularly in the United States of America and Western Europe resulting from the international financial crisis. The effects of this turbulence have yet to be fully appreciated in Africa. However, there will definitely be some element of economic slowdown as Kenya competes for scarce investment Funds with other economies. This poses additional challenges for Kenya which has recently seen a decline in financial remittances by Kenyans in the diaspora as a significant source of development funding.

An overview of the process of decentralization in Africa according to Oluwu and Wunsch, (2001) can be put into two phases, starting from the end of Second World War during which decolonization was on top of international relations agenda, as a reward for the colonized people's participation in the war. In the framework of decolonization important changes were made in county government throughout British and Francophone Africa.

The second phase of decentralization in Africa was characterized by the emergence of a new crop of indigenous African leaders who opted to pursue programmes of development through centralized planning. Democratic local government was therefore perceived as obstacles to their development efforts. Decentralization from the 1950"s up to the 1970"s failed to provide avenues for political participation and empowerment of a great majority of emerging African elites. Renewed interest in decentralization was as a result of the economic crisis of the 1970"s which sewn the adoption of structural adjustment programmes (SAPs), which suggested that decentralization to local government would cut back central government expenditures. It should be noted that, decentralization reforms of the 1980"s associated with SAPs and ARPs did not make clear, a distinction between decentralization and devolution. There was real commitment to shift power from the center to the localities. Real efforts towards

decentralization in Africa started in the 1990's.

Kenya has undergone significant political change in the last two years, the most significant being the recent implementation of a new constitution. In this new constitution the government's operations are being devolved from a national management level to largely independent running County Governments, 47 in total. Each County is self-governing

with some support from the national government. The Kisii County Government contracted Diamond Trust Bank with a computerized system in an effort to enhance its revenue. From the initial start, the revenue increased but in the subsequent months' revenue were on the decline.

According to Kamolo (2014) it is inconsistent for county governments to exclusively look to the national government for revenue to establish or maintain programmes whose benefits have a local reach. Programmes like feeder roads, garbage collection, establishment and maintenance of sewerage systems, keeping the street clean, rural access roads, development of markets and urban centers should be financed by local revenues. County governments need to

collect much revenue by way of taxes to face the increasing financial expenditures budgeted by the county and to ensure a balance between county budgetary allocations and county revenue collection through tax instruments.

Kisii County Government's revenue collection has been on the decline since the targets are not met and this affects the operational performance of the County. This leaves a question, is there efficiency in revenue collection? The county has allowed the usage of manual collection system which is prone to errors and the collectors do not hand in all the day collections which leads to shortfalls in the collection.

2. Statement of the Problem

One major administrative problem today for many governments is their inability to collect the revenue .There are huge gaps between reported and projected revenues, This can be attributed to poor administrative capacity to assess ,the revenue base, enforce the payment of taxes, Explicit and intentional tax evasion and resistance from taxpayers, Corruption, including embezzlement of revenues, external pressure on the finance department to provide optimistic projections, and political pressure on the tax administration to relax on revenue collection, especially

during election periods. Fundamental issues to be addressed in the context of county government fiscal reforms are to redesign the current revenue structure and to strengthen financial management. This study seeks to focus on the influence of revenue collection efficiency on the operational performance Kisii County Government.

3. Objectives of the Study

The general objective was to assess the influence of revenue collection efficiency on the operational performance Kisii County Government. The study was guided by the following specific objectives:

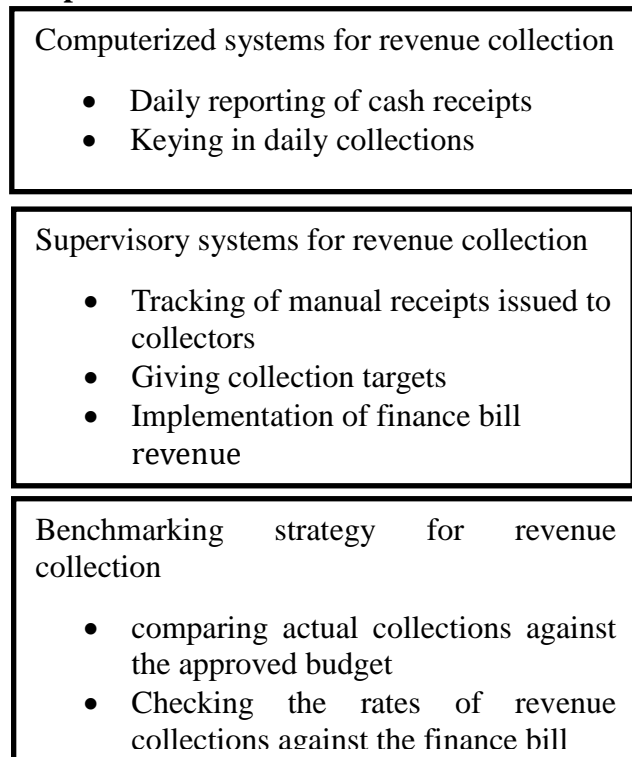i. To establish the extent to which computerized systems on revenue collection efficiency influence operational performance of Kisii County Government.

