

TECHNOLOGY ADOPTION AS AN APPROACH FOR REVENUE MOBILIZATION TOWARDS COUNTY SOCIO-ECONOMIC DEVELOPMENT IN NORTH RIFT REGION, KENYA

Dominic Kimutai Biwott 

Phd student, Department of Development Studies,
School of Human Resource Development, Moi University, Kenya
dommybiwott@gmail.com

Leonard Mulongo

Department of Development Studies,
School of Human Resource Development, Moi University, Kenya

Peter Omboto

Department of Quantitative and Entrepreneurship Studies,
School of Human Resource Development, Moi University, Kenya

Abstract

To main aim of this study was to determine the influence of revenue mobilization technology on socio-economic development. The study was guided by Resource-Based Theory and the sequential theory of decentralization. The study adopted a descriptive survey design. The study targeted a population of 1640 employees from revenue and planning departments in 6 County Governments in North Rift region. Random and stratified sampling techniques were used to get a sample size of 321 respondents. Instruments of data collection included questionnaires and Interview guides. Split half method was used to test reliability of research instruments. Data was analyzed using both descriptive and inferential statistics. Qualitative data was analyzed using thematic analysis. Findings indicated technology in revenue mobilization ($\beta = 0.596$, $p < 0.05$) have a significant and positive effect on socio-economic development. The County governments may need to ensure effective automation mechanisms of businesses licensing.

Keywords: Socio-economic development, technology, revenue mobilization, Kenya

INTRODUCTION

Socio-economic development is the association between monetary action and social life. Their affirmation suggests that economic development is the constant change in the prosperity and in the way of life of the general population (NEPAD 2009). The socio-economic development point is to guarantee that individuals meet their fundamental needs that are basic to carry on with an existence of pride. This incorporates access to quality training, better medical services, better housing, safe drinking water and great sanitation, and fair appropriation of a country's riches. Furthermore, its commitments ought to give feasible advantage, to utilize the old socio-economic development ventures instruct individuals to fish instead of giving them a fish (Szirmai, 2009). Socio-economic development emphasizes progress in terms of economic and social factors within a geographic unit

Richard (2002) as inclusiveness, social justice and the common good also defines social development. Socio-economic development is measured with pointers, for example, GDP, life expectancy, proficiency and employment levels (Nwanegbo and Odigbo, 2013). As a result, it has a great deal more instrumental component, which is probably going to be supported by specialists inside the development group notably in global development agencies. Socio-economic development is the way of enhancing the nature of all human lives with three vital issues which as per Todaro (2014), they include; raising the living standards of individuals' for instance wages and consumption, levels of food, medical services, training through important development processes.

Local socio-economic development is any effort aimed at improving and/or enhancing livelihoods in the social and economic domains. It involves both the transformation of lives and landscape to ensure a significant improvement in the quality of life (Eigeman, 2007). Bird (2010) notes that a sound income mobilization framework for local governments is a basic precondition for the achievement of financial decentralization. Notwithstanding raising incomes, mobilization of local income can possibly cultivate political and managerial responsibility by enabling communities to thrive.(Shah, 1998; Oates, 1998). Despite this fact, local governments face many challenges on the choice of effective and efficient revenue mobilization strategy.

Technology adoption is key in improving the efficiency and effectiveness in revenue mobilization. No doubt, the traditional kinds of paper forms always will be an essential part of the tax administration system (UNCTAD, 2008). Through technology adoption, a tax collection agency will be able to meet their revenue collection targets, as there will be less tax avoidance and evasions. Technology in the tax framework falls under the Public Administration part and its target is to enhance the productivity and viability both at national and local level.

