

INFLUENCE OF TRAINING IN REVENUE MOBILIZATION ON COUNTY SOCIO-ECONOMIC DEVELOPMENT IN KENYA

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Abstract

The main purpose of the study was to determine influence of training in revenue mobilization on County socio-economic development in north rift region. The study was guided by Resource-Based Theory and adopted a descriptive survey research design. A sample of 321 respondents was randomly selected from a population of 1640 employees from revenue and planning departments in 6 County Governments in North Rift region. Findings from the regression analysis revealed that training has a significant effect on socio-economic development ($\beta=0.644, p<0.05$). The study therefore suggested that it is utmost important for County employees to have some form of training on revenue collection approaches.

Keywords: Training, revenue mobilization, socio-economic development, Kenya

INTRODUCTION

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 pre-condition 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.

Revenue mobilization methodologies are a fundamental segment of financial policy and organization in any economy due to its impact on national government operations at the local level. It is the fuel of each government as it is the fundamental instrument through which government financing is guaranteed (Komolo, 2014). There are conclusive explanations for improving Domestic Resource Mobilization (DRM). Culpeper (2008) posits that superior dependence on DRM is essential to monetary development, reduced poverty, and development. He further argues that DRM is more helpful for domestic proprietorship than outer funding and therefore external direct investment is focused towards the business targets of the investor and not the improvement needs of the host nation. Economic Commission for Africa Report (2014), revealed that enhanced domestic revenue mobilization increases the ability of governments to achieve long-term objectives. In order to effectively address the challenge of mobilizing adequate financial resources, urban authorities in developed nations have considered using mechanisms such as stakeholders' collaboration in enhancing revenue mobilization through Public Private Partnerships (PPP).

Utilization of domestic revenues plays an important part in provision of quality services of decentralized systems of governance. The Economic Commission for Africa (2014) argued that enhanced domestic revenue mobilization increases the ability of governments to achieve long-term development objectives. This argument is in agreement with North-South Institute (2010) report which revealed that increased reliance on domestic revenue mobilization is a way of increasing national possession of civic strategy, ensuring responsibility to residents and reducing the risks of unpredictability linked with external financial backing. In Sub-Saharan Africa, enhancing tax collection to address formative issues is one of the principle challenges confronting the area (Gupta & Tareq, 2008). The normal tax-to-GDP proportion in Sub-Saharan Africa has expanded from under 15% of GDP in 1980 to more than 18% 10 years ago. Be that as it may, for all intents and purposes, the whole increment in tax income originated from natural-resource taxes, for example, wage from production sharing understandings, eminences and corporate income tax on oil and mining organizations. Non-resource related incomes, expanded by less than 1% of GDP more than 25 years ago. Indeed, even in resource-rich nations, non-resource related income has basically been stagnant (Keen & Mansour, 2008). Until now, however, African countries have had difficulties in mobilizing adequate domestic revenues to meet their investment needs. Economic Commission for Africa Report, (2014) cited

a number of challenges that Africa faces in mobilizing and retaining revenues. These challenges include low saving rates, poor tax administration and a limited tax base. The report further revealed that DRM is mainly hindered by low income levels and absence of access to financial services in rural parts. There are also challenges stemming from poor public sector governance and planning. For instance, there exist a widespread divide between public financial administration and national budgets and planning. This makes it difficult for countries to identify funding gaps and channel existing funds into priority development areas (Economic Commission for Africa Report, 2014). There is therefore need to strengthen domestic revenue mobilization. For local authorities in Africa to provide the services required adequately and efficiently, they need to find better methods of mobilizing extra revenues (Tibaijuka, 2015). Some of the causes given for not achieving adequate revenue include lack of adequate human capital. It is therefore against this background that this study sought to examine training as a revenue mobilization approach in the North Rift region. Thus, the study hypothesized that:

