INSTITUTIONAL-BASED STRATEGIES FOR ENHANCING MOBILIZATION OF OWN-SOURCE REVENUE IN ISIOLO COUNTY

ROBA ABDUBA QANCHORA

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DECLARATION AND RECOMMENDATION

Declaration

This research thesis is my original work and has not been presented for the award of a degree or any other award in any other University.

Sign……………….................................... Date……………..…………………...

Roba Abduba Qanchora

BUS-3-1254-3/2012

Recommendation

 We confirm that the candidate carried out the work reported in this thesis under our supervision.

Sign……………….................................... Date……………..…………………...

Prof. Paul Gichohi (PhD)

 Kenya Methodist University

Sign……………….................................... Date……………..…………………...

Susan Kambura

Kenya Methodist University

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DEDICATION

I dedicate this thesis to my late mother, Abadasso Abduba and elder brother Boru Abduba, who chose for me, education over herd boy.

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ACKNOWLEDGMENT

ABSTRACT

The government of Kenya has clear national fiscal policies and legislative frameworks that guide national revenue allocation in 47 counties. However, the allocated revenue is notably insufficient in meeting all financial obligations of counties; hence county governments are expected to mobilize own-sources revenue to bridge the deficiency. Despite the elaborate national fiscal policies and legislative frameworks on own-source revenue mobilization, many county governments, including Isiolo have continued to report deficiency and inability to increase their revenue collection, adversely affecting the service delivery to the public. This study was set out to analyze the institutional-based strategies for enhancing mobilization of own-source revenue in Isiolo County. It was guided by four objectives that aimed to assess human resource strategy, legislative strategy, innovative money-collecting systems strategy, and the COVID-19 business recovery support strategy to enhance its own-source revenue in Isiolo County. The study was guided by Agency theory, Adam Smith's Canons of Taxation theory, the rational expectations theory of technology, and Vroom's expectancy theory. A descriptive survey research design was applied. Data was collected from the revenue generating departments and county assembly-budget and finance committee. Since the number was small, the census method was adopted in getting the subjects of the study. A self-administered questionnaire was utilized to collect data from the respondents. A pre-test of research instruments was conducted in the Laikipia County government. Data quality was ensured through content, construct and face validity, while the Cronbach coefficient was used to check reliability. Data were analyzed by computing mean, frequencies, percentage, and factor analysis using a statistical package for social sciences. The hypotheses were tested using regression analysis. The results were presented using graphs and tables. The study found that Isiolo County relied heavily on equity share to execute its functions despite gazetting own-source revenue streams. This was attributed to weak own-source mobilization strategies. Specifically, the study found mild mechanisms and schemes for training, motivating and rewarding resource mobilization staff; weak regulatory policy on statutory, discretionary tax exemptions and waivers; and inadequate awareness programs on the operational structures and procedures on own-source revenue mobilization. Policies on revenue mobilization during the COVID-19 pandemic were not profound, while the electronic revenue collecting system was weak, hence creating loopholes in own-source revenue mobilization initiatives. Moreover, the COVID-19 business strategy implemented was not adequate in enabling the business community to cope with the effect of the pandemic. Need to re-address strategy framework was evident where all the four institutional-based strategies were statistically significant in enhancing mobilization of own-resource revenue. However, the COVID-19 business recovery strategy and human resource strategy appeared most significant in a combined model. The study recommends the Isiolo County government to strengthen capacity building programs on own-source revenue mobilization, institute schemes for motivating and rewarding concerned staff, adopt e-billing, e-payment, and security controls systems. Other measures include cushioning and provision of financial and moral support to facilitate businesses to recover from the effect of COVID19 pandemic. The study's findings have implications on budgetary allocation, development of institutional strategy framework, legislations, and policy development, and further affect practices in the collection of own-source revenue Isiolo County and others.

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ABBREVIATION/ACRONYMS

ANOVA	-	Analysis of Variance
COVID-19	-	Corona Virus Diseases 2019
ESP	-	Economic Stimulus Programme
GIS	-	Geographical information system
GOK	-	Government of Kenya
ICT	-	Information Communication technology
IMF	-	International Monetary Fund
KMO	-	Kaiser-Meyer-Olkin
KNBS	-	Kenya National Bureau of Statistics
NACOSTI	-	National Commission for Science, Technology and Innovation
OCED	-	Organization for Economic Co-operation and Development
OSR	-	Own-Source Revenue
SPSS	-	Statistical Package for Social Sciences
UK	-	United Kingdom
UK	-	United Kingdom
URA	-	Uganda Revenue Authority
USA	-	United States America
VIF	-	Variance Inflation Factor
PPE	-	Personal Protective Equipment

CHAPTER ONE

INTRODUCTION

1.1 Background of the study

The development of devolved governance units brought about opportunities for county governments to mobilize for their own-source revenue (CRA, 2019; The National Treasury, 2021). In addition, countries that embraced devolved governance were given significant mandate, economically and politically, to make government services more reliable, accessible, and efficient to citizens. This was achieved in countries such as The United Kingdom and the United States, Italy, Spain, Australia, India, Nigeria, South Africa and Kenya. Basically, the quest for effectiveness and quick service delivery forced the national government to delegate fiscal, administrative and central government roles to respective county governments (Mambaria, 2018).

Factually, county governments obtain funds mainly from the national government through the national treasuries allocation and mobilize their own source revenue in the respective counties (Mambaria, 2018; Ogada, 2018). An allocation that is not below 15% of last audited national revenue is disbursed to the county governments from the national government. However, the disbursed funds have usually been insufficient in meeting operational and capital expenditures hence the need to source additional revenue for county governments (Githinji et al., 2018). By enhancing and strengthening their mobilization skills, county governments can collect sufficient income to meet their various financial obligations. The locally generated revenue by county government authorities mainly constitutes of fees and charges such as market fees, parking fees, advertisement fees, and approval of the building plan fees, rates, as well as rents from the County government-owned constructed houses, and business permits for investors in the county governments.

In the context of the study, own-source revenue referred to income mobilized locally by the county governments as authorized by the national government or by an Act of Parliament (The National Treasury, 2021). Devolved systems worldwide enjoy numerous benefits out of mobilizing their own local source revenues. One outstanding benefit was financial autonomy which is very significant to the county government's sustainability. Other benefits included the capacity to accommodate new growing spending requirements of a county government in areas such as legislation, political manifestos, and meeting demands of regularly changing economic cycle in the county government (Odanga, 2019).

Continuous collection of own-source revenue to enable continued sustainability of devolved unit of government has globally been achieved through the innovativeness in the sources of income (Odanga, 2019; Ngicuru, 2017; Committee of Experts on International Cooperation in Tax Matters, 2018). Mobilizing resources from numerous sources formed a platform for collecting adequate amount of own-source revenue. This can be achieved by tapping from the unexploited revenue streams and sources in the county governments and crafting a business-friendly environment for investors through developing infrastructure. A study conducted by Tsai (2018) addressed the need for revenue diversification in municipalities to reduce the high dependency of finances from the central government. Tsai reiterated that devising numerous revenue mobilization sources and strategies freed the national government the burden of paying loans resulting from heavy borrowing.

Globally, mobilization of own resource revenue by devolved governments was facilitated by the use and implementation of technology, especially in the United States of America (Odanga, 2018). In Chicago, for example, the adoption of technology in the mobilization of revenue enabled it to advantageously expand its collection, and in the near future, its effective use is likely to quadruple the amount of revenues collected (CIECTM, 2018).

In most European Countries, performance in terms of revenue collection was influenced by the tax administration, evasion of tax as well as adjustments in the legislation of taxation and the institutional constraints arising from underutilization of revenue sources to generate more revenue (Chakraburty, 2014 & Musleh, 2017). Thus, indicators of bad devolved governance continued to feature, including large financing gaps between rich and poor areas and lack of attention to strategies for reaching the disadvantaged groups (Chakraburty, 2014).

The overseas development institute presented a report for its own domestic revenue (De Paepe et al., 2017). The report presented case studies and revenue reports of Asian Countries, including China, Bangladesh, Pakistan, India, Nepal and Indonesia. From the report, it was evident that South Asian countries were performing poorly in domestic revenue mobilization compared to the peer countries except that of China, which had collected more revenue than countries with similar economic abilities. There was a moderately slight increase in the revenue mobilized even with the enactment of tax reforms. The reforms addressed political obstacles, administrative and financial crisis that contributed to a reduction in revenue growth. One precise observation from Asian countries was that revenue mobilization had improved through the formation and enactment of anti-corruption measures, exploring creative fund mobilization mechanisms and capacity building by making the taxpayers aware of the importance of paying taxes (De Paepe, Hart & Long, 2017; Musleh, 2017). The decentralization of the central government roles in India brought about the outstanding contribution by being the engines of growth and attainment of social objectives like poverty alleviation, increased employment rate, reduction of economic inequalities and the sustainable development (Committee of Experts on International Cooperation in Tax Matters, 2018).

Regionally, it was indisputable that most developing countries struggled to meet their revenue collection targets; something which was attributed to inadequate systems and structures

(ACR, 2016). This also affected strategies for collecting own revenue by devolved units. Most countries in Africa had, however, appreciated and benefitted from little own source revenue. The Economic Commission for Africa Report (2014) noted that own-source revenue mobilization enabled governments to achieve long-term objectives and sustainable development goals such as the vision 2030 goals. For example, in Sudan and Uganda, own-source revenue mobilization had potentially fostered political and administrative accountability through community empowerment programs (Fjeldstad, 2013; Domestic Revenue Mobilization Strategy, 2019). This had enabled the government to be closer to its citizens and identify people's needs and priority areas. This contributed to citizens' satisfaction and hence, improved their willingness to pay taxes and duty (Fjeldstad, 2013).

The mobilization of local government revenue in countries like Rwanda and South Africa was found to be hampered by poorly defined tax bases, the absence of tax handles, inadequate local government tax enforcement mechanisms, discretionary transfer system, perceived corruption, poor administration and limited accountability (Wawire, 2020; IMF, 2019). Studies further revealed that own-source revenue mobilization in East African countries was impeded by the general absence of voluntary compliance among taxpayers, weak relationships between tax policy and national development objectives, and difficulties with tax administration (Wawire, 2020; IMF, 2019).

Locally, Kenya promulgated a new constitution in August 2010, introducing two levels of government: the National and County Governments (Commission on Revenue Allocation [CRA], 2020; & Odanga, 2019). This establishment of devolved units of governance envisaged the ability of County governments to effectively mobilize and manage their own resources.

County governments have made efforts to enhance their own source revenue mobilization by empowering the respective stakeholders through training their employees. This important aspect of institutional capacity executed by the national treasury in collaboration with the public services commission provided hands-on skills for mobilizing revenue in local settings (Ngicuru, 2017; Githinji, et al., 2018).

Notably, Kenya has policies and legislative frameworks that guide resource mobilization. For example, mobilization of own-source revenue is governed by national legislation such as the County Government Act 2012 and the Public Finance Management Act 2012. Furthermore, the National policy on own-source revenue also guides revenue administration at the county level (Un-Habitat, 2014). According to the Un-Habitat, County Government own source revenue accounts for 14 per cent of total receipts. However, the policy described this contribution as small and that explained the county governments' over-reliance on equitable share from the national treasury.

The over-reliance on equitable share from the national treasury has recently caused a cash crunch in almost all county governments in Kenya, where many county governments could not meet their operational costs. The situation was worsened by the COVID-19 pandemic, which occasioned delays in transferring money to county governments (The National Treasury, 2021). A press release by National Treasury on 14th January 2021 indicated an accumulated balance on equitable share to the county government of KES 34.6 billion as of 13th January 2021. Adding salt on the injury is the existing national loans and others by county governments, raising the national debt to KES10.4 trillion up from the KES 9 trillion loan threshold set by parliament (Otieno, 2021). On a press release dated 5th May 2021, the Council of Governors lamented about the late disbursement of equitable share from the national treasury and the country's debt crisis. If the situation continues, it not only increases the possibility of further delays of the release of

equitable share by the national treasury but also exposes county governments to privatization of their natural resources to Multinational Corporations, which would ultimately make it difficult for local products to compete effectively in the international markets, hence the unprecedented national development. It is indisputable that if own-source revenue was maximized, it would be adequate in meeting operational costs; hence the cash crisis in county government, as well as the high devolution debts, would be avoided.

The situation noted in the preceding discussion pointed out the urgent need to re-address strategies of mobilizing own-source revenue by county governments. The urge to generate more revenue in Kenya stimulated the third basis for revenue sharing for the financial year 2019/2020-2023/2024. The key objective of the third basis was to improve prudence in financial mobilization and sharing through the promotion of balanced development inland, roads and urban services to the rural sector (CRA, 2020). Moreover, the Division of Revenue Bill of 2021 indicated that although the equitable share for 2021 grew by 53.5 billion, the county governments were expected to evoke article 209 of the constitution to raise their own revenue. The bill further noted that county governments were expected to maintain a growth trajectory in their own source revenue, which, if added to the equity share amount, would be sufficient to meet all operational and development costs and address all functions transferred to them (National Assembly, 2021, p. 249).

Despite the preceding effort, the Development Initiatives report of 2018 showed that own-source revenue (OSR) across the Kenyan counties was still tiny in both volume and the national gross domestic product percentage, hence creating a heavy dependency on disbursement from the national government. The report attributed it to poor revenue collection practices and revenue leakages owing to manual revenue collection and weak internal controls, slow enactment of policy frameworks guiding revenue collection, semi-automation, and lack of expertise by revenue

collection stakeholders. In addition, own-source revenue mobilization has also been hampered by legal, political, institutional and technological challenges (Development Initiatives, 2018). Other challenges included mismanagement of the resources, non-transparency, lack of accountability, inconsistency in the application of the tax policy, avoidance and noncompliance by the taxpayers, corruption, unsuitable budgets and low level of stakeholder's awareness due to inadequate information (Githinji, et al., 2018).

Some of the success factors for effective mobilization of own-source revenue were training personnel and the public, technical assistance, and the dissemination of programs with the central Government (Fjeldstad, 2013). Technology also featured as a facilitator for accountability and transparency where cases of stealing reduced through the adoption of cashless payment and e-receipting. This underscored technology as an essential precondition for any resource mobilization strategies (Kinoti, 2016).

1.1.1 Own-source Revenue Collection in Isiolo County

The major source of revenue in Isiolo County is the tourism sector (Isiolo county Government Financial report, 2017). In addition, the county stream its revenue sources from game park fees, land rates and rents, hospital, sand cess, parking fees, livestock cess, miraa cess and liquor application fees (Isiolo County Government Consultancy Report, 2019).

Revenue collection in the Isiolo County government got facilitated by automation of the revenue collection system (Isiolo County Government Report, 2017). This use of technology was applied in cashless payment of revenue by engaging commercial banks such as KCB, Cooperative and the national bank (Isiolo County Executive, 2018). This practical step was expected to boost the revenue mobilization process, hence improving the collected amount. However, the financing

of the Isiolo County budget is still below the national average of 7.7 per cent and below the middle-income countries threshold of 21 per cent (CRA, 2019).

In Isiolo County, own-source revenue contribution is between 3 and 5 per cent annually, demonstrating an over-reliance on the equitable share from the national Government (CRA, 2019). Despite the devolment and decentralization and the government efforts of giving a mandate to the county government to mobilize its own source revenue, the collection in the county remains poor (CRA, 2020), there experienced a decline in the figures of domestic revenue collected since the year 2014 as shown in Table 1.1.

Table 1.1

Domestic revenue collected in Isiolo County (2014 – 2019)

Financial Year	Amount in millions (Kes, M)
2014/15	133
2015/16	110
2016/17	89
2017/18	114
2018/19	161
2019/20	122

Source: Isiolo County Government (2019)

In the financial year 2016/17, the county had a target of mobilizing for Kshs. 210,500,000, and instead, it managed to mobilize a revenue amount of Ksh, 89,160,479 (Isiolo County Government Financial Report, 2017). Moreover, the Isiolo county has been doing poorly in own source revenue collections as compared to other counties with similar revenue streams such as Narok, Samburu, and Laikipia (see Table 1.2) in the financial of 2019/2020 report by Controller of Budget.

Table 2.2

Comparison of domestic revenue of Isiolo County 2019/2020

	County	Own source revenue-2019/2020
1.	Isiolo	122million
2.	Samburu	215million
3.	Laikipia	727million
4.	Narok	2.3billion

Financial of 2019/2020 report by Controller of

In all the counties mentioned in Table 1.2, tourism and game parks fees form the largest percentage of own source revenue despite the counties having similar climatic conditions and falling in the Arid and Semi-Arid region of Kenya. In addition Isiolo is a focal county in the Vison 2030 agenda and is regarded as the center grid for connecting to several regions. As a result, the Isiolo County has attracted huge government project such as the Isiolo International Airport and various LAPSET projects. However, own source revenues are not growing in tandem with these developments. This trend triggered the need to examine institutional-based strategies to find solutions to low own source revenue mobilization.

1.2 Statement of the problem

The Government of Kenya has clear national fiscal policies and legislative frameworks that provide guidance on revenue allocation and resources mobilization (Public Finance Management Act 2012; County Government Act 2012; Un-Habitat, 2014; National Policy, 2018). These policies meticulously mentioned how national cake on revenue is apportioned to devolved Government (Counties). As a result, the 47 counties usually utilize the revenue in facilitating service delivery to the community. However, the allocated revenue was notably insufficient in meeting all financial obligations of counties; hence county government were expected to mobilize

own-sources revenue to bridge the deficiency (CRA, 2019; Otieno, 2021; National Assembly, 2021).

Despite elaborate national fiscal policies and legislative frameworks on own-source revenue mobilization, many county governments continued to report deficiency and inability to increase their collection (CRA, 2019; Un-Habitat, 2014). Isiolo County, for example, has well-diversified revenue base from tourism, agriculture, mining, transport, game park, airport, livestock, markets, building sand, miraa cess, parking fees & liquor application fees and real estate that can generate own source revenue (Isiolo County Government Consultancy Report, 2019). Despite all these own-source revenue streams, the revenue for Isiolo County, has been declining since the year 2014 (see Table 1.1). Its revenue been between 3 to 5 per cent of the national equitable share annually, demonstrating an over-reliance on fair share from the national Government (CRA, 2019). Notably, its budget financing capability was still below the national average of 7.7 per cent, and is below the middle-income countries threshold of 21 per cent (CRA, 2019).

The continued underperformance of own-source revenue in the Isiolo County Government had adverse implication on service delivery. Solutions to the problem called for the need to analyze the institutional-based strategies to find amicable solutions. Several studies attributed revenue mobilizing to staff, internal controls, and automation, among others. However, no study examined with specificity the institutional-based strategies and how they affect own-source revenue in Isiolo County, Kenya. The study therefore, investigated on the human resource strategy, legislative strategy, innovative money collection systems strategy and the COVID 19 business recovery support strategies to assess how they could enhance own-source revenue mobilization in Isiolo County.

1.3 Purpose of the Study

The purpose of the study was to assess the institutional-based strategies for enhancing mobilization of own-resource revenue in Isiolo County.

1.4 Objectives of the Study

This study was guided by the following objectives:

i. To examine the effect of human resource strategy on the mobilization of own-source revenue in Isiolo County Government.

ii. To determine the effect of legislative strategy on the mobilization of own-source revenue in Isiolo County Government.

iii. To assess the effect of innovative money-collecting systems strategy on the mobilization of own-source revenue in Isiolo County Government.

iv. To examine COVID business recovery support strategy put in place to mobilize own-source revenue in Isiolo County Government.

1.5 Research Hypotheses

- HO_1: Human resource strategy does not affect the mobilization of own-source revenue in Isiolo County.

- HO_2: Legislative strategy does not significantly affect the mobilization of own-source revenue in Isiolo County.

- HO_3: Innovative money-collecting systems strategy does not significantly affect the mobilization of own-source revenue in Isiolo County.

- HO_4: COVID 19 business recovery support strategy does not significantly affect the mobilization of own-source revenue in the Isiolo County Government.