ii. To find out the extent to which revenue collection supervisory system influence operational performance of Kisii County Government.

iii. To establish the extent to which benchmarking strategy on revenue collection efficiency influence operational performance of Kisii County Government.

The theoretical literature related to the variables of the study was directed by the conceptual framework

Independent Variable   **Dependent Variable**

Computerized systems for revenue collection

- Daily reporting of cash receipts
- Keying in daily collections

Supervisory systems for revenue collection

- Tracking of manual receipts issued to collectors
- Giving collection targets
- Implementation of finance bill revenue

Benchmarking strategy for revenue collection

- comparing actual collections against the approved budget
- Checking the rates of revenue collections against the finance bill

Operational performance of County Governments

- Increased revenue
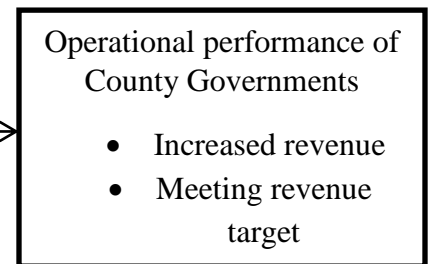- Meeting revenue target

Fig 1. Conceptual frame work

4. Research Methodology

The study design used a case study which seeks to examine the influence of revenue collection efficiency on the operational performance. The study target population was 400 respondents which included revenue collectors, Chief officer- finance, Head and deputy of revenue and revenue accountants. The case study approach entails an observation of a single group or event at a single point in time, usually subsequent to some phenomenon that allegedly produced change, for instance a community, after an urban renewal program.

RESULTS AND DISCUSSION OF FINDINGS

5. Computerized Systems on Revenue Collection Efficiency

This was to determine the extent to which the respondents agree on various statements on computerized systems of revenue collection efficiency on the operational performance. The findings are presented in table 1 below which presents various aspects which seek to establish whether computerized systems on revenue collection efficiency do influence operational performance.

Table 1 Information on computerized Revenue Collection efficiency by the respondents

Computerized Systems on Revenue Collection	Strongly Agreed		Agree		Neutral		Disagreed		Strongly disagreed	
	%	F	%	F	%	F	%	F	%	F
Automated systems on revenue collection	30	90	44	131	4	12	11	33	11	33
Increased revenue collection	41	122	48	144	7	21	4	12	0	0
Effective billing	39	116	49	147	11	33	1	3	0	0
Manual revenue collection	33	98	22	66	19	57	26	78	0	0
Timely recording of revenue	33	98	48	144	11	33	8	24	0	0
The automated collection system	26	78	4	12	15	45	55	164	0	0
There is computerized data bank	26	77	22	66	33	99	19	57	0	
There is automatic reminder	11	33	10	30	22	66	42	125	15	45
Increased use of computerized	44	131	30	90	15	45	7	21	4	12
There is good will in support to use computerized system	19	57	44	131	22	66	4	12	11	33
The staffs understand computerized	4	12	44	132	30	89	19	57	3	9

