INFLUENCE OF REVENUE COLLECTION STRATEGIES ON REVENUE COLLECTION PERFORMANCE OF MOYALE SUB-COUNTY BORDER POINT KENYA

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A Thesis Submitted to the School of Business and Economics in Partial Fulfillment of the Requirements for the Conferment of Master Degree in Strategic Management of Kenya Methodist University

July, 2023

DECLARATION AND RECOMMENDATION

Declaration

This thesis is my original work that has not been presented for a degree or any other award in any other University

Signature_____Date_____

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This thesis has been submitted with our approval as the University supervisors

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DEDICATION

I dedicate this Thesis to my Son Galgalo Dida Wako for the motivation throughout this research. May God bless you abundantly.

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I am immensely grateful to the Almighty God for the grace,guidance and protection that made me realize and undertake this study. I appreciate the Kenya Methodist University and its Library for the opportunity to undertake my studies in the institution and to my classmates who have perpetually encouraged me to carry on with writing this Thesis. I appreciate my supervisors Susan Kambura and Adel Kanyiri for the guidance throughout the study. I highly appreciate them for their sacrifice, counseling, and professional advice during this study. I also give a special appreciation to my Family,my Mother Lokho Galgalo,my Uncle Huka Wako ,my wife Rahma Ali and my Son Galgalo Dida for the support and hope all through. Above all I give all glory to the Almighty God for strength,provision, guidance, hope, faithfulness and good health to carry on this study.

ABSTRACT

This research study aimed at investigating the influence of revenue collection strategies on the revenue collection performance in Moyale Sub County border point. This study investigates the impact of various revenue collection strategies on the revenue collection performance of the border point in Moyale Sub County, incorporating four key objectives. First, it explores the role of public participation strategies in influencing revenue collection. Secondly, the study delves into examining the innovative strategies used in revenue collection. The third objective focuses on assessing the enforcement strategies used for revenue collection, whilst the final objective is to establish how accountability strategies impact revenue collection. The study was guided by the following theories; the governance theory, resource based view theory, deterrence theory and stake holder's theory. The study adopted descriptive survey design. The target population for this study was 384 divided into three strata, 200 revenue clerks, 70 senior revenue officer and 114 border business community. The sample size for this study was 196 using Yamane's formula. According to Yamane's formula, a target population of 384 was used with a 95% confidence level and a 5% margin of error. Stratified random sampling was used and the participants were selected randomly from each stratum. Data was collected using face to face interviews with selected respondents, and designing a structured questionnaire to gather information on the study variables. The data collection procedures for this study involved, identifying and contacting the relevant county revenue collection agencies and stakeholders in Moyale Sub-County and obtaining permission and clearance to conduct the study from the relevant authorities. A quantitative assessment was conducted using both descriptive and inferential methods of analysis. To facilitate data description and presentation through means, tables, charts, percentages, and other measures of central tendency, we employed the Statistical Package for the Social Sciences (SPSS). Karl Pearson's correlation coefficient was used in this research to gauge the degree of association between the variables. This approach made it simpler to estimate the relationship strength among the variables under investigation. The research results revealed a meaningful and positive correlation between public participation ($r = 0.339$, $p < 0.05$), revenue innovative strategies ($r = 0.490$, $p < 0.05$), revenue collection enforcement ($r = 0.224$, $p > 0.05$), and revenue accountability ($r = 0.430$, $p < 0.05$), with the efficacy of revenue collection in the Moyale sub-county's permeable border area. The study recommended that the sub county need to improve on involvement of national government officials and in making revenue collection policy and collaboration of potential donors in strategizing on revenue collection. The sub county government need to improve on use Mobile technology including mobile money in revenue collection revenue collection and regularly change revenue collection technology to improve its security to enhance revenue collection.

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ABBREVIATIONS

ASALs	Arid and Semi-Arid Lands
RBV	Resource Based View
SPSS	Statistical Package for Social Sciences

CHAPTER ONE

INTRODUCTION

1.1 Background of the Study

Revenue collection refers to a general concept referring to the government agency responsible for billing the public based on fines, revenues, and other fees. It also refers to the general collection of debts or revenue owed by individuals on businesses. According to Karimi et al. (2017), revenue collection is associated with government agencies responsible for collecting outstanding financial obligations from various sources like revenues, license fees, and use of state facilities. It is a crucial function of any government, as it provides the necessary funds for the provision of essential services to citizens.

According to Mgonja and Poncian (2019), the global economy has experienced periods of instability, resulting in a decline in available financial resources. Consequently, there has been a shift towards adopting diverse strategies, particularly the utilization of information technology, to effectively manage these limited resources. Notably, the United States and Western Europe have been recognized as regions that have implemented innovative revenue collection systems to bolster government finances (Ajowi et al., 2016, as cited in Kogei, 2020).

Developing effective revenue collection approaches will empower the County government to manage its outstanding accounts more efficiently, ultimately saving time when it comes to planning and executing development projects. By establishing precise and transparent revenue collection strategies and recognizing the key components necessary for successful revenue collection, it ensures that ratepayers and other taxpayers meet their obligations promptly (Ali et al., 2020).These strategies facilitate the prioritization of accounts, the

appropriate application of policies and regulations to relevant stakeholders, the acquisition of information that fosters positive stakeholder relationships, and the motivation of both collectors and payers (Bettinazzi & Zollo, 2017).

1.1.1 Revenue Collection Strategies

Governments worldwide emphasize the significance of gathering revenue as it holds a central role in establishing their credibility and serves as a catalyst in fulfilling their public duties. According to Ngotho and Kerongo (2014), revenue collection empowers governments to amass resources without incurring debt, enabling them to support their economic and developmental goals. The implementation of revenue collection strategies will aid the County government in efficiently managing its accounts receivable and optimizing the time allocated for planning and executing development projects. Having well-defined and transparent approaches to revenue collection and identifying the key components for effective revenue generation ensures that taxpayers, including ratepayers, adhere to their payment schedules (Karingi et al., 2004).

Aamir et al. (2011) study, it was noted that the concept of revenue collection is deeply rooted in history, dating back to ancient civilizations. In ancient Egypt, a fifth of all agricultural produce was allocated to the Pharaoh as a form of revenue. Similarly, ancient Greece imposed taxes to fund their military endeavors, while the Roman Empire levied taxes on its colonies to bolster its wealth. Notably, Julius Caesar introduced a 1% sales tax, and Augustus continued this practice to finance military expenses. Modernization in revenue collection methods began in the early 1900s when countries like the United States, China, Japan, and Russia prioritized advancements in military capabilities. Various strategies, including the

promotion of voluntary compliance, were employed across different tax sources to ensure sufficient funds for military equipment and communication devices (Hazel, 2005).

Edward (2009) highlighted that revenue collection remains a significant challenge for many countries worldwide, with a more pronounced impact on developing nations compared to their developed counterparts. Beekes et al. (2016) argued that developed countries like the USA and Canada have implemented highly effective revenue collection systems, thereby mitigating many of the challenges associated with revenue collection. These systems were designed to enhance efficiency in revenue collection, ultimately bolstering the financial performance of these countries as a whole. In contrast, countries such as India and China have grappled with the increasing complexities of revenue evasion due to the expansion of economic activities and businesses, posing substantial challenges for public sector management in identifying and collecting revenue from diverse sources (Beekes et al., 2016). The International Monetary Fund (IMF, 2015) delved into the realm of taxation and tax strategies, using India as a case study within the context of developed nations. The research highlighted that despite facing significant challenges in tax collection, such as non-compliance and delayed compliance, there has been an improvement in tax collection efficiency through the adoption of electronic platforms and systems. Notably, the study revealed that 65% of revenue collection relies on electronic systems, leading to enhanced efficiency, and that tax exemption plays a pivotal role in the initial stages of this process. Furthermore, the study pointed out that the United States has prioritized revenue collection education as a key strategy, recognizing that taxation involves various activities for which citizens need prior education (Bernanke et al., 2011).

When considering revenue collection strategies in different regions, Africa emerges as a continent grappling with a substantial challenge in the form of a black market, significantly impacting revenue collection efforts. In the early 1990s, Africa began introducing modern revenue collection strategies, with South Africa leading the way due to the historical legacy of apartheid, which had hindered public-private partnerships. The high population in South Africa has led to increased demands for public services, compelling municipalities to explore various revenue collection strategies. Notably, electronic revenue collection systems have proven to be one of the most effective methods employed by municipalities to ensure a high level of compliance.

1.1.2 Moyale Border Point Revenue Collection

At border point, revenue collection poses unique challenges due to the high levels of cross-border trade, smuggling, and informal economic activities. Globally, borders present challenges for revenue collection in many countries. Pakistan, revenue collection in border areas is hindered by smuggling and informal trade activities (Muhammad et al, 2021). The worldwide perspective on revenue collection has been influenced by various factors, including globalization, changes in tax policies, and technological advancements. In recent years, there has been an increasing focus on the role of sub-national governments, such as county governments, in revenue collection. Devolving revenue collection functions to county governments is seen as a way to improve revenue collection and promote local economic development.

In African countries such as Kenya, borders also pose challenges for revenue collection, as they are often characterized by a lack of proper documentation and limited resources

(Njoroge & Kimani, 2017). Therefore, this study contributed to the global understanding of revenue collection in the border point.

Moyale Sub-County is located in the arid and semi-arid lands (ASALs) of Kenya. ASALs cover over 80% of Kenya's land area and are home to approximately 36% of the country's population. These regions are characterized by low rainfall, high temperatures, and limited water resources, which make them vulnerable to environmental degradation, food insecurity, and poverty. In the ASALs, revenue collection is a challenge for county governments due to the limited economic activities and low tax base. Most residents in these regions rely on subsistence agriculture and livestock production, which may not generate sufficient income to pay taxes (Kenya Ministry of Devolution and Planning, 2013).

Additionally, the limited infrastructure and social services in these regions make it difficult for county governments to collect revenue effectively. However, revenue collection in the ASALs is crucial for promoting local economic development and improving service delivery. The revenue collected by county governments in these regions is used to finance essential services, including health care, education, water and sanitation, and infrastructure development. The Kenyan government has recognized the importance of revenue collection in the ASALs and has developed policies and strategies aimed at enhancing revenue collection and promoting local economic development. For example, the government has established the Equalization Fund, which aims to reduce disparities in service delivery between the ASALs and other regions of the country. Therefore, this study's findings on the revenue collection strategies and revenue collection performance in Moyale Sub-County contributed to the broader perspective on revenue collection in the ASALs.

1.1.3 Revenue Collection Performance

Revenue collection performance is the actual revenue collected compared to the revenue target. High revenue collection performance is vital to promote efficiency in the service delivery and economic development at the counties (Wambui, 2018). According to Doran (2009), revenue collection, compliance should be achieved and accurate revenue information. Revenue compliance is considered high when all revenue due is collected at the right time. Improvement of the tax compliance level ensures that the expected revenue is actually collected, which eventually enhances efficient service delivery and economy development (Olatunji, 2009).

According to Manyaka (2014), certain benefits are associated with the collection of the due revenue including; improving efficient public service delivery thus ensuring high revenue collection performance. Hassan (2015) supported these sentiments by indicating that service delivery revolves around the provision of assistance and expertise through interrelated service processes, where high tax compliance expectations are the backbone of the system and customer satisfaction is the most important concern (Cuomo et al., 2018). The revenue collection performance will be measured using revenue collection compliance with budget estimates. Ngotho and Kerongo (2014) that showed that revenue collection compliance levels mainly affected revenue collection.

Poor revenue collection performance for county governments adversely affects empowering citizens, socio-economic development and does not guarantee sustainable service delivery (Ziria, 2008). As government revenue declines so does the revenue collection performance, service delivery and economic development (Muriithi, 2013). The public choice theory

suggests that the high revenue collection performance is necessary for sufficient service delivery, socio-economic growth and development at the County level (Namoit, 2012).

1.2 Statement of the Problem

Governments face unique challenges when it comes to revenue collection at border points, as vividly demonstrated at the Moyale border point. The county administration has implemented various revenue collection methods in this area, but their performance has consistently fallen short, resulting in a lack of essential services for the local population. This research focuses on the primary issue of suboptimal revenue collection in the border region of Moyale sub-county, despite the existence of multiple strategies. Several scholarly works have highlighted factors such as cross-border commerce, smuggling, and informal economic activities as inherent to borders, which significantly hinder effective revenue collection. Njoroge and Kimani (2014) pointed out challenges such as inadequate documentation, limited resources, and rampant corruption that characterize borders in Kenya. Meanwhile, Muhammad et al. (2021) emphasized the need for innovative revenue collection approaches in Pakistan's border areas.

There is a substantial body of research on the efficacy of diverse revenue collection tactics, ranging from electronic payment systems to tax amnesty initiatives and tax enforcement measures. These studies offer useful insights but have left the unique case of Moyale sub-county underexplored. Consequently, our research aims to investigate how tax collection rates in the border point of Moyale sub-county are affected by the revenue collection strategies employed by county administrations.

Specifically, this study aims to delve into the current revenue collection methods, their overall performance, the elements contributing to their underperformance, and the hurdles the county administration encounters in their implementation. The insights derived from this study will enrich the existing scholarly discourse on revenue collection in border regions, shed light on the efficiency of revenue collection approaches in Moyale sub-county, and guide policy-making decisions to ameliorate revenue collection performance in this locale. Hence, the investigation hones in on the impact of county revenue collection strategies on the performance within the border point of Moyale sub-county.

1.3 Purpose of the Study

This study's overall purpose was to assess the influence of revenue collection strategies on the revenue collection performance in Moyale Sub County border point.

1.4 Research Objectives

The specific research objectives were;

i. To determine the influence of cross-border public participation strategies on Performance of revenue collection in Moyale Sub County border point
ii. To examine the Revenue Collection Innovative strategies on Performance of Revenue Collection in Moyale Sub County border point.
iii. To assess the Revenue Enforcement strategies on Performance of Revenue Collection in Moyale Sub County P border point.
iv. To Establish Revenue Accountability Strategies on Performance of Revenue collection in the Moyale sub-county border point.

1.5 Hypothesis

H01. There is no significant relationship between cross border public participation strategy and the performance of revenue collection at Moyale Sub County border point.

H02. There is no significant relationship between Revenue Innovative strategy and the performance of revenue collection at Moyale Sub County border point.

H03. There is no significant relationship between cross border Revenue Enforcement strategy and the performance of revenue collection at Moyale Sub County border point.

H04. There is no significant relationship between cross border Revenue Accountability strategy and the performance of revenue collection at Moyale Sub County border point.