Panday (2006) carried out an empirical study whose main goal was to establish the influence of adoption of technology on revenue mobilization in India. He used regression analysis among a random sample of 20 local governments in the country. The results of the study revealed that for government to compare in execution with the development and desires of its constituents, it should significantly build its financial profundity without causing expensive repeating overheads. Panday (2006), in his study on use of technology on revenue in Malaysia collections using 120 questionnaires distributed to employees of the county revenue. He further noted that technology adoption through systems automation, have been seen to be fit for acquainting bigger efficiencies with accumulation of street parking fees that can enhance the income. Implementing technical arrangements towards the vital objectives for the government is a key stride towards guaranteeing effectiveness in the collection of street parking fees.

In Kenya, devolution has been advocated as a political answer to the ills afflicting delicate and plural societies, such as, conflicts, inequalities, rent seeking, economic stagnation, corruption and inefficient use of public incomes. Besides, devolution is also implemented as a reaction to external pressure from organized groups. For devolution to be operational, however, the criteria of subsidiary and consensus must be observed (Kimenyi & Meagher, 2014). Kenyan local authorities had not been vigorous in collecting and generating their own revenues, as a result, county governments in Kenya heavily depend on National government funds to fulfill necessities such as wage payment rather than integrating various dimensions of socio-economic development. This in turn has contributed to increased political unrests in the country as evidenced with frequent strikes and demonstrations from the county employees due to delayed and low payments.

Societies worldwide are faced with the challenges of raising resources that can be used in transforming their economies for socio-economic development. Since rural regions have distinctive planning difficulties and fears, many urban oriented planning methods are not suitable to such regions. Some rural areas must plan for rapid population growth and economic development and while others will grow very slowly, some rural areas will actually lose their population and jobs. County governments that serve such communities are facing a decreasing revenue base while at the same time facing acute human service requirements. County roads, bridges, water and sewer systems, parks, and so on, are all part of the countries' crumbling infrastructure.

In North Rift Kenya, most counties still identify inadequate revenue mobilization approaches as a barrier to achievable development (ICPAK, 2014). When the County Governments fail to optimally mobilize requisite revenues, the public will negatively be affected by being denied vital services. As aforesaid, the County Government employees are bound to

fail to be adequately remunerated. Moreover, the National Government will be overburdened by the financial demand from the County Governments, which will ultimately negate the national economy. Relative to this, it was fundamental to analyze the challenges that hamper optimal revenue mobilization by County Governments with a view of coming up with findings and recommendations which if and when implemented, the County governments would be financially self-sufficient. Thus, Counties are expected to devise innovative approaches of revenue mobilization to avert budgetary deficits as a result of shortfall revenue mobilization. However, it has emerged that counties are facing serious challenges in realizing their local revenue collection targets.

If county governments do not significantly improve domestic revenue mobilization, decreased revenue inflows pose a serious risk of institutionalizing dependency, a situation in which high levels of external assistance perpetuate low saving rates. As a result, the country will lose the capacity to mobilize its domestic revenues for development. Consistent with the policy, the county governments presented several undertakings and programmes directed at growing local revenue such as raising of rate levels and expansion of income mechanisms. However, majority of the incomes created from these sources were miserably insufficient to sustain development. Previous studies did not give adequate attentions on how various revenues mobilization approaches, influence socio-economic development, particularly in developing economies such as Kenya creating scanty of literature. There was therefore need to examine revenue mobilization approaches and evaluate their influence on socio-economic development at county levels.

H₀₁: There is no significant influence of revenue mobilization technology on socio-economic development in counties.

LITERATURE REVIEW

Butt *et al.*, (2011) carried out a meter analysis in Pakistan among a random sample of 15 local counties using qualitative analysis. The main goal of the studies was to determine the effect of technology adoption on collection of revenue in the counties. The results of the studies revealed that modernization and technology adoption in the tax system had a significant impact on collection of street parking fees.

Teera (2002) examined the level of technology adoption in the tax system and structure of Uganda to assess the elements affecting tax revenue mobilization. He utilized the time series data of the period 1970 to 2000 and assessed a model. The outcomes demonstrated that use of more technological reforms in the streets enhanced the amount of revenue collected through licenses, fee and taxes.