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

LITERATURE REVIEW

Socio-Economic Development

Socio-economic development emphasizes progress in terms of economic and social factors within a geographic unit. Economic development is the process of raising the level of prosperity through increased production, distribution and consumption of goods and services. According to Chukuwka and Benedict (2001) social development, on the other hand, refers to the complexity of social dynamics (the interplay of social structures, processes and relationships) and focuses on (1) the social concerns of the people as objectives of development and (2) people-centered, participatory approaches to development. Social development is also defined by Richard (2002) as inclusiveness, social justice and the common good. Richmond (2003) provides a broader discussion of the various definitions of the social economy. The following section offers a brief summary of the various concepts and definitions that have characterized the debate on the parameters of the social economy (including community economic development, the cooperative sector and certain segments of the voluntary sector) in countries. Indicators of social development provide comparative information about areas such as income, poverty, employment, employment security, education, health, crime and civic participation. Sometimes social development indicator lists also have included information about the environment. In view of the above definition, this study defines social economic development as progress or growth of

social economy parameters such as hospitals, recreation facilities, health facilities, infrastructure, and technology among others.

Therefore, socio-economic development is comprised of procedures created by exogenous and endogenous variables which decide the course and heading. Socio-economic development is measured with pointers, for example, GDP, life expectancy, proficiency and employment levels (Nwanegbo and Odigbo, 2013). Chandler (2007) describes this second approach as 'a dream or measure of dynamic change and Gore (2010) relates it to performance appraisal. This view is not wide in terms of definition and it is technocratic or instrumental. In essence, some may contend that it is excessively technocratic. At its most essential level, it is just focused on development as happening as far as an arrangement of short to medium-term performance markers' objectives or results which can be measured and contrasted and focuses. 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.

The decline in poverty goals when all is said and done, and the MDGs specifically, now assume a noteworthy part in the reasoning of the international organizations such as the Organization for Economic Cooperation and Development (OECD) Development Assistance Committee (2001), the United Nations Development Programme (UNDP), the World Bank (2010) or the bilateral aid organizations or institutions. 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. Making conditions which are helpful for the development of individuals' self-regard through the foundation of social, political and financial frameworks and establishments which advance human pride and regard and expanding individuals' opportunity to select by extending their preferred scope factors, for instance varieties of products and services.

The two measurements of development which are the economic measurement and the social measurement have been glaringly separated. The economic measurement has a tendency to liken development with economic development and measure by economic markers, for example, the GDP and GNP, whiles the social measurement takes a gander at development through changes in the ways of life of individuals, wellbeing, education, strengthening, death rate and a large group of different pointers (World Bank, 2010). This study embraced World Bank measurements of development which are performance appraisal in health, education, and foundation.

Revenue Mobilization

Revenue mobilization is a set of procedures through which revenues are brought together by established entities and funded by donors and partners, (John & Chapman, 2011). This is more common among community based programs which have little or no ability to generate funding on their own. For example, public sector programs make available revenues among them financial funding for socio-economic development in the society. In addition, Diana (2015) defines revenue mobilization as a means by which revenues both monetary and non-monetary revenues are brought together either externally or internally to aid organization activities. Thus, revenue mobilization puts a lot of pressure on the ability of an organization's members to mobilize revenues and people towards the goal of achieving its objectives.

According to Mayer (2011), the process of bringing revenues together for sustainable community development starts by coming up with a revenue mobilization approach or mechanism, which mainly entails different mechanisms for mobilizing financial and other important revenues. A financial revenue mobilization approach entails coming up with potential sources of financing, persistently obtaining pledges, following up on them in order to get financing, banking the finances and maintain records of the transactions and how they are to be appropriated.

Revenue mobilization approaches are the means and mechanisms by which revenues can be brought together from revenue providers. The mechanisms are the initial ways of requesting for revenues like, coming up with proposals, making fundraising (Dorcas, 2004). Hence, identifying various revenue mobilization strategies is one way for communities to widen their understanding of revenue mobilization and make their strategies to be beyond the process of writing proposals.

David (2010) argues that revenue mobilization approaches may be challenged by measures put in place by partners at the early stages of a program and written in the legal documents. For instance, the rules may put in place measures that require donors to contribute a minimum amount annually so as to have a say in the governing. Sometimes they state that financing cannot be brought in from the private sector and if necessary can only be done under certain measures.