1.6 Significance of the Study

There are several reasons why it is important to investigate how county revenue collection techniques affect the efficiency of the revenue collection at the Moyale sub-county border point. This research add to our understanding of how different revenue collection techniques affect the efficiency of the revenue collection at Moyale sub-county border point. This study has the potential to fill a vacuum in the literature by providing empirical facts and insights that may guide policy and practice moving forward. In addition, the study provide a better understanding of the challenges faced by local governments in Moyale sub-county in collecting revenue from border point. The findings of the study are useful to local authorities and policymakers in designing and implementing revenue collection strategies that are better suited to the specific needs and challenges of border point.

Furthermore, the study contribute to the development of more effective revenue collection strategies, which can lead to improved economic and social outcomes in Moyale sub-county. Effective revenue collection strategies can provide the necessary resources for local governments to improve infrastructure, healthcare, education, and other public services. Finally, the study is significant for the wider academic community as it add to the growing body of literature on revenue collection strategies, border point, and their impact on local economic development. The study's findings may also have implications for other regions facing similar challenges in revenue collection and border point.

Overall, the proposed study's significance lies in its potential to provide valuable insights and recommendations that can inform policies and practices aimed at improving revenue collection and the performance of revenue collection Moyale sub-county and beyond.

1.7 Scope of the Study

The study focused on Moyale Sub-County border point, which is located in the northern part of Kenya. It covered a specific time period, such as the past 5-10 years. In terms of the variables, the study examined the relationship between revenue collection strategies and the performance of revenue collection at the border point, while taking into consideration other relevant variables that might have affected the outcome. The study used both primary and secondary sources of data, including surveys, interviews, and document analysis. Finally, the study recognized any limitations that might have affected the validity of the research, such as sample size, data availability, and potential biases. The study took 2 years to completion from 2021 to 2023.

1.8 Limitation of the Study

The study focused on revenue collection strategies that influence the performance of revenue collection at the border point. However, other strategies significantly affect the revenue collection performance. Such strategies include economic model strategy, trade policy strategy, inflation strategy, demand and supply strategy, and foreign currency reserves strategy. Individuals were selected to address the problem of border revenue collection performance through revenue collection strategies, and their responses were recorded for consideration.

1.9 Delimitations of the Study

The study focused on Moyale sub-county since it lies in the Kenya-Ethiopia border. As a result, the economic development of the Moyale sub-county mostly depends on the trading activities within its border point. This is because an official from the bordering countries, Kenya and Ethiopia, are enclosed in one office to clear passengers and cargo for immigration, health clearance, customs, and majorly on revenue collection. Regarding revenue collection, the Moyale sub-county is strategically located far from the administrative headquarters of both countries, hence the possibility of smuggling within its borders. Therefore, this indicates that Moyale sub-county trade activities across its border, made it ideal for researcher to conduct this study.

1.10 Assumptions of the Study

The study assumed that the Moyale Sub-County revenue collection rules and regulations allows the researcher to access the information needed for the survey and that respondents could provide the requested information freely and quickly.

Secondly, the study assumed that the businesses at the border point were properly document so that researchers could obtain the needed information. Finally, the researcher was expected to have learned the necessary statistical and research methods and applyy them to achieve excellent research results. Researcher to apply care throughout the research process for producing excellent and original scientific research without data presentation and analysis bias.

1.11 Operational Definition of Terms

Accountability Strategy: The set of processes and practices that identify the individuals and teams responsible for the planning, implementation, and success of revenue collection at the border of Moyale sub-county. This includes strategies to increase compliance and reduce fraud in revenue collection (Fjeldstad & Heggstad, 2012).

Performance: The degree to which revenue collection at the border of Moyale sub-county achieves its goals efficiently and effectively. This includes measures of revenue collection, compliance rates, and customer satisfaction (IMF, 2013).

Public Participation Strategy: The process of engaging stakeholders and members of the public in decision-making regarding revenue collection at the border of Moyale sub-county. This includes seeking input from a broad spectrum of citizen interests to increase social inclusion (Slemrod, 2019).

Revenue Collection Strategy: The set of activities and actions designed to improve revenue collection at the border of Moyale sub-county, including setting goals and priorities, determining activities to realize the goals, and mobilizing resources for execution (Bahl & Bird, 2018).

Revenue Collection: The overall collection of revenues from fines, taxes, or any other levy fees owed by individuals or corporate organizations at the border of Moyale sub-county (IMF, 2009).

Revenue Enforcement Strategy: Revenue collection along the border of the Moyale sub-county may be safeguarded via the process of ensuring compliance with applicable laws, regulations, rules, standards, and social norms (Schneider &Torgler, 2017).

Revenue Innovative Strategies: The use of innovative approaches and techniques to improve revenue collection at the border of Moyale sub-county, including new payment methods and technologies, improved communication and information sharing, and partnerships with stakeholders (Ligeyo, 2019).

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

Various relevant literature and theoretical frameworks related to research written by different researchers, scholars, analysts, and authors were reviewed. This chapter reviewed the literature on research objectives on the influence of revenue collection strategies on the performance of revenue collection in Moyale Sub County border point. In addition, this section conceptualized and organized research ideas and show how search-related variables work. Ultimately, it revealed the knowledge gap that research is tried to fill.

2.1Theoretical Literature Review

The theoretical framework is a conceptual model that serves as the foundation for the development of a research project. It consists of a set of interconnected concepts, assumptions, and theories that provide a systematic approach to investigating a research problem. Research design, data collection, and analysis are all guided by the theoretical framework, as stated by Varpio et al. (2020). Governance theory, resource-based perspective theory, deterrence theory, and stakeholder theory will serve as the theoretical foundation for the proposal on the impact of revenue collection tactics on the effectiveness of borders.

2.1.1 Governance Theory

According to Ansell and Torfing (2022), governance theory is a sophisticated field of research that investigates the intricate processes that are responsible for the orchestration, governance, and management of public affairs. This includes the administration of shared resources. This theory is predicated on the idea that it is necessary for there to be robust engagement from the general people in order to accomplish efficient government. It places

an emphasis on how the citizens may be included into the decision-making process, particularly in things that directly or indirectly touch them (Hügel & Davies, 2020). [Citizens] can have a say in matters that directly or indirectly impact them. Incorporating the public in governmental decision-making ultimately aims to guarantee that public policies and actions effectively reflect the priorities, inclinations, and prerequisites of the populace they are intended to serve. This is the ultimate purpose of incorporating the public in governance.

In the context of the management of tax collection at the border point in Moyale Sub County, the precepts of governance theory and public engagement may be interwoven with tactics centered on decentralization, transparency, and accountability. One of the key tenets of governance theory is the idea that decentralization may provide a means through which governance might be enhanced. This is made feasible by delegating authority to local authorities, which gives them the ability to make choices that are representative of the needs and desires of the local community (Smoke, 2013). This component of the idea is complementary to the concept of public participation since it offers a forum in which individuals may take part in decision-making at the grassroots level.

In addition, Hügel and Davies (2020) assert that in order to have efficient governance, there must be openness. To have a government that is transparent is to ensure that its people have the right and ability to acquire information on the choices, activities, and policies of their government. According to Smith and Gallicano (2015), public engagement techniques have the potential to increase levels of transparency by establishing channels via which individuals may not only have access to the aforementioned information but also spread it and keep track of the activities of their own governments.

In a similar vein, accountability is an essential component of effective governance, and it requires that public officials be held responsible for both the choices they make and the acts they do (Mulgan, 2020). Participation from the general public has the potential to play a substantial part in the development of accountable policies and procedures in this context. It offers a framework through which individuals may monitor and analyze the functioning of their government, so enabling them to hold public officials responsible for their acts (Ackerman, 2013).

In addition, in the context of Moyale Sub County, the aforementioned tactics are especially crucial because of the one-of-a-kind problem of revenue collection along borders. According to OECD, (2019), measures that encourage decentralization may be implemented with active citizen engagement to adapt policies to the needs and reality of local communities, hence increasing the policies' level of effectiveness. In addition, openness and accountability cultivate confidence in government, which is particularly essential for the delicate activity of tax collecting (Coleman & Grimes, 2018). When people have faith that their government is looking out for their best interests, they are more inclined to comply with the laws that are put in place, especially those that pertain to the collection of taxes and other fees.

In essence, the incorporation of public engagement into governance, in particular in regard to decentralization, openness, and accountability, may greatly improve the performance of revenue collection in the Moyale Sub County border point. Active citizen involvement, which is promoted through public participation initiatives, improves improved decision-making at the local level, increases openness in governmental actions, and strengthens the accountability of public authorities. In turn, these features contribute to the establishment of

a government that is more responsive to the requirements and preferences of its population, which eventually leads to better governance (Kosack & Fung, 2014).

Therefore, governance theory and public involvement are inextricably linked, and the two combined have the potential to play a big part in the improvement of Moyale Sub County's overall governance as well as the optimization of revenue collection from the border point.

2.1.2 Resource-based view Theory

According to Barney (1991), the Resource-Based View (RBV) hypothesis is a management approach that elaborates on how an organization may obtain a competitive advantage by utilizing its one-of-a-kind resources and skills. According to this view, not all resources are of equal value, nor are they all valuable to all types of organizations in the same way. It highlights the fact that resources that are valuable, rare, inimitable, and non-substitutable (VRIN) contribute to a company's competitive advantage (Gibson, & Webster, 2021). The RBV theory has the potential to provide very useful insights when placed in the context of creative techniques and the performance of revenue collection in Moyale Sub County border point. It seems to imply that the county government may be able to gain a competitive edge in the process of tax collecting by creatively using the many resources and talents at its disposal. Because of the one-of-a-kind nature of the resources and the unconventional manner in which they are put to use, the county has the potential to establish a strategic difference that distinguishes it from other jurisdictions and allows it to achieve better performance in its revenue collection operations.

For example, the human resources of the county government are a valuable asset that may be used to increase revenue collection along the border. This can be accomplished via a number of different strategies. According to Fahy (2020), employees who are knowledgeable

and talented and who have a strong awareness of the local environment, including its problems and possibilities, are able to design and execute creative strategies that are tailored to the specific requirements and circumstances of the area. They are able to devise specialized, efficient ways of tax collecting by using their understanding of the socio-cultural elements, business practices, and geographical constraints that are unique to the area.

In addition, according to Wade and Hulland (2014), the RBV hypothesis posits that a company's technology resources may also function as a source of a competitive advantage. The local government of the county has the ability to make use of cutting-edge technology to develop one-of-a-kind skills that will improve the effectiveness of tax collection at the border point. Implementing cutting-edge electronic payment systems and digital monitoring of products and services as they pass the border, for instance, may cut down on mistakes, help prevent illicit activities, and speed up the process of collecting income. These kinds of technology advances may be especially useful in a setting with a border, which often presents difficulties owing to the vastness and complexity of the region.

In conclusion, when seen through the prism of RBV theory, the county government is able to make efficient use of its one-of-a-kind resources and capabilities, as well as create and put into action new methods, which boosts its performance in the area of revenue collection from the borders. This strategy not only boosts efficiency but also guarantees the creation of methods that are perfectly matched to the one-of-a-kind local environment of the Moyale Sub County, which ultimately boosts the efficiency with which revenue collecting activities are carried out.

2.1.3 Deterrence Theory

According to the deterrence hypothesis, which was proposed by Kocian (2021), people have a tendency to avoid engaging in certain behaviors if they have an accurate understanding that the consequences would be severe and will be carried out in a timely manner. When this conceptual framework is applied to the context of border point revenue collection methodologies within Moyale Sub County, the resulting inference is that adopting strict and timely penal measures has the potential to act as a significant deterrent to individuals and businesses that might otherwise consider evading their tax obligations.

It is important to keep in mind that the rationality of human agents is the foundation upon which the theory of deterrence is constructed. Before selecting what course of action to take, they consider the advantages and disadvantages of engaging in unlawful acts, including tax evasion, in order to make their decision. Therefore, individuals are more likely to comply with their tax duties if the drawbacks of non-compliance, in the form of fines, greatly eclipse the advantages received from evasion, such as saving money. In other words, if the benefits of evasion significantly exceed the drawbacks of non-compliance. Having said that, it is of the utmost importance to have an understanding of the fact that the actual implementation of deterrence theory could not be as easy as the theory implies it would be. The compliance behavior of taxpayers is a complicated phenomenon that is impacted by a variety of variables that go beyond only punitive concerns. The compliance behavior of taxpayers is a complex phenomenon. These characteristics may include taxpayers' opinions of justice, the legitimacy of the tax system, and their ideas regarding the application of tax money, as found by Kirchler, et al.(2018).

If, for example, people believe that the tax system is unfair, it is possible that they will be more likely to avoid paying their taxes, regardless of the potential consequences. In a similar vein, taxpayers who believe that their contributions are not being utilized efficiently for the public benefit or who do not trust the government's management of public finances may feel that their tax avoidance strategies are legitimate. As a result, while the theory of deterrence offers an informative framework for comprehending the actions of taxpayers, it is possible that it is not wholly adequate in driving complete compliance (Murphy, 2014).

In light of this knowledge, improving the efficiency of tax collection at the boundaries of Moyale Sub County demands for an all-encompassing strategy. This should include not just the stringent enforcement of tax regulations but also the addressing of the common views that surround the tax system (Gangl et al., 2015).

To begin, it is very necessary to work for more openness in the nation's tax system. The information that should be made available to taxpayers should include the following: how their taxes are being utilized; the advantages that result from tax collection; and the repercussions of not complying with tax laws. The cultivation of confidence in the system and the motivation of voluntary compliance may both benefit from transparency (Gangl & Torgler, 2020).

In addition, the perceived fairness of the tax system should be a focus of the discussion. This goal may be accomplished by ensuring that the same tax regulations are administered uniformly to all individuals, irrespective of their socioeconomic standing. Additionally, the government should make an effort to clarify how the income from taxes are being utilized to benefit all residents, since this may help relieve the views that disparity exists or that monies are being misappropriated. In addition, the education of the general public on the relevance

of tax revenues for the provision of public services may play a significant role in molding the attitudes of taxpayers. Taxpayers may be encouraged to voluntarily meet their tax duties if they have a better understanding of the importance of the role that their tax contributions play in the upkeep of infrastructure, the financing of public services, and the general improvement of the quality of life in the community (Bird & Zolt, 2018).

In conclusion, in order to improve the performance of revenue collection at the Moyale Sub County border point, a strategy that is both comprehensive and multi-pronged is required to be implemented. It should have as its goals the continued rigorous enforcement of tax rules, the promotion of openness and justice within the tax system, the education of the general public on the significance of taxes, and the demonstration of the efficient and accountable use of tax revenues. It is feasible to promote a culture of voluntary compliance by utilizing such tactics, so minimizing the amount of tax evasion and improving the total revenue collection performance of the government.

2.1.4 Stakeholders Theory

The stakeholder's theory, first advanced by Freeman in his seminal work in 1984, suggests that the success of an organization or system is not solely dependent on shareholders but hinges on the active engagement and cooperation of all its stakeholders. This includes a broad spectrum of actors such as customers, suppliers, employees, the government, and the community at large (Miles, 2017).