In a study carried out by Muriithi and Moyi (2003), tax reforms and adoption of technology in Kenya. One of the main goals of tax reforms in Kenya was to assure the harnessing of the tax system in order to address the challenges related to the evasion of tax by various individuals carrying out business in Kenya. These goals would be attained by the implementation of tax policies that are aimed at ensuring that the yield of individual taxes is in line with the changes in national revenue. The study by Muriithi and Moyi (2003) implemented the notion of elasticity and flexibility to establish the effect of adoption of technology in Kenya on the attainment of these goals. The aspects of elasticity and flexibility and calculated for the pre-reform time as well as the post-reform time. Findings have shown that adoption of technology had a positive and significant effect on the overall tax framework and on the collection of income.

Odundo (2007) did a study on change management practices, in adopted technology by the Kenya Revenue Authority (KRA) in its transformation and renovation programme. The goal of this study was to establish the technology change management practices adopted by KRA. The study was conducted through a case study of KRA. It was found that there have been many technological changes in the firm that have prompted the management to effectively manage change. New departments have been created, others merged while others split in a bid to deliver better services to clients and thus ensure efficient collection of revenue.

Sigey (2010) carried out a study on the effect of automation as a technological strategy on collection of revenue by Kenya Revenue Authority. The study was carried out using 10 parking spots in Nairobi. The study adopted regression analysis for analyzing data. The objective of this study was to determine the effect of automation on collection of street parking fees by KRA. The study sought to determine the effect of automation on; efficient tax collection, improved performance of staff collecting street parking fees; what influence the enhanced skills have had on tax collection and tax collection practices. Based on the findings of the study, it was concluded that with introduction and use of technology there has been enhanced productivity, enhanced efficacy, enhanced collection, cost reduction and enhanced control and management.

EMPIRICAL REVIEWS

Jaivier (2008) in his qualitative study among 10 randomly selected community projects and initiatives argued that finding better approaches for drawing in incomes in the local environment for instance, reserves, individuals, merchandise and ventures to bolster an association and make it self-maintaining contributed essentially to supportability in the nations. He dissected an extensive variety of techniques going from income generation plans to locally based fundraising or building volunteer constituencies that assist in guaranteeing maintainability. It discovers

expression in an assortment of new methodologies, which incorporate cultural, social and financial settings along these lines prompting to advancement in county governments.

Aniket (2009) meta-analysis of 10 randomly chosen local community activities found that by assembling their time and incomes, nationals, foundations, organizations, and others can expect more noteworthy responsibility for that specifically add to the positive advancement therefore guaranteeing improvement. The feeling of possession originates from the pride and achievement of realizing that they have done their share to improve their community a place to live along these lines will dependably attempt to guarantee that they acquire more incomes to guarantee proceeded with maintainability.

Eifert (2009) posits in his subjective examination of income mobilization among 5 arbitrarily chosen local communities, that local communities can create their social capital by raising the value of social networks and expanding their eagerness to help each other as a consequence of these connections. By looking for local support, communities will probably assemble long-term associations with different foundations and associations. These connections add to the social capital inside the community that prompted to proficient maintainability in the community.

Michael (2009) observed that mobilization of local incomes builds the manageability of community activities in this way guaranteeing their supportability. As connections and correspondence amongst associations and supporters create, future support is more probable. As individuals from the community with long-term interests in community ventures, local supporters will probably keep supporting activities than external donors in this way guaranteeing reasonable community advancement in the local governments.

Blanca (2008) posits that for local governments to exploit the outlook change that is making domestic private investment another source of long-term funds for development projects keeping in mind the end goal to guarantee group maintainability; they should accomplish a monetary related condition acceptable to the potential suppliers of capital. Basically, local governments should build up a past filled with producing a yearly excess of incomes over consumptions. This surplus is then accessible to cover installments to investors that give new long-term financing to the local government. The degree to which potential private financial investors can obviously observe that a local government is dealing with its accounts to make a surplus will decisively affect their readiness to make credits to or purchase bonds from them.