1.6 Significance of the Study

Mobilization of own-source revenue at the county government level significantly impact achieving sustainability, improving service delivery, harnessing social-economic development, and realizing national long-term development objectives (Odanga, 2019). The study was therefore justified in exploring institutional-based solutions which helped to expand the local revenue.

Revenue collection is an essential activity of every county government; hence, the absence of prudence in its collection can be detrimental to desired growth and development both locally

and nationally. The explorative study therefore was essential in informing measures for streamlining the strategies adopted by Isiolo County Government. The streamlining of strategies for mobilizing own-source revenue went a long way in addressing the budgetary deficit leading to better service delivery in the county.

More revenue to the county was also expected to translate to the effective fulfilment of the development agenda, which further complemented the value of a devolved government. Therefore more own-source revenue to the county would ease pressure and reduce over-dependence on the national government to a desirable extent. As such, the study informed the development of country-specific policy on strategies for maximizing own-source revenue. Consequently, the general public was more informed of their mandate. Moreover, the general public was a direct beneficiary of the increased revenue through improved service delivery. This ultimately led to enhanced satisfaction, and better cooperation and willingness of the public to pay their dues to the county government. Researchers also found value in the study which anticipated providing sustainable solutions in revenue mobilization at the devolved government. The knowledge created formed a good reference and basis for progressing other aspects of maximizing own-source revenue by the County government.

1.7 Scope of the Study

The study was confined to analyzing institutional-based strategies for enhancing mobilization of own-resource revenue in Isiolo County. It specifically focused on human resource strategy, legislative strategy, innovative money-collecting systems strategy and the COVID 19 business recovery support strategies for enhancing mobilization of own-resource revenue. Other non-institutional-based strategies for improving the mobilization of own-source revenue in the county were not covered. Data was solicited from County Executive Committee Members, senior revenue Collection Officers, senior staff from 13 revenue generating departments in Isiolo County

Executive and the members of Budget and Finance committee in the county assembly. This implied that information was collected from the staff charged with the responsibility of collecting revenue at the county level and those responsible for strategic decisions in Isiolo County Government. This negated views from the general public on matters of revenue collection. Lack of such validation out rightly suggested a need for another study component that is regarded outside the scope of the study.

1.8 Limitations of the Study

Isiolo County is semi-arid with unique revenue streams. The study's findings restrained themselves to Isiolo County and therefore may not be generalized in other counties due to diversity in revenue streams. Moreover, data was collected using a one-time cross-sectional self-report instrument; hence the anticipated solutions have validation limitations. Results were also reported based on the respondent's opinions and experiences; therefore, individual biasness may not have been eliminated completely. The study planned to bridge the gap by encouraging respondents to be sincere and truthful in answering their questions.

1.9 Assumptions of the Study

The study assumed that the findings would reflect an accurate picture of the own-source revenue mobilization in Isiolo county government. The Isiolo county government was also expected to have an explicit commitment and willingness to revitalize strategies to maximize own-source revenue. It was further assumed that the government of Isiolo had put in place a COVID-19 business recovery support strategy that would foster economic reformation due to the adverse effects caused by the COVID-19 pandemic. When it came to the fieldwork, the study assumed that the target respondents would co-operate and willingly provide reliable responses.

1.10 Operational Definition of Terms

Own source revenue
Own source revenue referred to incomes mobilized locally by the county governments as authorized by their national government in the form of property rates, entertainment taxes, charges for services provided such as market fees, parking fees, advertisement fees, and approval of the building plan fees (The National Treasury, 2021). Own-source revenue referred to the revenue generated by county governments from local sources in the form of taxes, charges and fees (Development Initiatives, 2018).

Revenue
This referred to incomes generated by a state, a business, county government or an organization from the resources it owns (The National Treasury, 2021).

Innovative money-collecting systems
It referred to the application and use of technology, computerization and mechanization of revenue collection procedures in the county government (Masawa, 2019).

Institutional based strategies/factors
These were attributes of own-source revenue mobilization that create an environment that fosters or deters revenue collection performance, such as policies, regularities, strategies, technology, and human resource capacities.

County Governments
County governments are geographical units envisioned by the constitution of Kenya, 2010 as the units of devolved Government (Kosaye, 2018).

Devolution
Devolution comprised of the statutory delegation of powers from the central government of a sovereign state to govern at a subnational level, such as a regional or local level. It is a form of administrative decentralization where the state remains de jure unitary.

Devolved Government
This comprised of a government system where the central government delegation of political-administrative, fiscal powers from the central

government of a sovereign state to govern at a subnational level, such as a regional or local level.

Resource Mobilization	Procedures through which revenues were brought together by established entities and funded by donors and partners (Kimutai, 2017). It entail all activities involved in securing new, additional resources for the benefit of an organization (Seltzer, 2014).

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

This chapter provides an in-depth insight on reviewed literature on the institutional-based strategies for enhancing mobilization of own-resource revenue in Isiolo County. The chapter started by describing the concept of own-source revenue mobilization, which was the dependent variable of the study, following was the literature based on the main constructs of the study, which were the independent variables of the study comprising of the human resource strategy, legislative strategy, the innovative money-collecting systems strategy and last literature on the COVID-19 business recovery strategies adopted to improve the economic sector. The chapter thereby concluded by providing a summary of literature and research gaps and, lastly, a presentation of the theoretical and conceptual frameworks.

2.2 Revenue Mobilization in County Governments

As defined earlier in chapter one, revenue mobilization referred to a process of identifying potential revenue sources, assessing revenue due, implementing collection procedures, and enforcing payment. The process was geared towards raising adequate revenues for a local government authority. It included publicity and sensitization of collectors and payers. Majorly, it entailed the procedures through which revenues were brought together by established entities and funded by donors and partners (Expertise Global Consulting Limited, 2017).

Whether a country was devolved or national, it achieved the country's target goals and the needs of its citizens through various fund resources, which were the equitable share, conditional and unconditional grants, local revenue or own-source revenues (OSR), and borrowing from developed countries and the world bank (Expertise Global Consulting Limited, 2017). Generally,

revenues collected by counties comprised of taxes and charges. Own-source revenue mobilization in county governments was usually streamed from sources such as the agricultural sector, natural resources such as minerals, sand, gas and oil, game parks, national reserves, infrastructural developments, products and services, parking fees and business permits. Locally generated revenue comprised of market fees, parking fees, advertisement fees, and approval of the building plan, house rent from the county government houses in place of rates, and business permits (Sharma, 2017; Githinji et al., 2018).

It was indisputable that mobilization of own-source revenue by counties bored them numerous benefits without over-relying on transfers, donations and grants (Tullock, 2017; Kimunge, 2020). Benefits accrued from investing in own-source revenue mobilization contributed towards achieving efficiency and effectiveness, reduced overreliance on the national government tokes, infrastructural development within the counties, and community satisfaction through timely service delivery.

Revenue mobilization could be improved through strategies such as improving organization structures, training, workforce planning, developing teamwork among management and staff, new approaches to reward management and adaptation of total quality management. The modernization of the revenue mobilization operations, training of revenue clerks and officers in charge of collection, performance management, enhancement of voluntary compliance, and taxpayer education as well positively influenced revenue mobilization (Awitta, 2010). The process could be improved through the application of information communication technology as well.

However, revenue mobilization in many countries suffered due to the inability to meet their revenue mobilization targets (De Paepe, Hart & Long, 2017). This was attributed to

challenges not limited to malfunctioning manual revenue collection techniques, inefficiency in revenue forecasting, corrupt practices issues resulting in tax evasion and inadequate technical expertise of revenue mobilization stakeholders (Kimunge, 2020; Balunywa et al., 2014, Adenya & Muturi, 2017).

Past empirical studies that investigated on revenue mobilization focused mainly on the challenges experienced, the policies, and regulatory frameworks regarding own-source revenue mobilization. In the developed countries, there existed few studies on revenue mobilization. From a synopsis of the few, De Paepe, Hart and Long (2017) presented a synthesis of Asian case studies on domestic resource mobilization to justify the transition to sustainable development. The South Asia region had the world's lowest levels of tax revenue mobilization. Notably, revenue mobilization in Bangladesh, India, Indonesia, Nepal, and Pakistan had increased moderately despite significant tax reforms except China, whose performance measured better than other countries with similar income levels. The report recommended the framework in charge of domestic revenue mobilization to broaden tax-based tax administration capacity enhancement to address the political and other obstacles hampering tax collecting targets.

A study by Siddiquee et al. (2012) paid attention to revenue mobilization in Eastern Indonesia. The paper showed a high level of dependency by the local government from the national government despite the decentralization. Despite the central government masking by rendering limited fiscal power to local governments since the central government seemed to dominate the fiscal power, politico-economic and contextual factors further undermined the prospect of revenue mobilization. The results showed that the level of dependency increased in the devolution. It concluded that the local governments needed more fiscal rights to mend their revenue laws, targets, and strategies to boost revenue mobilization in Indonesia.

Similarly, in India, Mallick (2020) empirically sought to understand how Information and Communication Technology (ICT) infrastructure and governance quality influences direct and indirect tax affect revenues mobilization. Surprisingly, the findings revealed that ICT and governance quality possessed no positive effect on the total own-source revenue collected. The contrast of the results could have been so because potential taxpayers easily escaped out of the tax net by carrying out the transactions outside the ICT system, leaving no records for tracing any tax evasion. Therefore, the study recommended that ICT infrastructure alone may not lead to more significant tax revenues, making it key for the tax officials to formulate governance quality and efficient administrative procedures and strategies that would address the loopholes. Additionally, innovative solutions through advanced solutions aimed at tightening the regulatory frameworks in charge of tax matters would help redeem tax evasions.

According to Sharma (2017), local governments require money to conduct philanthropic works such as developing infrastructure, physical facilities, and other services to their citizens. In Nepal, Sharma investigated the revenue and expenditure structure of Vyas municipality. Results indicated that the municipality majorly depended on externally generated revenue other than own-source revenue. Therefore, if attention was not given to internal revenue sources, the municipal would hardly achieve the decentralized responsibilities delegated to by the central government. Due to this discrepancy, the study recommended that Vyas municipality formulate policies, mechanisms and strategies to address internal mobilization resources. Moreover, it was recommended that surveys be carried out to secure new sources of own-source revenue such as parking, waste management and pollution controls taxes. Additionally, there was a need to identify potential taxpayers, launch training and awareness programs and enact strong legal policies underpinning resource mobilization.

A study by Fung and McCauley (2020) in Asia focused on the property tax reform policies that needed to be considered to achieve sustained revenue mobilization. Fung and McAuley reported that Cambodia improving administrative functions was a sensible approach to enhancing the revenue performance of the immovable property tax accrued benefits of tax base coverage, increase the valuation level, and strengthened. Development of an effective and efficient market value-based property tax system and upfront investment in human resources was also deemed helpful towards achieving a comprehensive fiscal cadaster. The study showed a relationship between revenue mobilization and adherence to tax laws and regulations.

Elmer et al. (2018) presented a paper on financial innovation in Geneva. Their report asserted that financial innovation had set in as a strategy to aid organizations' implement the sustainable development goals and the vision 2030. The report informed that money collection could be achieved by advocating for investment in own-source revenue and local resources. This could be achieved through training and capacity building, the launching of innovative financial initiatives, and the implementation of standards and knowledge dissemination. The study, however, shallowly addressed the issue of revenue mobilization and instead stressed on innovative money in relation to borrowing from financially able organizations.

In Peru, Canavire-Bacarreza et al. (2012) carried out a study on revenue mobilization at the sub-national levels. The paper analyzed the problems revenue collecting practitioners experienced at the sub-national level. The comparative study results shed light that despite the many past years since the post-decentralization, the levels of income generated locally was low. This was attributed to numerous problems that were not clearly highlighted. The study recommended alternative new taxes, piggyback, fiscal capacity building, and legal policies to address local resource mobilization.

Musleh (2016) presented a synopsis of the local government decentralization efforts for revenue mobilization in Bangladesh. Musleh reiterated that revenue mobilization tier had been neglected in that country, causing financial insufficiency. Moreover, despite the six primary revenue sources assigned, they were found to yield low revenue. Musleh recommended that due to the lack of mobilization for local financial resources and records evidencing transactions, enhancing accountability was inevitable. The study, however, lacked clarity of underpinning the responsive mechanism to navigate through the fore-mentioned problems.

In Africa, a handful of studies underpinned the role of resource mobilization in enhancing the collection of own-source revenue. Africa as well recognized the importance of investing in own-source revenue mobilization. The African Union Commission (2029) highlighted how domestic resource mobilization could be enhanced by fighting against corruption and curbing illicit financial flows. The paper described that the African continent possessed excellent ability to mobilize financial resources and eliminated illicit flows and corruption would enable achieving the goals spelt out in the African Union (AU) Agenda 2063 and in the Agenda 2030. The paper presented that an excellent remedy for financial instability could be innovatively investing in own-source revenue mobilization. It enabled African countries to cater to their citizens' needs without the need to pay later.

Similarly, Fjeldstad and Heggstand (2012) carried out an explorative study of a working paper on local resource mobilization in Anglophone, Africa. The paper emphasized on the opportunity maximization of sources of revenues in urban settings. Findings educated that African nations were struggling to have a sound revenue mobilization system that impacted administrative accountability and achievement of the fiscal needs of decentralization. The paper presented an informed conclusion that local revenues mobilized in most local government authorities in Africa

were necessary but insufficiently cater for the needs of the decentralized governments due to the rapidly growing population. In succinct, governments needed to embrace tentative implications that would address innovative ways of maximizing on own-source revenue. However, the study findings were limited in that the issue of accountability and how own-source revenue mobilization could be maximized were barely discussed in detail. This derailed the generalization of the results since they did not inform a way forward on how the highlighted challenges could be overcome.

In Sudan, Fjeldstad (2013) presented a technical report on how revenue was mobilized at the sub-national level. Fjeldstad described that the country had potential sources of own-source revenue such as oil, livestock and numerous potential natural features. Despite that, the local government was given fiscal powers since the decentralization in the 1990s. However, the income revenues solicited had remained low. The study results showed evidence of corruption, tax evasion and resistance by taxpayers and government negligence and misappropriate use of funds as main reasons hindering the mobilization of own-source revenue. The study presented an informed conclusion recommending the sub-national government to redesign the current revenue structure, build their institutional capacity, and enhance compliance through importing technical systems in the revenue mobilization system.

Tullock (2017) focused on how rural municipalities' own revenue sources could be developed to achieve the local governments' fiscal requirements in South Africa. The study revealed that South Africa had broad revenue sources, including property rates and user fees on water, electricity and sanitation services. The findings notified that municipalities could broaden their revenue access by tapping innovatively into unexploited resources such as mining and communal lands. Despite that, the study addressed solutions to the foreseen challenges facing the local authorities in the municipalities. With a specific emphasis on Africa, resource mobilization

was deemed critical, although it did not meet the needs of the local governments due to the rapidly growing population. The study concluded that local tax systems were distortive, costly to administer and exacerbate inequality. It was recommended that alternative revenue sources needed to be identified in order to secure more revenue for local governments adequately. However, the study showed limitations in that the technical, political and economic constraints causing deficiencies in the tax system are under-explored in the literature.

Aboagye (2014) focused on the realities, prospects, and challenges faced by internally generated revenue in Ghana. The study opined that consistent challenges that militated revenue mobilization were boundary and demarcation problem, limited understanding of the residence regarding the need to pay tolls and rates, improper data and records keeping, insufficient logistics for tax collectors and demotivated social workers. In succinct, municipalities were found not to use innovation in the tax collection exercise. The study also uncovered that revenue mobilization and management were highly manual except for tolls. In line with the observations, it was recommended that technology be brought in to facilitate better revenue mobilization. Also, the taxpayers needed to be made aware of the importance of paying taxes through training programs.

The Ugandan domestic revenue mobilization strategy (2019) opined that local revenue had failed to attain buoyancy, which had jeopardizes the economic growth and development of the country at large, limiting the government's ability to provide education and welfare programs. Significant noted challenges that had rampantly affected the growth relate to the higher expenditure other than the revenue mobilized. However, the borrowing of loans to fit their budget, as well, had contributed immensely to impeding development in the country (UGA, 2019). This evidence directed the government to invest more in local resource mobilization by coming up with strategies informing how local resources would be collected. The revenue mobilization

strategy addressed the formulation of re-examining rules that allow leakage of revenues to be curbed, initiate empowerment programs to improve the efficiency of its administration, and methodologies to support regulatory compliance as strategies aimed at overcoming the experienced setbacks.

In Kenya, one of the African countries, revenue mobilization was incorporated since the devolution of government's fiscal, political and administrative functions. A synopsis of the literature showed that own-source revenue mobilization allowed county governments to meet both their recurrent and development expenditure needs without over-relying on government transfers, donations and grants (Kimunge, 2020). An explorative study by Kimunge (2020) directed on exploiting the revenue streams to maximize revenue collected. Kimunge eluded that property rates, business permits and parking revenues majorly contribute maximum revenue in the major towns of Kenya. It was brought to focus that eight to twelve revenue streams maximize revenue for the big counties. The paper called for the adoption of diversified strategies to achieve improved revenue collection techniques and focusing on the most productive revenue streams. Moreover, counties were recommended to take advantage of the business environment as it contributed much of the own-source revenue.

The Development Initiatives (2018) elaborated the progress, the challenges and the opportunities to enhance the mobilization of own-source revenue in county governments. The paper opined that county governments could improve revenue mobilization by meeting their collection targets by assessing the viability, mapping and tapping on the unexploited revenue sources, applying graduated taxes to save the poor and fully embracing automation.

Kosaye (2018) investigated the factors affecting revenue collection of county governments in Marsabit. Kosaye focused on examining the effects of automating the revenue mobilization

system, staff competence in revenue collection exercise, and internal control on revenue mobilization. The report revealed that there was a need to automate the revenue collection procedures, train the revenue collection staff on mobilization strategies and address the weaknesses of internal audit controls as this would save on revenue collection costs, improve revenue collection targets, equip them for better exploiting of revenue sources and time spent in revenue collection. The lessons learned were aimed to inform the county to invest more resources in training revenue mobilization staff, buy in the idea of implementing information communication technology and facilities in order to reap long term benefits of own revenue mobilization.

Karori et al. (2016) concentrated on the influence of revenue collection efficiency on the operational performance of county governments. Their study assessed the influence of computerization, supervisory and benchmarking strategies on revenue collection efficiency and how they influenced operational performance. The study noted that the potential to mobilize and collect more revenue would be achieved if the county's supervisory systems fully utilized the computerized systems and ensure that targets were being met.

Similarly, Adenya and Muturi (2017) carried out an explorative study to understand the factors influencing revenue collection efficiency. The study collected primary data from the revenue collecting employees where serious weaknesses relating to the inability of the county to meet revenue collection targets were exposed. The results, however, noted the need for the county to possess well-trained revenue collection staff that adhered to the regulatory controls. Concentrating on the issue of technology application in the revenue mobilization process, the technology used was limited to transactions after revenue collection failed to facilitate the capturing of records and transactions of individual taxpayers.

Aduwi (2019) noted that the most worrying challenge impeding county government to mobilize sufficient revenue was the use of contracted agency collecting staff. The correlative study compared the influences between the use of contacted staff in tax collection and information communication technology. It was clear that technology positively affected revenue performance. The study, however, negated soliciting data from the Director of Revenue Collections and instead, a general questionnaire was used for all the respondents involved. This restricted the collection of detailed data, confidential in order to zero in informed conclusions. In the correlational study, data was collected over two years using questionnaires that seemed inappropriate. The study was also limited to the revenue collecting techniques alone, and the issue of revenue mobilization did not come out clearly.

According to Odanga (2019), revenue mobilization could be diversified through applications strategies that enhanced the collection of own-source revenue. Odanga noted that the 47 counties in Kenya lacked effective tax administration, lack of communication, inadequate legislation and policies, lacked of diversifying revenue streams, and lacked coordination. The study suggested seven strategies through which own-source revenue could be improved. These were: establishment of strategic management practices, tax systems, development of an efficient and effective administration, legislation on tax, flexibility in tax systems, well equipped human resource practitioners. The study, however, assumed generalization of findings for the 47 counties in Kenya, whereas only eight counties were involved in the study.