Freudenreich, (2020) emphasize that effective execution of accountability strategies necessitates the participation and backing of these stakeholders. Their involvement in the decision-making process is crucial, given their intimate understanding of the local context, knowledge of the key challenges, and their vested interests in the outcomes of the process.

These stakeholders can provide valuable insights and feedback on the revenue collection process, exposing potential areas of corruption or mismanagement and helping to build trust and legitimacy for the revenue collection system. Within the context of accountability strategies for the border revenue collection in Moyale Sub County, the stakeholder theory highlights the necessity of incorporating all relevant parties in the process of revenue collection. This spectrum of actors expands beyond government officials and revenue collection agents, to include border communities, traders, and other local actors whose lives and livelihoods are influenced by the revenue collection process.

The role of the local community and traders, in particular, is of significant importance. These stakeholders can provide first-hand information about the realities of the border, identifying key challenges, and suggesting locally appropriate solutions (Bovens et al., 2014). Their participation can also engender a sense of ownership, ensuring their support for the implementation of the devised strategies and their willingness to comply with the tax regulations.

Government officials and revenue collection agents, on the other hand, are responsible for designing and implementing effective revenue collection strategies. They have the technical knowledge and authority to enforce tax laws and sanctions in cases of non-compliance. However, their actions should be guided by transparency, fairness, and accountability to maintain public trust and cooperation (Romzek et al., 2012).

Effective stakeholder engagement also necessitates open and regular communication, which allows for the exchange of information, feedback, and ideas. Such communication not only builds trust and reduces conflict but also facilitates the prompt resolution of emerging issues, promoting the smooth operation of the revenue collection process (Griggs et al., 2013).

The broader community, including non-governmental organizations, civil society, and the media, can also play a significant role in ensuring accountability. They can monitor and report on the revenue collection process, exposing any misconduct and advocating for fairness and transparency (Ibrahim, 2020).

In summary, by engaging stakeholders in the process of designing, implementing, and evaluating accountability strategies, the revenue collection system can be made more transparent, accountable, and responsive to the needs and concerns of all involved parties. This multi-stakeholder approach not only enhances the effectiveness of revenue collection but also promotes good governance and fosters sustainable development in Moyale Sub County.

2.2 Theoretical Framework

As outlined by Collins and Stockton (2018) a theoretical framework can be likened to a scaffold that props up and accommodates the theory behind a given research. It's through this theoretical framework that the research problem's root causes are introduced and elucidated. Stakeholder theory, deterrence theory, the resource-based perspective theory, and the governance theory are all crucial to the present investigation. The diagram in Figure 2.1 depicts these hypotheses.

The theoretical framework acts as the fundamental basis of the research, offering an organized viewpoint to understand, interpret, and confront the research issue (Grant & Osanloo, 2015). Particularly, it helps in understanding the causes behind specific problems in revenue collection procedures. In its entirety, a theoretical framework orchestrates every phase of research, from defining the problem to interpreting the data, maintaining uniformity and coherence (Ravitch & Riggan, 2012).

Among the revenue collection theories employed in this research, the stakeholder theory takes precedence. This theory suggests that organizations, encompassing revenue collection bodies, need to consider the interests of all stakeholders, instead of focusing solely on the shareholders (Miles, 2017). It presents a viewpoint that underscores the extensive responsibilities of organizations, which include governmental bodies and the public, where each holds a significant role in revenue collection. Therefore, the stakeholder theory highlights the importance of public involvement in revenue collection and the development of transparent processes.

Secondly, the deterrence theory plays a crucial role in the context of revenue collection. Originated in the field of criminology, this theory posits that individuals are less likely to violate laws if they perceive the consequences of such actions to be severe, certain, and swift. In terms of revenue collection, the implementation of robust enforcement strategies can be linked back to this theory. It underlines the significance of strict laws, regulations, and punishments in deterring individuals or entities from evading taxes or fees (King & Farrar 2021).

Another critical theory considered in the study is the resource-based view (RBV) theory. Rooted in strategic management, the RBV theory argues that firms can gain a competitive advantage through the strategic management of their internal resources. From a revenue collection perspective, this theory emphasizes the importance of harnessing existing resources effectively to improve revenue collection. It can include innovative revenue strategies, capacity building, technology usage, and more (Gray, et al., 2015).

Lastly, the governance theory is pivotal in revenue collection. This theory underlines the importance of systems, processes, and relationships that determine how power is exercised,

how decisions are taken, and how citizens participate in the process. It directly relates to revenue accountability in the context of this study. In the present study, these theories collectively form the basis for understanding the performance of revenue collection at the Moyale sub-county border point. These theories interact with each other in unique ways to paint a comprehensive picture of the factors influencing revenue collection performance. For example, stakeholder theory emphasizes the role of various parties involved, deterrence theory underscores the importance of law enforcement, the resource-based view theory advocates for efficient resource utilization, and the governance theory emphasizes decision-making processes and citizen involvement. By interrelating these theories, the study provides a holistic understanding of the multiple dimensions influencing the revenue collection performance (Olaerts et al., 2019).

In summary, the theoretical framework employed in the current study builds upon several foundational theories - the stakeholder theory, deterrence theory, resource-based view theory, and governance theory. These theories, although distinct in their origins and focuses, interweave to create a comprehensive understanding of revenue collection practices and challenges at the Moyale sub-county border. The theoretical framework provides an overarching lens to view the study, offering a clear path for data collection, analysis, and interpretation. It highlights the multifaceted nature of the research problem, recognizing that multiple elements contribute to the performance of revenue collection, and all of these should be considered when seeking solutions.

2.3 Empirical Review

Empirical Review gives evidence sought from similar studies on revenue collection strategies and their effect on revenue collection performance guided by the study specific objectives.

2.3.1 Public Participation Strategies and Revenue Collection performance

According to the definition provided by Perlaviciute and Squintani (2020), public participation strategies include a wide variety of approaches that may be used to include members of the community in various decision-making and governance processes. This idea is grounded in the democratic notion that increased public engagement in the governance of the issues that directly affect them leads to decisions that are both more equitable and more resourceful. When these public engagement tactics are applied to the framework for revenue collection in Moyale Sub County, they become vital in the process of cultivating an atmosphere that is favorable to the effective collection of taxes. These techniques may take many forms, such as educational campaigns, public hearings, the development of citizen advisory groups, and the holding of town hall meetings, but are not restricted to these options. Public education, as a tool, plays a significant role in improving awareness and knowledge of the significance of tax collection and how it underlies regional development. This is especially true when it comes to disadvantaged populations. These kinds of projects have the potential to clarify the relationship between tax compliance and the provision of public services. As a result, they may promote a culture of compliance by drawing attention to the advantages that are connected with tax payment. According to Alshira'h et al. (2021), these initiatives may also serve as platforms for disseminating information to the general public

regarding the rules and regulations that are related with the collection of revenue, as well as the repercussions of failing to comply with these laws and regulations.

Hearings in front of the public and town hall meetings provide an opportunity for residents and representatives of the government to participate in two-way conversation. Through participation in these forums, residents are given the opportunity to voice their opinions, concerns, and ideas in relation to the procedure of tax collecting, which helps to cultivate a feeling of communal responsibility. When individuals see that their voices are being heard and when they realize that their contributions are being represented in the policies or procedures that are being put into place, they are more inclined to support and comply with revenue laws.

The establishment of citizen advisory groups provides an additional avenue for the engagement of the general public. According to Nylen (2013), these committees, which are made up of community representatives, may be very helpful in giving feedback on the process of tax collecting, offering new ideas, and working as liaisons between the government and the residents.

These participatory techniques also have the goal of fostering an environment that is transparent and accountable within the process of revenue collecting. According to Bjorkman and Svensson (2019), when individuals are involved in the monitoring of tax collection, it becomes more difficult for corrupt activities to escape unreported, which in turn reduces the likelihood that money would be improperly appropriated.

Therefore, it is not an exaggeration to suggest that successful public engagement techniques are a vital aspect of improving the performance of tax collection in Moyale Sub County border point. These kinds of techniques not only make it possible to achieve a better level of

tax compliance, but they also help to build trust between the government and the people it serves. Trust is an essential component in achieving both efficient governance and long-term sustainable development.

In addition, the government is able to develop a method of tax collecting that is more welcoming to all citizens if it implements these ideas. This feeling of inclusion helps to cultivate a sense of civic responsibility for making a contribution to the income of the area. It may result in higher compliance rates and an overall improvement in the performance of revenue collection, which may be the consequence of it helping to foster a more amicable relationship between taxpayers and the government.

In addition, these tactics have the potential to be particularly successful in border regions such as Moyale Sub County, which may provide substantial obstacles when it comes to the problems of tax fraud and smuggling. The possibility exists that the government is able to ameliorate these problems and increase the effectiveness of revenue collection if it engages the community in the process of collecting revenues and fosters a feeling of shared responsibility among its citizens.

Another study by Ketterer et al. (2019) on border management in West Africa found that revenue collection strategies need to take into account the local context, such as the presence of informal markets and the influence of local power brokers. The study also emphasized the importance of strengthening the capacity of local border agencies and promoting cooperation between different agencies. Furthermore, a study by Awita (2010) on border security in East Africa highlighted the need for effective revenue collection strategies to ensure the sustainability of border security measures. The study recommended the implementation of a coordinated approach to revenue collection, involving multiple agencies and stakeholders.

In summary, public involvement methods are not only about increasing tax compliance; rather, they are about cultivating a culture of active citizen engagement, boosting transparency, and supporting good governance. A culture like this may have far-reaching repercussions that go beyond the collecting of taxes, which can contribute to the general growth and prosperity of Moyale Sub County.

2.3.2 Revenue Innovative Strategy and Revenue Collection Performance

Revenue innovative strategies, as conceptualized by Mamo (2022) can be defined as the adoption of new and creative approaches aimed at optimizing revenue collection efficiency. These innovative measures can especially be impactful in complex contexts such as border areas, where conventional revenue collection methods may face substantial challenges.

For border zones like Moyale Sub-County, innovation in revenue collection could entail a shift towards technology-based solutions, such as the integration of electronic payment systems, the adoption of mobile banking platforms, and the development of online revenue collection interfaces. These digital platforms not only make the tax payment process more straightforward and less time-consuming but also enhance accessibility, enabling taxpayers to fulfil their obligations from the comfort of their homes or offices.

Furthermore, such innovative strategies can significantly decrease the likelihood of revenue leakage, a common issue in traditional revenue collection methods that often involve numerous intermediaries. With digital payment systems, funds move directly from the taxpayer to the government's account, bypassing any intermediaries and substantially reducing the opportunities for misappropriation (Olowu et al., 2020).

The ease and convenience of these digital platforms could lead to an increase in taxpayer compliance, as it removes many of the cumbersome processes associated with tax payment. A simpler, more accessible process reduces the barriers to compliance, making it easier for citizens to pay their taxes and thus potentially increasing overall revenue collection (Fjeldstad & Heggstad, 2012).

Moreover, technology-based revenue collection strategies enhance the accountability of revenue collection officials. Digital systems allow for real-time tracking of transactions, giving a clear picture of revenue flow. Such traceability makes it easier to monitor the revenue collected and its subsequent allocation to specific expenditure areas, ensuring that the funds are used as intended and holding officials accountable (Lambert-Mogiliansky, 2015).

A study by Njue and Karanja (2017) on revenue collection strategies in Kenya's Northern Corridor found that the adoption of an electronic cargo tracking system led to increased revenue collection and reduced smuggling activities. Similarly, a study by Alemu (2020) on border management in Ethiopia found that the implementation of modern revenue collection systems resulted in increased revenue collection and reduced corruption.

Another study by Awita (2010) on revenue collection in Kenya's Northern Frontier Districts revealed that the informal sector accounts for a significant percentage of revenue generated at the border. The authors recommended the formalization of the informal sector and the introduction of technology-based revenue collection systems to improve revenue collection. Similarly, a study by Ngotho and Kerongo (2014) on the impact of corruption on revenue collection in Kenya revealed that corruption is a significant challenge facing revenue

collection. The authors recommended the implementation of anti-corruption measures and the use of technology-based revenue collection systems to curb corruption.

In conclusion, the adoption of revenue innovative strategies could significantly improve revenue collection performance in areas like Moyale Sub-County border point. Such innovations would ensure that the revenue collected reflects the actual economic activities in these areas, leading to fairer taxation and, ultimately, enhanced development.

2.3.3 Revenue Enforcement Strategy and Revenue Collection Performance

Revenue enforcement strategies can be understood as the diverse set of methods and techniques employed to ensure taxpayers adhere to tax laws and regulations, as articulated by Mamo (2022). This concept encompasses an array of approaches that ensure taxpayers fulfil their financial obligations and penalize those who evade these duties. The particular significance of these strategies can be underscored within contexts like border zones, such as Moyale Sub County, where tax evasion or underpayment might be more prevalent due to border permeability.

In the challenging context of borders, revenue enforcement strategies play a pivotal role in combating revenue leakage and ensuring that all individuals and businesses pay their fair share of taxes. Their effectiveness rests on the central tenet of fairness; that everyone should contribute to the public purse according to their means, and those who fail to do so must face consequences (Bird & Bahl, 2023).

Effective revenue enforcement strategies in such settings might leverage technological advancements. As highlighted by Okunogbe and Santoro (2022) tools such as electronic payment systems, border surveillance systems, and tax compliance software can play

significant roles in modernizing and streamlining tax collection. Electronic payment systems, for example, can reduce opportunities for tax evasion by providing traceable records of transactions. Meanwhile, advanced border surveillance systems can monitor and track illegal border crossings and detect smuggling activities, further strengthening the control over tax revenues.

Sanctions and penalties for non-compliance are also integral parts of a robust revenue enforcement strategy. They serve as deterrents, making tax evasion a risky proposition. Penalties might range from financial fines to imprisonment for severe cases, and their strict enforcement can significantly increase the perceived cost of non-compliance, deterring potential tax evaders (Gangl & Torgler, 2020).

The combination of modern technology and stringent penalties can significantly boost revenue collection in border zones. Effective border surveillance can aid in detecting and intercepting illegal activities, increasing the apprehension of contraband goods and illicit trade. Such actions not only deter unlawful activity but also increase potential revenue sources through fines and penalties, improving the overall performance of revenue collection.

Moreover, an efficient and transparent enforcement system can foster a culture of compliance. Taxpayers who perceive the system as fair and efficient are more likely to willingly comply with tax obligations, contributing to the broader objectives of enhancing revenue and fostering economic development (Gendron & Bird, 2021).

In summary, revenue enforcement strategies, particularly when technologically driven and rigorously enforced, could be game-changers in improving border revenue collection, contributing significantly to the revenue base of regions such as Moyale Sub County.