From the above 1 table it indicates that most of the respondents agreed that computerized systems on revenue collection efficiency increase revenue collection which in turn increase operational performance. As (Sani 2013) notes that delay in the remittance of the generated revenue to the State treasury as a result of the huge computation involved in bringing together all revenues collected from the 30 Area offices in the State. This makes it difficult for the State Government to respond to the need of her citizens as and when necessary. The primary aim of computerized revenue collection must be to dramatically increase cash receipts in order to effectively sustain the utility and generate an acceptable return on investment related to the system. The study also showed that Information Systems further maximizes revenue collection, especially the permit system where records are easily computerized (Odoyo 2013). Most of the respondents strongly agreed 33% that manual revenue collection systems lead to low revenue collection, 22% agreed, 19% neutral, 26% disagreed and 0% strongly disagreed. Automation based approaches have become an important vehicle for achieving efficiency in tax administration, (UNCTAD, 2006). Hence, automation impacts on the efficiency of tax administration. Efficiency of tax administration is defined as costs, tax clearance time and effectiveness of revenue collection (Isaac, 2010). This is in line with the study conducted by Maina (2013), which concluded that the revenue collectors appreciated the role of information technology in ensuring effective revenue collection however the availability and accessibility was a hindrance to effective LAIFOMS implementation. Mutisya (2014) noted that measures are required to enhance taxpayers, compliance and to improve the accountability of tax collectors for example the local governments can device a means of allowing tax payers to pay their taxes online. Here tax payers are registered and connected using the internet with the revenue office/collector such that they can be reminded or compelled to pay their taxes online as at when due and automatically identify. Franzen"s (2007) study conducted in Dar es Salaam, Tanzania indicated that, public officials are more effective as revenue collectors that their private counterparts. Fjeldstad and Haggstad (2012) concluded that, measures are required to improve the accountability of revenue collectors and elected officials. The foregoing, according to the scholars, can only be achieved through political goodwill from the national

government. Kayaga (2010) in her study of tax policy challenges in Uganda as one of developing countries opined that, new technology alone is not sufficient if the government does not recognize the need for skilled tax officials. The scholar further avers that, effective tax administration requires qualified tax personnel with requisite skills to maintain these systems and operate them to their fullest potential

6. Revenue collection supervisory system

This was to determine the extent to which the respondents agree on various statements on revenue collection supervisory systems efficiency on the operational performance. The findings are presented in table 2 below which presents various aspects which seek to establish whether revenue collection supervisory on revenue collection efficiency do influence operational performance.

Table 2. Revenue collection supervisory systems

Revenue Collection Supervisory Systems	Strongly Agreed		Agree		Neutral		Disagreed		Strongly disagreed	
	%	F	%	F	%	F	%	F	%	F
Revenue collection is based on the finance act	52	155	44	132	4	12	0	0	0	0
Revenue collection achieved through meeting targets	41	123	52	155	7	21	0	0	0	0
Control of manual revenue	26	78	56	167	11	33	7	21	0	0
Spot billing increases efficiency in revenue collection	33	99	48	144	12	36	7	20	0	0
Daily reporting of revenue	59	176	37	111	4	12	0	0	0	0
There is close supervision	11	33	10	29	33	100	42	125	4	12
Revenue collection has several leakages within the system	37	111	30	90	26	77	0	0	7	21
Collection of revenue arrears is efficient	7	20	19	57	34	102	18	54	22	66
Tax payers are willing to pay their taxes in time	0	0	8	24	29	86	26	78	37	11
There are enough resources										

| allocated to assist in revenue Collection. | 4 | 12 | 20 | 60 | 14 | 42 | 40 | 119 | 22 | 66 |

From the table 2 above shows that revenue supervisory collection system efficiency influences operational performance as Akpan (1993), identified embezzlement and diversion of funds as a problem of tax collection, that result in the loss of huge sum of revenue to fraudulent staff charged with the responsibility of tax collection. Ubeku (1976), reports that, non-performance of employee due to poor motivation and lack of training as a major threat to effective tax collection. The process of revenue collection can be tightly controlled to avoid fraud, evasion and under-collection. Daily reconciliations will have to be made for each collection officer (Sohne, 2003)

This is in agreement with the study carried out by (Jamala 2013) which concludes that in order to improve revenue generation in the study area, the respondents (56.7%) indicates that they normally employed the use of law enforcement agents to assist in revenue generation and this had yield some measures of improvement in the amount of revenue generated from 2005 to 2009. Although, there has been an increased in the amount of targeted internally generated revenue from 2005 to 2009, the respondents indicates that majority of the taxpayers do not comply in prompt payment of taxes in the study area due to tax evasion and avoidance which accounts for almost 40%, the respondents indicated, this agrees with the observation of (Zorto, 1996). The problems of tracking and identifying fraud or rogue revenue collectors are only compounded by the usage of manual or centralized systems due to the resources and overheads needed to monitor and control such problems (Sohne, 2003).