For the case of Isiolo County, the issue of revenue mobilization held water since no study had been conducted to explore this construct in relation to the human resource capacity, legislative, and innovative money-collecting systems strategy as well as the current objective of

the COVID-19 business recovery strategy enacted and hence helped Isiolo County to mobilize its revenue.

2.3 Human Resource Strategy and Own-Source Revenue

Mobilization of own-resource revenue as inferred by Mutua and Wamalwa (2017) was a significant cause of success for developed countries. Antonakas et al. (2014) highlighted human resource to be important in realizing and mobilizing own-resource revenue. Sadeq (2008) in a case study done in Malaysia noted that human resource had to become creative and innovative to realize revenue collection targets. According to Sadeq (2008), the revenue generated was not only supposed to be enough for their wages. However, it should be surplus to favour development and other projects of the unit of governance. However, Sadeq (2008) insisted that this could only be realized by employing innovation and creativity by the human resources to realize maximum revenue collection.

Human resource was employed to endorse the level of revenue collection; it often characterized employment of creative and innovative measures such as charging for services and technological ventures. Units of governance may come with training programs that educated employees on effective undertakings resulting in revenue collection. In developed countries such as the United States of America, the governance units had become creative. They had come up with newspapers that briefed the population in their states of the happenings (Bardhan, 2002). The American newspapers used their human resource capacity to maintain the newspaper. This was one of the creative ways that the established devolved units of governments creatively made use of human resource strategy to generate income. The mentioned method collected revenue through advertisements in the newspapers.

Well engaged human resource strategy through creative and innovative channels with good management, could generate significant revenue returns (Bardhan, 2002). According to Musley (2007), in Bangladesh, an example of a developed country, human resource strategy played a huge role in revenue collection. That of Bardhan, (2002) could also couple the study of Bossert et al. (2003) in Colombia and Chile, this was because both report on the creative ways that human resources could be engaged to come up with revenue. For both studies, human resource training as a strategy had been discussed as a substantial element that had an affirmative predisposition effect on revenue collection. The two studies reported on the training of employees through seminars, workshops and other training programs to boost the level of revenue collection.

Kolehimainen-Aitken (2004) in a separate study in Bolton, United States of America nosedives into the roles of legislative strategies in generating revenue for devolved units of administration and government. According to Kolehimainen-Aitken (2004), human resource strategy without legislative support through the creation of policies and laws might be ineffective and incapacitated to achieve intended support. Legislative strategies that comprised of financial support through passing policies that might spearhead the allocation of finances from the budget that were responsible for the backing of human resource capacity endeavors such as training programs, were therefore significant for the success of human resource strategy in realizing revenue for the devolved units of government.

Findings by Rodriguez-Pose and Gill (2005) based in the United Kingdom shared the same views in the discussion on human resource strategy in the wide topic of mobilization of own-source revenue for devolved units of governance, case in point counties. Rodriguez-Pose and Gill (2005) underscored the theme of capacity building of human resource. The study discussed the relationship between capacity building and revenue collection, which could not be overlooked

due to its significance on the effect on own-sourced mobilized revenue attributable to human resource. A broader discussion of the study could be tracked in several studies in different countries such as the studies by Rowat (2004) in Latin America, the study by Cai, Chen & Wang (2018) in China, the study by Oluwo (2004) in the Netherlands and the study of Christiansen (2011) in the United States of America just to sample a few which bored similar dogmatic sentiments on the effect of human resource strategy on the mobilization of own-source revenue.

From the studies mentioned above, the importance of training human resource as a human resource capacity building was noted. Training of human resource empowered them and educated them, which helped to generate own-source revenue. The study by Cai, Chen and Wang (2018) reported that educating human resource helped to instill important values that helped in own-source revenue. Values such as integrity were as well discussed, which were deemed of fundamental value in mobilization of own-source revenue. When the value of integrity was cultivated among the human resource through training, transparency was achieved, reducing the amount of revenue mobilized own-source being lost through vices such as corruption (Rowat, 2004, Oluwo, 2004; Rodriguez-Pose & Gill, 2005).

The value of hard work was keenly discussed by Oluwo, 2004 in a study in the Netherlands. Oluwo reported that human resource needed to be hard-working in order to mobilize own-resource revenue. Oluwo highlighted hard work as a critical factor towards achieving capacity building. Human resources were tasked with the responsibilities of mobilizing strategies that lead to the realization of own-sourced revenue. Some of these tasks included, issuing licenses and permits, which were the key ways for mobilizing revenue from an own-source point of view and were heavily dependent on values of hard work and integrity.

In Kenya, human resource was responsible for issuing licenses and permits that traders and other people operating in the county may be required to have by the county government's governing laws and policies. As highlighted by the studies mentioned above, the values of integrity and hard work were as well essential in capacity building, which was crucial for own-house strategies to mobilize revenue to work. The responsibility of issuing license and permits implemented by human resource in Isiolo County was, therefore, of great relevance to the highlighted studies.

The studies mentioned above may be critiqued for the lack of exploiting capacity-building strategies relevant to mobilize own-source revenue. This might be explained by the difference in devolution systems that differed from that of the Kenyan system. In addition, for most developed countries, human resource positions had clear job description, which was lacking for most African countries such as Kenya (Fjeldstad, 2006). The difference in such factors between developed countries and developing countries and under-developed countries such as Kenya in the role that human resource places in mobilizing own-source revenue may also explain the shortcoming of the studies mentioned above.

African scholars had also studied human resource capacity building continuing with the on-going discussion from an African diversity. For example, Muharagi (2016) in a study in Tanzania, Attah-Botchwey (2018) in a study in Ghana and Andema (2017) in a study in Uganda, reported that training of human resource was essential and should be carried out in regular periodicals as a strategy for capacity building. This helped to instill and uphold desired character traits that were significant in overseeing smoothness in operation carried out by human resource (Attah-Botchwey, 2018).

Training of human resource educated on the established strategies aimed at mobilization of own-source revenue (Andema, 2017). Understanding the roles played by human resource became an essential factor as it helped to motivate human resource in doing their duties and also to cultivate desired character traits. Andema (2017), study in Uganda, also highlighted the desired character traits that were deemed fundamental for human resource management. According to the started African scholars, a character trait such as respect might be achieved from training carried out among human resources.

The findings by African scholars were imperative to the on-going study as they helped to understand the imperial benefits of desired character traits coupled with a capacity-building that was realized from training carried out. Respect, for instance, was fundamental in operations between human resources and the people they may contact. In Isiolo County, human resource came into contact with Isiolo County and character traits such as respect were needed for smooth operations between the two parties. This helped realize customer satisfaction Okiro (2015), which reduced cases of the public trying to evade from complying with established strategies that mobilize own-resource revenue.

The cited African-based studies lacked understating critical benefits of carrying out human resource training to enhance capacity building, an important aspect of the study. Knowledge and mastery of a skill was also acquired from the training of human resource according to Alande (2008) a Kenyan scholar. The role of mastery of knowledge and skill among human resource could not be overemphasized in the discussion of mobilizing own-source revenue. Kenyan scholars had discussed this aspect as discussed in the on-going discussion.

According to the findings of Hussein, Mutswenje (2002), in a study on the operations of the devolved government to bring about decentralization of power, human resource training should be well enriched with knowledge and skill mastery. Studies by Biwott (2017), Bulla (2016), Jairo (2018) and Wambui (2018) shared the same views on the goals of educating human resource. The sampled studies informed on the significance of knowledge sharing, which was only possible when the human resource was well vast in knowledge and skill that respective public of the counties might find important in their activities—success in endeavours of the public such as business ventures which fallout to increased revenue collection.

Knowledge sharing predicted business continuity Bulla (2016) brought about reliability in the amount of own-source mobilized revenue. Training of human resource was hence very important and needed to be carried out regularly. Furthermore, a follow-up and educating the public on skills and knowledge relevant to running and operating their business by the human resource was necessary to mobilize own-source revenue. In point, Isiolo County might benefit from educating human resource as they would acquire knowledge and skills that, when shared with the public, helped mobilize own-source revenue.

2.4 Legislative Strategy and Own-Source Revenue

The study concerned itself with analysis of institutional strategies with the prime apprehension of mobilizing of own-source revenue. The discussion continued basing on the effect of legislative strategy as an institutional-based towards mobilization of own-source revenue. According to Delanoe (2011), legislative strategy was described as established entities of administration that had power functions such as making laws and policies. Therefore, the legislative strategy in the study discussed about the mobilization of own-source revenue.

Legislative structures had been studied worldwide, with the majority of the studies narrowing down to different diverse aspects such centralization and decentralization of governance, direction and movement of power and other aspects. However, there were limited studies that had focused on mobilization of revenue. A few were covered in the review to expose research gaps and point out salient issues. Auerbach (2004) stressed the significant role that legislative strategy played in the mobilization of revenue. The study of Auerbach statistically proved the validity of studying legislative strategy in discussing mobilization of own-source revenue by citing an actual 40% contribution on own-source revenue.

Globally, different studies conducted touched on legislative strategy and mobilization of revenue. Bahl (2018), for instance, in a study done in Asia, highlighted an essential feature of reliability that could be realized through legislative structures related strategies. The studies informed an example of Rios et al. (2012) in Venezuela and Abed and Gupta's (2002) in Washington, USA. The legislative strategy comprised of laws and policies touching properties such as land and established systems (Rios et al., 2012).

The above studies showed the relevance of established legislative strategy. Land, for instance, which the government owned was managed through the legislative structures. The legislative structures conformed to the stated boundaries, therefore, came up with licensing fees and land-related levies as a method of managing such properties.

Another legislative strategy that mobilized own-source revenue was business licenses (Mlachila & Chirwa, 2002; Seatini & Kiwepi, 2014; Akitoby, 2018). According to Mlachila and Chirwa (2002), in their study in Ukraine, Russia and central Asia, business licenses were the most common and effective legislative strategy. Seatini and Kiwepi (2014) reported that most people in the United Kingdom depended on business-related jobs for livelihood. Akitoby (2018), in a

study in Georgia, USA, clarified that business licenses were given after payment of a particular stated amount that was arrived at through legislative functions. Seatini and Kiwepi (2014) expound that the amount payable for a business license and a permit was dependent on different factors such as the nature of the business and the size of the business. IMF (2015), in a study done in the United States of America, also included locality of the business as a determining factor of the amount payable for business licenses.

Legislative strategies concerned themselves with coming up with policies that helped calculate the amount payable for business licenses in their area of jurisdiction. It was required by law as dictated by legislative structures for operating businesses to have a license. Akitoby (2018) enlightened that business licenses had a time frame operating system, usually one year. This required business operators to renew their business licenses after given time frames. Expansion and growth of businesses replicated to increased payment in business licenses fees (Mlachila & Chirwa (2002). This made business licenses a reliable source of revenue.

Studies by Mlachila and Chirwa (2002), Akitoby (2018), and Seatini and Kiwepi (2014) could be critiqued for being over-dependent on businesses permits for mobilization of own-source revenue, which might not have been a reliable source of income, especially for areas that did not depend on businesses for livelihood. Donald (2021) shaded light on another legislative strategy that was not dependent on business-related jobs: agricultural produce cess. Agricultural produce cess comprised the amount payable as dictated by laws and policies created through legislative structures levied from all agricultural related produce (Toma & Toma, 2002; Brun & Sanago, 2017).

Donald (2021), in a study in Luxembourg, recorded that a large percentage of the people were dependent on agricultural-related produce for survival. Toma and Toma (2002) in Alabama, USA

also recorded findings similar to those of Brun and Sanago (2017), where the agricultural sector flourished and was a source of livelihood for a significant sector of the people in France. Agricultural products had also been a source for own-source revenue through legislative strategies whereby law farmers and other personnel working in the agricultural sector were supposed to pay what was referred to as agriculture product cess. Thus, agriculture product cess was a reliable source of own revenue, especially for areas where farming and agricultural practices were depended upon by the majority as a source of livelihood.

For developed countries such as the United States of America and the United Kingdom, entertainment stood out to be a huge source of revenue. Mascagini et al. (2014) informed that most people spent a portion of their income on entertainment and recreation activities. This might explain the continued growth of entertainment industries and other recreation spots in most developed countries. Therefore, legislative structures might strategize on mobilizing own-source revenue from the entertainment industry through passing laws on entertainment tax (Mascagini et al. 2014). Basically, entertainment tax was the amount levied on the amount of money raised by entertainment firms (Mascagini, Moore, McCluskey (2014). OCED (2014) noted that the entertainment industries were on the verge of growth and expansion. The legislative strategy that came up with systems that dictate entertainment entities to pay entertainment tax thereby became desirable revenue sources. OCED (2014) reported on the nature of laws that could be put in place to manage the entertainment industry where the entertainment tax could be used effectively to control and manage entertainment industries.

In Africa, there were limited studies conducted investigating the role of legislative strategy in mobilization of revenue. Chauke (2016) in South Africa, for example, and Fjeldstad et al. (2005) in Tanzania identified liquor licensing fees as a unique legislative strategy for revenue

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mobilization. In most towns in Africa, there were liquor deports and sales points (Chauke, 2016). Liquor had been reported to be mostly sold for most African countries and had been reported to be a source of income for liquor operators. However, for the operation of a liquor business, business operators were required by law to have a liquor license (Fjeldstad et al. 2005). Liquor traders were, therefore, compulsory required to pay a certain amount for liquor licenses.

It was clear that in most African countries, liquor licenses were highly charged as compared to other licenses in other industries, such as business licenses for small and medium operating businesses. Liquor licenses, therefore, became sources of revenue mobilized and hence need for good legislative strategies. For example, Gideon and Alouis (2013) described tourism sector levies as a legislative strategy that helped to mobilize own-source revenue in Zimbabwe. In addition, most African countries were blessed with beautiful sceneries such as natural beach for countries neighbouring water bodies (Fosu & Ashiaghor, 2004).

Therefore, tourism was widespread among African countries, given the different attraction sites that were dispersed across the continent. Physical features such as mountains, lakes were also examples of tourist attraction sites found in Africa (Gideon & Alouis, 2013). In addition, the African communities' cultural heritage and traditional setting also attracted foreign tourists (Fosu & Ashiaghor, 2004). The legislative strategy also benefited from such tourism through tourism levies. This was the amount of revenue that was levied from the tourism-related sector. The amount of revenue was significant, especially for areas with tourist attraction sites and sceneries. Chauke (2016) also reported that small and medium businesses flourished in areas where tourism occurred.

African literature such as that of Dianda et al. (2020) in Burkina Faso showed that African countries also mobilized revenue from business licenses. Business operators secured business

licenses by paying specific amounts that corresponded to the nature of the business, the size of the business, and the business location. Property-related revenue was also levied by law in African countries (Isak, (2019), where the legislative strategy had come up with laws that dictated payment of levies on property owned by the state of such property.

Locally, different studies conducted reported similar findings to the studies done in developed countries and by scholars from other African countries. Kimutai (2017) reported that county governments had been given the mandate to develop systems and by-laws governing their county. According to Karimi et al. (2017), the by-laws were acknowledged by the national government, and failure to adhere to such laws was punishable by law. Mwachiro (2018) identified a license on outdoor advertising. County government levied fees on outdoor entertainment advertising which was carried on billboards, posters, vehicle advertising, point of sale advertising, construction advertising and retail advertising (Ouma, 2019). According to the study of Ouma, the success of businesses heavily depended on advertisements and therefore, most businesses engaged in outdoor advertising to promote their products. The county government as well developed policies that required operators to have licenses to carry out advertisement. Advertisement hence became a source of revenue for county governments through revenue earned from issuing licenses to advertising firms. Sigilai (2016) highlighted levies on agricultural produce that most county governments had formulated.

In Kenya, the agricultural sector was one of the main areas that most Kenyans depended on (Sigilai (2016). Therefore, legislative strategy dictated for the payment of agricultural produce cess, which was payment levied for agricultural produce in their respective counties. Aduwi (2019) highlighted tourism sector levies which was the amount that was dictated by law to be paid from the tourism industry. Counties in Kenya had various tourist attraction sites such as wildlife,

natural beach and other physical sites such as mountains. The traditional heritage of the Kenyan people had also been known to attract tourists from all corners of the earth.

In Isiolo County, the warm climate for most of the year also formed a tourist attraction, especially for foreign tourists from countries with extreme weather conditions such as winter seasons. Thus, the reviewed studies were important towards understanding mobilization of own-source revenue through legislative strategies by the Isiolo County government.

2.5 Innovative Money Collecting Systems Strategy and Own-Source Revenue
Innovative money-collecting systems, in the study, comprised the incorporation of technology and ICT infrastructure, surveying new sources of revenue and applying innovative strategies in the mobilization of own-source revenue by the local governments (Un-habitat, 2015). Therefore, technology adoption was essential in improving the efficiency and effectiveness of the local revenue mobilization procedures. Furthermore, the adoption of ICT systems in the revenue remitting exercises attracted the ability of a revenue collecting agency to meet their revenue collection targets and eliminated the cases of tax avoidance and evasions.

Coplin and Nwafor (2019) briefed on how own-source local revenue could be improved through building trust with citizens. The paper brief reiterated that more revenue should not be achieved through oppressing the poor but should be guided by how the revenue was collected. Innovatively, more revenue could be mobilized through coming up with policies that educated the taxpayers, promote equity, and build trust with the citizens. Numerous revenue mobilization strategies such as the use of technology, exhaustive exploring of untapped revenue sources had been adopted to meet set collecting targets and enhanced development both at the local and regional level (Un-habitat, 2015). However, from the available studies, not all approaches contributed effectively in enhancing local own-source mobilization.

Globally, the line of innovative money-collecting systems strategy for enhancing resource mobilization was scantly explored, and there was a palpable lack of discussion addressing the same. Closely related empirical studies reviewed shed light on the status of existing knowledge and gaps. For example, Moldovan (2016) conducted a study on how local own-source revenue was mobilized in Romania. The results informed that diverse revenue sources, reliance on agricultural revenue, and the know-how of revenue clerks and officers did not significantly influence the amount of revenue mobilized by local government. These findings refuted the findings that existed in the literature. Canavire-Bacarreza et al. (2012) study focused on exploring how sub-national revenue was mobilized in Peru. The researchers found out that the revenue collection performance of sub-national governments in Peru remained low compared to similar countries in Latin America. The study recommended significant administrative and capacity building systems that would enable improve own-source revenue. This could be enhanced by innovatively exploring more sources of revenue to meet the set collection targets, such as co-habitation with central, local and introducing VAT government tax bases. However, the study was incapacitated for lack of clarity on how own-source revenue mobilization could be enhanced by allocating innovative money-collecting systems strategy since more revenue sources do not come out as well.

A study by Acharya (2018) focused on the local governance restructuring in Nepal. It was reported that the governments' role in meeting the needs of its citizens was inefficient and jeopardizing, while corruption and mismanagement were rampant and which paralyzed public accountability (Acharya, 2018). The study introduced the Nepal government's recent devolution in September 2015, which termed a strategy to enhance resource mobilization. Despite that, the revenue collection target was still low because it could not cater to the set annual budget.

Therefore, the study recommended introducing human capacity development to enable them to source more viable revenue sources. The study, however, did not present an innovative money-collecting system strategy as it appeared to point out the central government issues generally.

Regionally, local governments in semi-arid countries faced the near-impossible task of funding their infrastructural developments and the services their citizens require daily accruing to the financial constraints (Un-habitat, 2015). Moreover, local financial and own-source mobilization in county governments was impeded by the inadequacy of technological infrastructure, incapacities, and inhibiting regulatory frameworks that often restrict innovation and surveying additional revenue sources for local governments (Un-habitat, 2015).

Gadenne and Smurra (2017) presented a paper on how local resource mobilization could be promoted by applying fundamental principles and reformation options. The researchers' reported that innovative piloting to enactment policies addressing own-source revenue mobilization be piloted to evaluate their effectiveness before the local county government enacts them. Further, the resource mobilization could better be improved when digitization of the revenue collecting procedure was acted.