Making an approach entails the visualization of a purpose, a set of long term goals to be achieved within the stated mission, and an action plan outlining how the mission and goals will be realized. For example when it comes to health care, the objective common to governments of most countries is to provide health care for all citizens of the nation (Scott, 2010). Long term goals include maintaining of consistent provision of quality health care that is accessible and

equitable in a way that is socially and ethically acceptable. Of the main tool used to achieve these goals is finding channels and means to fund the provision of health care.

According to Robinson (2014) coming up with a strategy aids in keeping away from sending various distinct set of information to donors. It aids in putting away in-house rivalry for income, to keep away from piecemeal endeavors, to organize the need to lift income mobilization abilities and endeavors at all levels of the element and to make a feeling of joint proprietorship and responsibility, and prompts to better-arranged, in advance pipeline income. Having a methodology helps in distributing income where they are most required, and at last prompts to complete Program conveyance and high effect.

A lot of organizations have approaches and mechanisms in place for income mobilization. Now and again, these are passed just inside, at the level of the official head or the representative and at different times they are displayed to the authoritative organs for endorsement. For the most part, they are upgraded occasionally (Culpeper, 2009). However, a lot of those organizations that have not put in place revenue mobilization strategies maintain the importance of having them so as to efficiently maintain revenue mobilization.

According to Roy (2011) mobilization strategies make less demanding the way towards finding a source of outer financing and arranging credit to complete a development program. The initial segment of the procedure is to build up a revenue mobilization approach. In a developing nation, this will be an essential part of a general strategic arrangement. The main steps in the methodology are establishment of the key developments required; structuring financial development needs with regard to more extensive national, local and global objectives; establishing a comprehension of latest strategies, projects and needs for improvement help exercises from the important national powers like the finance ministry, arranging and foreign issues; distinguishing potential sources of financial assets; exploring the approaches, projects, needs and techniques of potential benefactors; introductory contact with potential donors to define plans, the requirement for help, and the partner support accessible if donor support is accessed; formal accommodation of the demand for help, assessing the issues in regards to capital and venture spending plans and taking after the methodology required by the benefactor; follow-up to check progress and the requirement for extra data and once endorsed, finish formal understanding and move to the phase of implementation, putting in place the required finance related administration procedures and frameworks.

In Kenya, the legislature is given the responsibility to ensure that the county governments have adequate support and resources to enable them to carry out their activities. There is strong emphasis on capacity building. According to county government act 2012, the county government shall be responsible for the administration and utilization of the county

government assets; while guaranteeing fair sharing of accessible assets all through the county and secure and create natural assets in a way that adjusts national and county government goals.

Effect of Training in Revenue Mobilization on Socio-Economic Development

Training alludes to an arranged action meant for enhancing worker's execution by helping them understand a mandatory level of comprehension or ability through the impartation of data (Forgacs, 2009). In addition, Armstrong (2009) also describes training as an application of the formal process to impart knowledge and skills that are pivotal to the realization of high output levels. It is the process of increasing knowledge and skills of employees required for the efficient performance of a particular job. Conversely, development involves the assistance of discovering that endeavors to expand the worker's ability and learning for future duties and assignments.

Specialized help and training are critical parts of support to tax mobilization in developing nations and they are for all intents and purposes constantly incorporated into aid programs. They can be either given in kind or through financing for tax ventures/programs. The fundamental objective of these exercises is to unwind limiting imperatives inside general society organization, while in the meantime illuminating government strategy, supporting trade of data between nations and invigorating level headed discussion around tax issues (IMF, 2013).

Horwitz (2008) notes that skill deficiencies are a risk to financial development. He contends that maintenance techniques are basic in an international market that has experienced a low number of trained employees. Therefore, along these lines, it is vital for business, government, public and private sector stakeholders to address this basic segment of worker retention for enhanced competitiveness and service delivery.

Millvier (2005) carried out an empirical study to determine the effect of staff training in monetary collection on service delivery in different cities in the UK. The study used regression analysis among 70 respondents from 10 different cities. The results of the study revealed that tax collection improved with improved staff training. This is because highly trained staff is more motivated in their work thus ensuring that collection of revenues is done.