7. Benchmarking Strategy on revenue collection efficiency

The researcher sought to find out from the respondents to what extent they agree or disagree on various statements on benchmarking strategy on revenue collection efficiency on the operational performance. The findings are presented in table 3 below which presents various aspects which seek to establish whether benchmarking strategy revenue collection efficiency do influence operational performance

Table 3. Benchmarking strategy and revenue collection efficiency

Benchmarking Strategy On Revenue Collection	Strongly Agreed		Agree		Neutral		Disagreed		Strongly disagreed	
	%	F	%	F	%	F	%	F	%	F
Proper planning through budgeting increases efficiency in revenue collection	41	123	48	144	7	20	4	12	0	0
The revenue collection rates applicable are manageable	11	33	19	57	11	32	52	156	7	21
Revenue is being collected from all sources	11	33	12	36	26	78	42	126	9	26
The tax payers are willing to pay their taxes when it is due.	0	0	11	33	33	99	41	122	15	45
The county government has a plan of collecting revenue arrears	11	33	11	32	30	89	45	136	3	9
The methods used for revenue collection are satisfactory.	4	12	17	51	22	65	46	138	11	33
Old staffs and new staffs work in harmony in revenue collection	4	12	26	78	41	123	22	66	7	20
All tax payers are invoiced in time to avoid long queues in payment points	10	30	26	78	19	57	35	104	10	30
There is political interference in revenue collection	41	122	35	105	15	45	5	15	4	12
Revenue collectors understand all sources of revenue	22	66	30	89	6	18	35	105	7	21
Revenues collected is well utilized in meeting development activities	0	0	4	12	20	60	58	173	18	54

From the table 3 above table it indicates that bench marking strategy on revenue collection efficiency improves operational performance. However, most of the respondents disagreed that bench marking strategy is adequate as Tabanshi, (1997) pointed out that another problem of tax collection is the failure by tax payers to

submit their correct information for assessment. While enumerates inadequate legal policies, poor system of accountability of the tax officials and lack of adequate awareness/campaign on the importance of tax, as some of the constraints of tax collection and filing. Adedeji (1970) blames the ineffectiveness of local administration on lack of mission or comprehensive functional role, lack of proper structure to enhance the development revenue base, lack of qualified and experienced tax officials to handle tax assessment and collection. If the local governments are able to generate a lot of revenue internally some of the funds can be used to undertake development projects in their respective Assemblies instead of relying solely on the Central Government. There is therefore the need to improve the internal revenue Mobilization in order to meet targets set (Collins 2013). County's own sources of revenue rely on the proper ways of collection, strategic plans and budgeting process within the year of income. Poor plans, budgeting and collection process may lead to depleted revenue. (Nuluva 2015).

8 Computerized systems influence on revenue collection efficiency on the operational performances.

The study established influence of computerized systems on revenue collection and the operational performance. Table 4 shows the results.

Table 4 Revenue collection efficiency on the operational performance

	Frequency	Percentage
Most influential	120	40
Moderately influential	167	56
Less influential	6	2
Not influential	6	2
	299	**100**

From the above table 4 it indicates 40% of the respondents noted that computerized system most influenced revenue collection efficiency on operational performance, 56% said it is moderately influential, 2% less influential and 2% not influential.

9. Benchmarking strategy and revenue collection efficiency

The study established influence of benchmarking strategy on revenue collection .

and the operational performance. Table 5 shows the results.

Table 5 Benchmarking strategy and the operational performance

	Frequency	Percentage
Most influential	141	47
Moderately influential	108	36
Less influential	30	10
Not influential	20	7
Totals	**299**	**100**

From the above table no 5 it indicates 47% of the respondents noted that Benchmarking strategy influence revenue collection efficiency on the operational performance, 36% said it is moderately influential, 10% less influential and 7% not influential. This shows that bench marking strategy do influence operational performance of Kisii county government.

10. Supervisory systems and revenue collection efficiency

The study established the influence of supervisory systems and revenue collection efficiency on the operational performance of county government. The results are in table 6 below.

Table 6 Supervisory system and revenue collection efficiency.

	Frequency	Percentage
Most influential	114	38
Moderately influential	161	54
Less influential	15	5
Not influential	9	3
Totals	**299**	**100**

From the above table 6 it indicates 38% of the respondents noted that benchmarking strategy influence revenue collection

efficiency on operational performance, 54% said it is moderately influential, 5% less influential and 3% not influential. This

indicates that supervisory systems do influence operational performance of Kisii County government.