Mimicopoulos (2002) presented conference papers on how local and own-resource revenue mobilization in developing countries could be enhanced. The researcher presented the effects that had resulted from the decentralization of central government functions to the local county governments. Furthermore, due to the growing population, the local government was overstraining to offer public services to its citizens since the money collected was not enough to cater to the infrastructural developments in the local counties. Minicopoulos reported that additional and innovative measures needed to be undertaken in order to boost own-source revenue

mobilization in the developing countries. This could be achieved through; electronic service delivery to boost fairness and effectiveness in the mobilization of own-source revenue.

The African Capacity Building Foundation (2016) presented policy briefs on how capacity building could be implemented to enhance domestic resource mobilization. The policy brief informed that African countries had not explored their own-source revenue potentials due to illicit financial laws. Among the suggested innovative strategies that would boost own-source revenue by local governments were the deployment of information systems and modernization of the revenue systems, educating of taxpayers to enhance voluntary participation and enactment of policies to address the use of informal ways of mobilizing revenue by local governments (Africa Capacity Report [ACR], 2016). The study hold water in the sense that it postulated key innovative money-collecting systems strategies to enhance mobilization of own-source revenue in African countries.

Uganda as well had suffered from low revenue contribution (Kangave et al., 2016). The inability of the local government to raise own-source revenue that fits their budget was attributed to external factors experienced by the Uganda Revenue Authority (URA), such as the prevalence of the informal sector and the ubiquity of cash transactions and poor revenue collections strategies. In Uganda, Kangave et al. (2016) present a paper that strategized on how revenue collection could be boosted through the taxation of high net worth individuals. The explorative study argued that this could be addressed by revisiting their automated revenue mobilization system to address the local governments' needs, such as detecting inconsistencies resulting from manual revenue collection. The researcher's appraisal report suggested that implementing a fully automated own-source revenue mobilization system that addresses the needs of the stakeholders would address inconsistencies currently faced, which would improve the amount of revenue collected. It was

concluded that automation would enable capture high net individuals bio-information henceforth tap these potential taxpayers. However, the study was incapacitated because it offered no effective strategies on how revenue collection could be boosted through innovative systems.

Adu-Gyamfi (2014) conducted a study on how local revenue from the district assemblies could be effectively mobilized in Ghana. The study findings reported that Ghana did not mobilize enough revenue and so it did not fit its development agenda budget. This was so because the revenue collecting stakeholders experienced problems resulting from unreliable data and financial records, low tax education, irregular valuation of properties, poor enforcement of the assembly's by-laws, inadequate logistics for revenue collectors, and low morale of revenue collectors due to low revenue collecting incentives. The study recommended that technology needed to be implemented and the revenue clerks and officers be trained annually to ensure accountability and curbing of tax leakages was achieved and boost the morale of revenue collectors. The computerization of the revenue mobilization systems would solve the challenges resulting from unreliable records. Technology was, therefore, a powerful, innovative resource mobilization strategy that, in its implementation, revenue mobilization would improve respectively.

A developing country like Zambia was also in the context. In a study aimed at exploring the best practices for enhancing resource mobilization for sustainable development, Chongo, Mwansa and Mulenga (2011) recommended that a financial management system would be significant to Zambians noting its contribution in promoting accountability, transparent for all the revenue collected from the innovated sources of revenue such as the infrastructural development sector and the agricultural sector.

In South Africa, Nyhodo et al. (2016) presented a conference paper at the 5th International Conference of the African Association where the status of the own-source revenue was discussed.

The researchers reported that the country still experienced large losses of revenue mobilized in illicit financial flows despite the solid administrative procedures. Therefore, they concluded that the automation of the revenue collection system would add the country a great advantage since it would enable them to overcome the challenges of illicit financial flows, corruption, inefficiencies and lack of accountability. The study, however, generally focused on investigating the current situation and therefore, the issues of implementing technology come out as recommendation making it not the main point of argument in the study.

Kessy (2020) studied electronic payment and revenue collection in local government authorities in Kinondoni, Tanzania. The study indicated that all e-payment modes were aligned with tax compliance. The implementation of ICT in the municipality cleared up the long queues, improved efficiency, bill generation, payments; cash collection receipt issuing and valuation roll for property taxes Business licenses. Apart from the positive achievements of e-payment, the study found out that poor connectivity, limited awareness by the citizens, lack of technical expertise, the poor experience of the technology by tax collectors, and unreliable power supply greatly impeded the success of the e-payment system in the revenue mobilization process. Revenue collection officers and their clerks needed training to enable them use the implemented technology. Moreover, the geographical information system (GIS) was recommended to be integrated with the e-payment system to automate allocating revenue sources entirely.

Locally, in Kenya, own-source revenue mobilization suffered from challenges not limited to the high costs for revenue collection, fraud and leakages in revenue, and the massive plan to expand the current taxable base aggressively. These challenges could be more concurrent without the computerization of the revenue collecting procedures. Njenga and Sevilla (2017) conducted a survey study on the effectiveness of automating the revenue collecting systems in Taita Taveta

and Kiambu Counties. The survey report purported that the innovative money collecting system had improved efficiency, accountability for its robustness, ease of learning, friendliness, effectiveness, ability to make work easier and facilitating an increase in revenues collected. In addition, it was concluded that the adoption of revenue collection automation procedures enabled the counties to realize an increase in revenue collected.

Kimutai (2017) carried out a study on the revenue mobilization approaches and their influence on county socio-economic development in the north rift region. Kimutai observed that training of revenue collecting staff made them better equipped on how they could use the technological systems to collect revenue. Furthermore, the study noted that technological application enabled the county's own-source revenue targets to be met, facilitated more accessible, efficient collections, and improved accountability. The use of electronic devices in the revenue collecting exercise had therefore been faster and easier. Thus, the incorporation of technology in the revenue collection practice had a significant relationship to socio-economic development. However, the study was incapacitated to show a relationship between the application of technology and the outcomes of own-source revenue mobilization. Instead, it investigated in line with socio-economic development. However, this limitation did not discard the study as the positive effects of innovatively use ICT in the revenue collection process bored results such as improving accountability, time-saving, and meeting revenue collection targets.

The findings by Gituma (2017) bridged the gap left by Kimutai (2017) in a study aimed at exploring the determinants of effective revenue collection. The results indicated that revenue information systems had caused much effectiveness in the revenue collection process. Moreover, the systems enabled the generation of real-time reports hence the stakeholders in charge knew the total revenue collected at a particular period. Furthermore, the study confirmed that revenue

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collecting information systems possessed a high probability of influencing the own-source revenue mobilization. This was because tighter information systems were found to have had a positive relationship with revenue collection since they addressed corruption and tax evasions. It was further found that information system contributed to tax-payers satisfaction since they paid directly to the county government using an electronic system and received e-receipts for services they received. These tighter financial systems as well had enabled the promotion of public participation in revenue mobilization.

Nguciru, Muiru and Riungu (2016) also carried out a study on the effect of selected factors affecting revenue collection in the Nairobi County Government. The closely related study aimed to investigate the impact of innovating new sources of revenue and their influence on the county's own-source revenue. Their results resembled those by Gituma (2017) and Kimutai (2017), where all noted a statistically significant relationship between the application of innovative sources of revenue and the revenue collected. The study concluded that diversification enabled increase the amount of revenue the county government mobilizes by innovating new revenue sources. Furthermore, despite the innovation of new sources of own-revenue in the county, the use of computers in the collection process enabled more revenue collection.

Similarly, Karimi, Maina and Kinyua (2017) reiterated the findings of Nguciru, Muiru and Riungu in that both studies reported that technology possessed a significant relationship to the own-source revenue collection in the local county governments. However, their study had limitations in the application, considering that they did not discuss the construct of technology in detail. In addition to that computerized information, systems had a positive effect on revenue collection, computerization of revenue collection enhanced efficiency, management integrity,

provision of clear records, improved operations, security of internal control systems of the revenues collected, efficiency and effectiveness.

Similar results relating to the relationship between the application of ICT systems and revenue collection were found by Owino et al. (2017) in a comparative study to investigate the influence of implementing information and communication technology in the revenue collection process. They observed a huge gap between the targeted revenue to be collected and the actual collected amount. Moreover, the local government was not enough to cater to their budget, development, and public services. The study informed that the use of information communication technology systems in single business permits systems, land rates, property rates, bus parking rates significantly influenced revenue collection to a greater extent. In addition, the use of systems in collecting the rates, rents and fees positively influenced the amount of revenue generated. Information technology, therefore, improved the efficiency of the revenue collecting exercise. However, the study was biased in the sense that other potential revenue sources were not comparatively studied to assert if the implementation of ICT could affect the volume of revenue collected.

A closely related study by Ochuodho and Ngaba (2020) focused on exploring the revenue administration strategies in Kisumu. The researchers observed that the county had perennially recorded financial short-fall concerning revenue collection. The study findings reported that revenue diversification should be implemented through strategizing how revenue sources could exhaustively be tapped. Notably, full incorporation of the integrated financial management information systems was recommended since it yielded positive revenue collection results. Moreover, developing a competent technical team to address technical challenges during revenue collection speedily was suggested to have a great and significant impact on revenue mobilization

(Ochuodho & Ngaba, 2020). These findings related to those by Owino, Otieno and Odongo (2017), although the study did not relate the relationship between implementing technology and revenue mobilization.

The current study investigated the innovative influence money-collecting systems strategy did have on the mobilization of own-source revenue in Isiolo County. A study by Owino et al. (2017) linked automation and money collecting systems with revenue mobilization.

2.6 COVID-19 Business Recovery Support Strategy and Own-Source Revenue

COVID-19 Pandemic disrupted the whole world, and various sectors of the economy were affected largely (Dzigbede, Gehl & Willoughby, 2021). The health sector was made to respond quickly by developing surveillance committees to carry out research, develop medicine and carry out testing that could eradicate the disease. For businesses, companies and industries, they were, forced to close to ensure the safety of their workers. All these challenges disrupted the governments' budget for the 2019/2020 financial year. County governments were also not an exception since they were added responsibilities and roles they had not budgeted for (Dzigbede, Gehl & Willoughby, 2021). Early revenue collection and revenue loss estimates illustrated the depth of fiscal shock that was occasioned COVID-19 (Maher, Hoang, & Hindery 2020).

The outbreak of the pandemic exposed weaknesses in the health care system and touched and globally affected county governments and nonprofit organizations (Maher, Hoang, & Hindery, 2020). There was currently a great demand for services to protect the public from the pandemic's spread and respond to the economic shock felt worldwide. Continents recorded much uncertainty in mitigating their financial status since the extent of the adverse effects of the pandemic was yet to be established. A survey of local governments conducted in early April 2020

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showed uncertainty around the fiscal effects of COVID-19 but widespread expectations of budget short-falls (Maher et al. 2020).

Globally, many county governments' own-source revenue targets for the countries had embraced decentralization of fiscal responsibilities to local governments. However, the same was disrupted where many organizations were adversely affected by the wave of the COVID-19 pandemic. An evidential study carried out in the United States of America (Maher, Hoang, & Hindery, 2020) on the fiscal responses to the COVID-19 pandemic focused on the evidence from local governments and nonprofit organizations. The researcher's findings reiterated that a lot of fiscal effects had been caused by COVID-19, and both the county governments and the nonprofit sectors were affected by it.

Despite the adverse financial fall, there was a response strategy where each organization responded differently towards the fiscal shock. As the county government thought coming up with financial and managerial responses to navigate through, a proposed model known as The 'RISE Model' was suggested to stimulate recovery through identified stages. The model's stages were resilience, intention, sustain, and endurance, respectively (Maher et al., 2020). The study suggested responses Americans took such as filling of unemployment insurance and working at home. County governments sustained themselves by freezing discretionary spending, delaying capital expenditures, pursuing financial assistance through government grants or community foundation and reducing employees working hours to save on cost.

The Center for Strategic and International Studies presented a report authored by Dasewicz, Simon and Ramanajam (2020), which addressed the need to finance small businesses as a critical decision for achieving COVID recovery. The researchers pointed out that the United States of America had been affected and applied to African countries. They report that small scale

and medium business enterprises contributed more than 90% of the global private sector by providing 70% employment opportunities to people, which drove their economic stability by mobilizing for own-source revenue from the sector.

The researchers recommend that the US Government should work to foster the sector that supported its GDP majorly by implementing short-term actions such as deploying non-traditional financing tools to help businesses weather downturn, partnering with local stakeholders to make targeted investments and medium-term actions including the use of risk capital to support pooled vehicles. However, the research by Dasewicz, Siomon and Ramanajam was incapacitated in the sense that it was generally concerned in developing small and medium business enterprises in the COVID era but lacked empirical linked of such recovery strategies to own-source revenue collection as a major attribute of revenue to rum the county governments and boost its GDP. However, the limitation did not discard the study as it provided short-term and medium-term business actions which are of great importance in the study. Therefore, one could make inferences in that when businesses are supported and started doing well, it would translate to more revenue to the county government.

Ahrens and Ferry (2020) conducted a study on the financial resilience of England local government in the aftermath of COVID-19. The researchers argued that financial resilience among local county governments in England had suffered austerity and budget demands exiting their collection targets. Their findings reported that with the shock of the coronavirus pandemic, the exacerbated problems of financial resilience worsened up. The researchers attempted to explore financial management responses required to curb such a severity. They recommended that policymakers and other practitioners consider how funding could be employed in such responses towards financial resilience, especially regarding the additional revenue and capital implications

such as expenditures and cash flows balance sheet statements. However, the study showed great incapacitations for lack of addressing any recommendable strategies, guidelines or even procedures to alleviate the challenges posed by COVID-19 disease and the achievement of financial resilience.

In Greece, Kalogiannidi (2021) carried out a study focusing on revenue mobilization in enhancing the growth and development of Greece economy. The study argued that mobilizing enough revenue by the local government was an enabler for conveniently catering for additional budgetary expenditures and development, infrastructure, health, and education-wise. Moreover, Kalogiannisi reiterated that taking help from the International Monetary Fund or the World Bank was considered a debt that has to be refunded. The researcher called upon the government to embrace mobilization of its source revenue to achieve the adverse effects brought about by the perilous pandemic of coronavirus. Kalogiannisi urged the Greece government to explore by surveying alternative revenue sources to achieve economic recovery. The study bored much weight since it offered amicable recommendation that would foster economic stability as the country reforms from the deformities caused by the hilarious pandemic.

Stern et al. (2020) provided proceedings briefings on strategy, investment and policy for a sustainable and robust recovery action plan in London. The report argued that the UK had suffered tragic consequences both health-wise and protracted global depression resulting from economic instability caused by the severity pandemic. The report recommended decisive and timely actions that would aid the government to garner confidence steer expectations and channel productivity to both its private and public sectors. Promulgated policies addressing industrial policy, innovation, skills, labour markets and education, competition policy, finance, foreign policy, and regulation would foster economic recovery. Moreover, investing in building energy

efficiency retrofits, active travel infrastructure, and natural capital investment would do the country an advantage other than harm.

A unique study by Caldecott (2020) defined transition finance and how it could be embedded in the Covid-19 recovery plan in the UK. Caldecott argued that using proceeds financing for polluting companies where on their own or through government fund cleaner activities supports climate mitigation. Cadecott, found out that Covid-19 was also a brilliant example of how environmental and social issues are interrelated, a zoonotic disease created by unsustainable human interactions with the natural world. The study urged the UK government to adopt transition finance to achieve a conducive environment by mitigating pollutions and emissions. The study had limitations because it was silent on mobilization of own-source revenue, especially because pandemic was hilarious to the business community and bored a direct impact on revenue collection. Moreover, the study was critical because it called for the inception of policies that would help achieve mobilization of own-source revenue by including polluting companies as sources of revenue for local governments and addressing climate stability.

In India, Goyal (2020) researched how India could achieve Covid-19 recovery, growth and sustainability. Goyal argued that the pandemic allowed the country to unleash the potentials they had not explored. The study recommended adopting short-term credit privileges such as transfers, credit guarantee funds, interest rate subventions, liquidity and refinance facilities, loan extension and forbearance, tax relief, deferrals and regulatory easing in fostering economic recovery.

In Africa, the COVID-19 pandemic also placed unprecedented strain on public finances. Most arid and semi-arid countries had responded by borrowing and receiving public donations.

However, due to the weak economic activity deficiency, there was widened deficits and increased public debt (International Growth Center, 2021).

Own-source revenue collection typically, had been under-developed and ever since, developing countries had not been able to meet their collection target to fit the county government budget. More challenges after that were likely to be experienced with the increase of taxation of the pre-existing bases. The most affected sectors that form a significant source of revenue in developing countries were the tourism sector and the natural resources sector, such as oil and minerals. Among the countries that predict many uncertainties in the recovery of the own-source revenue sources are; Ethiopia, Kenya, Rwanda, Sierra Leone, Uganda, and Zambia (IGC, 2021). IGC suggested developing tax recovery policies that would enable achieve fiscal recovery by sub-national governments' otherwise; the development would linger. In addition, the report recommended the need to embrace technology in fostering growth in own-source revenue mobilization.

Mullins, Gupta, and Liu (2020) presented a paper on domestic revenue mobilization in low-income countries in the COVID-19 era. Their findings showed that although the coronavirus pandemic accentuated much fiscal impact in revenue generation, developing countries can unleash for raising more revenues from domestic sources if their political leadership will work solely together. Mullins, Gupta and Liu report that buoyancy could be achieved through limiting tax expenditures, improving VAT efficiency through improved compliance and policy design, combating tax evasions by enacting anti-avoidance measures, packaging tax reforms to benefit the non-well off families and use of innovating new sources of revenue such as natural environmental taxes including correct charging of power, increasing oil charges. The paper concluded that a clear revenue regulatory framework and procedures for collecting own-source

revenue in arid and semi-arid countries would revive their fiscal wellbeing, which was impeded by the coronavirus (Mullins et al., 2020).

A preliminary review of government interventions on COVID-19 energy responses was conducted by Akrofi and Antwi (2020) in Africa. The energy sector indicated that it had not been an exception in the ramification of clean energy. The energy demand globally reduced with the lockdowns and closer of industries except for the organizations that worked at home. This caused much to fall in the revenue mobilized from the energy sources. However, the study notified that immediate short-term measures lasting 3-4 months were incorporated in the energy sector following the inception of the pandemic. These were free electricity, waiver of electricity bills, VAT exemptions on electricity bills, some cost reductions on solar lamps, and relief funds for renewable energy companies. At the same time, the oil-rich countries majored in protecting their oil (Algeria). Burkina Faso had cost reductions for solar lamps, while Nigeria and Kenya had relief funds for renewable energies (Akrofi & Antwi, 2020).

Sudhir, in 2020, presented a paper on how the progress of low-income countries could be recovered. The report focused on the sustainable development goals (SDGs). Most developing countries had witnessed a halt in meeting sustainable development goals because of the COVID-19 pandemic and underfunding by external partners and lack of actionable policies addressing their implementation. The study recommended the effecting of short-term and long-term policies and procedures addressing the need. The study, however, showed some potholes in its inability to focus recovery concerning coronavirus pandemic since the problem was there before. Moreover, the study neglected the mobilization of own-source revenue in order to achieve sustainable development goals. However, this did not disqualify the study since it presented pretty strategies such as partnership and coordination policies with developed countries to strengthen, investing in

own-source domestic revenue to reduce overreliance on loans and heavy borrowing in which their application and enactment would enable achieve recovery.