2.3.4 Revenue Accountability Strategy and Revenue Collection Performance

The revenue accountability strategy, as defined by the World Health Organization (WHO,2019), is a set of measures enacted to ensure transparency and accuracy in revenue collection, management, and expenditure. In terms of efficient revenue collection, this strategy serves as the backbone of trust-building between the county government and taxpayers. This strategy may encompass technological innovations for monitoring and tracking revenue collection, the formation of an autonomous committee to oversee revenue collection, and the creation of clear-cut revenue collection procedures.

The Moyale sub-county border point poses a distinctive challenge in revenue collection, prone to smuggling and illicit trade activities. It is in this context that a tailored revenue accountability strategy becomes pivotal to maintain revenue integrity (Mamo, 2022). Employing biometric systems to track border crossings and establishing a cross-border revenue collection oversight committee could be significant steps in this regard.

When revenue accountability strategies are effectively implemented, they can foster an environment of financial transparency and better tax compliance, thereby improving the overall performance of revenue collection. It helps to curb revenue leakage, ensures collected revenue is spent responsibly and transparently, and fosters trust among taxpayers (Kumar & Rahman, 2022).

However, accountability strategies should not be one-size-fits-all; they must be adaptive to the unique demands of the environment. In a setting like Moyale sub-county, accountability measures must consider the nature of the border and the consequent potential for evasion. For instance, the adoption of biometric systems would provide a secure, fast, and reliable means of identifying individuals crossing the border, thus reducing opportunities for tax evasion (Kumar & Rahman, 2022).

Moreover, an independent oversight committee could play an instrumental role in enhancing accountability and trust. As Mamo (2022) noted, such a committee, made up of community members, local leaders, and revenue collection agents, could work together to monitor the revenue collection process, ensuring it adheres to the established protocols. This collaborative monitoring would add another layer of scrutiny to the revenue collection process, ensuring transparency, and promoting trust in the system.

In conclusion, revenue accountability strategies, when thoughtfully designed and carefully implemented, can significantly enhance the performance of revenue collection in regions like Moyale sub-county border point. By addressing the unique challenges of these areas and promoting transparency, these strategies can improve tax compliance, minimize leakage, and ensure a fair and efficient collection and utilization of revenue.

2.4. Research Gap

The process of identifying research gaps is integral to all research efforts, aiding in highlighting the areas that require further exploration or expansion of existing knowledge (Grant & Osanloo, 2015).). In the context of this study, a clear research gap exists in the relationship between revenue collection strategies and the performance of revenue collection, particularly focusing on Moyale Sub County border point. While extensive literature exists

studying the impact of revenue collection strategies on revenue generation, very few studies have ventured into how these strategies can improve revenue collection performance by reducing smuggling and illicit cross-border activities.

Past research on borders in Kenya has majorly been approached from a security perspective, often overlooking the significant aspect of revenue collection strategies. Consequently, this leaves a substantial gap in understanding the role these strategies play in enhancing border performance beyond purely increasing revenue collection. Therefore, this study aimed at bridge this knowledge gap and contribute to a broader understanding of revenue collection strategies and border management.

The major goal of this research was to examine how effective revenue collection tactics are in Moyale Sub County, given the prevalence of borders there. In doing so, the study aimed at providing insights into how effective revenue collection strategies can deter smuggling and illegal cross-border activities. Such an approach is expected to enhance revenue collection performance, fostering better control and management, thus leading to increased revenue collection (Slemrod, 2019).

By examining these interconnections, this research aimed at providing a comprehensive understanding of the interplay between revenue collection strategies and border performance. This would contribute significantly to the existing body of knowledge in this field. Furthermore, it can guide policy and decision-makers in devising effective strategies that cater to the unique context of borders like Moyale Sub County border point. Therefore, the study stands to make a significant contribution to our understanding of border management in regions with similar contexts and challenges and could potentially inform the development of strategies that enhance both revenue collection and border control.

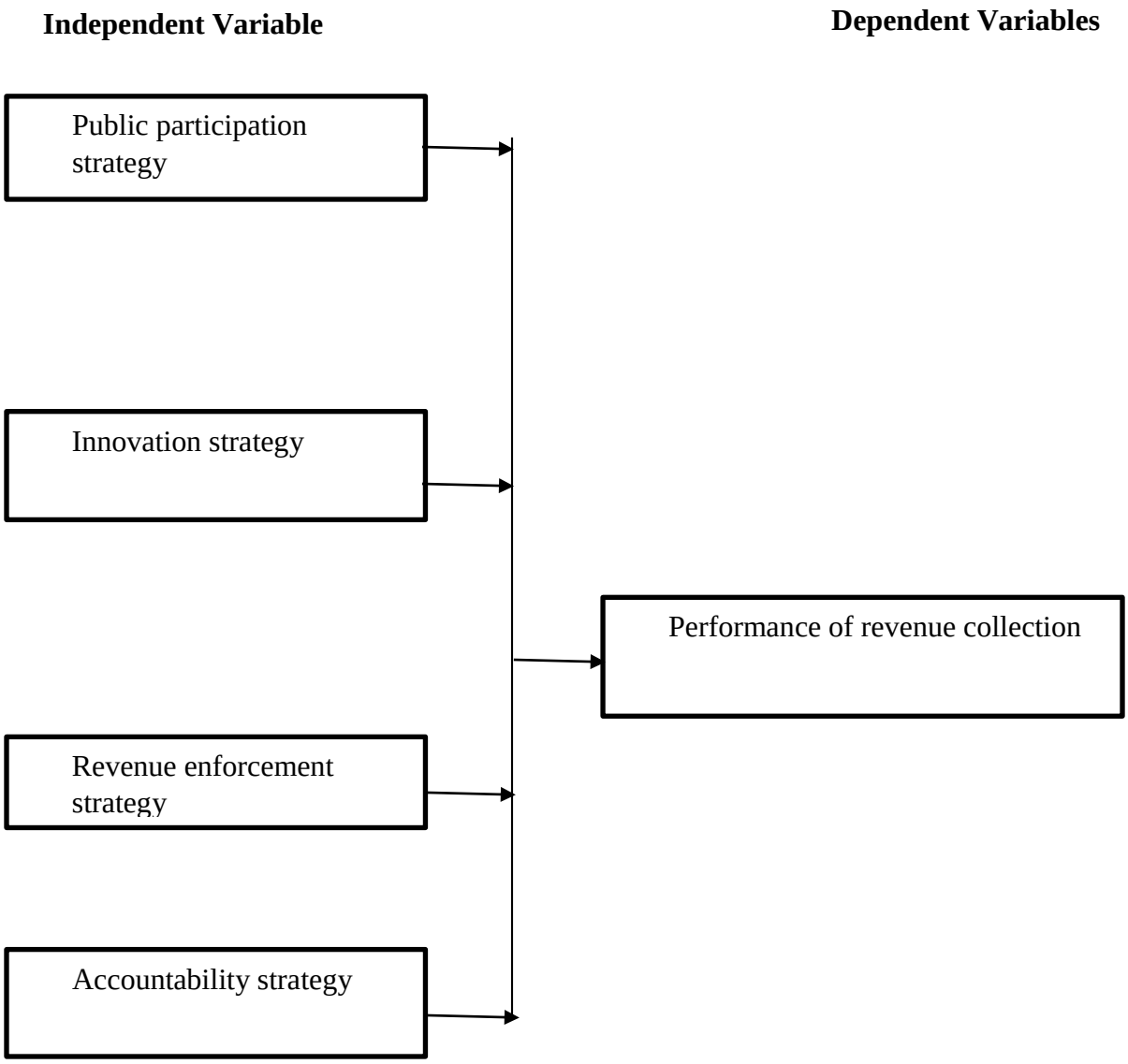
In conclusion, the investigation into the connection between revenue collection strategies and border revenue collection performance represents a clear and unmet research gap in current literature. Focusing on this niche, this study not only extends our understanding in this field but also provides actionable insights that proved beneficial for both the local community of Moyale Sub County and other regions grappling with similar challenges.

2.5 Conceptual Framework

A concept definition is an element of a scientific process in which a particular concept is defined as a measurable event or in measurable terms and gives the meaning of the concept (Collins, & Stockton, 2018). The conceptual framework is a diagram showing the relationship between dependent and independent variables. The study analyzed both independent and dependent variables to determine revenue collection performance in border point. The revenue collection strategies are independent variables while the performance of revenue collection is the dependent variable as shown in Figure 2.2

Figure 2.1

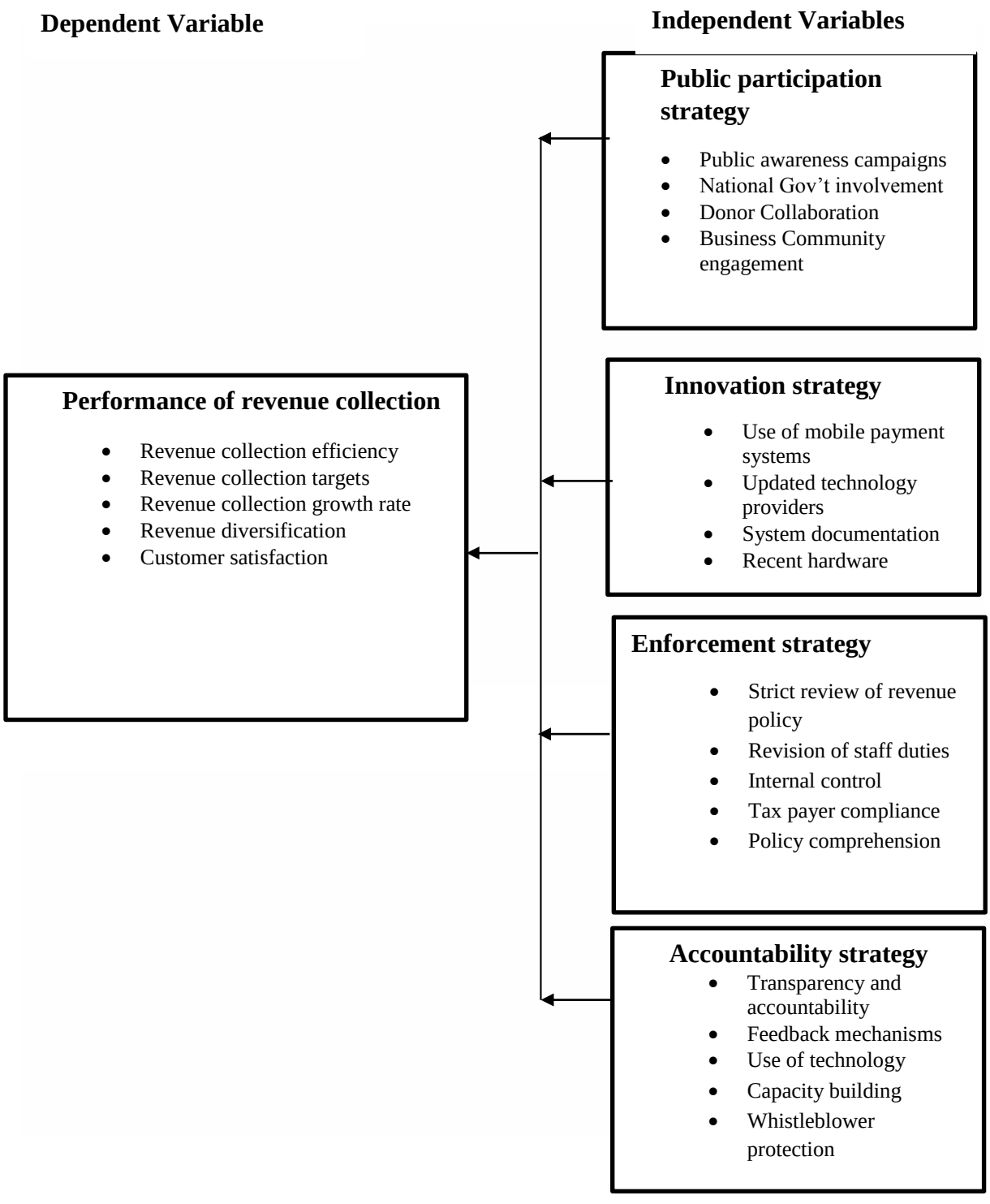
Conceptual Framework



Source: Researcher (2023)

Figure 2.2

Operational Framework



Source (Author 2023**)**

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

This section of the thesis presents how the research was conducted by focusing on the process, instruments, and procedures that will be applied. The chapter presents subsections such as research design, target population, sampling frame, sample size and techniques used, data collection techniques, and pre-testing. In addition, this section of the research also discusses the types of data collected, methods of processing and analyzing data, and a measurement model applicable to the analysis.

3.2 Research Design

The study used a descriptive survey approach for its investigation. In-field data gathering using questionnaires, interviews, and observations makes this method ideal for this investigation. Zheng et al. (2020) state that a descriptive survey design is appropriate for this study because it seeks to examine how county revenue collection strategies affect the efficiency of the revenue collection at the border in the Moyale sub-county, and because a large sample of respondents is required for this purpose. Moyale sub-county's income collection is heavily impacted by a number of issues, and this design helps shed light on them.

The study collected both qualitative and quantitative data to ensure that all aspects of the research problem are captured. Quantitative data were collected using questionnaires and analyzed using statistical methods. On the other hand, qualitative data were collected through interviews and analyzed using content analysis. The study's sample size was determined using probability sampling to guarantee that the results are accurate reflections of the whole

population. The participants in the research were selected using a simple random selection method.

3.3 Target Population

A study's target population is the set of participants or items that provided the data needed to answer the research objectives. According to Mugenda and Mugenda (2008), the target population is the people about whom research is conducted. Target populations have been defined in a variety of informal ways. Tang et al. (2018) acknowledge this, including the population about whom information is asked or the totality of items under debate and for which information is required." The revenue collection staff at Moyale Sub County's border revenue office were the focus of this research. Moyale Sub- County has a larger workforce, but as noted in Table 3.1 below, the focus was on the 200 revenue clerks, 70 senior revenue officers, and 114 Border Business Community. The Moyale one-stop border point users who pay taxes to the authority were also surveyed in addition to Authority sub-county staff.

Table 3.1

Target Population

Population	Frequency	Percentage
Senior Revenue Officers	70	18.2%
Revenue Collection clerks	200	52.1%
Border Business Community	114	29.7%
Total	**384**	**100**

Source: human resources Marsabit County (2023)

3.4 Sampling Design and sample size

This research employed stratified random sampling to guarantee that the data collected is really representative of the population of interest. The population was divided into strata based on their job positions (revenue clerks, senior revenue officers, and Border Business Community) and randomly selecting a proportional number of participants from each stratum.

First, a list of all the revenue clerks, senior revenue officers, and Business Community in Moyale Sub-County was obtained. Then, each job position were considered as a stratum. The proportional allocation approach was used to compute the sample size for each stratum. This method required that the number of participants picked from each stratum be proportionate to the size of that stratum in relation to the overall population.