11. Weight for operational performance when all revenue collection systems are applied

Table 7 Weight

	Frequency	Percentage
Effective operational performance	260	87
Ineffective operational performance	39	13
Totals	**299**	**100**

From the above table 7 it shows that 87% of respondents noted that there is effective operational performance whereas 13% noted that there is ineffective operational performance. This means that effective revenue collection leads to improved operational performance.

The study sought to establish the influence of revenue collection on operational performance. The results are shown in the table 7 below.

Table 8 Correlation analysis

		Operational performance	Computerized systems	Benchmarking strategy	Supervisory systems
Operational performance	Pearson	1	.562	.416	.541
	Correlations (Sig. 2-Tailed)		.000	.000	.000
	N	299	298	299	297
Computerized systems	Pearson	.562	1	.523	.539
	Correlations (Sig. 2-Tailed)	.000		.000	.000
	N	298	298	298	297
Benchmarking strategy	Pearson	.516	.514	1	.457
	Correlations (Sig. 2-Tailed)	.000	.000		.000
	N	299	298	299	298
Supervisory systems	Pearson	.541	536	.662	1
	Correlations (Sig. 2-	.000	.000	.000	

Tailed)				
N	297	298	299	299

From the above table 8 show that the relationship between each independent variable and dependent variables was high since the correlation coefficient (r) for each comparison between an IV and DV was greater 0.5. The result show that computerized systems had the highest relationship (r=.579), followed by supervisory systems (r=.541), and finally Bench marking strategy (r=.516)

The results also show that all the independent variables; Computerized systems, benchmarking strategy, supervisory systems were significantly related to operational performance of Kisii County government, since the P-value for each was less than 0.05. From the results, Computerized systems had the highest relationship (r=.579, p-value =.000), benchmarking strategy (r=.516, p-value = .000), and supervisory systems (r=.541, p-

Value =.000) were significantly related to operational performance of Kisii county government as the study findings by (Janet, 2013) established that there was a significant increase in the revenue collected after the implementation of a new Customs system in July 2005 prior to the introduction of the new system the average collections of revenue were low after which they increased significantly afterwards.

Regression Analysis

Multiple regression analysis was used to predict the influence of revenue collection efficiency in the operational performance and determine the magnitude and or direction of the relationship between the study variables. The results of the regression tests are reflected in table 9.

Table 9 Regression analysis

Model	Unstandardized Coefficients		Standardized Coefficients			
	B	Stand. Error	Beta	T	P-Value	Sig
(Constant)	10.278	.188		2.785	.002	.018
Computerized systems	13.840	.070	.374	6.094	.0011	.000

Benchmarking strategy	20.080	.091	.073	1.548	.203	.030
Supervisory strategy	16.385	.728	.064	5.944	.004	.000

From the table 9 the estimated equation is;

$$Y=10.278+13.840X1+20.080X2+16.385X3+e\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots\dots(i)$$

Where Constant= intercept (defines value of leverage without inclusion of predictor variables)

X1=Computerized systems

X2=Bench marking strategy

X3=Supervisory systems

From the logit regression analysis, a positive relationship was established between computerized systems and the operational performance in the Kisii county government. This is given by the positive sign of the coefficient (β=13.840) with P Value > 0.05 at .0011 which is a strong positive, that is it provides strong evidence that computerized systems is an influential factor for effective operational performance of Kisii county government.

From the regression analysis, a positive relationship was established between revenue collection and operational performance. However, the coefficient value is (β =20.080) meaning that a unit change in benchmarking strategy would be influenced by a change in the operational performance. The test of significance p-value result, p = 16.385, provides a strong evidence (0.08<p>0.05) that

benchmarking strategy is a factor that has change in operational performance of Kisii county government. Therefore revenue collection of funds by county government statistically significantly influence efficiency delivery of services in county government

From the regression analysis, a positive relationship as established between supervisory revenue collection efficiency and the operational performance (β =13.840). The test of significance provides overwhelming evidence (p <0.05) that the kisii county supervisory systems of revenue collection efficiency influences operational performance p = 0.004. This is the strongest value obtained from the regression meaning that the Kisii county government supervisory revenue collection was the most significant factor influencing operational performance. The

findings concurred with Chikati, (1999) who found that efficient revenue collection improve significantly and helps in terms of roads, schools, and this was so because of the improved revenue collection process that meant more funds improve county's ability to offer more services to the public.