In Nigeria, Aladejebi (2020) conducted a study on how small and medium business enterprises could be managed during the COVID-19 crisis. The research based its argument on the pandemic's impact, henceforth derivation of survival strategies for these business enterprises. The results informed that these business enterprises were adversely affected, mainly when the lockdown palliatives were affected. Many employees lost their jobs due to social distancing procedures and other related health protocols. The banning of travelling to outside countries prevented many from securing both products and raw materials to run their businesses. This also impacted the GDP since the sub-national government mobilizes revenues such as business permits fees and other charges from these enterprises. Nigerian Government came up with strategies on how SMEs can adopt to manage the effect of COVID-19 on their businesses (Aladejebi, 2020). Nigerian government affected the following palliatives: reduction of interest rates on all central bank of Nigeria intervention loans from 9% to 5% per annum, an extension of all moratorium period on all principal repayment on CBN facilities by one year, effective from March 1, 2020, Nigerian stock exchange extended the filing of accounts by 60 days and issuance of ₦100billion credit support to pharmaceutical firms that intend to expand or start drug manufacturing plans in Nigeria and healthcare practitioners. Aladejebi concluded that small and medium business enterprises needed to embrace digitization as a strategy of their operational processes to survive during and after COVID-19.

In Ghana, the pandemic as well negatively affected revenue collection. IEA Ghana (2020) presented views on the policy initiatives that Ghana could adopt to achieve economic recovery. Kwakye, the Director of IEA, argued that economic recovery would be arduous and protracted,

and therefore, well-coordinated and comprehensive policies needed to be addressed to enable change the situation. The paper presented a fiscal policy, monetary policy, natural resource policy, agricultural policy and industrial policies to address prudent resource allocation, leveraging of their agricultural and natural resources to support growth in industrialization, and tapping the potential of agriculture to ensure food security and growth as well as the COVID recovery.

Dayour, Adongo and Adam (2020) carried out as a study in Ghana on how the COVID-19 economic crisis could be coped with. The study was based on tourism and small business enterprises. The results implied that tourism and small business enterprises were harshly affected by the pandemic leading to the lay-off of many staffs, low revenue collection since tourists could not visit the tourist attraction sites due to the lockdown and curfew procedures. On the other hand, measures including marketing through social media, cost reduction, market diversification were strategies used by firms across the sectors even before the onset of the crisis. However, this made the study limited in communicating the hospitality, tourism and small business recovery strategies, procedures, and policies.

In Kenya, the area was very scanty. It seemed there were no studies conducted that have addressed and explored the construct of COVID business recovery strategies in enhancing mobilization of own-source revenue. However, according to the Budget and Finance Bill presented to parliament on 30th April 2021, the National Treasury indicated that government planned to spend KES 26.6 billion on the Post COVID-19 Economic Stimulus Programme (PC-ESP) (The National Treasury, 2021). However, the details for operationalizing the initiative were yet to be released.

A policy brief on the impact of COVID-19 on the tourism sector in Kenya presented the measures taken and the recovery pathways in application to revive the tourism sector (Ministry

of Tourism and Wildlife, 2020). Despite its remarkable growth over the years, the ministry had witnessed unprecedented reversals in Kenya, an outcome that had influenced revenue mobilization through this main source of revenue. This had happened in Kenya and globally due to the widespread pandemic of coronavirus, reports the Ministry of Tourism and Wildlife (2020).

The ministry presented policies to be enacted to realize the recovery of the tourism sector. The policy addressed the national government to facilitate quicker recovery after a crisis through creating an enabling environment that would foster domestic and international tourists to visit attraction sites in the country. Moreover, diversification of tourism products, stakeholder partnership, marketing and promotional strategies and other socio-economic strategies were addressed that in their application, the sector would be rekindled. However, the report was limited to the tourism sector alone, leaving other potential revenue sources unmentioned.

Odhiambo, Weke and Ngure (2020) carried out a discrete-time Markov chain study to model the Kenyan economy resulting from Corona Virus's impact. The researchers' results noted that all sectors of the economy that contributed to the country's GDP had been affected. However, the agricultural sector was the most affected sector, with a fall of 5.65% (Odiambo, Weke & Ngure, 2020). The study recommended that the government develop fiscal and monetary policies and measures that would protect the various sectors of the economy and enable them to recover. The study, however, was limited in that it did not mention in-depth how the county governments would realize a surge in mobilization of their own-source revenue.

In conclusion, the COVID-19 business recovery strategy area was scanty and unexplored, particularly in Kenya, where no study had specifically addressed that particular construct. Globally, the majority of studies did not investigate the institutional factor of COVID-19 business recovery strategy concerning the mobilization of own-source revenue across the globe. Therefore,

the study was set out to examine COVID business recovery support strategies put in place to mobilize own-source revenue in Isiolo County Government. It premised to investigate the construct of own-source revenue mobilization in Isiolo County, focusing on the COVID-19 business recovery strategies. This gave the study a go ahead since it uniquely brought about new knowledge in Kenya and prompted other researchers to explore the current alarming situation.

2.7 Theoretical Framework
This study was guided by the agency theory of the principle of maximization, Adam Smith's Canons of Taxation utilization and rational expectations theory of technology. The Agency theory related to the dependents variable while the resource-based theory and Adam Smith's Canons of taxation underpinned the independent variables, respectively.

2.7.1 Agency Theory

Jensen and Meckling developed the Agency theory in 1976. The genesis of the theory was traced back to when the proponents were ascertaining that the principle of maximization was no longer in practice in governmental organizations, and this was accrued to the conflicts of interest that arose (Jensen & Meckling, 1976).

The agency theory was a supposition of the relationship between principals and agents in organizational settings. Jensen and Meckling (1976) were stimulated to come up with this theory by suggesting strategies of resolving problems that could come across between the principals or the head of organizations and the agents of the principals.

The theory addressed two main issues arising from the relationship between the principle and its agents. First, problems that arose when the goals and objectives of the principal and agent were in conflict or differ and the principal was unable to verify because they are beyond his/her control, resources are scarce hence unaffordable. Moreover, problems resulting from

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differentiated attitudes and response towards risk. Therefore both the principle and the agents seem to take different actions and direction in response to the risk and differences.

In the context of the study, the principal was the County Government, while the agents were the revenue officers and collectors. The theory described the relationship between the agent and the principal, where the agent performed roles delegated to it by the principal. In that case, the County Government came up with strategies that mobilize own-source revenue, such as policies that determine land tax and service rates and survey rates sources. The County government also set targets of revenue collection in a financial year and delegated the task of implementing the actual revenue collection to the revenue officers (Tipuric, 2013).

2.7.2 Adam Smith's Canons of Taxation

The canon of taxation was primarily attributed to Adam Smith and was developed in the years between 1723 and 1790. Among them were; the canons of equity, economy, simplicity, certainty, convenience and tax elasticity to adjustments in the tax base (Haggarty, 2013).

In the study, the canons of simplicity and economy were considered in examining how revenue collection strategies were built around them to maximize revenue collection. Moreover, tax spending would be reduced to economically enable mobilization for more revenue that would take care of the heavy borrowed debts. With the onset of the pandemic, the country acquired money through donations, grants and loans from the World Bank. The canon of economy addressed limiting spending to meet the more pressing needs. Thus, in the study, it was crucial to appraise the effectiveness of the County own-source revenue system in Isiolo County at the county collection level in terms of its simplicity and economy. This would enable the sourcing and surveying potential alternative sources of revenue for the local government, such as environmental

sources, for tax elasticity to adjust in the tax base; in the study, the change of tax rates after making the potential rates payers aware would assimilate in the collection of more own-source revenue in Isiolo County.

The theory, therefore, was relevant to the study as it underpinned the dependent variable; own-source revenue mobilization. The independent constructs of the study could therefore be enhanced to source more own-source revenue in the county. This could be achieved through developing the human capacity through in-service training, formulating policies and legislative procedures addressing own-source revenue collection, automation of the revenue collecting system to alleviate issues of corruption and stealing and lastly, coming up with recovery business strategies, especially as informed by the disruption resulting from COVID-19 pandemic. Lastly, the canons held water to the study as it implored applications of various strategies such as inventing new sources of revenue, changing tax rates to enable tap more own-source revenue in Isiolo County.

2.7.3 The Rational Expectations Theory of Technology

The theory was propounded by Davis in 1989. Its original formulation is owed to Muth (1961), who suggested that expectations should be modelled to allow them to change endogenously when the structure of the system changes. David proposed that under specific circumstances, one was likely to see clustered adoption in terms of technology. A variety of firms could embrace technology at the same time. Based on that view, Davis advised that better results obtained from adopting technology were realized by an organization that had understood its motive, user needs, and problems for easy tailoring of the materials, processes, perspective, and needs. This enabled the organization to reap optimally from the investment in technology since different organizations embrace technology for their reasons and needs. Therefore, in the desire and agreed expectations

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of technology adoption, decision-makers should utilize all available decision-relevant information to efficiently estimate the true cost, advantages of the technology, the value of their investment and prospective future changes overtime before venturing into a system that would cost them and fail to meet their needs.

Ayala and Palacio-Vera (2014) backed up the theory and posited that the theory could be viewed as an attempt to provide a neoclassical theory of expectations and beliefs formation prior to implementing the proposed technology. This enabled obtain results consistent with the optimization hypothesis.

In the study, the theory was of great relevance. It underpinned the construct of innovative money-collecting systems strategy in enhancing mobilization of own-source revenue in Isiolo County government. Isiolo county government should fully implement technology in the revenue collection process after it had fully taken into consideration the needs of all stakeholders affected by revenue collection in the county. This investment would best fulfill the needs, motives of embracing technology.

2.7.4 Vrooms Expectancy Theory

Victor Vroom proposed this theory in 1964. The theory argued that the tendency of an individual to do well in his/her job was dependent on the strength of anticipation employed to mold that particular individual. The Expectancy theory also enforced that employee's motivation ultimately lead to the projected performance an organization wished to realize. Moreover, employees tended to perform better when their efforts channeled to the job are well recognized, through fair remuneration. Therefore, the argument was in the expectations the employees anticipate to receive after reaching the organizational objectives and goals.

The theory was predisposed by constraints, including the ownership of relevant skills for the execution of the particular job, availability and ability to use the right resources and availability of employer back up for carrying out the job. According to Vroom, employees might choose to perform or not since it was based on their personality, competency and abilities. Since their mood mattered in determining how well they perform on the job, motivation issues factored in by the employer made them do well in their allocated jobs.

In line with the study, Vroom's theory added value since it underpinned motivating human resource, a construct under discussion for that case. Human resource strategy could therefore be developed through motivational aspects such as training them. This would equip the revenue collecting officers and the clerks' reputable skills and competencies towards own-source revenue mobilization. Again, a human resource that was the revenue collecting stakeholders could be provided with the right resources such as ICT infrastructure to ease the revenue mobilization procedures. Moreover, human resources could be implored to do more in terms of revenue mobilization through support, supervision and guidance by their employers. This could be achieved through the enactment of legislative and regulatory policies regarding work ethics, set targets and goals to be met in Isiolo County.

2.8 Conceptual Framework

The conceptual framework in Figure 2.1 showed the interrelationship between variables.

Figure 2. 1

Conceptual Framework

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┌─────────────────────────────┐
│  Human resource strategy    │───────────┐
└─────────────────────────────┘           │
                                          │
┌─────────────────────────────┐           │
│     Legislative strategy     │──────┐    │
└─────────────────────────────┘       │    │     ┌──────────────────────────────┐
                                      ├────┼────▶│  Own-source revenue in Isiolo │
┌─────────────────────────────┐       │    │     │            County             │
│   Innovative money-          │───────┘    │     └──────────────────────────────┘
│   collecting systems         │            │
│   strategy                   │            │
└─────────────────────────────┘            │
                                           │
┌─────────────────────────────┐           │
│  COVID 19 business recovery   │──────────┘
│           strategy            │
└─────────────────────────────┘
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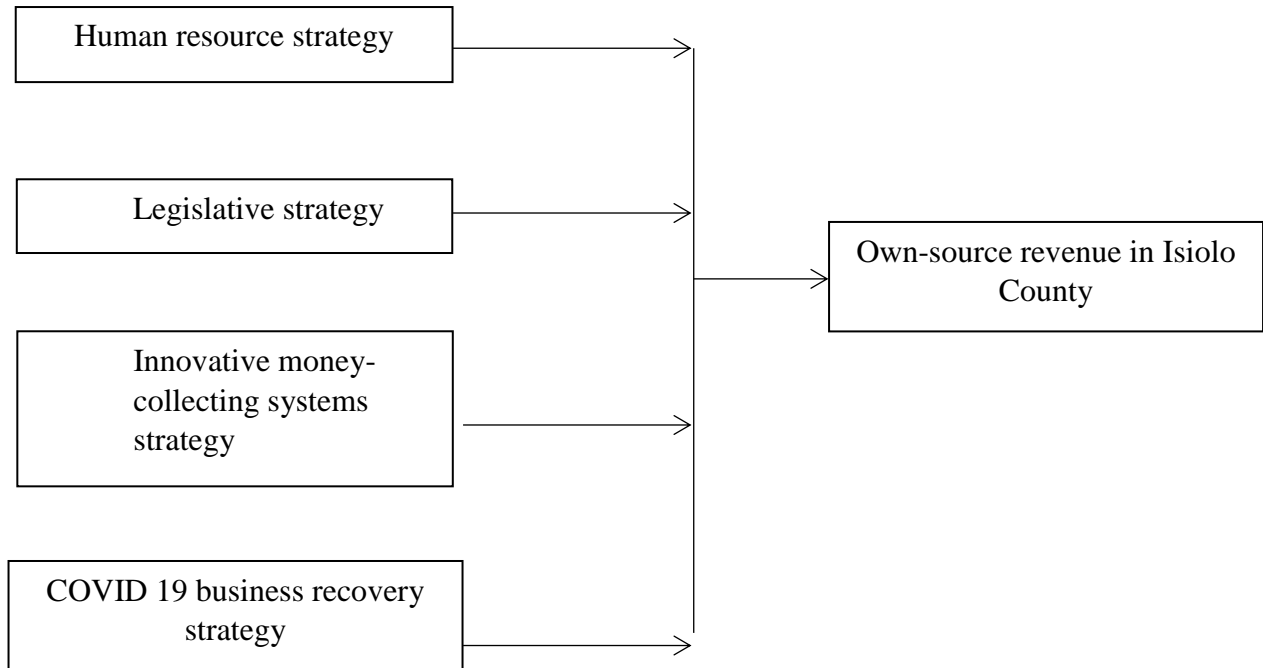
Independent variables   **Dependent variable**

Figure 2. 2

Operational Framework

Human resource strategy

- Adequate staffing
- The hiring of knowledgeable and skilled staff
- Training & development programs
- Rewarding of innovative behaviour
- Staff performance management system
- Incentives for high performance

Legislative strategy

- Broadening of tax bases
- Awareness programs on operationalization
- Statutory and discretionary tax exemptions
- Policy to strengthen tax legislations
- tax dispute resolution procedures/committees
- Availability of enabling legislations

Own-source revenue in Isiolo County

- Meeting of set targets of revenue collection
- Own-sources streams and amount collected.

Innovative money-collecting systems strategy

- Establishment of audit, control, enforcement and verification systems
- Establishment adoption of online payment
- E-receipts production system to the public
- Real-time registration systems of taxpayers

COVID 19 business recovery strategy

- Small business-boosting strategies put in place by county government
- Covid-19 soft loans facilitated by county government to small businesses
- Waiver, subsidies or financial support provided to cushion small business community from the effect of covid-19
- Tenders of PPEs to local entrepreneurs
- Covid-19 sensitization and awareness campaigns

Dependent variable   **Independent variables**

2.8.1 Description of variables in the Conceptual Framework

The study comprised of four independent variables and one dependent variable. The information provided in Figure 2.1 described the relationship between the main variables that were conceptualized in the study. The same had been operationalized as provided in Figure 2.2 and discussed therein. The independent variables in the study were human resource strategy, the legislative strategy, innovative money-collecting systems strategy, and finally, the COVID-19 business recovery strategy, all of which reflected the institutional-based strategies for enhancing mobilization of own-source revenue in Isiolo County.

In order to understand the human resource capacity as an institutional-based strategy for enhancing mobilization of own-source revenue in Isiolo County, the specific indicators which were measured included adequate staffing, in terms of their numbers and qualifications; the hiring of knowledgeable and skilled staff which was characterized by possession of requisite competencies to execute the expected duties, training & development programs in terms of their existence, frequencies and scope; rewarding of innovative behavior where reward systems for creative ideas would be ascertained; staff performance management system to establish target setting to encourage high productivity; and incentives for high performance in terms of their existence.

The legislative strategy were indicated by measuring aspects such as ascertaining the broadening of tax bases in order to increase the amount of revenue, the nature and existence of awareness programs on operational structures and procedures, ascertaining the reduction of statutory and discretionary tax exemptions and waivers; the existence of a policy to strengthen tax legislations, and found out whether there was an established tax dispute resolution committees and procedures.

The innovative money-collecting systems strategy was characterized by the use of technology and ICT infrastructure in the revenue mobilization exercise. The study further sought to ascertain the existence of audit control, enforcement and verification systems; the establishment and adoption of online payment platforms, e-receipts production system to the public, and ascertaining the existence of real-time registration systems of taxpayers.

The COVID-19 business recovery strategy was determined by ascertaining the business-boosting strategies put in place by the county government, the nature and amount of COVID-19 soft loans facilitated by county government to small businesses, ascertaining the existence of waivers, subsidies or financial support provided to cushion small business community from the effect of COVID-19, ascertain whether the County government offers tenders of PPEs to local entrepreneurs, and establish the existence and nature of the COVID-19 sensitization and awareness campaigns conducted by the County government for the business community in Isiolo County.

Own-source revenue mobilization was the main issue in the study that could be influenced negatively or positively by the independent variables. Own-source revenue in Isiolo County was characterized by the County's ability to meet the own-source revenue collection set targets, evidence of growth of own-sources streams, and the amount collected in the Isiolo County government.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

The previous chapter provided a review of related literature. This chapter discussed the methodology of the study. The chapter starts by describing the research design then the area of study. Following after that was information on the target population, sampling design, research instruments and how they were administered; the validity and reliability of the instruments, data analysis and presentation, and concluded by describing ethical issues that were considered when implementing the study.

3.2 Research Design

The study employed a descriptive survey research design to explore institutional-based strategies for enhancing mobilization of own-source revenue in Isiolo County. The suitability of adopting the fore-mentioned design in the study lied in the essence that a descriptive survey research design enabled the soliciting of quantitative data from the target respondents in the form of their facts, views, opinions, feeling and ratings.

Moreover, descriptive survey design brought to attention the trends or the state of the current situation from the views of the subject in line with the institutional-based strategies for enhancing own-source revenue mobilization with emphasis to the human resource strategy, the legislative strategy, innovative money-collecting systems strategy as well as COVID-19 business recovery strategy for Isiolo County Government. Furthermore, a better contextual understanding of own-source revenue mobilization in county governments was arrived at.

For the hypotheses formulated in line with the study's objectives, descriptive survey research design laid the ground for their testing. Specifically, the survey design enabled confirmation or refuting of the Agency theory, Adam Smith's Canons of Taxation, the rational

expectations theory of technology and the Vrooms' expectancy theory to address the constructs of legislative and policies, revenue mobilization, innovative money-collecting systems strategy and human resource capacity development as respectively highlighted in this study. Descriptive survey –research design had also been used in related previous studies such as Githinji, et al. (2018), Torome (2009), Okiro (2015), Nyaga and Omwenga (2016) and Awitta (2010).

3.3 Location of the Study

The study was based in Isiolo County Government. Isiolo County is located on the eastern side of Kenya. It borders Marsabit County to the north, Wajir County to the east, Garissa and Tana River counties to the south-east, Meru County to the south, Laikipia County to the south-west and Samburu County to the west. The county covered an approximate area of 25,336.1 km^2 with three different national game reserves: Bisanadi National Reserve, Buffalo Springs National Reserve and Shaba National Reserve. Agriculturally, the land was endowed with cash crops such as miraa, with livestock production since it's' an arid and semi-arid region. According to government records, the transport department was developed with roads and an airport. According to the 2019 KNBS estimates, the county's population was approximately 268,002 people (KNBS, 2019).