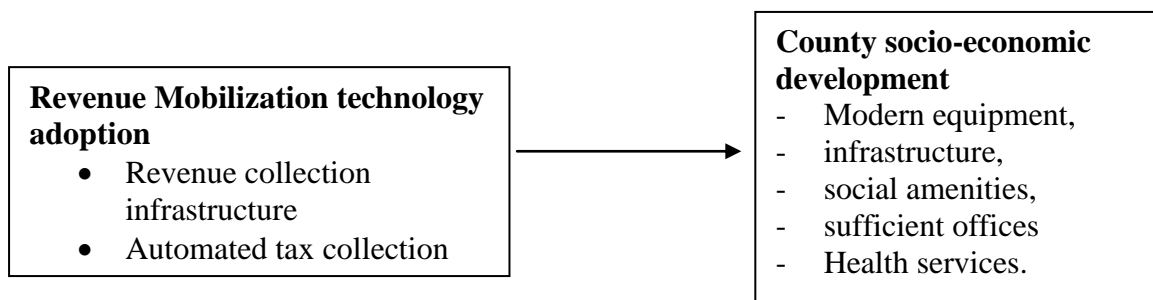
Jeep (2008) found out that money related incomes are presumably the most looked for after local contribution, as they give the capacity to buy an assortment of products and services that may not be generally accessible. Contingent upon the source, budgetary incomes might be focused to particular costs or be utilized at the discretion of the association. Money related

incomes could be raised from local residents, organizations, local authorities, or others in an assortment of structures and through many means, including: gifts of money, stipends from local authorities or other community associations, client charges for support in different exercises, participation levy paid by individuals, mobilizing occasions, sponsorship of NGOs and additionally their exercises by local organizations.

Blanca (2008) researched on community maintainability and found out that associations without a solid manageability culture will not develop. A decent supportability culture exists when all individuals convey and need to comprehend and address their issues. A decent culture exists when staff individuals esteem program and supportability as two vital parts of a fruitful association and value their interconnectedness. A hierarchical culture that is adaptable helps an association in searching for approaches to amplify incomes, in finding imaginative methods for raising assets, or doing programs in testing situations. Notwithstanding, it is critical for associations to understand that the manageability of an association does not just rely on upon the incomes an association has. However, it is likewise influenced by the accompanying presence of skillful workers, steady arrangements, and interior frameworks to oversee resources, an association's capacity to set up relationships with people, associations, and hierarchical culture that fortifies supportability endeavors.

Based on the above literature review, the study has identified that approaches used by county governments in revenue mobilization was unknown. There was a gap between revenue collection approaches and county socio-economic development which had been coupled with inadequate literature particularly in emerging economies like Kenya, since most studies on revenue mobilization have been conducted in developed countries which their devolution system was not similar with Kenyan hence the findings of those studies cannot be generalized in the Kenyan devolution system.

Figure 1. Conceptual Framework



RESEARCH METHOD

The study adopted a descriptive survey design with mixed approach. This study utilized the pragmatism philosophical approach. The study targeted 1,640 permanent employees from revenue and planning ministries from six counties in the North Rift region in Kenya. These included Nandi, Uasin Gishu, Elgeiyo Marakwet, Trans Nzoia, Baringo and West Pokot counties. The study further targeted 6 county governors, 6 county secretaries and 18 county executive officers, (finance, natural revenues and planning).

Taro Yamane (1973) sample size formula and modified by Kent, (2008) was used to select a sample size of 321 employees in the planning and revenue departments in each of the six Counties. In this study, stratified and simple random sampling techniques were used to select a representative sample from the six County governments. Purposive sampling technique was used to select six counties in the North Rift region.