After calculating the sample size for each stratum, participants were selected randomly from each stratum using a simple random sampling technique. This ensured that each participant has an equal chance of being selected, and the sample obtained is representative of the entire population. In addition, a convenience sampling technique was used to select the Moyale one-stop border point users who pay taxes to the authority. This is because the number of border point users was large, and it was not possible to obtain a complete list of all the users. Therefore, border point users who were available during the data collection period approached to participate in the study.

Utilizing Yamane's method, it was easier to figure out the appropriate size of the sample for this investigation. In Yamane's calculation, a target population of 384 people is utilized, and the degree of confidence is set at 95%, while the margin of error is set at 5%. The sample size was distributed proportionately among the strata, with 70 senior revenue officers, 200

revenue collection clerks, and 114 Border Business Community being sampled. The formula is as follows:

$$n = N / (1 + N(e^2))$$

Where:

$$n = sample\ size = ?$$

$$N = population\ size =$$

$$E = margin\ of\ error\ (expressed\ as\ a\ decimal) = 0.05$$

$$n = 384 / (1 + 384(0.05^2))$$

$$n = 384/ (1 + 0.96)$$

$$n = 384\backslash 1.96$$

$$n = sample\ size = 196\ \ (rounded\ to\ the\ nearest\ whole\ number)$$

3.5 Research Instruments

The data collection method employed in this study involved the use of a structured questionnaire containing both open-ended and closed-ended questions for the staff. Closed-ended questions offer several advantages, including ease of analysis due to their readily usable format and straightforward administration, as each question is accompanied by predefined response options. This questionnaire was utilized to gather data on the four independent variables and the dependent variable, which were defined and measured for this study. The Likert scale was employed to quantify responses, with a five-point ordinal scale ranging from "1" for strongly disagree (SD) to "5" for strongly agree (SA). To analyze the

Likert responses, a 5-point equidistance scale was utilized, following the approach of Abutabenjeh and Jaradat (2018).

Based on these results, the study calculated the mean score on the Likert scale, which exceeded 3.2, indicating that respondents reported a neutral stance on the items assessed. Each variable under investigation underwent examination using Likert items that were consolidated into a composite Likert scale, providing a quantitative measurement of the variable on a continuous scale. This approach, as recommended by Zangirolami-Raimundo et al. (2018) involves the use of aggregated scores for advanced data analysis techniques. In the initial stages of data analysis, questionnaire responses were encoded and entered into an Excel spreadsheet for data cleaning.

3.6 Reliability and Validity of Research Instruments

Piloting was done on a pilot set of the 10 respondent managers to help in understanding if the research tool is measuring what is meant to measure. According to Lancaster et al. (2014) the rule of thumb maintains that 10% of the sample of full study should be used for pilot study and generally, 10–20% of the main sample size is a reasonable size for pilot study (Hazzi & Maldaon, 2015). In piloting of study tool, respondents were nominated from Savannah cement which had less population and were having the same noticeable features as actual study but they were excluded in the actual data gathering stage. Before administering questionnaire to the actual respondents, the feedback which was obtained after piloting study was used to revise the data gathering tool.

Establishing reliability and validity is a paramount step in any research process. This study incorporated both primary and secondary sources of data to achieve this aim. For primary

data, a meticulously structured questionnaire was employed and administered to respondents (Creswell, 2013).

The questionnaire, however, is never used without verification of its effectiveness. Prior to the formal data collection, the questionnaire were subjected to a pretest involving a limited group of respondents. This pretesting served to examine the questionnaire's reliability and validity, thereby identifying any potential inconsistencies, ambiguities, or errors. The issues that surfaced during the pretest, rectifications were made to enhance the questionnaire's reliability and validity.

In this study, the test-retest method was utilized to ascertain the reliability of the questionnaire. This procedure entailed distributing the same questionnaire to an identical group of respondents twice at two different intervals. By comparing the responses from the two separate administrations, the researcher assessed the consistency of the answers. The time gap between the two administrations were a span of two weeks, ensuring that no considerable shift occurred in the respondents' perceptions and attitudes during this period.

Concerning validity, the researcher utilized the content validity method. This method is aimed at confirming that the questionnaire is actually measuring what it is intended to measure. To achieve this, experts in the related field reviewed the questionnaire, ensuring that all the questions were not only relevant but also aligned with the research objectives.

Further, to reinforce the validity of the research findings, the researcher employed triangulation. This process involved drawing on multiple sources of data to verify the consistency of the findings. In the context of this study, both primary and secondary data sources were utilized for triangulation, providing a robust validation of the research findings.

Secondary data for the study were obtained from a range of published and unpublished materials that are relevant to the subject matter. These included research papers, articles, reports, and other documents that provide insights or context to the research problem. This approach ensured a comprehensive understanding of the research topic and contribute to the validity and reliability of the study. In essence, by employing these methodologies and considerations, the study aimed as establishing a reliable and valid foundation for the research, providing credible, accurate, and meaningful findings that can contribute to the field of study.

3.7 Data Collection Procedures

The data collection procedures for this study involved several steps that were carried out in a systematic and professional manner. First, the relevant county revenue collection agencies and stakeholders in Moyale Sub-County were identified and contacted. The purpose of this step was to establish communication and collaboration with these entities, ensuring their involvement in the study. Once contact was made, the research team sought permission and clearance from the relevant authorities to conduct the study. This involved obtaining the necessary approvals and authorizations to ensure the study's legitimacy and adherence to any legal requirements or regulations.

Structured questionnaires were then administered to the selected respondents. These questionnaires were carefully designed to collect quantitative data on various aspects related to revenue collection strategies used by the county government. The aim was to gather information on the level of public participation in revenue collection and the effectiveness of these strategies, particularly in border areas. In addition to the questionnaires, interviews were conducted with key informants who played significant roles in revenue collection. This

included revenue collection officers, county officials, and business owners. Through these interviews, qualitative data were gathered, providing insights into the perceptions and experiences of these individuals regarding revenue collection strategies (Frick, 2009).

To complement the questionnaire responses and interviews, field observations were conducted. The research team visited the study area and closely observed the revenue collection strategies in action. These field observations aimed to gather additional data on the strategies' implementation and their effectiveness, particularly in border areas. The observations provided valuable context and real-time information that contributed to the overall understanding of the subject matter. Throughout the data collection process, the collected data were carefully compiled and organized for analysis. This step involved categorizing and structuring the information in a systematic manner to facilitate further examination and interpretation.

Importantly, the research team ensured that the data collection process was carried out ethically and professionally. Privacy and confidentiality of the respondents were given due consideration, and informed consent was obtained from each participant. The research team made every effort to create a comfortable and secure environment for the respondents, ensuring that they were fully aware of the purpose and procedures of the study.

3.8 Data Processing and Analysis

Data processing and analysis refer to the techniques used to convert raw data into meaningful information that can be used to make decisions (Arooj et al., 2022). In this section, the study discusses the process of data processing and analysis in the study on the influence of county revenue collection strategies on the performance of Moyale sub-county border point.

Data processing involved cleaning, organizing, and transforming the raw data into a more manageable format. It involved activities such as data entry, data cleaning, and data transformation. In this study, data was collected using structured questionnaires. The data collected was checked for completeness, consistency, and accuracy. Any missing data was checked with the respondents to ensure that they are included in the analysis. After cleaning, the data was organized and coded for analysis using the following equation.

$$Y = a + b_1x_1 + b_2x_2 + b_3x_3 + b_4x_4 + \varrho$$

Where

$$Y = \text{Performance of revenue collection at the border point}$$

$x_1 = \text{Var } 1$

$x_2 = \text{Var } 2$

$x_3 = \text{Var } 3$

$x_4 = \text{Var } 4$

$\varrho = \text{error term}$

Zheng et al. (2020) highlight that data analysis is the process of employing statistical tools to understand and summarize collected data. For this study, data analysis was undertaken using both descriptive and inferential statistics, each fulfilling a distinct function. Descriptive statistics aimed to offer a summary and representation of the collected data, whereas inferential statistics are utilized to draw conclusions and test hypotheses that extend beyond the immediate data.

The information that was gathered was first entered into a statistical program; more specifically, the Statistical Package for the Social Sciences (SPSS), which was the first stage in the data analysis process. This piece of software was made it easier to carry out data

analysis in a method that is both well-organized and time-effective. The study made use of descriptive statistical approaches such as frequency counts, percentage breakdowns, mean values, and standard deviations. These methods provided an initial summary of the data, offering insights into patterns and trends among the collected responses.

Furthering the analysis, inferential statistical methods, including correlation analysis and regression analysis, were used. Correlation analysis allowed for an understanding of the strength and direction of relationships between variables, providing insights into how these variables interact. For instance, whether an increase in public participation corresponds with improved border revenue collection performance.

Regression analysis, on the other hand, is instrumental in understanding the extent of influence exerted by independent variables (in this case, public participation strategies) on the dependent variable (performance of border revenue collection). This technique provided a quantitative estimate of the relationship between these variables, enhancing the researcher's understanding of how changes in one variable impact another.

To wrap up, data processing and analysis are pivotal elements in any research study. These processes involved refining and organizing raw data into a format that is easier to navigate and analyze. Data analysis, in particular, leverages statistical tools to delve into and summarize the data. In this specific study, both descriptive and inferential statistics were utilized in the data analysis process. Descriptive statistics presented a summarized view of the data, while inferential statistics provided the platform to examine and test the formulated hypotheses. The combination of these analytical methods ensured a thorough and comprehensive interpretation of the collected data, allowing for robust and reliable research findings.

3.9 Ethical Considerations

Research ethics refers to a comprehensive set of guidelines that direct the approach of investigators and scholars during the process of conducting research studies and reporting their findings. This ethical blueprint is crucial, and adherence to its principles is non-negotiable. It is the beacon that illuminates the path scientists and researchers follow when they embark on the journey of discovery, particularly when their work involves interactions with human subjects (Arifin, 2018). This intersection of research and ethics is central to various aspects of our lives, from improving societal conditions and advancing our comprehension of human behavior to discovering innovative treatments for diseases and exploring the multifaceted complexities of real-world phenomena.

The application of research ethics is a fundamental responsibility shared by all researchers. It is incumbent upon them to ensure that their methodology, from the formulation of research questions to the reportage of findings, conforms to these guidelines. This observance is crucial to the legitimacy of the study. To achieve this, it is imperative that the methods deployed align closely with the research objectives (Saltz & Dewar, 2019). Such an alignment affirms the rigor of the research and enhances the credibility of its findings.

Respect for the rights, interests, and dignity of the study participants is an integral element of research ethics. One such right is informed consent. Researchers are obliged to ensure that no participant is required to respond to any part of the study without giving their informed consent. In other words, participation should be completely voluntary, devoid of any form of coercion, manipulation, or undue influence. The process of obtaining informed consent requires clear communication about the purpose, procedures, potential risks and benefits of

the study. The decision to participate, decline, or withdraw from the study at any stage without repercussions rests solely with the participant.

Furthermore, privacy and confidentiality are foundational tenets of research ethics. Researchers must honor the participants' right to privacy by safeguarding the data they provide during the study. They are duty-bound to protect the identity of the participants and the confidentiality of their information. This implies that researchers must not request or record personally identifiable information such as names, addresses, and phone numbers unless it's essential to the study and agreed upon by the participants. Even in such cases, they should employ rigorous measures to ensure that the participants' identities are not revealed. The research data should be securely stored and appropriately anonymized before analysis. This respect for privacy extends even after the completion of the study, where any reporting or dissemination of the research findings should avoid the identification of the participants.

Moreover, research ethics involve a commitment to accuracy and integrity in the reporting of findings. Researchers must uphold honesty and transparency, providing a true and faithful account of the study. They should avoid misrepresentation, fabrication, or manipulation of data. This commitment to authenticity extends to the recognition of other scholars' contributions. Researchers must diligently cite the works of others they used in their study to avoid plagiarism.

Research ethics also encompass considerations related to the potential impacts of the research. Researchers should conduct a thorough assessment of potential risks and benefits, considering not only the immediate implications for their study participants but also the broader societal implications. They must strive to conduct research that can benefit society,

and at the same time, ensure that their work does not harm the subjects or inadvertently contribute to negative societal outcomes.

In conclusion, research ethics provide an essential framework that guides the conduct of researchers throughout their investigations. Adherence to these principles is key to ensuring the integrity, validity, and respect for human dignity in research. From obtaining informed consent to safeguarding privacy and confidentiality, from ensuring the accuracy and integrity of research findings to assessing the potential societal impacts, research ethics provide the bedrock upon which responsible research is built.

CHAPTER FOUR

RESULTS AND DISCUSSION

4.1 Introduction

In this chapter, the analysis and interpretation of data are discussed in relation to the study's objectives. The chapter primarily presents an overview of the study's findings, including participant demographic characteristics, and the influence of revenue collection strategies on the performance of border Revenue Collection. The results obtained from the data analysis are condensed and presented using various statistical measures such as frequency, percentage, mean, and summary tables.

4.2 Response Rate

Out of the 196 individuals targeted for the survey, only 167 of them completed and returned their surveys, resulting in a response rate of 85.2%. According to Hardigan et al. (2016), response rates of 50% are considered acceptable, 60% are considered good, and 70% or higher are considered very good. Therefore, based on this standard, the response rate of 85.2% in this particular case can be considered as very good. This aligns with the findings of Mugenda and Mugenda (2008) who suggest that an excellent response rate is achieved when more than 80% of respondents participate.

It also indicates that the respondents in Moyale Sub County demonstrated a willingness to provide detailed information regarding the influence of revenue collection strategies on the performance of border Revenue Collection. The results are presented in Table 4.1.

Table 4.1

Response Rate

	Frequency	Percentage (%)
Questionnaires Returned	167	85.2
Unreturned questionnaire	29	14.8
Total	**196**	**100**

4.3 Reliability of the Data Collection Instrument

Table 4.2 presents the results of the reliability test, which utilized Cronbach's alpha as a measure. Cronbach's alpha coefficient assesses the consistency and reliability of factors obtained from statements with multiple response options or structured surveys. This coefficient ranges between zero and one, with a higher value closer to one indicating greater dependability of the scale. While Mohajan (2017) suggested a reliability coefficient of 0.6, Chan and Idris (2017) proposed 0.7 as more appropriate. In this study, 10 respondents' questionnaires were analyzed, and the calculated Cronbach's alpha coefficients were greater than 0.7, indicating that the tools used were reliable. Consequently, the research successfully employed the appropriate tool for the study

Table 4.2

Reliability Analysis

	Cronbach's Alpha	**No of Items**
Public participation	0.811	4
Revenue Collection innovation strategies	0.711	4
Revenue enforcement strategies	0.741	4
Accountability strategies	0.854	4

According to Chan and Idris (2017), the lowest acceptable threshold for the trustworthiness of data is a reliability coefficient alpha (α) value of 0.7. When we apply this criterion to the data that are shown in Table 4.2, we find that the reliability coefficients for the four independent variables in this research are greater than this minimal threshold. This finding provides evidence that the data that were gathered are reliable.