Griffin (2000) carried out a study on the influence of training in revenue mobilization on work performance in the tax collection sector. The information of the study was acquired from the survey on 185 individual tax officials in Zonguldak city. In line with the assumptions, the outcomes when all is said in done showed that the central aspects of remuneration impact key results like occupation fulfillment, attraction, retention, execution, skill acquisition, co-operation, inspiration and turnover expectation of workers among staff that are utilized to help with accumulation of income.

Ramaswami and Singh, (2003) analyzed the relationship between staff training of tax collection in the tax department. The study was carried out on a random sample of 20 parking attendants in China. The results of revealed that job performance in the tax collection sector and hence collection of revenues was determined directly by extrinsic elements such as fairness of the latest training practices and ability for training. In spite of the acknowledgment of pay valence for workers when all is said in done dissatisfaction with training plans remains prominent in employee surveys.

While local authorities in Kenya have a tendency to have a substantial staff supplement, they likewise encounter a high turnover of experts and specialized staff. This is because of the absence of motivators, inspiration and struggle between local authorities and the Public Service Commission (Economic Survey, 2005). The high turnover of the most qualified experts in the local authorities is both a cause and a side effect of the level of corruption and wasteful aspects that they are confronted with. Other than the inability to give administrations to tax payers and inhabitants of urban centers, the other property of most local authorities is their intermittent inability to pay their laborers expeditiously (Odhiambo, Mitullah & Akivaga 2005). Some council employees have turned to industrial action including boycott of duties to guarantee that they are paid back wages. In this circumstance, the employees' morale does endure as well as the tax payers are unduly hindered since administration conveyance is upset, deferred and underprovided.

Orale (2008) did a study on performance management activities in the Kenya local government sector in the City Council of Nairobi and found out that organizations have to build up strong culture in the organization for success, arrangement of the performance management framework and the current frameworks and techniques of the association (Nzuve and Njeru, 2013). The organization leadership has to be committed to performance management, the council should involve its stakeholders and there should be continuous monitoring, feedback, dissemination and learning from outcomes.

Empirical Reviews

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.

Keen (2009) then again contended that raising incomes locally additionally gives community activities more freedom and adaptability to execute projects focusing on requirements that they find essential. Also, local support implies that community activities don't need to alter their projects to address the issues and interests of external donors consequently they can move around their own incomes so as to guarantee more supportability. It offers people/associations an opportunity to be required in something beneficial. It is a chance for local individuals/supporters to be included in their association's main goal and the strategy is to offer that opportunity to the individuals who are probably going to be keen on it along these lines improving development.

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.

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 training as 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.

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, purposive 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).

FINDINGS AND DISCUSSION

This section presents the data analysis, presentation and interpretation of the findings. The study distributed 321 questionnaires to the respondents and 311 questionnaires were returned giving a response rate of 97% and ascertained to be complete.

Sample Characteristics

The gender distribution of the respondents was found that 59% (183) of the respondents are female while 41% (128) of them are male. Based on the results, 41% (32) of them have a Degree, 24.4% (76) have a Masters level of education, 19.2% (60) of them have a Diploma, and 7.7% (24) have K.C.S.E as their highest level of education while there was an equal distribution among respondents with Certificate and PhD level of education. Moreover, 43.6% (136) of the respondents are in the revenue department, 32.1% (100) finance department and 24.4% (76) are in the planning department. This distribution provided a diversified base of information given the contribution of the different departments. Further, 47.4% (147) have worked for over 2 years, 25.6% (80) for 1 to 2 years, 19.2% (60) have worked for 7 to 12 months and 7.7% (24) for up to 6 months.

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.