A Questionnaire and an interview guide were used in data collection. Factor analysis was used to test content validity. The reliability then calculated using the split-half procedure. The reliability score of at least 0.70 lead to acceptance of the instruments in accordance to the minimum recommendation by (Fraenkel & Warren, 2000).

Descriptive statistics involved the use of frequencies, means, standard deviation and percentages. Inferential statistics involved the use of Pearson correlation, and Chi-square test and multiple regression methods. Multiple regression models were used to determine causal effect of mobilization approach on socio-economic development.

RESULTS

The study distributed 321 questionnaires to the respondents and 311 questionnaires were returned giving a response rate of 97% and ascertained to be complete. It was found that 59% (183) of the respondents are female while 41% (128) of them are male. This showed that majority of the respondents in the study were female. The findings infer that most of the counties are employing female in the top levels of the county leadership. The ages showed that 41% (128) of the respondents are in the age bracket of 40 to 50 years,

Socio-Economic Development

This section of the study highlights county social development aspects. As evidenced in Table 1, most of the respondents indicated that the county has inadequate modern equipment. This contradicts schedule four of the Constitution of Kenya, which indicate that counties are responsible for provisions of county equipment such as computers, street lighting by mobilizing domestic resources for development.

In a related item, 32.2% of the respondents strongly agreed that the county physical facilities are visually appealing. The item had a mean of 2.99 and standard deviation of 1.119. Community facilities can make an important contribution to the vitality and sustainability of neighborhoods across counties. Community facilities play an intrinsic role in the life of communities within counties and are crucial for economic, social and environmental sustainability for the entire county. The provision of community facilities is particularly important in view of counties ageing, growing population, and our reliance on third sector (charity and voluntary organizations) and faith sectors to provide the community with these services. County Governor in the one of the county stated *“There are a number of agencies with responsibility for, or an interest in, the provision of such facilities across the county including, Health Care Trusts, parish councils and various voluntary organizations. In addition, the private sector also undertakes some provision, including childcare, care of older people and health care (sixth county governor, 21.04.16)”*.

When the respondents were asked whether the physical appearance of physical facilities is in keeping with the type of services provided, 36.1% disagreed that the physical appearance of physical facilities is in keeping with the type of services provided. This item had a mean of 2.84 and standard deviation of 1.12. As community facilities contribute to the health, education and wellbeing of communities, it is necessary to make the appropriate provisions for them. The provision of adequate levels of community facilities is also essential when considering new development proposals, as the cumulative impact on community facilities of many new smaller developments, and the need created by a large development must be considered alongside the infrastructure, which is often seen as more essential, such as roads and piping for water and sewerage. However, access to essential facilities and services in the rural areas depends on revenue collected, which translates to level of resources available.

The respondents were also asked to ascertain whether the county staff keeps promises for example when promised a certain document will be available on certain date. The results were such that (76.3%) of the respondents strongly disagreed that the county staff keep promises for example when promised a certain document will be available on certain date. In general, the mean for the item summed up to 2.53 and the standard deviation was 1.238. According to Gronroos (2000), employees can achieve knowledge and attitude requirement for good service delivery through training. He noted that service employees also need training in interactive skills, which are heavily intertwined with technical skills that ensure them to provide courteous, caring, responsive and empathetic service. He also observed that interactive skills of training provided for employees, especially customer contact employees but also supports employees, with specific skills as far as communication task is concerned. The design and implementation of service delivery processes plays a key role in the overall competitiveness of

modern organizations. For example, Roth and Jackson (1995) provide clear evidence that process capability and execution are major drivers of performance due to their impact on customer satisfaction and service quality.

In relation to whether the county staff shows moderate sincere interest in solving customers' problems for them (mean of 2.61 and standard deviation of 1.328). Respondents also indicated that county is dependable in the provision of services, (mean 2.85 and the standard deviation 1.185). This might be due to challenging economic times, many pubs and rural services have struggled to operate as they used to, and in some cases have faced closure. The impact this continues to have upon local community infrastructures is significant.