Isiolo County Government was selected as an area of study because it had numerous and potential own-revenue sources such as sand cess, miraa, livestock, game reserves, airports and county governments housing. Despite all that, it encountered many challenges in service delivery since the inception of county governments in terms of the inability to solicit enough own-source revenue and meeting of their collection targets. Therefore, the study was set out to investigate the institutional-based strategies employed to enhance mobilization of own-source revenue in the county, giving a compass on human resource strategy, the legislative strategy, innovative money-collecting systems strategy, and lastly, the COVID-19 business recovery strategy put in place.

3.4 Target Population

The study was focusing on strategies hence the target population of the study was derived from the 6 County Executive Committee Members (CECMs), 39 Staff from revenue generating departments comprising of three staff (Chief Officers, Director, Accountant) from each the thirteen departments; 8 senior staff from revenue department, 7 members of finance and budget committee of Isiolo County Assembly. This made a total target population of 60 Senior Officers in the County government. The details are shown in Table 3.1.

Table 3. 1

Target population in Isiolo County Government - have a stake in Revenue Mobilization Strategies

	1. County Executive Committee Members (CECMs)				
	Ministry				No.
1	Finance and Economic Planning				1
2	Land, Roads and Public works				1
3	Agriculture, Livestock and Fisheries				1
4	Education, Youth, Gender and culture				1
5	Water, Environment and Natural resources				1
6	Health Services				1
Sub-total					6
2. Staff from revenue generating departments					
	Department	Chief officer	Director	Accountant	Total Number
1	Finance	1	1	1	3
2	Land and Physical Planning	1	1	1	3
3	Public Works	1	1	1	3
4	Agriculture	1	1	1	3
5	Livestock and Fisheries	1	1	1	3
6	Culture and Services	1	1	1	3
7	Water Services	1	1	1	3
8	Environment and Natural Resources	1	1	1	3
9	Health Services	1	1	1	3
10	Public Services Management	1	1	1	3
11	Tourism	1	1	1	3
12	Trade	1	1	1	3
13	Isiolo Municipality	1	1	1	3
Sub-total		13	13	13	39
3. Revenue Department staff					
	Staff Designation				No.
1	Head of Revenue				1
2	Revenue Officers				7
	Sub-total				8
4. Members of Finance and Budget Committee of Isiolo County Assembly Members					7
Grand total					60

Source: Isiolo County Government (2021)

3.5 Sample Size and Sampling Techniques

A sample referred to the subset of the population the researcher used to represent the whole target population in a study (Mugenda & Mugenda, 2003). In the study, all the top officers who dealt with revenue mobilization strategies took part in the study. These were 6 County Executive Committee Members (CECMs), 39 Staff from revenue generating departments comprising of three staff (Chief Officers, Director, Accountant) from each of the thirteen department; 8 revenue department staff, 7 members of finance and budget committee of Isiolo County Assembly members in Isiolo County. This provided a total of 60 top Officers.

Sampling techniques referred to the specific criteria adopted in coming up with subjects of a target population selected to participate in a study (Kothari, 2004). For the sampling technique, census sampling was used. This was because the employees in charge of own-source revenue collection were not a huge number; therefore, all of them participated in the study.

3.6 Research Instruments

Data was collected using questionnaires and an interview guide. Questionnaires were used because they were economical when soliciting data from a large sample. Besides, questionnaires were easy to design, administer to the respondents and guaranteed them the freedom to give their opinions free from fear of stigmatization and victimization. Moreover, data collected through questionnaires was relatively easy to quantify, compare responses as well as analyze.

The questionnaire comprised of close-ended questions, which were in Likert scale format ranging from 1 to 5. The questions were arranged according to the study's objectives where the literature reviewed in chapter two and the operational framework heavily informed the process of coming up with specific sentiments. Section A covered the biographic data of the respondents. Section B, C, D and E covered the study's independent variables, including human resource

strategy, legislative strategy, innovative money-collecting systems strategy, and the COVID business recovery strategy in place. Finally, section F comprised of sentiments addressing the dependent variable construct: own-source resource mobilization in Isiolo County Government. For the questionnaire instrument, see appendix II.

An interview schedule was used to solicit data from the head of the revenue collection. Although the study was quantitative, it also utilized an interview schedule which enabled the researcher to ask supplementary questions, seek more clarification on the responses given by the head of the revenue collection. Interview guide questions were provided where the head of the revenue collection responded to the open-ended questions that required him/her to give brief descriptions. In the interview, the respondent's responsibility was to provide information verbally, whereas the researcher recorded the given information either by writing or using an electronic device (Mugenda & Mugenda, 2003). The interview schedule used in the study was provided in appendix III.

3.7 Piloting of Research Instruments

Piloting of research instruments was essentially carried out so as to identify and rectify inconsistencies in the design, content and suitability of language ambiguities to enhance their clarity, dependability, accuracy and comprehensiveness in the questionnaire tool. Moreover, piloting the research instruments helped test the validity and reliability of the research instrument (Kothari, 2004). In the study, pre-testing the questionnaires was done in Laikipia County government, where 5 officers participated; that was, CEC - finance and economic planning, Director, Finance Department, Director, Health Services, Head of Revenue and one member of Finance and Budget Committee. The Laikipia County government was selected considering common characteristics it bored which were similar to Isiolo County. Both being semi-arid

counties, they both had almost standard revenue streams. The resourceful responses as revealed by the questionnaires further informed decisions relating to correcting and modifying the tool's content to nail the study objectives under investigation.

3.8 Validity and Reliability of Research Instruments
The validity and reliability was determined so that quality, complete and reliable data be collected.

3.8.1 Validity of Research Instruments
In order to enhance face validity, subject experts were consulted by the researcher, who gave their expert judgment, opinions, critiques and direction on how well the research instrument sentiments were to be developed concerning flow and congruent to a particular research objective. Also, the face validity was enhanced by piloting the research instruments to a different group of participants with similarity with the actual target population, where inconsistencies and other grey areas were ironed out.

For the case of content validity, previous literature relating to the study back-born in chapter two; own-source revenue, was consulted when coming up with specific statements addressing the objectives, which included:- human resource strategy, legislative strategy, innovative money-collecting systems strategy and the COVID-19 business recovery strategies. The construct validity was enhanced by designing the questionnaire tool with sub-headings starting with the biodata of respondents, followed by sections addressing each construct of the independent variables, and lastly, the dependent variable.

3.8.2 Reliability of Research Instruments
A reliable instrument elicited consistent results at different times when availed to the population with related characteristics. In the study, data gathered using the prospected questionnaires during the pre-testing stage was entered in the statistical package for statistical sciences (SPSS) to compute a Cronbach alpha value. An alpha value of 0.7 onwards obtained from the pre-testing

satisfied that a particular instrument was reliable (Bryan, 2014). This was essential in establishing the extent to which the contents of the instruments were consistent in eliciting the same responses every time the instrument was administered. Modifications were done to the questionnaires, and to others, elimination of other statements enhanced the reliability.

3.9 Data Collection Procedures

The researcher first got a clearance letter Kenya Methodist University Department of Post Graduate Studies. This aided him to apply for a research permit from the National Commission for Science, Technology and Innovation (NACOSTI). With the issuance of the permit, authority and consent to collect data in the county government was sought from the Isiolo County Government Director of Finance and Planning. Once permission was granted, the researcher visited the data collection target departments to make arrangements on a convenient date for the collection exercise.

In order to minimize biases, research assistants were hired to assist in the data collection. The same were trained on how to administer the questionnaires, explained to the aims of the study, expected conduct and mannerism in the field and how to handle respondents. On the field day, revenue officers and clerks undertaking the exercise were explained on the aims of the study and what was expected of them after introducing themselves and courteously requesting their voluntary participation. All filled questionnaires were picked immediately while others were collected later as it was agreed with other individual respondents. The collected questionnaires were numbered chronologically.

3.10 Data Analysis Procedures

Once the questionnaires were filled and collected, they were chronologically serialized and then checked for completeness. After that, data in the completed questionnaires was entered into the

Statistical Package for Social Sciences (SPSS) version 24, computer software for statistical analysis. Descriptive statistics were computed. Specific descriptive statistics were, after that, employed to analyze the data by computing the mean, modes, median, percentages, standard deviation, and factor analysis. This enabled shed a picture of the status of affairs relating to the study's independent variables. It as well enabled comparison and discussion of the human resource strategy, legislative strategy, innovative money-collecting systems strategy, and the COVID-19 business recovery strategies in relation to revenue mobilization. Following after was the testing of the research hypotheses by the use regression analysis.

The following regression model was used.

$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \hat{e}$

Where: Y = Mobilization of own sources revenue

β_i = Coefficients to be estimated

X1 = Human resource strategy

X2 = Legislative strategy

X3 = Innovative money-collecting systems strategy

X4 = COVID 19 business recovery support strategy

$\hat{e}$ = Error term

Normality test, heteroscedasticity test and multi-collinearity test was applied to regulate the suitability of using regression in the analysis. In addition to descriptive interpretation, tables and detailed explanations were utilized to give the ultimate outcomes.

Appropriate diagnostic tests for the assumptions of regression analysis were carried out as well to determine the extent to which the institutional strategies impacted own-source revenue in Isiolo

County Government. The open-ended questions were analyzed thematically. The findings were presented using descriptive tables, figures and narratives for ease of understanding the results.

3.11 Ethical Considerations

The researcher sought a clearance letter from Kenya Methodist University with which was issued an introduction that was used to seek a research permit from National Commission for Science Technology and Innovation (NACOSTI). Consent to collect data from the revenue officers and the clerks was sought from the Isiolo County Government Director of Finance and Planning. A brief cover letter describing the study's title, the purpose of undertaking the exercise was as well prepared when seeking consent. The same letter was read to the potential respondents during the exercise before the issuance of the questionnaires. Clearly and adequately, the purpose of the research was explained to the respondents by the researcher to allay any fears of other ulterior motives other than academic research. To observe requisite ethical issues in research, the participants undertaking the exercise of filling the questionnaires were requested to volunteer and it was made clear that financial appreciation was not granted.

A high level of confidentiality and privacy was observed. This was achieved by telling the respondents not to indicate their names or anything that would identify them. Also, responses obtained from respondents were not shared with any other persons except for data analysis purposes by the authorized person. Upon agreement between the researcher and the respondent concerning when they filled the questionnaire, those who were not free had the freedom of filling later as it was agreed. The researcher made local arrangement with such respondents on when to collect the questionnaires.

The researcher analyzed and reported the findings of the data with utmost honesty; hence no fabrication was attempted. Lastly, the previously consulted literature referred to when developing

the work was cited appropriately and referenced using the 7th edition of the American Psychological Association Publication Manual.

CHAPTER FOUR

RESULTS AND DISCUSSION

4.1 Introduction

This chapter provides a detailed presentation and discussion of results. The findings herein have been organized and presented according to variables of the study. This was set out to analyze the institutional-based strategies; human resource strategy, legislative strategy, innovative money-collecting systems strategy and the COVID 19 business recovery support strategy in enhancing mobilization of own-resource revenue in Isiolo County.

The information on reliability is presented first followed by response rates and brief analysis of profiles of respondents. Poor mobilization of own-resource revenue was the main problem; hence, the findings based on its indicators are presented and discussed appropriately. The dependent variable was hence subjected to diagnostic tests to inform the kind of statistical techniques to be used. Thereafter, the results based on each independent variable are then presented and discussed accordingly.

4.1.1 Reliability Test

The fitness and dependability of the data was determined by computing the Cronbach's Alpha coefficient. Table 4.1 shows reliability results for each key variable.

Table 4. 1

Result on reliability test

Constructs	Cronbach's Alpha
Human resource strategy (X1)	0.844
Legislative strategy (X2)	0.927
Innovative money-collecting systems strategy (X3)	0.920
COVID business recovery support strategy (X4)	0.825
Mobilize own-source revenue (Y)	0.853

The results indicate that Cronbach's coefficient alpha value was more than 0.7, (α<0.700) in each case. This level of reliability has been described as reliable in business research (Cooper & Schindler, 2011).

4.1.2 Response Rate

The study had distributed 60 questionnaire out of which 51 (85.0%) were returned and considered in the analysis. A response rate of 85.0% was considered adequate in survey research (Morton et al., 2019).

**4.1.3 Profile of Respondents**

The profiles of employees who work in revenue generating departments, county executive committee members, and members of budget and finance committee were analyzed. The first aspect of the profile was on gender of the respondent. The results indicated that out of the 51 respondents, approximately ¾ (76.5%) were male while 12 ¼ (23.5%) were female. The 51 staff were affiliated to 6 ministries and county assembly, that is, Finance and Economic Planning 15(29 %), Land, Roads and Public Works 10(20 %), Agriculture, Livestock and Fisheries 8(16 %), Education, Youth, Gender and culture 3(6 %), Water, Environment and Natural resources 5(10 %),Health Services 4(8 %), and county assembly-budget & finance committee 6 (11 %). Although the study was not interested on the analyzing the differences in responses between both gender, it was rather clear that revenue related offices were dominated by male gender which implies non-compliance to the 1/3 gender rule. The problem could be traced to cultural background for semi-arid areas among many other factors. The findings correlated with the findings reported by Aduwi (2019) who reiterated that in Kisumu County, the department of finance and planning in the directorate of revenue constituted of mere male workers than women. Findings further compare with those of Jairo (2018) who observed that in Elgeyo Marakwet, most revenue staff were men

(63%). In Embu County, this was not the case as it was reported by Gituma (2017) where findings established that majority of the employees were female (51%) while and the rest male (49%). The reviewed studies on revenue collection staff in both Counties indicated that one gender had dominated the other which was not in line with the two third gender rule of the Kenyan Constitution 2010.

Despite the gender imbalance mentioned above, most of the staff have requisite qualifications as shown in Figure 4.1. Basically, the effective implementations of mobilization of own source revenue requires one to be knowledgeable. This was determined by seeking information on academic qualification from the respondents.

Figure 4. 1

The highest academic qualification of the respondent
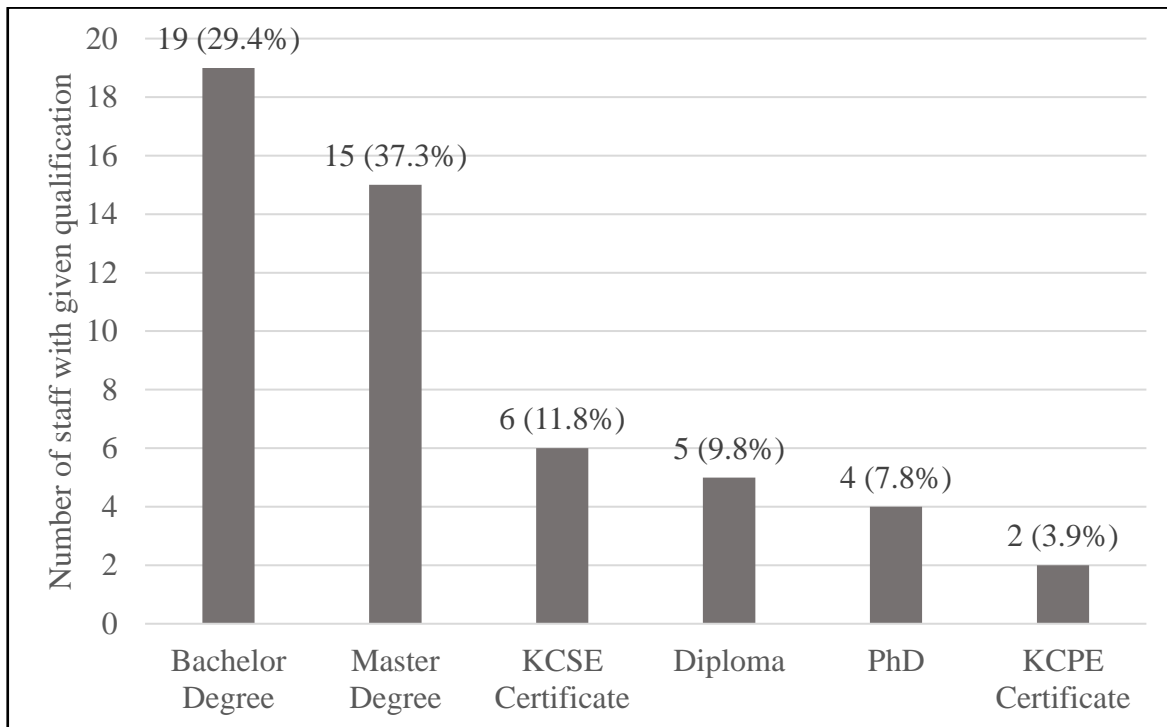
With 38 (74.5%) of respondents holding from bachelor and above degree, it was right to conclude that the employees working in revenue related areas in Isiolo County had adequate knowledge

and were therefore, in a better position to understand issues and strategies for mobilizing own source revenue within the county. Skills are usually acquired through training and experience, while knowledge is acquired through academic qualifications and professional capacity. As such, the information reported in Figure 4.1 suggests that respondents had requisite experience and knowledge for their level of operation; hence their opinions on all constructs were reliable. These findings agreed with the findings of Aduwi in 2019 who reported that revenue officers in the department of planning and finance had adequate knowledge pertaining executing their roles since majority of staff have an undergraduate qualification of a frequency of 27 while those with masters a frequency of 3 and for diploma constituted of a frequency of 24. Unlike Aduwis' (2019) findings which correlated with the current study opinions, the findings of Gituma (2017) refuted these findings. It was revealed that Embu County had not paid attention to education qualification of revenue collecting officers which was evidenced by a majority (45%) of the employees with a secondary school certificate. Diploma and certificate holders were represented by 42% of the respondents, while 10% were undergraduate holders.

Years of work experience in revenue collecting areas

The study also sought to establish years of service of respondents with a view to assessing their familiarity with revenue collections. Work experiences in revenue collection sector was very critical in enabling the respondents to answer the questions on strategies for mobilizing own resources. The responses were summarized and presented in Table 4.2.

Figure 4. 2

Years of work experience in revenue collecting areas
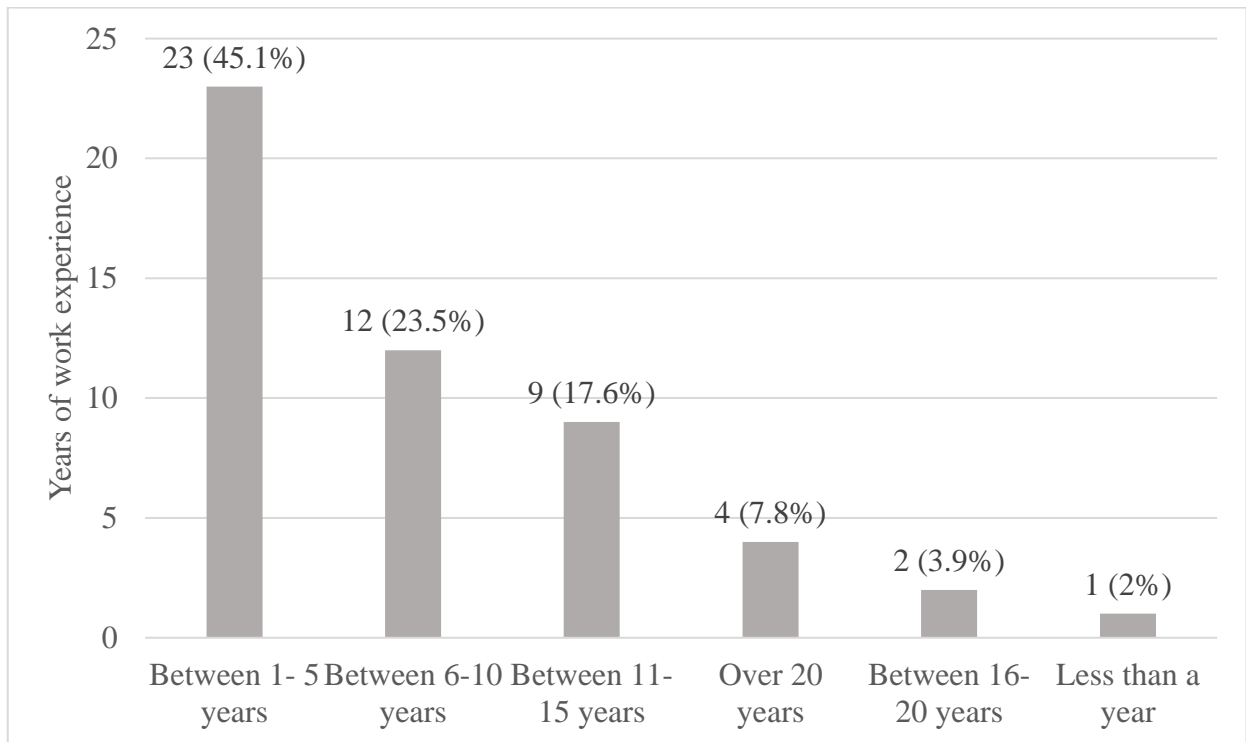
Most employees who participated in this study had a good working experience in revenue collecting areas. The majority 27 (52.8%) had served from six years and above. The findings indicated that 23 (45.1%) had between one and five years. With more than half of the respondents showing sufficient working experience, this information provided confidence that the employees who participated in this study had requisite experience and were familiar with intrigues as well as successes on revenue collection, and hence their opinions on all constructs were reliable.