Table 1: Socio-economic Development

		SD	D	MA	A	SA	Mean	Std. Deviation
The county has modern equipment	Freq.	70	67	100	97	29	2.86	1.235
	%	19.3	18.5	27.5	26.7	8		
The county physical facilities are visually appealing	Freq.	39	88	96	117	23	2.99	1.119
	%	10.7	24.2	26.4	32.2	6.3		
The physical appearance of physical facilities is in keeping with the type of services provided	Freq.	56	71	131	83	22	2.84	1.12
	%	15.4	19.6	36.1	22.8	6.1		
The county staff keep promises for example when promised a certain document will be available on certain date	Freq.	102	75	100	64	22	2.53	1.238
	%	28.1	20.7	27.5	17.6	6.1		
The county staff show sincere interest in solving customers problems for them	Freq.	102	70	97	54	40	2.61	1.328
	%	28.1	19.3	26.7	14.9	11		
They county is dependable in providing with services	Freq.	60	72	123	75	33	2.85	1.185
	%	16.5	19.8	33.9	20.7	9.2		
The county keeps accurate statement accurately	Freq.	67	50	121	83	42	2.95	1.253
	%	18.5	13.8	33.3	22.9	11.6		
County related service information can easily be obtained	Freq.	44	55	120	102	42	3.12	1.17
	%	12.1	15.2	33.1	28.1	11.6		
County employees promptly serve customers	Freq.	51	64	104	105	39	3.05	1.208
	%	14	17.6	28.7	28.9	10.7		
I trust my county government to give quality services	Freq.	63	43	75	91	91	3.29	1.411
	%	17.4	11.8	20.7	25.1	25.1		
I feels safe to do business with the county governments	Freq.	35	49	80	89	110	3.52	1.307
	%	9.6	13.5	22	24.5	30.3		
The county provide us with clear documents	Freq.	34	43	123	89	74	3.33	1.194
	%	9.4	11.8	33.9	24.5	20.4		
The county has sufficient offices in different geographic areas	Freq.	50	48	112	88	65	3.2	1.276
	%	13.8	13.2	30.9	24.3	17.9		
The county setups hot lines, web site, and computers in the offices for customers to check their bills	Freq.	79	41	118	73	52	2.93	1.324
	%	21.8	11.3	32.5	20.1	14.3		
It is easy to pay bill	Freq.	54	42	76	86	105	3.53	2.862
	%	14.9	11.6	20.9	23.7	28.9		

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 and 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; *“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, plus 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. The results were such that 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. The results were such that 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.

Training in Revenue Mobilization

The study second objective was to assess the influence of training in revenue mobilization on county socio-economic development in north rift region. To attain the objective the study first assessed the level of training in revenue mobilization then regression the results with socio-economic development results. The findings are presented in Table 2.

Table 2: Training in Revenue Mobilization

		SD	D	N	A	SA	Mean	Std. Deviation
the county trains it employees on revenue collection strategies	Freq.	56	3	0	207	55	3.63	1.283
	%	17.4	0.9	0	64.5	17.1		
the county train members of the public importance of paying taxes , fees among others	Freq.	3	3	148	104	63	3.69	0.827
	%	0.9	0.9	46.1	32.4	19.6		
most of the business have been trained on how to use online registration of business license	Freq.	3	87	54	58	119	3.63	1.256
	%	0.9	27.1	16.8	18.1	37.1		
the county recruit well qualified and trainers of revenue collection	Freq.	3	60	8	153	97	3.88	1.071
	%	0.9	18.7	2.5	47.7	30.2		
employee in revenue collection departments regularly attend training on revenue management	Freq.	3	4	53	139	122	4.16	0.809
	%	0.9	1.2	16.5	43.3	38		
the county attend seminar and workshops on revenue generation	Freq.	3	57	51	193	17	3.51	0.877
	%	0.9	17.8	15.9	60.1	5.3		
Training							3.751	0.6676

The results from the study revealed that, 17.1% (55) strongly agreed that the County trains its employees on revenue collection strategies. The results suggest that there is some form of training to the County employees on revenue collection strategies. This is backed up by a mean of 3.63 and standard deviation of 1.283.

In determining whether the County trains members of the public on the importance of paying taxes, fees among others, the study revealed that; 19.6% (63) of the respondents strongly agreed. The results summed up to a mean of 3.69 and standard deviation of 0.827 implying that the members of the public are trained on the importance of paying taxes, fees among others.