The researcher went a step further to establish if the county keeps financial records accurately. Most of the respondents strongly disagreed that the county keeps accurate financial statements. In a bid to establish if county related service information can easily be obtained, the respondents were asked to respond accordingly to the item. The results were such that 33.1 % of the respondents strongly agreed that county related service information can easily be obtained. The item had a mean of 3.05 and standard deviation of 1.208.

With reference to whether the respondents trust the county government to give quality services, strongly agreed that they trust the county government to give quality service. The results summed up to a mean of 3.29 and standard deviation of 3.29 and standard deviation of 1.411. The respondents were further asked whether they feel safe to do business with the county government. 20.4% of them strongly agreed that they feel safe to do business with the county government. The item had a mean of 3.52 and standard deviation of 1.307.

Moreover, 30.9% of the respondents strongly agreed that the county has sufficient offices in different geographic areas. This summed up to a mean of 3.33 and standard deviation of 1.194. The item summed up to a mean of 3.2 and standard deviation of 1.276. In addition, 32.5% of the respondents strongly agreed that the county setups hot lines, web site, and computers in the offices for customers to check their bills, 20.1% of them agreed, moderately agreed 21.8% of the respondents strongly disagreed that the county set up hot lines, web sites, and computers in the offices for customers to check their bills. Finally, 28.9% of the respondents strongly agreed that it is easy to pay bills. This summed up to a mean of 3.53 and standard deviation of 2.862. The study contradicts Kibanya & Muronge (2015) argument that there is a poor state of provision of quality service in some county governments in Kenya.

In regards to whether the county uses electronic facilities in collecting revenue, 41.7% (134) of the respondents strongly agreed that the county uses electronic facilities in collecting revenue. The results were backed up by a mean of 4.21 and standard deviation of 0.852. This

implies that the county makes use of electronic facilities in collecting revenue. This enhances the overall efficiency in collecting revenue, making it easier for the County government.

The study further enquired from the respondents whether they like the technology applied by the County government in collecting revenue. The results revealed that 44.5% (143) of the respondents strongly agreed that they like the technology applied by the County government in collecting revenue, 37.1% (119) of them agreed. The results summed up to a mean of 4.24 and standard deviation of 0.793. The results suggest that majority (81.6%) of the respondents like the technology applied by the County government in collecting revenue. This could be results of its convenience and simplicity.

In relation to whether the use of the technology eases revenue collection, the results were positive with 28.3% (91) of the respondents in strong agreement. The item realized a mean of 3.83 and standard deviation of 0.898. When the respondents were asked, whether the technology used by the county government is adequate. The results summed up to a mean of 3.61 and standard deviation of 0.975. The results suggest that the technology used by the County government is adequate.

Finally, 43.6% (140) of the respondents agreed that the technology speeds collection of revenue. The item realized a mean of 4 and standard deviation of 1.144. This suggests that the technology in use speed up collection of revenue. Generally, the results on technology summed up to a mean of 3.9707 and a standard deviation of 0.80716. This implies that the respondents were generally in agreement. The standard deviation on the other hand is indicative of fewer variations in the responses. Muriithi & Moyi (2003) suggest that technology adoption had a positive impact on the overall tax structure and on revenue collection. Further, the study analyzed the influence of revenue mobilization technology on socio-economic development using linear regression model and Pearson correlation as shown in Table 1.