The study then analyzed the study model for operational performance of Kisii county government in terms of computerized systems, benchmarking strategy and supervisory systems. The results are recorded in table 10.

Table 10: Model summary

Model	R	R 2	Adjusted R2	Std. Error of the Estimate	Change Statistics				
					R2 Change	F Change	df1	df2	Sig. F Change
1	.092(a)	.796	.724	.34	1.737	6	6.208	8.629	.000

Predictors: (Constant), Computerized systems, Benchmarking strategy, Supervisory systems

Dependent: Operational performance

As illustrated on Table 10, R is the square root of R-Squared and is the correlation between the observed and predicted values of dependent variable implying that the association of 0.092 between revenue collection and the operational performance in the Kisii county government. Adjusted R2 is called the coefficient of determination which indicates Kisii county government on the operational performance varies with variation in revenue collection strategies of computerized systems, benchmarking strategies and supervisory systems. This implied that, there was a variation of 72.4% of revenue collection and the operational performance in Kisii County government was statistically significant with P-Value of 0.000 which was less than 0.05 at a confidence level of 95%. In conclusion, all the IVs (computerized systems, benchmarking strategy and supervisory systems could significantly predict the DV (Operational performance of Kisii county Government)

12. Summary of the findings

Computerized systems on revenue collection efficiency

The findings of the study reveal that computerized systems on revenue collection increases revenue collection. The findings also reveal that the system which is currently in place do not remind the collection officers on due date of revenue collection and there is no automatic reminder to tax payers when their payment is due. Further the study revealed that manual collection receipts leads to low revenue. This indicates that the computerized system which is currently in use is not working to its optimum hence affecting revenue collection efficiency.

Revenue collection supervisory systems

The findings of the study reveal that revenue collection is based on the finance bill which means that all the revenue is legally collected. It also reveals that control of manual revenue collection receipts increases revenue. The study further reveals that there is no close supervision of revenue collectors by the supervisors. This means that there is a challenge in tracking of the revenue which has been collected and the study revealed that revenue collection has several leakages within the system. Collection of revenue arrears is not efficient and the tax payers are not willing to pay their taxes in time. It also revealed that resources to assist in revenue collection is not enough and public awareness on revenue collection has not been carried out fully. This means that there is no efficiency in revenue collection hence affection operational efficiency.

Benchmarking strategy on revenue collection.

The findings of the study reveal that proper planning through budgeting increases efficiency in revenue collection. The tax payers feel that the revenue collection rates applicable are not manageable and revenues are not being collected from all the sources. The study further revealed that the county governments do not have a plan of collecting arrears. The methods used for revenue collection is not satisfactory. The study revealed that there is a rift between old staff and the new staffs which affects revenue collection. The study pointed out that there a strong political interference from political leaders and tax payers are not invoiced in time to avoid long queues in payment points. Finally the study revealed that revenues collected are well not utilized in meeting development activities. This indicates that revenue collection in Kisii county government has several challenges which affect operational performance.

13. Conclusions

The study concludes that Kisii County Government has the potential to collect more revenue if it improves its supervisory systems, fully utilize the computerized systems in place and ensure that targets are being achieved. Further proper planning through budgeting should be done to ensure that there is efficiency in revenue collection.

14. Recommendations

Based on the above findings and conclusion, the study recommends the following:

For the computerized systems to work efficiently the systems should be programmed to remind the collection officers on dues dates and automatic reminder should be in place to remind tax payers when their payment is due. This will enhance efficiency in revenue collection. Manual collection receipts should be discouraged as this encourages delay in submitting funds and surrender of the receipts is also a challenge. Supervision by revenue collectors should be done on daily basis to ensure that the revenue collected on that day is submitted and banked and increase spot checks. All the leakages established within the system should be investigated immediately and appropriate action taken without further delay plan of collecting revenue arrears should be put in place to assist in tracking all arrears identified. Proper planning through budgeting should be done to ensure that targets are being met.

15 Recommendations for Further Study

The study focused on the influence of revenue collection efficiency on the operational performance of Kisii county government. The study recommends that similar study to be carried in other counties since counties are not the same. Further the study recommends that a study to be carried out on the comparison of sources of revenue between National government and County Governments and finally the study recommends another study on the roles of members of county assembly on revenue collection.

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