The findings show that the targeted employees had requisite knowledge and experience; hence their opinions on all constructs were essential and reliable. Results from Gituma's study of 2017 concurred with the findings of the current study which enlightened that 58% revenue collectors in Embu County had experience of over 5 years. Those who had experience of less than five years

were few (43%), relatively young and these implied that they had been employed in the recent past and in the wake of inception of county governments in Kenya in early 2013.

4.2 Descriptive Statistics Results on Mobilization of Own-Source Revenue in Isiolo County

The dependent variable in this study was the mobilization of own-source revenue in Isiolo County. The study had various questions which were in form of sentiments on mobilization of own-source revenue. The same sentiments were presented to respondents in a five-point Likert scale which helped to ascertain their views. The sentiments focused on assessing whether own-source revenue has been sufficient to support operational functions of the county, improved service delivery, affected by the COVID-19 pandemic, and facilitated by the adoption of ICT and technological infrastructure. Other issues investigated included establishing whether the County government had enacted legislation for supporting own-source revenue collection, had gazetted own-source revenue streams and how devolution has enabled mobilization of resources, and established measures in the tourism sector to boost the amount of revenue received or was relying on allocation by the national government (equity share amount). All sentiments in the questionnaire were stated positively and measured in ordinal scale.

Since the study was interested in a composite variable (the mobilization of own-source revenue in Isiolo County), the mean values for all indicators of the dependent variable and sub-variables were summed up accordingly. The summated mean values enabled for appropriate data transformation resulting to a composite variable which was continuous, that is, in scale format. The transformed (composite) variable was later used in this study for parametric tests. The descriptive results were ranked according to descending order of the mean values as shown in Table 4.2.

Table 4. 2

Descriptive statistics on mobilization of own-source revenue in Isiolo County

Statements regarding revenue mobilization (N = 51)	Mean	Std. Deviation	Factor loading
Isiolo County has been relying on allocation by the national government (equity share amount) to perform its functions.	4.24	.992	.852
Isiolo County own-source revenue mobilization has negatively been affected by the COVID-19 pandemic.	3.57	1.500	.840
Own-source revenue streams of Isiolo County are well known and have been gazetted.	3.10	1.100	.585
Devolution in Kenya has aided own-source revenue mobilization in Isiolo County.	3.04	1.414	.646
Since the implementation of devolution in Kenya, Isiolo County Government has experienced growth and development in health sectors, education and roads due to own-source revenue.	2.92	1.354	.657
Isiolo County has enacted legislation for supporting own-source revenue collection.	2.59	1.236	.739
The adoption of ICT and technological infrastructure has positively impacted revenue mobilization in Isiolo County.	2.55	1.189	.687
Service delivery has improved in Isiolo County from the mobilization of own-source revenue.	2.53	1.206	.729
Human resource capacity has influenced the collection of own-source revenue in Isiolo county.	2.51	1.286	.738
The county government has established measures in the tourism sector to boost the amount of revenue received by the Isiolo County Government in the game reserves during the COVID-19 era.	2.43	1.375	.733
Own-source revenue has enabled Isiolo County to meet its revenue collection set targets.	2.33	1.275	.654
Own-source revenue collected has been sufficient to support operational functions of the county.	1.96	1.113	.627
Revenue mobilization in Isiolo County Government has not been affected by the COVID-19 pandemic.	1.76	1.274	.821
Kaiser-Meyer-Olkin Measure of Sampling Adequacy			.806
Bartlett's Test of Sphericity			.000

A factor analysis indicated that all aspects on the revenue mobilization loaded very well where each indicator had a factor Eigenvalue above 0.5. According to Tabachinick and Fidell (2007) a minimum factor loading of 0.45 was sufficient for real life data. The Kaiser-Meyer-Olkin (KMO) measure of sampling adequacy was 0.806, is more than 0.6, and a Bartlett's test of sphericity is, P= .000, which is significant. This provided confidence that the sample size was adequate and loading of the given aspect or revenue collection was sufficient and acceptable in the analysis.

The findings are showing that Isiolo County has heavily been relying on allocation by the national government (equity share amount) to perform its functions. This was happening despite the County having identified and gazetted the revenue streams. Siddiquee et al. (2012) paid attention to revenue mobilization in Eastern Indonesia. The paper showed a high level of dependency by the local government from the national government despite the decentralization.

Although its effort to mobilize own-source revenue has negatively been affected by the COVID-19 pandemic, the issue of county over relying on equity share reveals failure of the county government to evoke article 209 of the constitution to raise its own revenue as detailed in the National Assembly Bill of 2021. The county however admitted that devolution in Kenya had aided own-source revenue mobilization in Isiolo County.

Respondents however disagreed that the county government had established measures in the tourism sector to boost the amount of revenue received in the game reserves during the COVID-19 era, (mean =2.43, standard deviation of 1.375). It was further clear that own-source revenue had not enabled the Isiolo County to meet its revenue collection set targets (mean =1.96, since

the revenue collected has not been sufficient to support the operational functions (mean =1.76), and a standard deviation of more than one in both cases.

The results are pointing out poor revenue collection practices in the Isiolo County government. With clear identification and gazettement of own source revenue, the county government was expected to put up measures for mobilizing the collection of revenue. The Development Initiatives (2018) had noted the need for County government to seal all the loopholes for revenue leakages, strengthen the internal controls, and enact policy for maximizing revenue collection. Ineffectiveness in the own source revenue collection could be attributed to mismanagement of the resources, lack of accountability, inconsistency in the application of policy, avoidance and noncompliance by the taxpayers, corruption, and low level of stakeholder's awareness (Githinji et al., 2018).

To improve revenue collection by the devolved government, De Paepe, et al. (2017) recommended the framework and a committee in charge of domestic revenue mobilization to broaden tax-based tax administration capacity enhancement and address the political and other obstacles hampering tax collecting targets. In addition, the findings by Tullock (2017) urged municipalities to broaden their revenue access by tapping innovatively into unexploited resources such as mining and communal lands.

Diagnostic tests based on Own-source Resource Mobilization

The mobilization of own source revenue at Isiolo County was the dependent variable in this study, hence, checking of normality of the data on its indicators was essential in determining whether to conduct parametric or non-parametric tests during the deeper assessment of predictors. For parametric tests to be carried out, data on the dependent variable should be normally distributed

and should exhibit linearity. In this study, a diagnostic test on normality was determined using p-values and other graphical methods on the dependent variable, Y (own-source mobilization in Isiolo County). The results of the P-values based on the Kolmogorov-Smirnov and Shapiro-Wilk tests are presented in Table 4.3.

Table 4. 3

Tests of normality on own-source mobilization in Isiolo County

	Kolmogorov-Smirnov[a]			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Y	.128	51	.037	.959	51	.079
X1	.086	51	.200[*]	.978	51	.439
X2	.120	51	.063	.966	51	.155
X3	.105	51	.200[*]	.956	51	.055
X4	.108	51	.193	.968	51	.176

*. This is a lower bound of the true significance.
a. Lilliefors Significance Correction

According to the results in Table 4.3, it is clear that the P-value is insignificant, (*P* value is greater than 0.05), which means, that the data gotten from the target population was normally distributed. The findings on histograms, Q-Q plots and box plots which help to further clarify on normality are presented in Figure 4.3, 4.4 and 4.5 respectively.

Figure 4. 3

Histograms showing normality of data on own-source mobilization in Isiolo County

Histogram

Dependent Variable: Y

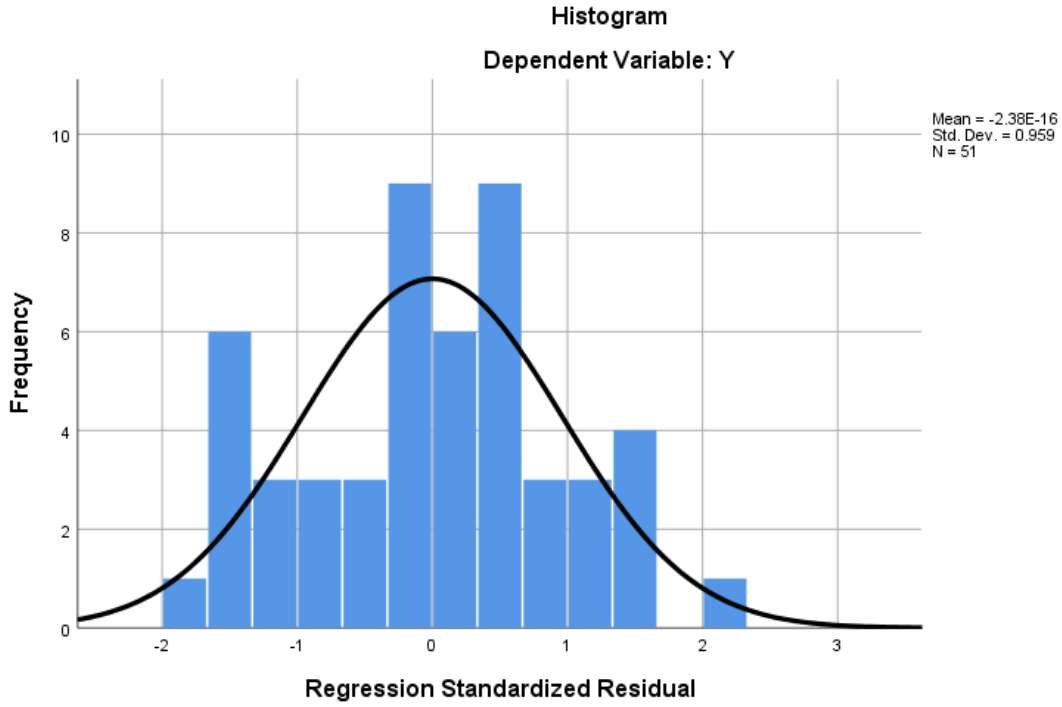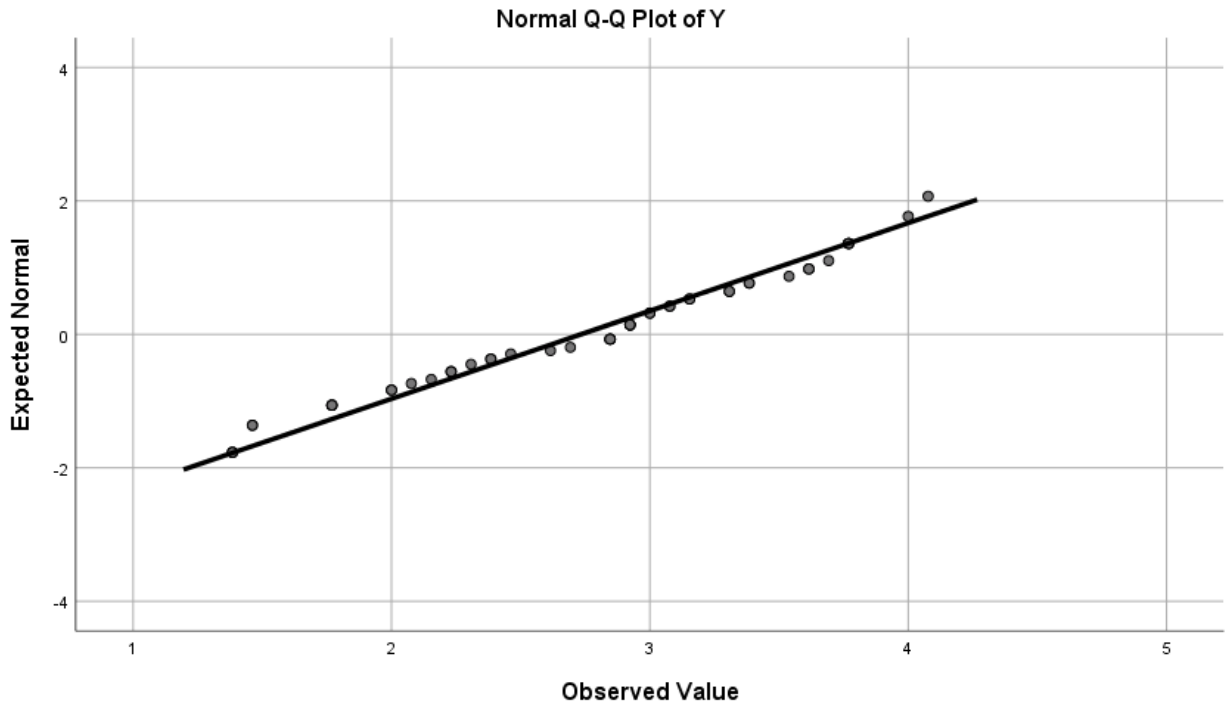Mean = -2.38E-16
Std. Dev. = 0.959
N = 51

Figure 4.3 shows that data is slightly skewed although not completely out of the normal distribution. The same is demonstrated with the standard Q-Q plots found in Figure 4.4.

Figure 4. 4

*Q-Q showing normality of data on own-source mobilization in Isiolo County*

The Q-Q plot in Figure 4.4 shows that the data on the dependent variable fits closely along the line of the best fit. It does not deviate from a normal distribution, and therefore, there is a linear dependency. To further confirm the foregoing observations, Whiskers box plots were generated. The resulting outputs are presented in Figure 4.5.

Figure 4. 5

Box plot on own-source mobilization in Isiolo County
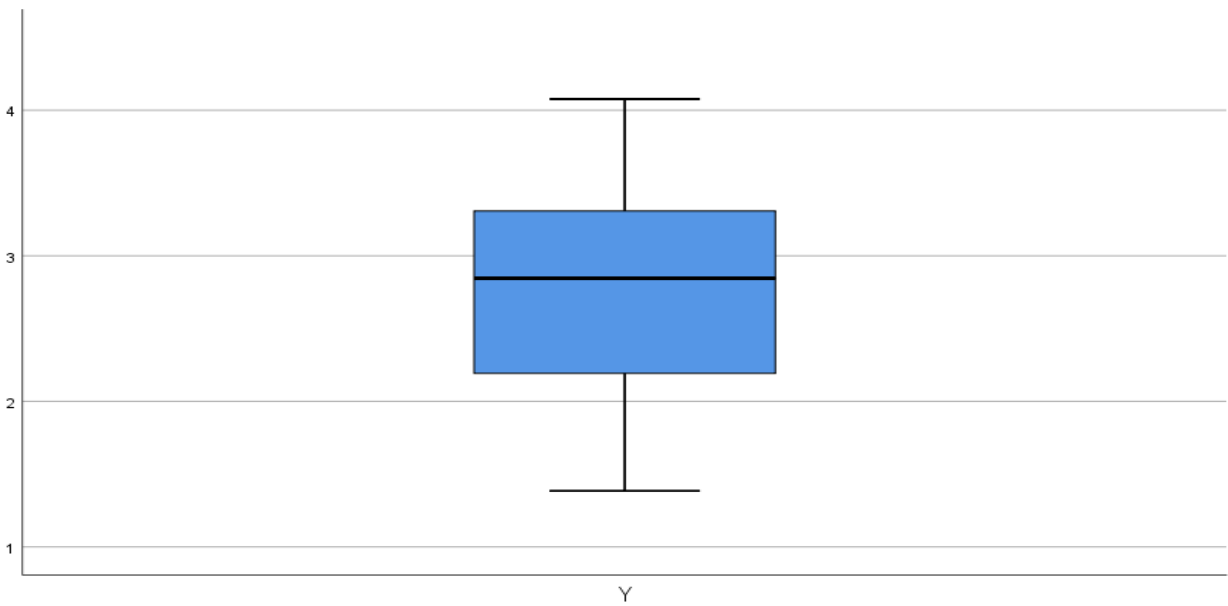
The whickers box plots in Figure 4.5 further indicate the lack of serious skewedness in the data.

Having established the normality of the dependent variable (y), it was important to check multicollinearity and autocorrelation with the independent variables. Results are presented in Table 4.4.

Table 4. 4

Multicollinearity and autocorrelation results based on institutional-based strategies

	VIF	Durbin-Watson value
X1	1.000	1.997
X2	1.000	1,597
X3	1.000	1.468
X4	1.000	1.260

Dependent Variable: Y

Results in Table 4.4 are showing that all the independent variables had no multicollinearity problem as indicated by a Variance Inflation Factor (VIF) values which are more than 0.5 and less than 5 in each case. The VIF values should be closer to 1. Any VIF is that closer to 10 would indicate collinearity among variables (Cooper & Schindler, 2011). The results supported the application of parametric inferential statistics.

The Durbin-Watson value shown in Table 4.4, indicates the likelihood that the variables are auto-correlated. The value is expected to be more than 0.8 (Singh, 2007; Gupta, 2000). The value of the Durbin-Watson in this study was more than 1.000 for each key variable. This indicated that no autocorrelation was detected among the variables.

The sections that follow contain presentations and discussion of results related to each objective where descriptive and corresponding inferential results for each objective are provided respectively.

4.3 Descriptive Results on Human Resource Capacity Strategy

The first objective sought to examine the effect of human resource strategy on the mobilization of own-source revenue in Isiolo County Government. Various sentiments were presented to respondents regarding various components of human resource strategy in a tabular form. The sentiments largely focused on relevant knowledge and skills in revenue collection, adequate staffing with requisite competencies, training and development programs, schemes for motivating revenue collection staff, sufficient resources and facilities, and presence of performance management system to support resource mobilization. All sentiments were stated positively and measured in ordinal scale. Applicable descriptive statistics, that is, mean, standard deviation and factor analysis were computed and results provided in descending order of the mean as presented in Table 4.5.

Table 4. 5

Descriptive Results on Human Resource Capacity Strategy

Sentiments on human resource capacity strategy (N = 51)	Mean	Std. Deviation	Factor loading
• The county government provide support to revenue collection staff	3.22	1.270	.467
• Isiolo County provides infrastructural resources and facilities to mobilize more own-source revenue.	2.96	1.264	.714
• Staff are usually sensitized on own-source revenue streams	2.78	1.172	.419
• Staff in revenue mobilization and collection have relevant knowledge and skills	2.71	1.375	.540
• Recruitment and placement of staff in revenue collection consider staff competencies.	2.57	1.237	.691
• The number of revenue collectors staff in our county is enough	2.53	1.347	.821
• There is a staff performance management system	2.53	1.419	.602
• Staff usually attend training and development programs regularly to perfect their skills in revenue collection and mobilization.	2.27	1.168	.674
• The county has schemes for motivating revenue collection staff as they do their job.	1.98	1.122	.624
• Staff in revenue mobilization and collection department are rewarded for being creative and innovative in improving systems for collection revenue.	1.96	1.058	.451
Summated mean	2.551		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy			.806
Bartlett's Test of Sphericity			.000

A factor analysis indicated that all aspects on the human resource capacity strategy loaded very well where each aspect had a factor Eigenvalue above 0.45. The Kaiser-Meyer-Olkin (KMO) measure of sampling adequacy is .806, is more than 0.6, and a Bartlett's test of sphericity is, P= .000, is significant. This provided confidence that the sample size was adequate and that the loading of the given aspect was sufficient and acceptable in the analysis.