In a related question of whether most of the businesses have been trained on how to use online registration of business license, results from the study revealed that, the question had a mean of 3.63 and standard deviation of 1.256. This was as a result of 37.1% (119) of the respondents strongly agreeing.

In order to find out whether, the County recruits well qualified and trainers of revenue collection, respondents were asked to state the degree to which they concurred with the above. Of the total respondents, 30.2% (97) of the respondents strongly agreed. The results summed up to a mean of 3.88 and standard deviation of 1.071 meaning that well qualified individuals are recruited by the County as well as trainers of revenue collection.

In regards to whether employees in revenue collection departments regularly attend training on revenue management. Of the total respondents, 38% (122) of the respondents strongly agreed. The results summed up to a mean of 4.16 and standard deviation of 0.809. This implies that employees in revenue collection department attend regular training on revenue management.

Finally, 5.3% (17) of the respondents strongly agreed that there is attendance of seminars and workshops on revenue generation. The item realized a mean of 3.51 and standard deviation of 0.877. On the whole, seminars and workshops on revenue mobilization are attended.

Generally, the results on training summed up to a mean of 3.751 implying that the respondents were agreeable on most of the items. The standard deviation of 0.6676 on the other hand shows fewer variations in the responses.

To assess the influence of training in revenue mobilization on county socio-economic development, linear regression results and person correlation were used as shown in Table 3.

Table 3: Regression Analysis on Effect of Training in Revenue mobilization on Socio-Economic Development

	Unstandardized Coefficients		Standardized Coefficients			Correlations Zero-order
	B	Std. Error	Beta	t	Sig.	
(Constant)	1.552	0.141		10.993	0.000	
training	0.574	0.039	0.644	14.78	0.000	0.644
R Square	0.414					
Adjusted R Square	0.412					
F	218.444					
Sig.	.000b					

a Dependent Variable: socio-economic development

Findings in Table 3 showed that training had coefficient of estimates which was significant basing on $\beta_1 = 0.644$ (p-value = 0.000 which is less than $\alpha = 0.05$) hence we reject hypothesis two and conclude that training has a significant effect on socio-economic development. This implies that for each unit increase in training, there is up to 0.644 unit increase in socio-economic development. Also the effect of training is shown by the t-test value of 14.78 which implies that the effect of training surpasses that of the error. Further, the results showed that training explained 41.4 percent variation of socio-economic development (R squared =0.414). As well, the above discussed coefficient of determination was significant as evidence of F ratio of 218.444 with p value $0.000 < 0.05$ (level of significance). In line with the results, an empirical study carried out by Millvier (2005) revealed that tax collection improved with improved staff training. This was due to the fact that highly trained staff tends to be more motivated in their work thus ensuring that collection of revenue is done. As well, a study conducted by Ramaswami and Singh, (2003) on the relationship between staff training and tax collection revealed that job performance in the tax collection sector was influenced directly by extrinsic factors such as fairness of current training practices.

CONCLUSIONS AND RECOMMENDATIONS

The study concludes that approaches for revenue mobilization greatly influence county socio-economic development. Training of employees is crucial since it increases their level of understanding on the job they are tasked with. Specifically, it is pivotal to the realization of high output levels. In the context of the County governments, training in revenue mobilization has increased employees knowledge on revenue mobilization approaches and also raised awareness to the members on the importance of paying taxes, fees among others. This has been attained through intensified training on revenue management mostly through seminars and workshops. Also, businesses have been taught on how to use online registration of business licenses. The resulting outcome is improved revenue collection which leads to county socio-economic development. The study established that training in revenue mobilization results in improved county socio-economic development. It is therefore utmost important for County employees to have some form of training on revenue collection approaches. Also, the County governments need to ensure that well qualified individuals are recruited and the members of the public are trained on the importance of paying taxes. Similarly, businesses need to be taught on how to use online registration of business license. The above considerations will enhance revenue mobilization and in turn lead to improved socio-economic development. The study was limited to the North-rift region hence the need to draw sample of respondents on a larger sample say all counties for the sake of generalizing the results of the

study. Further study should be carried out to examine, County Government expenditure and efficiency levels of administrators.

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