For public participation, the reliability coefficient is $\alpha = 0.811$, exceeding the minimum standard and signifying that the data is consistent and reliable. For revenue collection innovation strategies, the reliability coefficient is $\alpha = 0.711$, slightly above the minimum threshold, which is a further indication of the reliability of the data. The reliability coefficient for revenue enforcement strategies is $\alpha = 0.741$, ensuring the dependability of the data related to these strategies. Lastly, the reliability coefficient for accountability strategies is $\alpha = 0.854$, which is significantly higher than the minimum threshold, reinforcing the reliability of the data for this variable.

Therefore, these alpha coefficients sufficiently confirm the reliability of data for all four independent variables of the study, namely, public participation, revenue collection innovation strategies, revenue enforcement strategies, and accountability strategies. This reliability underpins the trustworthiness of the study findings and their subsequent interpretations, contributing to the overall robustness and validity of the research.

4.4 Demographic Information of the Respondents

This section of the chapter encompasses the individual attributes of the respondents who took part in the research questionnaire. The demographic details of the participants were derived from their gender, age, and occupation. The subsequent presentation illustrates the acquired results as follows:

4.4.1 Gender of the Respondents

The role of gender in research is crucial since it contributes to our comprehension of societal norms and power dynamics and their impact on our daily experiences. Nevertheless, the research focused on identifying the gender of individuals involved in revenue collection strategies and Performance of revenue collection in Moyale Sub County border point. This was to ensure that respondents were treated equally regardless of their sex. Table 4.4 summarizes the findings.

Table 4.4

Gender of the Respondents

Gender categories	Frequency	Percentage
Male	95	56.9%
Female	72	43.1%
Total	**167**	**100.0%**

The results presented in Table 4.4 indicate that out of the total respondents, 95 individuals (56.9%) were identified as male, while 72 individuals (43.1%) were identified as female. The study findings revealed an imbalance in gender participation, with a higher proportion of male respondents compared to females. These findings contradict the findings of Magliozzi et al. (2016) who suggested that a ratio of at least 1:2 in gender representation would be more representative for the study. The results suggested that the number of employees employed in Moyale Sub County border point were fairly male.

4.4.2 Age Bracket of the Respondents

Age is a significant demographic variable that can influence an individual's perspective on a variety of subjects. Hence, the respondents of this study were asked to share their age bracket. This approach was implemented to ensure that the research encapsulated a broad spectrum of viewpoints, contributing to the study's diversity and inclusivity.

By considering the responses of individuals from different age groups, the study aimed to account for variations in experiences, attitudes, and perspectives that could influence the research findings. This diverse representation was critical to capture a comprehensive understanding of the research topic. It enabled the analysis to identify any age-dependent trends or patterns, offering nuanced insights into the influence of age on the research variables.

The resulting data collected from the various age groups is detailed in table 4.5. This table presents the distribution of respondents across different age brackets, providing a clear depiction of the age diversity among the respondents. This data not only supports the validity of the study by ensuring representation across various age groups but also enhances the

richness and depth of the study findings by considering the varied perspectives these different age groups bring to the research topic.

Table 4.5

Age Bracket of the Respondents

Age Categories	Frequency	Percent
Below 25 years	11	6.6
26 -30 years	34	20.3
31-35 years	20	12.0
36-40 years	28	16.8
41-45 years	56	33.5
46 and Above	18	10.8
Total	**167**	**100**

The outcomes presented in Table 4.5 reveal that a portion of the participants, specifically 6.6%, were under 25 years of age, while 20.3% were aged between 26-30 years. Additionally, 12.0 % belonged to the 31- 35 age bracket, 16.8% were between 36- 40 years old, 33.5% of the respondents were between 41-45 years and 10.8% were over the age of 46 years. These results indicate a well-distributed age composition among the respondents, suggesting that they can make significant contributions to the study variables. It can be inferred from the findings that middle-aged individuals predominantly handled the revenue collection in Moyale Sub County, indicating a favorable balance between young and experienced personnel in the sub county.

4.5 Descriptive Analysis

Cox and Battey (2017) explain that descriptive analysis involves the use of statistical techniques to provide a description of the target population. This portion includes the responses for each item of the variables, along with their corresponding averages and standard deviations.

4.5.1 Public Participation Strategies

The study sought to find out the influence of public participation strategies on Performance of revenue collection in Moyale Sub County border point. The respondents were required to state how often they have public participation in revenue collection strategies at the border point of Moyale sub-county. The results are shown in Table 4.6.

Table 4.6

Frequency of public participation

Rates	Frequency	Percent
Weekly	0	0.0
Monthly	0	0.0
Quarterly	5	3.0
Yearly	114	68.3
Never	48	28.7
Total	**167**	**100**

Table 4.6 presents the findings on public participation, the study shows that majority of the respondents 114 (68.3%) indicated that they participate in in revenue collection strategies annually, 48 (28.7%) of the respondents have never been involved in the revenue collection

strategies in Moyale sub county while 5(3.0%) indicated that public participation is conducted quarter annually. Based on the findings it can be inferred that the county government involves the public during the annual budget public participation which is in line with the Kenyan constitution. The Constitution embodies the fundamental principles and values of a nation and provides a guiding framework for governance. The national ideals and concepts of governance that are fundamental to its operation are laid out in detail in paragraph 2 of Article 10. Rule of law, public involvement, good governance, transparency, inclusion, accountability, and integrity are all included in this category. Sustainable development is another. Each of these guiding principles plays an important part in the process of formulating the nation's policies and administering its public affairs.

The rule of law ensures that all citizens, organizations, and institutions are subject to the laws that are democratically enacted, equally enforced, and independently adjudicated. Public participation, on the other hand, emphasizes the importance of involving citizens in decision-making processes, fostering a democratic environment where every individual's voice is heard.

Good governance, transparency, and accountability are interlinked principles that focus on the efficient, effective, and transparent management of public affairs. They hold public officers and state organs accountable for their actions, thereby encouraging ethical and responsible behavior. Inclusiveness ensures that no group or individual is excluded or marginalized, promoting equality and social justice.

Integrity underscores the expectation of honesty, ethical conduct, and moral uprightness from public officers in their execution of duties. Lastly, sustainable development is the dedication to establishing policies and strategies that fulfill the demands of the present without

sacrificing the capacity of future generations to meet their own needs. This is the most important aspect of sustainable development.

In addition, the Constitution requires all state institutions and public servants to uphold these national values and principles whenever they are making choices about public policy, whether it be in the formulation stage or the implementation stage. This obligation ensures that public actions and decisions align with these constitutional principles, thereby fostering a governance structure that reflects the nation's core values.

The respondents were require also to give their level of agreement with various constructs on public participation and the results were as shown on Table 4.7.

Table 4.7

Influence of public participation on Performance of revenue collection

Opinion	N	SD	D	N	A	SA	Mean	SD
The sub county involves members of the public in making revenue collection policy	167	6.8%	3.2%	10.2%	37.5%	42.0%	4.05	0.134
The sub county involves national government officials in making revenue collection policy	167	3.4%	3.4%	20.5%	30.7%	42.0%	4.05	0.134
The sub county collaborates with potential donors in strategizing on revenue generation	167	1.1%	4.5%	12.5%	55.7%	26.1%	4.01	0.823
The sub county allows business community to participate in revenue collection strategies making process	167	0.0%	5.7%	23.9%	29.5%	40.9%	4.06	0.939

According to the findings presented in Table 4.7, a significant portion of the respondents expressed agreement regarding the involvement of the public in the sub county's revenue collection policy. Specifically, 42.0% strongly agreed and 37.5% agreed with this statement. The average rating for this agreement was 4.05, with a standard deviation of 0.134. Additionally, with comparable mean and standard deviation values, 72.7% of respondents agreed that national government representatives participate in the decision-making process for tax collecting policies. 81.8% of the participants, with a mean rating of 4.01 and a standard deviation of 0.823, agreed that the County works with prospective contributors to develop revenue-collection strategies. In addition, 70.4% of respondents felt that businesses may take part in tactics for collecting money. These results are in line with Lakin and Mogaka (2016) arguments, which call for a more nuanced definition of public involvement that emphasizes deliberative democracy as its cornerstone.

4.5.2 Revenue Collection Innovation Strategies

The study sought to establish the Revenue Collection Innovative strategies on Performance of Revenue Collection in Moyale Sub County border point. The results are shown in Table 4.8

Table 4. 8

Influence of revenue collection innovative strategies on Performance of revenue collection

Opinion	N	SD	D	N	A	SA	Mean	S.D
The sub county uses cutting edge mobile technology for revenue collection.	167	0.0%	7.9%	37.6%	20.8%	33.7%	4.19	0.924
The sub county has a computerized method for collecting taxes.	167	5.0%	10.9%	17.8%	53.5%	13.9%	4.07	1.165
The technology used to collect money is updated often.	167	8.9%	10.9%	22.8%	27.7%	29.7%	4.13	1.021
The most popular method of collecting money is via mobile technology, which includes mobile money.	167	10.9%	17.8%	21.8%	22.8%	26.7%	3.86	1.628
Every document provided for revenue acknowledgment reasons, including permits, is created by a system.	167	7.9%	8.9%	17.8%	38.6%	26.7%	4.02	1.280
The most recent hardware supports Sub County revenue systems.	167	3.0%	8.9%	17.8%	45.5%	24.8%	4.06	1.102

The results presented in Table 4.8 revealed the following insights: a significant portion of the respondents (33.7%) strongly agreed that they utilize modern handheld systems for revenue collection. Additionally, a majority (53.5%) of the respondents agreed that the sub county has an automated revenue collection system. Furthermore, a substantial percentage (29.7%) of the respondents strongly agreed that technology for revenue collection is regularly updated, and 26.7% of the respondents agreed that mobile technology, including

mobile money, is the most prevalent mode of revenue collection. Moreover, a notable percentage (38.6%) of the respondents agreed that all revenue-related documentation, including permits, is generated by the system, while 45.5% agreed that the sub county's revenue systems are supported by up-to-date hardware devices.

The research findings indicate that the sub county has implemented an automated system for revenue collection, utilizing advanced handheld technology. These findings align with the observations made by Sohne (2003), who highlighted the significant impact of revenue collection automation on overall revenue generation. They also support the findings of United Nations Conference on Trade and Development (UNCTAD 2008), who emphasized the benefits of adopting technology-based approaches in revenue collection to improve the process and increase government revenue. Furthermore, the study reveals that the automation measures implemented in the county government have resulted in enhanced efficiency and accountability in revenue collection. This outcome aligns with previous studies conducted by Franzen (2017), Fjeldstad and Haggstad (2012), Olaoye and Kehinde (2017) and Lubua (2014). These studies similarly recognized the positive effects of revenue collection automation on effectiveness, efficiency, accountability, and transparency within revenue authorities, enabling governments to achieve their objectives.

According to these results, counties have the chance to get acquainted with new strategies for efficient lobbying, advocacy, design, implementation, and service delivery to residents via the use of information and communication technology (ICT). ICT enables the computerization of all process steps by utilizing management information systems that are in line with local, national, regional, and international trends. This plays a crucial role in

minimizing errors, standardizing operational procedures, lowering costs, and ultimately improving revenue collection.

4.5.2 Revenue Enforcement Strategies

The study sought to assess the Revenue Enforcement strategies on Performance of Revenue Collection in Moyale Sub County border point. The results are shown in Table 4.9.

Table 4.9

Influence of revenue enforcement strategies on Performance of revenue collection

Opinion	N	SD	D	N	A	SA	Mean	SD
Revenue collection enforcement policies are reviewed on a regular basis	167	0.00%	3.4%	6.8%	12.5%	38.6%	4.02	1.05
Internal control Systems are reviewed on regular basis to ensure protection of Revenue	167	3.4%	9.1%	5.7%	30.7%	51.1%	4.17	1.106
Support functions have made it easier to achieve compliance	167	0.00%	9.1%	8.0%	26.1%	56.8%	4.31	0.963
Revenue enforcement strategies are effective in achieving taxpayer compliance	167	5.7%	12.5%	9.1%	21.6%	51.1%	4.00	1.278

The responses collected for this study, as detailed in Table 4.9, suggest a substantial level of agreement among respondents regarding the efficacy and regular review of revenue collection enforcement policies. Specifically, 38.6% of the respondents strongly agreed, and 12.5% agreed that these policies are regularly reviewed, with a calculated mean of 4.02 and a standard deviation of 1.050. This consensus signifies that there is a perception of regular review and potential updates to revenue collection enforcement strategies, thereby promoting

their effectiveness and responsiveness to changing conditions. In terms of internal control systems, the majority of respondents (51.1%) strongly agreed, while 30.7% agreed that these systems are reviewed routinely to safeguard revenue. This perception, indicated by a mean of 4.17 and standard deviation of 1.106, suggests a high level of confidence in the operational controls put in place to protect revenue collection.

Furthermore, regarding the impact of support functions on achieving compliance, 56.8% of respondents strongly agreed and 26.1% agreed that these functions have facilitated compliance, evidenced by a mean of 4.31 and a standard deviation of 0.963. This finding implies that supportive systems and structures play a significant role in ensuring compliance with revenue collection.

Additionally, a significant 72.7% of respondents agreed that revenue enforcement strategies are effective in achieving taxpayer compliance. With a mean of 4.00 and a standard deviation of 1.278, the data highlights the perceived efficacy of these strategies in fostering taxpayer compliance.

These findings resonate with Addo (2015) study, which highlighted the negative impact of poor logistics and inadequate monitoring on general performance, leading to revenue leakages. In contrast, the study by Ngicuru et al. (2017) emphasized the positive impact of diversifying revenue strategies on revenue collection in Nairobi City County, Kenya.

The data from this study, thus, underscores the importance of regular policy review, effective internal control systems, supportive functions, and strategic enforcement measures in enhancing revenue collection and compliance.

4.5.4 Accountability Strategies

The study sought to Establish Revenue Accountability Strategies on Performance of Revenue collection in the Moyale sub-county border point.

The results are shown in Table 4.10.

Table 4.10

Influence of accountability strategies on performance of revenue collection

Opinions	SD	D	N	A	SA	Mean	SD
Revenue collection process at the border point of Moyale sub-county is transparent and accountable	5.7%	0.0%	12.5%	31.8%	50.0%	4.08	1.234
Measures are put in place to ensure revenue collected at the border point of Moyale sub-county is used for the intended purposes.	6.8%	11.4%	9.1%	22.7%	50.0%	3.98	1.295
Regular feedback, use of technology and whistleblower improve revenue collection performance at the border point of Moyale sub-county	3.4	6.8%	10.2%	36.4%	43.2%	4.09	1.057
County government policies improve revenue accountability at the border point of Moyale sub-county	4.5%	10.2%	13.6%	43.2%	28.4%	3.81	1.102

The results delineated in Table 4.10 suggest a considerable consensus among respondents concerning the transparency, accountability, and overall efficiency of the revenue collection process at the border point of Moyale sub-county. Specifically, an overwhelming 81.8% of the respondents agreed that the revenue collection process in this region is characterized by transparency and accountability, as evidenced by a mean of 4.08 and a standard deviation of 1.234. This feedback implies a high degree of trust in the management of revenue collection procedures in this area.