Table 1. Regression Analysis on Effect of Revenue Mobilization Technology adoption on Socio-Economic Development

	Unstandardized Coefficients		Standardized Coefficients			Correlations Zero-order
	B	Std. Error	Beta	t	Sig.	
(Constant)	1.688	0.149		11.32	0.000	
technology	0.508	0.039	0.596	13.035	0.000	0.596
R Square	0.355					
Adjusted R Square	0.353					
Durbin-Watson	2.479					
F	169.922					
Sig.	.000					

a Dependent Variable: social-economic development

Study findings in Table 1 showed that technology had coefficients of estimate which was significant basing on $\beta = 0.596$ (p -value = 0.000 which is less than $\alpha = 0.05$) hence the study reject hypothesis three and conclude that technology has a significant effect on socio-economic development. This indicates that for each unit increase in technology, there is up to 0.596 units increase in socio-economic development. The effect of technology is stated by the t-test value = 13.035 which point out that the effect of technology is over 13 times that of the error associated with it. Additionally, the results showed that technology explained 35.5 percent variation of socio-economic development (R squared =0.355).As well, the above discussed coefficient of determination was significant as evidence of F ratio of 169.922 with p value 0.000 <0.05 (level of significance). In a similar vein, Aamir *et al.*, (2011) elucidate that modernization and technology adoption in the tax system had a significant impact on collection of street parking fees. Further support to the study findings is by Teera (2002) who found out that the use of more technological reforms in the streets enhanced the amount of revenue collected through licenses, fee and taxes.

CONCLUSIONS AND RECOMMENDATIONS

With regard to the influence of technology adoption in revenue mobilization on county socio-economic development ($\beta=0.596$, $p<0.5$), the results were such that the respondents affirmed that the county makes use of electronic facilities in collecting revenue which makes it easier and convenient for the County government. Technology eases revenue collection and speeds up the process of collection of revenue. As such, the technology used by the County government is adequate. Cognate to the results, a study conducted by Panday (2006) revealed that technology adoption through automated systems have been proven to be capable of introducing massive efficiencies to collection of street parking fees that can result in increased revenue. Technology adoption makes it possible for the County governments to meet its revenue collection targets thus leading to socio-economic development. Technology improves the efficiency and effectiveness of revenue mobilization with electronic facilities in mobilizing revenue. It is thus easier and convenient for the county governments in that the process of revenue mobilization is eased.

This study validates existing studies, conceptual framework and theory of recourse based which have already argued that revenue mobilization strategies as resource management tools contribute significantly to county socio-economic development. This is the first of its kind in sub-Saharan Africa to apply resources based view in the concept of county or local government. The study has added sufficient insights to the existing body of literature on revenue mobilization approaches particularly in the Kenyan context.

The county governments need to reform and intensify the existing revenue mobilization approaches so that they can effectively contribute to county development. In addition, the county governments need to look for innovative ways of raising funds. For this to work, it is important to tailor the revenue mobilization approach to counter dishonesty in revenue mobilization and other forms of revenue leakages at all points of revenue collection.

In order to benefit from revenue mobilization, it is important to tackle the challenges that impede the process of mobilizing the revenue. As to staff, it is instrumental to ensure that there is sufficient staff that is well trained on tax education. In fact, the counties need to consider the approach of selecting staff and other interested stakeholders with experience and expertise in the field to form a revenue mobilization committee. The county governments can also increase sensitization, mobilization and publicity to the community about the importance of revenue mobilization. This will tackle issues of inadequate revenues for mobilization. Furthermore, there is need for proper monitoring and the management of revenue mobilized together with a sound system for financial management. To sum up, there is need to determine and set revenue mobilization targets and thereafter select mobilization tools.

The study established that technology adoption improves efficiency and effectiveness of revenue mobilization. There is thus needed for the County governments to intensify the use of electronic facilities in collecting revenue since it is easier and convenient. Such technologies will make it possible for the County governments to speed up the process of collection of revenue thus leading to enhanced socio-economic development.