Additionally, 72.7% of respondents concurred that effective measures are in place to ensure that the revenue collected at the border point of Moyale sub-county is used for the intended purposes. This finding, supported by a mean of 3.98 and a standard deviation of 1.295, indicates a prevailing sentiment that the allocated revenue is appropriately utilized.

Further, 79.6% of respondents agreed that the integration of regular feedback, the use of technology, and whistleblower mechanisms can significantly enhance revenue collection performance at the border point of Moyale sub-county. With a mean of 4.09 and a standard deviation of 1.057, the data emphasizes the importance of continuous feedback, technological innovation, and whistleblower systems in improving revenue collection efforts.

Moreover, the majority of respondents (71.6%) agreed that the policies of the County government effectively improve revenue accountability at the border point of Moyale sub-county, as indicated by a mean of 3.81 and a standard deviation of 1.102. This observation underscores the critical role of sound governmental policies in ensuring revenue accountability.

These results are consistent with Pieters (2015) research, which assessed the difficulties in tax collection and resource accountability in the local municipality of NDlambe in the Eastern Cape Province. The research highlighted tax issues, inadequate tactics for collecting income, and ineffective revenue distribution as the main barriers to service delivery. Because of this, the statistics from the present research emphasize how crucial openness, accountability, and efficient techniques are for maximizing income collection and distribution at the Moyale sub-county's border point.

4.5.5 Performance of Revenue Collection

By analyzing the information provided in the questionnaire and the findings acquired, the research evaluated the revenue collection performance at Moyale Sub County border point. The results are shown in Table 4.11 below.

Table 4.11

Status of Revenue Collection Performance

Opinion	M	SD
Our sub county has consistently collected money in line with projections made in the budget.	2.45	0.89
Occasionally, the amount of money brought in exceeded the budget projection.	2.64	1.01
A timely basis is used for the sub county revenue collection.	2.87	1.07
The sub county always collects money in accordance with the tariff structure's rates.	2.71	1.05
The sub county keeps precise records for money collected and deposited.	2.75	0.92
Every year, revenue collections have increased.	2.81	1.13
Income Collection Efficiency	2.71	1.01

The findings presented in Table 4.11 reveal that the overall the participants were neutral with the revenue collection performance statements (M = 2.71; SD = 1.01). The respondents expressed disagreement with the notion that the county consistently collected revenue in line with the budget estimates (M = 2.45; SD = 0.89). Consequently, the revenue collected did not meet the budget requirements. The results indicated that at times, the revenue collected exceeded the budget estimate, while at other times it fell short (M = 2.64; SD = 1.01). This implies that the county did not consistently collect revenue that exceeded the budget estimate.

The respondents also indicated that there were instances when the county collected revenue on time and other instances when there were delays (M = 2.87; SD = 1.07). The respondents had a neutral stance regarding the county's consistent adherence to the rates specified in the tariff structure for revenue collection (M = 2.71; SD = 1.05). Additionally, they expressed that the county did not always maintain accurate records of the revenue collected and deposited in banks (M = 2.75; SD = 0.92). The respondents held a neutral view on the claim that revenue collections had shown annual growth (M = 2.81; SD = 1.13). This suggests that revenue collections varied across different financial years, with some years experiencing growth and others not.

According to the findings of this study, the respondents neither agreed nor disagreed with the statements on the revenue collection performance in Moyale sub-county border point. The sub-county did not consistently collect revenue in accordance with the budget estimates. This indicates that the revenue fell short of meeting the budget requirements, and the sub-county barely achieved revenue collection that exceeded the budget estimate. It is worth

noting that many counties in Kenya, as highlighted by Owuor et al. (2013), face significant challenges in revenue collection, resulting in substantial gaps in local revenue collection.

The study further revealed that revenue collections in the sub-county were often delayed, making it difficult to meet the budget estimates and ensuring accountability. There were instances where the sub-county's revenue collection performance did not adhere to the specified rates in the tariff structure. Ngotho and Kerongo (2014) study demonstrated that compliance levels and tax rates were significant factors influencing revenue collection performance, as taxpayers often employed various tax evasion strategies. This could be attributed to inadequate record management and limited accountability for revenue transactions. The moderate performance in Moyale sub-county hampers economic development in the area.

4.6 Inferential Analysis

In this section, the study presents inferential data analysis. Inferential statistics are utilized to draw conclusions about a population by making inferences regarding the differences across groups on various factors or between variables. This investigation employed correlation and regression analysis techniques.

4.6.1 Pearson Correlation Coefficient Matrix

The research examined various aspects, such as public involvement, inventive approaches, and enforcement of revenue collection, accountability methods, and the effectiveness of revenue collection. The study conducted a correlation analysis to assess the relationships between these factors. Karl Pearson's correlation coefficient was utilized to determine the strength of the associations among the factors. The findings of the two-tailed Pearson Correlation test, with confidence levels of 95% and 97%, are presented in Table 4.12.

Table 4.12

Pearson Correlation Coefficient Matrix

		PP	IS	RCE	A	PRC
PP	Pearson. C-	1				
	Sig. (2-tailed).	.				
IS	Pearson. C	.644(**)	1			
	Sig. (2-tailed).	.000	.			
RCE	Pearson. C-	.346	.509(**)	1		
	Sig. (2-tailed).	.052	.003	.		
A	Pearson. C-	.587(**)	.268	.136	1	
	Sig. (2-tailed).	.000	.138	.456		
	Sig. (2-tailed).	.686	.192	.784	.	
PRC	Pearson. C-	.339	.490(**)	.224	.430	1
	Sig. (2-tailed).	.037	.004	.217	.000	.

** Correlation is significant at the 0.01 level (2-tailed), N = 167

Key: public participation (PP), innovative strategies (IS), Revenue collection enforcement (RCE, Accountability (A) and Performance of revenue collection (PRC))

Table 4.12 provides evidence of a notable and statistically significant correlation between public participation and the sub county's revenue collection performance ($r = 0.339$, $p < 0.05$). This suggests that an increase in the effectiveness of public participation leads to a definite improvement in performance. Moreover, there is a positive and significant relationship between revenue collection innovation and performance ($r = 0.490$, $p < 0.05$), indicating that the adoption of innovative strategies in revenue collection is closely associated with improved performance. Additionally, the results reveal a positive and significant link between revenue collection enforcement and performance ($r = 0.224$, $p > 0.05$). This suggests that any positive changes in enforcement contribute to an enhancement in revenue collection performance. Finally, the findings demonstrate a positive and significant relationship between accountability and revenue collection performance in the

sub county ($r = 0.430$, $p < 0.05$). This implies that a higher level of accountability in revenue matters results in greater success in collection.

4.6.2 Regression Analysis

Multiple regression analysis is a powerful statistical technique utilized to understand and predict relationships between different variables. This analysis method is designed to analyze the impact of multiple independent variables on a single dependent variable. By employing this statistical approach, we can gauge how each independent variable contributes to the prediction of the dependent variable, while also considering the effects of all other independent variables.

This section will present the findings of the multiple regression analysis conducted in this study. The objective of this analysis is to explore the relationships between the variables under consideration. Specifically, we will be examining how the independent variables collectively influence the dependent variable. The goal is to create a model that accurately represents these relationships, which will then assist in predicting future outcomes based on different scenarios.

By understanding these relationships, we can derive valuable insights and draw conclusions about the variables being studied. The data will be interpreted to provide meaningful insights about the strength and direction of these relationships, their statistical significance, and how well our model fits the data. This information is vital for making informed decisions and predicting future trends, offering valuable insights for policy and decision-making.

4.6.2.1 ANOVA for the Overall Model

The Analysis of Variance (ANOVA) results depicted in Table 4.13 were conducted to evaluate the influence of multiple independent variables on the performance of border revenue collection in Moyale Sub County. This analysis provides an assessment of the overall statistical significance of the model we're considering, that is, it checks whether the model is a good fit for our data.

The p-value obtained from the ANOVA was found to be less than 0.001, which falls below the conventional significance threshold of 0.05. A p-value less than 0.05 is commonly interpreted as evidence that the model significantly fits the data better than a model with no independent variables, or in other words, the independent variables in our model significantly predict the dependent variable.

In this context, the low p-value suggests that our model, incorporating multiple independent variables, is statistically significant in explaining the variations in the performance of border revenue collection in Moyale Sub County. This means that these variables collectively have a significant impact on the revenue collection performance in this area.

In conclusion, the independent variables considered in this model play a substantial role in shaping the performance of border revenue collection in Moyale Sub County. However, it's important to remember that while this model is significant, the degree to which each independent variable contributes to this performance will need to be further evaluated using the individual coefficients produced by the multiple regression analysis.

Table 4.14

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	21.150	1	21.150	22.963	.000[b]
	Residual	79.213	166	.921		
	Total	**100.364**	**167**			

4.6.2.2 Model Summary

The measure of goodness of fit for the model, as presented in Table 4.13, is validated using several statistical tests. The R-squared (R^2) statistic is one such test; it shows the fraction of the variation in the dependent variable that can be attributed to the independent variables in a regression model.

In this case, the R^2 value is 0.797, suggesting that our model can explain approximately 79.7% of the variance in the performance of border revenue collection in Moyale Sub County. This is a significant percentage, indicating that the model provides a reasonably good fit to the data. Despite the high explanatory power of the model, it's important to highlight that it does not account for all variability. Specifically, about 20.3% of the variability in the revenue collection performance is unaccounted for. This portion could be attributed to other variables or factors that were not included in the model. Therefore, while the model is significant and robust in explaining most of the variability, further studies could explore other potential influencing factors to more comprehensively understand the performance of revenue collection in Moyale Sub County border point

Table 4.15

Fitness Test for the Overall Model

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.893	.797	.785	.57765

4.6.2 Coefficient of Determination

The study utilized a multiple regression analysis to examine the factors affecting the performance of border revenue collection in Moyale Sub County. When controlling for factors such as public participation, innovative strategies, revenue enforcement, and accountability, the regression model revealed that the performance of revenue collection would be 1.147. The findings indicate that an increase of one unit in public participation would result in a 0.488 unit increase in revenue collection performance. Similarly, a one-unit increase in innovative strategies would lead to a 0.269 unit increase in revenue collection performance.

Additionally, a one-unit increase in revenue enforcement would result in a 0.384 unit increase in performance, and a one-unit increase in accountability strategies would lead to a 0.221 unit increase in revenue collection performance. These results suggest a positive correlation between public participation, innovative strategies, revenue enforcement, accountability, and the revenue collection performance of Moyale Sub County border.

Table 4.16

Regression Analysis Results

	Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.
(Constant)	1.147	3.93		2.915	.000
Public participation	.488	.255	.663	1.908	.001
Innovative strategies	.384	.106	.397	3.608	.001
Revenue enforcement	.221	.115	.192	1.917	.003
Accountability	.269	.135	.387	1.991	.003

a Dependent Variable: Performance of revenue collection

The findings also demonstrate the distinct contribution in explaining the independent variable. The standardized coefficients evaluate the influence of each independent variable on predicting the dependent variable, as they have been transformed to a common scale for comparison purposes. The outcome reveals that public participation, with the highest beta value of 0.663, exerts the greatest influence on the performance of revenue collection. The second most significant factor is innovative strategies, with a beta of 0.397. Accountability rank as the third most influential variable, with a beta of 0.387. Among these four variables, revenue collection enforcement has the least importance as a predictor, with a beta of 0.192. The t-test statistic confirms the significance of all the B coefficients associated with public participation, innovative strategies, revenue enforcement, and accountability (given that $p<0.05$).

4.7 Hypotheses Testing Results

Hypothesis testing is a critical tool in research methodology that allows scholars to make inferences about populations based on sample data. It is premised on a preformulated hypothesis and involves making judgments about population parameters (Kharin, 2016). In this particular study, the examination of hypotheses was done by gauging the statistical significance of the coefficients associated with explanatory variables.

The Test-of-Significance method was employed, a methodology designed to assess the veracity of the null hypothesis. This method involves comparison of the collected sample results, with the primary aim to show the equality or lack thereof between two population means, assuming a normal distribution. To conduct this analysis, the two-tailed t-test statistic and corresponding p-values were used, at predefined significance levels of 1%, 5%, and 10%. The choice of a two-tailed test was made due to the composite nature of the alternate hypothesis of this study, as opposed to a directed or one-sided alternative hypothesis (Karl, 1989). This means that we're interested in deviations in either direction from the hypothesized value.

All null hypotheses previously outlined in section 1.4 of chapter one were subjected to this rigorous testing process. The decision rule for the conducted tests was straightforward: if the calculated p-value was found to be lower than the predetermined alpha (significance threshold), the null hypothesis was rejected. Conversely, if the observed p-value was greater than the specified alpha, the null hypothesis was retained.

This testing methodology provides a solid foundation to support the statistical inferences made in this study and bolsters the overall credibility of the research findings. However, as with any statistical analysis, it is important to bear in mind that hypothesis testing is subject

to potential type I and type II errors. Future studies could expand on this work by incorporating additional statistical tests or using different methodologies to corroborate these findings.

H_{01}: . There is no significant relationship between cross border public participation strategy and the performance of border revenue collection in Moyale Sub County.

The correlation study presented in Table 4.12 conveys a significant positive relationship between public engagement and the effectiveness of revenue accumulation at border point, as verified at a 5% significance threshold. This conclusion is backed by a relevant p-value tied to the coefficients, computed to be 0.037. In accordance with standard statistical principles, a p-value less than 0.05 denotes a statistically meaningful association.

This evidence led to the dismissal of the original null hypothesis at a confidence level of 95%, which had initially suggested the absence of any impactful connection between public involvement and border revenue collection performance. By refuting this initial supposition, the inference made is that the implementation of public involvement strategies has a considerable impact on the revenue collection outcomes at borders in the region of Moyale Sub County.

It's important to note that the positive correlation signifies that as public participation increases, so does the performance of border revenue collection. This insight could prove valuable for policymakers aiming to boost revenue collection effectiveness, indicating that the encouragement of public participation may be a key strategic lever.

However, while this study found a statistically significant association, it does not definitively prove causality. Additional research, potentially using different methodologies, would be

beneficial to further understand the intricacies of this relationship and substantiate these results.

H_{02}: There is no significant relationship between Revenue Innovative strategy and the performance of border revenue collection in Moyale Sub County.

The correlation analysis results in Table 4.12 show that revenue innovative strategies have a significant and positive relationship with the performance of border revenue collection at a 5% level. This is based on the p-values corresponding to the coefficients equivalent to 0.004. This finding led the study to reject the stated null hypothesis with a 95% confidence level. By rejecting the null hypothesis and concluded that Revenue Innovative strategy significantly influence the performance of border revenue collection in Moyale Sub County.

H_{03}: There is no significant relationship between cross border Revenue Enforcement strategy and the performance of border revenue collection in Moyale Sub County.

The analysis conducted in Table 4.12 reveals that there is a weak and positive association between the revenue enforcement strategy and the performance of border revenue collection in Moyale Sub County. The statistical analysis, represented by the p-values of the coefficients (0.217), indicates that this relationship is not statistically significant at a 5% significance level. Consequently, the study fails to reject the null hypothesis with 95% confidence, suggesting that the revenue enforcement strategy does not have a significant impact on the performance of border revenue collection in Moyale Sub County.

H_{04}: There is no significant relationship between cross border Revenue Accountability strategy and the performance of border in Moyale Sub County.

The findings from the correlation analysis presented in Table 4.12 indicate that there is a strong and positive association between the Revenue Accountability strategy and the

performance of revenue collection at the Moyale Sub County border point. This relationship is statistically significant at a 5% significance level, as indicated by the low p-value of 0.000 associated with the coefficients. The study's conclusion is based on this result, which led to the rejection of the null hypothesis with a 95% confidence level. In other words, the study affirms the significance of the revenue accountability strategy.

CHAPTER FIVE

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

5.1 Introduction

This chapter provides an overview of the research findings conducted in Moyale sub county border point. The study examined how revenue collection strategies influence the performance of border Revenue Collection. For each objective, the chapter summarizes the findings, presents a conclusion, and offers recommendations. Additionally, the section concludes by providing suggestions for future research endeavors.

5.2 Summary of Findings

This section summarizes the findings of the study based on the specific research objectives of the study.

5.2.1 Public participation

The research first objective was analyzed the influence of public participation on performance of revenue collection in the border of Moyale sub county using descriptive statistics, followed by other subsequent analysis. The results demonstrated that a majority of the respondents reported annual participation in revenue collection strategies. The average mean for the four constructs related to public participation was higher than 4.0, indicating that most respondents agreed with statements regarding the impact of public participation on revenue collection performance in the border area of Moyale sub-county.

To obtain the findings, inferential statistical methods were employed to establish deductions and relationships. Through regression analysis, the research revealed a statistically significant association between public participation and the performance of revenue collection in Moyale Sub County's border point. Specifically, a unit change in public

participation resulted in a 0.488 unit change in revenue collection performance, as indicated by the regression coefficient. Furthermore, the findings indicated a positive and significant relationship between public participation and revenue collection performance ($r = 0.339$; p-value < 0.05).

5.2.2 Revenue Innovative Strategy

The main aim of the study was to investigate the impact of innovative strategies for revenue collection on the performance of revenue collection at the border point in Moyale Sub County. The data obtained from the study was analyzed using descriptive statistics, followed by additional analysis. The overall average of the responses was above 4.0, suggesting that a majority of the participants agreed with the statements regarding the influence of revenue innovative strategies on the performance of revenue collection at the border point in Moyale Sub County. Inferential statistical methods were utilized to draw conclusions and establish relationships. The results of the regression analysis demonstrated that the adoption of innovative revenue strategies had a statistically significant effect on the performance of revenue collection. Specifically, a unit change in the adoption of innovative strategies led to a 0.269 unit change in the performance of revenue collection, as indicated by the regression coefficient. Moreover, the correlation analysis indicated a positive and significant relationship between the adoption of revenue innovative strategies and the performance of revenue collection ($r = 0.490$; p-value < 0.05).

5.2.3 Revenue Collection Enforcement

This study's third goal was to assess how revenue enforcement tactics affected revenue collection efficiency at the border crossing in Moyale Sub County. Using descriptive statistics, further analysis of the gathered data was carried out. The findings demonstrated

that the majority of participants (with an overall mean higher than 4.0) agreed with the claims on the influence of revenue collection enforcement on revenue collection performance at the border point in Moyale Sub County.

Moreover, the regression analysis demonstrated that revenue collection enforcement significantly influenced the performance of revenue collection. For every unit change in revenue collection enforcement, there was a corresponding 0.221 unit change in the performance of revenue collection, as indicated by the regression coefficient. Additionally, the correlation analysis revealed a positive but insignificant relationship ($r = 0.224$; p-value > 0.05) between revenue collection enforcement and Revenue Collection performance.

5.2.4 Revenue Accountability

The study fourth objective was to examine the impact of revenue accountability measures on the performance of revenue collection at the Moyale sub-county border point. The research encompassed both descriptive and inferential statistical analyses. The collective average score of the participants exceeded 4.0, indicating that most respondents agreed with the notion that revenue accountability strategies have an influence on revenue collection performance. The findings of the regression analysis demonstrated a statistically significant association between revenue accountability strategies and the performance of revenue collection. Specifically, a unit change in the accountability strategy resulted in a 0.000 unit change in revenue collection performance, as indicated by the regression coefficient. Moreover, the correlation analysis revealed a significant positive relationship between revenue accountability and the performance of revenue collection ($r = 0.430$; p-value < 0.05).

5.3 Conclusions

The correlation analysis, as illustrated in Table 4.12, indicates a notable and positive correlation between public participation and the performance of border revenue collection, confirmed at a 5% significance level. This finding is substantiated by a corresponding p-value associated with the coefficients, which is calculated to be 0.037. Given the statistical convention, a p-value below 0.05 suggests a statistically significant relationship.

This result prompted the rejection of the null hypothesis at a 95% confidence level, which had initially presumed that there was no significant influence of public participation on the performance of border revenue collection. In rejecting this null hypothesis, the conclusion drawn is that public participation strategy indeed exerts a substantial effect on the performance of border revenue collection within Moyale Sub County.

It's important to note that the positive correlation signifies that as public participation increases, so does the performance of border revenue collection. This insight could prove valuable for policymakers aiming to boost revenue collection effectiveness, indicating that the encouragement of public participation may be a key strategic lever.

However, while this study found a statistically significant association, it does not definitively prove causality. Additional research, potentially using different methodologies, would be beneficial to further understand the intricacies of this relationship and substantiate these results. The study concluded that the revenue collection process at the border point of Moyale sub-county is transparent and accountable and that regular feedback, through use of technology and whistleblower improve revenue collection performance at the border point of Moyale sub-county. The study's findings on the performance of revenue collection show

that the sub county collects revenue on schedule and keeps proper records for the money it has deposited.

5.4 Recommendations

The study recommended that the sub county need to improve on involvement of national government officials and in making revenue collection policy and collaboration of potential donors in strategizing on revenue collection. The sub county government need to improve on use Mobile technology including mobile money in revenue collection revenue collection and regularly change revenue collection technology to improve its security to enhance revenue collection. The sub county also need to improve on revenue enforcement strategies in achieving taxpayer compliance among the payers. The study also found that there is a need to improve County government policies to enhance revenue accountability at the border point of Moyale sub-county

5.5 Suggestion for Further Studies

This initial study on the influence of revenue collection strategies in Kenya's Moyale sub county has provided valuable insights, but it also underscores the need for more detailed investigations. Here are several areas that could benefit from further studies:

Comparative Studies across Different Borders: The nature of Moyale's border provides a unique context, but it could be illuminating to compare the findings with other sub counties that have similar or different border characteristics.

In-depth Examination of Individual Strategies: Each revenue collection strategy should be individually scrutinized to identify its specific impact on the overall revenue and functioning of the County. Understanding the strengths and weaknesses of each strategy can help policymakers refine their approach.

Socio-Economic Impact Assessment: Studies could focus on the socio-economic consequences of different revenue collection strategies. Understanding how these strategies affect local communities, businesses, and individual livelihoods can provide a broader perspective.

Longitudinal Studies: Carry out longitudinal research to track the long-term effects of various revenue collection strategies on the County's performance. This can help determine if the effects are consistent over time or if they vary due to factors such as policy changes or economic shifts.

Cultural Influence and Compliance: It would be beneficial to understand how cultural nuances in different regions influence the reception and compliance with revenue collection strategies. This could help in formulating culturally sensitive and effective strategies.

Technology and Revenue Collection: As digital technology advances, a study could explore how technology can be harnessed to improve revenue collection, especially in challenging contexts like the border of Moyale.

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APPENDICES

APPENDIX I: INTRODUCTION LETTER

DIDA GALGALO WAKO
P.O. BOX 1-60700
MOYALE
KENYA

Dear Sir/Madam

RE: DATA COLLECTION

My name is Dida Galgalo Wako, a Master's student in Business Administration at KeMU University. As part of my degree program, I am conducting a research study titled "Influence of Revenue Collection Strategies on the Performance of revenue collection Borders in Moyale Sub County."

I am writing to cordially invite you to participate in this study. Your insights and experience would provide a valuable perspective and contribute significantly to the research.

Please rest assured that this study is strictly for academic purposes, and any information you provide will be held in the strictest confidence. The results will only be reported in aggregate, and no individual respondent will be identified.

Your participation will involve responding to a survey/questionnaire/interview (whichever method is being used). It will not have any impact on you personally, other than the time you graciously dedicate to the study.

Your cooperation in this research process would be immensely appreciated, and I believe the findings of this study will contribute to a better understanding of the subject matter, potentially informing policy-making and operational strategies in the region.

Please feel free to contact me if you have any questions or would like more information about the study.

Thank you in advance for your consideration and potential participation.

Thank you in advance.

Yours Faithfully,

Dida Galgalo Wako.

APPENDIX II: QUESTIONNAIRE

THE INFLUENCE OF COUNTY REVENUE COLLECTION STRATEGIES ON THE PERFORMANCE OF BORDER NEXUS OF MOYALE SUB-COUNTY

Dear Participant,

Please do not include your name on the questionnaire in order to maintain the anonymity of the information you provide, but do your best to respond to the questions in an open and impartial manner.

SECTION 1: PARTICIPANT INFORMATION

1. **Gender:**

Male ☐

Female ☐

2. **Age:**

Below 25 years ☐

26 -30 years ☐

27 31-35 years ☐

36-40 years ☐

41-45 years ☐

46 years and above ☐

SECTION 2: Cross-Border Public Participation Strategies

3. How often do you have public participation in revenue collection strategies at the border point of Moyale sub-county?

Weekly ☐

Monthly ☐

Quarterly ☐

Yearly ☐

Never ☐

4. Please indicate in your own view the impacts of each of the following indicators of public participation on revenue collection performance in your sub County by clicking the checkbox next to the space that corresponds to the proper response in each of the questions that follow below.

Scale: Strongly Disagree = 1: Disagree= 2: Neutral = 3: Agree =4: Strongly Agree = 5

Opinion	1	2	3	4	5
The sub county involves members of the public in making revenue collection policy					
The sub county involves national government officials in making revenue collection policy					
The sub county collaborates with potential donors in strategizing on revenue generation					
The sub county allows business community to participate in revenue collection strategies making process					

Section 3: Revenue Collection Innovative Strategies

5. Please indicate in your own view the impacts of each of the following indicators of Revenue Collection Innovative on revenue collection performance in your sub County by clicking the checkbox next to the space that corresponds to the proper response in each of the questions that follow below.

Scale: Strongly Disagree = 1: Disagree= 2: Neutral = 3: Agree =4: Strongly Agree = 5

Opinion	1	2	3	4	5
The sub county uses cutting edge mobile technology for revenue collection.					
The sub county has a computerized method for collecting taxes.					
The technology used to collect money is updated often.					

The most popular method of collecting money is via mobile technology, which includes mobile money.					
Every document provided for revenue acknowledgment reasons, including permits, is created by a system.					
The most recent hardware supports Sub County revenue systems.					

Section 4: Revenue Enforcement Strategies

6. Please indicate in your own view the impacts of each of the following indicators of Revenue Administration Practices on revenue collection performance in your sub County by clicking the checkbox next to the space that corresponds to the proper response in each of the questions that follow below.

Scale: Strongly Disagree = 1: Disagree= 2: Neutral = 3: Agree =4: Strongly Agree = 5

Statements	**1**	**2**	**3**	**4**	**5**
Policies governing the enforcement of revenue collection are examined on a regular basis.					
The revenue staff's duties and responsibilities are regularly evaluated and scrutinized for effectiveness.					
Internal control Regular inspections of the systems are carried out to guarantee the safety of the income.					
Compliance has become simpler to accomplish as a result of support services.					
Participation from stakeholders is actively encouraged in order to raise taxpayer awareness.					
It is not difficult to grasp and comprehend the revenue policies.					
Taxpayer compliance may be effectively achieved via the use of revenue enforcement tactics.					

SECTION 5: Revenue Accountability Strategies

7. Please indicate in your own view the impacts of each of the following indicators of Accountability Strategies on revenue collection performance in your sub County by clicking the checkbox next to the space that corresponds to the proper response in each of the questions that follow below.

Scale: Strongly Disagree = 1: Disagree= 2: Neutral = 3: Agree =4: Strongly Agree = 5

Opinions	1	2	3	4	5
Revenue collection process at the border point of Moyale sub-county is transparent and accountable					
Measures are put in place to ensure revenue collected at the border point of Moyale sub-county is used for the intended purposes.					
Regular feedback, use of technology and whistleblower improve revenue collection performance at the border point of Moyale sub-county					
County government policies improve revenue accountability at the border point of Moyale sub-county					

SECTION 6: Revenue Collection Performance

8. Please check the box () in the area that corresponds to the appropriate response in each question to indicate the degree to which you agree or disagree with each of the following assertions about the performance of revenue collection.

Scale: Strongly Disagree = 1: Disagree= 2: Neutral = 3: Agree =4: Strongly Agree = 5

Statement	**1**	**2**	**3**	**4**	**5**
Our county has always been successful in collecting income that is in line with the estimations provided in the budget.					
There were occasions when actual revenue received was more than the estimate used in the budget.					
The collection of county taxes and fees is carried out in a timely manner.					
The county never deviates from the rates specified in the tariff system when it comes to tax collection.					
Accurate records of the income received and banked by the county are kept up to date by the county.					
The amount of money collected from customers has been steadily increasing from year to year.					

Thank you for your time and valuable feedback.

APPENDIX III: RESEARCH PERMIT

REPUBLIC OF KENYA

NATIONAL COMMISSION FOR SCIENCE,TECHNOLOGY & INNOVATION

Ref No: **677895**

Date of Issue: **29/April/2023**

RESEARCH LICENSE

This is to Certify that Mr.. Dida GALGALO Wako of Kenya Methodist University, has been licensed to conduct research as per the provision of the Science, Technology and Innovation Act, 2013 (Rev.2014) in Marsabit on the topic: the Influence of county revenue collection strategies on the performance of porous border nexus of moyale sub county for the period ending : 29/April/2024.

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