REFERENCES

- Aamir, M., Qayyum, A., Nasir A., Hussain, S., Khan, K.I & Butt, S. (2011). Determinants of Tax Revenue: A Comparative Study of Direct Taxes and Indirect Taxes of Pakistan and India. *International Journal of Business and Social Science*, 2(19) 173- 177.
- Aniket K, , Ed H. Chi, and Suh B. (2009). Crowdsourcing User Studies With Mechanical Turk. In *Proceeding Of The Twenty-Sixth Annual SIGCHI Conference On Human Factors In Computing Systems (CHI '08)*. ACM, New York, 453-456.
- Bird, R. (2010), *Subnational Taxation in Developing Countries: A Review of the Literature*, Policy Research Working Paper 5450, Washington DC: World Ban
- Blanca Isabel Buitrago Franco (2008). *Building Sustainable Communities: Enhancing Human Capital in Revenue Regions - Colombian Case*
- Eifert, B. and Gelb, A. (2009), *Coping with Aid Volatility*. *Finance And Development*, Vol. 42, no. 3.
- Eigeman, J., (2007), *Service Delivery, a Challenge for Local Governments*, VNG International the Hague, the Netherland.
- Gronroos, C. (2000), *Service Management and Marketing*, Lexington Books, Lexington, MA
- Kimenyi, S. Mwangi & Meagher, P., 'General Introduction. In Kimenyi, S. Mwangi & Meagher (2014), *Devolution and development: Governance Prospects In Decentralizing States*. Hants: Ashgate Publishing Ltd., Ch 1, (ed.),

Michael E. K. and Mazmanian, D A., 2009. *Toward Sustainable Communities: Transitions and Transformation in Environmental Policy*, 2nd ed. Cambridge, MA: MIT Press

Muriithi, M.K. & Moyi, E. D. (2003). *Tax Reforms And Revenue Mobilization In Kenya*, AERC Research Paper 131, Nairobi: AERC.

NEPAD (2009). 'NEPAD Health Strategy,' accessed at <http://www.nepad.org/2009/files/documents/132.pdf>

Nwanegbo, C. J., & Odigbo, J. (2013). Security and national development in Nigeria: the threat of Boko Haram. *International Journal of Humanities and Social Science*, 3(4), 285-291

Oates, W. E. (1998) 'Comments on "Fostering Fiscally Responsive and Accountable Governance: Lessons from Decentralisation" by Shah' (pp. 97–101), in R. Picciotto & E. Wiesner (eds) *Evaluation & Development. The Institutional Dimension* (New Brunswick/London: Transaction Publishers)

Odundo, R. (2007). *Change Management Practices Adopted By Kenya Revenue Authority In Its Reform And Modernization Programme*. Unpublished MBA Project, University of Nairobi

Panday, M. (2006). *Direct Tax Reforms In India*. *International Journal Of Business And Social Science*, 2 No. 19 Special Issues

Parks Thomas (2008) *The Rise and fall of donor funding for advocacy NGOs: Understanding the impact. Development in Practice, Volume 18, No 2 April*

Shah, A. (1998) 'Fostering Fiscally Responsive and Accountable Governance: Lessons from Decentralisation' (pp. 83–96), in R. Picciotto & E. Wiesner (eds) *Evaluation & Development. The Institutional Dimension* (New Brunswick/London: Transaction Publishers)

Sigey, J. K. (2010). *The Impact Of Automation As A Structural Change Strategy On Customs Clearing Procedures At Kenya Revenue Authority*. Unpublished MBA Project, University of Nairobi.

Szirmai, (2009). *The Dynamics Of Socio-Economic Development: Socio-Economic Development*. New York; Cambridge university press.

Teera, J. 2002. *Tax performance: a comparative study*. Bath, UK: University of Bath, Economics working paper

The Institute of Certified Public Accountants of Kenya (2014), *Public Finance Building Blocks For Devolution, A Baseline Survey on Devolution in Kenya with respect to Public Financial Management Systems– One Year On*. (ICPAK)

UNCTAD, (2008), *Use of Customs Automation Systems*, Trust Fund for Trade Facilitation Negotiations Technical Note No. 3 (New York)

Yamane, Taro (1973). "Statistics: An Introductory Analysis." New York: Harper & Row.