The results are showing a summated mean of 2.551. This indicate poor human resource strategy for own source mobilization in Isiolo County. However, the Isiolo County had made mild steps towards strengthening human resource capacity strategy by providing support to the revenue collection staff. This was through establishing infrastructural resources and facilities for mobilizing more own-source revenue. It was also clear that the County government had done some sensitization on her staff about own-source revenue streams. However, there was weak staff training and development programs on revenue collection. This imply weak capacity building program for human resources that are in the revenue mobilization functional areas. Other shortcoming was the lack of schemes for motivating and rewarding revenue mobilization staff in their job with a view to encouraging creative and innovative ways for improving systems for collection revenue.

The findings are showing general weaknesses in the human resource strategy and weak capacity building programs on the same. A weak human resource strategy is a significant deterrent to revenue mobilization and may frustrate the achievement of desired targets. The study by Jepkoech et al. (2021) agreed that training was a critical human resource development practice that supported tax mobilization in developing nations to a greater extent. Additionally, Jepkoech and other authors stressed that training and development programs for revenue officers in Nandi County equipped them with skills and know-how to unwind limiting imperatives, instill purpose on government strategy as well as invigorated discussions related to tax matters. unlike the current findings which reiterate weaknesses in human resource capacity building, in Nandi County, revenue officers regularly attended development programs, were appraised for their job description performance, had a budget addressed to conduct staff training and that the human resources were adequate to take the revenue mobilization tasks. Results by Mwombeki, (2017)

however reported weak in Tanzanian local governments. Mwombeki's findings were evidenced by the presence of inadequate and incompetent personnel, poorly motivated staff, poor planning, lack of awareness and insufficient facilities which were impeding revenue collection and mobilization.

4.3.1 Testing of hypothesis one on Human resource capacity strategy

The foregoing descriptive results have indicated a weak human resource strategy regarding the mobilization of own-source revenue in Isiolo County. It was therefore critical to check whether the human resource capacity strategy was statistically significant in affecting the mobilization of own-source revenue in Isiolo County. Considering the diagnostic tests results presented in Table 4.3 and in Figures 4.3, 4.4 and 4.5, a linear regression analysis was carried out.

In this study, the model summary of a linear regression results shows the Durbin-Watson value which helped to check whether there was autocorrelation between variables in the analysis. The R values demonstrate the strength of relationship between the variable under investigation. R-square value was used to show the proportion of the variance that was explained by the independent variable on the dependent variable. The ANOVA result was used to indicate whether the model was significant (valid) and good fit of the data where, the significant value was expected to be less than 0.05 ($p = \leq 0.05$). The regression coefficients helped to show the impact and significant minimum beta weight of each independent variable. The multicollinearity effect was also ascertained. This was indicated by the VIF value where was expected to be more than 0.5 and but not more than 5 (Salmerón Gómez, et al., 2016). The beta weight considered for one unit of the independent variable is also provided by as unstandardized or standardized scores. In this study, the first null hypothesis ($H0_1$) premised that human resource capacity strategy does not

affect the mobilization of own-source revenue in Isiolo County. The results of a linear regression

analysis are presented in Tables 4.6, 4.7, and 4.8.

Table 4. 6

Linear regression results on human resource strategy: Model Summary

				Model Summary[b]		
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson	
1	.603[a]	.363	.350	.61199	1.997	

a. Dependent Variable: Y
b. Predictors: (Constant), X1

From the results in Table 4.6, the construct did not show autocorrelation as demonstrated by the

Durbin-Watson value which is more than 1, hence the model was relevant in the analysis. The

results shows a prediction value where, R^2=.363. This implies that human resource capacity

strategy account for 36.3% of the effect on the mobilization of own-source revenue in Isiolo

County when other factors are held constant. ANOVA results in Table 4.7 were critical in

determining the validity of the model.

Table 4. 7

Linear regression results on human resource strategy: ANOVA-Model Validity

Model		Sum of Squares	Df	Mean Square	F	Sig.
			ANOVA[a]			
1	Regression	10.469	1	10.469	27.952	.000[b]
	Residual	18.352	49	.375		
	Total	28.821	50			

. Dependent Variable: Y
b. Predictors: (Constant), X1

The ANOVA results in Table 4.7 shows the significance of human resource capacity strategy in

predicting variations in the mobilization of own-source revenue in Isiolo County. Results show

that human resource capacity strategy (X1), is statistically significant ($F_{(1, 49)}$ = 27.952; P= .000)

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in predicting the variations in the mobilization of own-source revenue in Isiolo County. Results in Table 4.8 show the regression coefficient values for the predictor.

Table 4. 8

Linear regression results on human resource strategy: Regression weight

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1.284	.287		4.469	.000		
	X1	.568	.107	.603	5.287	.000	1.000	1.000

a. Dependent Variable: Y
b. Predictors: (Constant), X1

The findings are showing a VIF value of 1 which indicated that there was no multicollinearity in the constructs under study hence the model was found fit for data analysis and interpretations. The findings are further showing the unstandardized B-coefficient value of 1.284, and a significant constant value, that is, P<0.000.

Considering the ANOVA result which shows $P = .000$ then the study rejected the null hypothesis and concluded that the human resource capacity strategy was statistically significant in affecting the mobilization of own-source revenue in Isiolo County. The regression weight indicate that the impacts of the human resource capacity strategy on the mobilization of own-source revenue will always exist at significant minimum ($\beta 1 = 1.284$, $P = .000$).

The findings underscore the significance of the human resource capacity strategy in the mobilization of own-source revenue in Isiolo County. Results have implications on capacity building programs and establishment of systems that encourage creativity and commitment in the mobilization process. The findings call for a need to strengthen human resources towards realizing targets on own-source revenue. In support of these findings, Jepkoech et al. (2021) indicated that

staff knowledge and competences underscored a significant relationship with revenue collection efficiency, where for every unit increase in competence, there was a corresponding increase on revenue collection efficiency of Nandi County government by 0.693. Jairo (2018) findings as well also concurred well with the study findings that human resources in Elgeyo Marakwet were paid very little, lacked requisite skills and competencies on the job, lacked revenue mobilization skills and that the county experienced very high turn-over. Additionally, human resource development significantly affected the service delivery, budget formation and performance in the revenue sector. Revenue collecting staff skills, knowledge, development arenas and competences was deemed important in revenue mobilization and collection and a call to strengthen them was inevitable.

4.4 Descriptive Results on Legislative Strategy

The second objective sought to determine the effect of legislative strategy on the mobilization of own-source revenue in Isiolo County Government. The main aspects measured in this construct included establishing whether there is policy document guiding the staffs' conduct and behaviour when mobilizing revenue in the county, clear structure on resource mobilization, regulatory and legislative guidelines on own-source revenue mobilization, a policy on the reduction of statutory and discretionary tax exemptions and waivers, a policy on own-source revenue mobilization, measures to broaden tax bases & legislations; internal audits control systems for monitoring revenue mobilization, presence of tax dispute resolution committee in the county. Other aspects on periodic staff and public awareness on the operational structures and presence of administrative structure for supporting smooth mobilization of own-source revenue in the county were also investigated. The results are provided in descending order of the mean in Table 4.9.

Table 4. 9

Descriptive Results on Legislative Strategy

Sentiments on legislative strategy for supporting the mobilization of own-source revenue	Mean	Std. Deviation	Factor loading
• Our county has established regulatory and legislative guidelines on own-source revenue mobilization	3.16	1.223	.737
• There is a clear administrative structure for smooth mobilization of own-source revenue in our county.	3.02	1.257	.588
• We have a policy document guiding our conduct and behaviour when mobilizing revenue in the county.	3.00	1.371	.777
• There are outright internal audits control systems for monitoring our own-source revenue.	2.90	1.487	.554
• There is a clear structure on resource mobilization in our county	2.88	1.336	.806
• Our county has established a policy on own-source revenue mobilization	2.84	1.347	.617
• Our county has formulated strategies on the mobilization of own-source revenue	2.73	1.078	.658
• Our county has instituted measures to broaden tax bases	2.71	1.238	.684
• Our county has instituted measures to strengthen tax legislations	2.59	1.169	.778
• Our county has developed a policy on the reduction of statutory and discretionary tax exemptions and waivers.	2.55	1.064	.537
• Our county conduct periodic staff and public awareness on the operational structures and procedures guiding own-source revenue mobilization.	2.55	1.119	.621
• There is an established tax dispute resolution procedures and a committee in our county.	2.31	1.225	.521
Summated mean	2.77		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy			.869
Bartlett's Test of Sphericity			.000

A factor analysis indicated that all aspects on legislative strategy for supporting the mobilization of own-source revenue in Isiolo County Government loaded very well where each aspect had a factor Eigenvalue above 0.45. The Kaiser-Meyer-Olkin (KMO) measure of sampling adequacy

was .869, is more than 0.6, and a Bartlett's test of sphericity is, P= .000, is significant. This provided confidence that the sample size was adequate and that the loading of the given aspect was sufficient and acceptable in the analysis.

The results are showing a summated mean of 2.77. Only three aspects of legislation had a mean above 3. These are 'our county has established regulatory and legislative guidelines on own-source revenue mobilization, there is a clear administrative structure for smooth mobilization of own-source revenue in our county, and presence of a policy document guiding our conduct and behaviour when mobilizing revenue in the county. This clearly indicates a moderate legislative strategy for supporting the mobilization of own-source revenue in Isiolo County Government. It was noted that the county had not developed an outright policy on the reduction of statutory and discretionary tax exemptions and waivers, there were minimal periodic staff and public awareness on the operational structures and procedures guiding own-source revenue mobilization. Furthermore, the county was yet to establish tax dispute resolution procedures and a committee to address the same.

The weaknesses in the legislative framework have enormous implications on the effectiveness of strategies employed to maximize collection of own-source revenue in the county. These findings agree with a report by Chauke in 2016 who disclosed that municipalities and revenue collecting officers were guided by only one statutory law (SARS Act) in the collection of revenue. Although, many feared evading paying taxes due to the instant repercussions experienced for not paying taxes, while the inconvenience accrued from lack of comprehensive statutory guidelines was evident. This point out a need to strengthen the legislative framework to support the effective mobilization of own-source revenue in Isiolo County Government. In support were also results of Chepkwony and Makokha (2018) who reported that county revenue remittance and payment

policy, revenue collection enforcement policy and revenue recovery policy needed to be reviewed to effectively realize revenue collection performance. Moreover, recommendations were suggested pertaining to developing a comprehensive policy that would address the issues of tax evasions since regulatory frameworks significantly and positively influenced the level of revenue collected by the county.

4.4 Testing of Hypothesis two on Legislative Strategy

The foregoing descriptive results have that development and legislative framework for supporting effective mobilization of own-source revenue in Isiolo County Government was at average. The study further investigated whether the legislative strategy was statistically significant in affecting the mobilization of own-source revenue in Isiolo County. Considering the diagnostic tests results presented in Table 4.3 and in Figures 4.3, 4.4 and 4.5, a linear regression analysis was carried out to test the second null hypothesis ($H0_2$) which premised that legislative strategy does not significantly affect the mobilization of own-source revenue in Isiolo County. The results are presented in Tables 4.10, 4.11, and 4.12.

Table 4. 10

Linear regression results on legislative strategy: Model Summary

Model Summary[b]					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.701[a]	.491	.481	.54708	1.597

a. Dependent Variable: Y
b. Predictors: (Constant), X2

From the results in Table 4.10, the indicators of construct under investigation did not show autocorrelation as demonstrated by the Durbin-Watson value which is more than 1, hence the model was relevant in the analysis. The R value of .701 shows a strong correlation between the

two variables. The results shows a prediction value where, R2=.491. This implies that legislative strategy account for 49.1% of the effect on the mobilization of own-source revenue in Isiolo County when other factors are held constant. ANOVA results in Table 4.11 were critical in determining the validity of the model.

Table 4. 11

Linear regression results on legislative strategy: ANOVA-Model Validity

Model		Sum of Squares	Df	Mean Square	F	Sig.
			ANOVA[a]			
1	Regression	14.155	1	14.155	47.293	.000[b]
	Residual	14.666	49	.299		
	Total	28.821	50			

. Dependent Variable: Y
b. Predictors: (Constant), X2

The ANOVA results in Table 4.11 shows the significance and validity of legislative strategy in predicting variations in the mobilization of own-source revenue in Isiolo County. Results show that legislative strategy (X2), is statistically significant $(F_{(1, 49)} = 47.293; P= .000)$ in predicting the variations in the mobilization of own-source revenue in Isiolo County. This confirms that the model is valid. Results in Table 4.12 show the regression coefficient values for the predictor.

Table 4. 12

Linear regression results on legislative strategy: Regression weight

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1.146	.243		4.716	.000		
	X2	.573	.083	.701	6.877	.000	1.000	1.000

a. Dependent Variable: Y
b. Predictors: (Constant), X2

The findings are showing a VIF value of 1 which indicated that there was no multicollinearity in the constructs under study, hence the model was found fit for data analysis and interpretations. The findings are further showing the unstandardized B-coefficient value of .573, and a significant constant value, that is, P<0.000.

Considering the ANOVA result which shows $P = .000$ then the study rejected the null hypothesis and concluded that the legislative strategy was statistically significant in affecting the mobilization of own-source revenue in Isiolo County. The regression weight indicate that the impacts of the legislative strategy on the mobilization of own-source revenue will always exist at significant minimum ($\beta 1 = .573$, $P = .000$).

The findings pointed out the significance of the legislative strategy in the mobilization of own-source revenue in Isiolo County. Results indicate a great need to strengthen the legislative framework and operationalize the same through development of relevant policies to support the effective mobilization of own-sources revenue in the county. These findings are in line with the results of Chepkwony and Makokha (2018) who reported that policies, for example on county revenue remittance/payment policy, revenue collection enforcement policy and revenue recovery policy and legislative strategies, had a significant influence on effective revenue collection in Bomet County. Results recommended reviewing and reforming the existing county revenue collection policies as well as developing others that would address the issues of tax evasions since regulatory frameworks significantly and positively influenced the level of revenue collected by the county.

4.5 Descriptive Results on Innovative Money Collecting Systems Strategy

The third objective sought to assess the effect of innovative money collecting systems strategy on mobilization of own-source revenue in Isiolo County Government. The main aspects measured in this construct included ascertaining the presence of electronic revenue collecting system that allow e-billing, e-payment, e-receipts is used to collect local revenue, and real-time registration of taxpayers. Others were adoption of IT solutions for curbing tax evasions and theft of collected funds; audit, security controls systems, enforcement and verification systems; and IT infrastructures for monitoring the collection of own-source. The results are provided in descending order of the mean in Table 4.13.

Table 4. 13

Descriptive results on innovative money collecting systems strategy

Sentiments on money collecting systems strategy for supporting the mobilization of own-source revenue	Mean	Std. Deviation	Factor loading
• There are an established audit, control, enforcement and verification systems for revenue collection in Isiolo County	2.59	1.314	.693
• Isiolo County government revenue collecting system allows the generation of e-receipts for all revenue collected	2.57	1.404	.820
• There is an established online payment platform for all revenue streams in the Isiolo County government	2.57	1.153	.414
• Isiolo County government usually carry out surveys of the revenue sources to explore alternative and most potential revenue sources to boost revenue mobilization	2.49	1.317	.731
• Staff are mandated to come up with innovative solutions in collecting own-source revenue.	2.47	1.302	.724
• Isiolo County has an electronic money collecting system that is used to collect local revenue from taxpayers	2.45	1.331	.770
• Revenue collecting officers do not accept rents, rates and fees on a cash basis; instead, the taxpayers are encouraged to make an online payment	2.37	1.341	.747
• The county government has invested in IT infrastructures for monitoring the collection of own-source revenue	2.31	1.241	.738
• There are well outlined preventive, and detective security controls systems in place for controlling illicit financial flaws such as corruption in our county government	2.29	1.101	.763
• The county government has adopted a real-time register system of taxpayers	2.29	1.171	.653
• Isiolo County government has developed IT solutions for curbing tax evasions and theft of collected funds	2.12	1.211	.695
Summated mean	2.41		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy			.784
Bartlett's Test of Sphericity			.000

With an exception one, all other aspects on innovative money collecting systems strategy in Isiolo County Government loaded very well in a factor analysis where each aspect had a factor Eigenvalue above 0.45. The aspect that did not load well (Eigenvalue = 0.41) was 'there is an established online payment platform for all revenue streams in the Isiolo County government'

The Kaiser-Meyer-Olkin (KMO) measure of sampling adequacy was .784, is more than 0.6, and a Bartlett's test of sphericity is, P= .000, is significant. This provided confidence that the sample size was adequate and that the loading of the given aspect was sufficient and acceptable in the analysis.

The results are showing a summated mean of 2.41. This indicates a general disagreement with the aspects posed to respondents regarding the innovative money collecting systems strategy. Only two aspects of innovative money collecting systems strategy had a mean above 2.5. These are 'there are an established audit, control, enforcement and verification systems for revenue collection in Isiolo County; revenue collecting system allows the generation of e-receipts for all revenue collected'. The results further indicated that the Isiolo County government has not adequately invested in IT infrastructures for monitoring the collection of own-source revenue, and is yet to put in place preventive and detective security controls systems for controlling illicit financial flaws. Karori et al. (2016) focused on revenue collection efficiency and the operational performance of county governments. Their study emphasized on the need to strengthen computerization, supervisory and benchmarking strategies to maximize revenue collection efficiency.

Moreover, the Isiolo County government had not yet developed IT solutions for curbing tax evasions and theft of collected funds; and a real-time register system of taxpayers. The weaknesses noted regarding the innovative money collecting systems strategy were weighty and indicate need to embrace IT in providing solutions. Good procedures and processes require adoption of water-tight IT systems with a view to sealing all the loose ends. Weak electronic revenue collecting system that allow e-billing, e-payment, security controls systems and poor IT infrastructures will

always deter effective revenue collection strategies envisaged by the County government. This can frustrate the effort by County government to mobilize own-source.

In contrast, Kimutai (2017) disclosed that North Rift had adequate infrastructure provided by the county governments to cater for revenue collection. For technology, Kimutai opined that the majority of counties in rift valley had adopted automated revenue collecting system and hence this region experience efficiency and effectiveness in the exercise although some avenues were not fully explored. From this, the revenue collection was found to be boost to a greater extent. This was also echoed by Gituma (2017) that e-revenue collecting systems improved efficiency, accountability, records keeping and assured accuracy. Gituma noted that parking fees systems, electronic payment systems, land rates, single business permits, market rates, and penalties systems needed to be integrated into one system in order to enhance efficiency and timely revenue collection. Moreover, findings of Karimi et al. (2017) as well refuted the current study findings which accorded that innovative money collecting systems and IT use in Embu increased transparency, saved time and increased accountability in the county government revenue collecting sector.

4.5.1 Testing of hypothesis three on Innovative money-collecting systems strategy

The foregoing descriptive results show significant weaknesses in innovative money-collecting systems strategy for supporting effective mobilization of own-source revenue in Isiolo County Government. The study further investigated whether the innovative money-collecting systems strategy was statistically significant in affecting the mobilization of own-source revenue in Isiolo County. Considering the diagnostic tests results presented in Table 4.3 and in Figures 4.3, 4.4 and 4.5, a linear regression analysis was carried out to test the second null hypothesis ($H0_1$) which

premised that innovative money-collecting systems strategy does not significantly affect the mobilization of own-source revenue in Isiolo County. The results are presented in Tables 4.14, 4.15, and 4.16.

Table 4. 14

Linear regression results on innovative money-collecting systems strategy: Model Summary

Model Summary[b]					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.670[a]	.448	.437	.56967	1.468

a. Dependent Variable: Y
b. Predictors: (Constant), X3

From the results in Table 4.14, the indicators of construct under investigation did not show autocorrelation as demonstrated by the Durbin-Watson value which is more than 1, hence the model was relevant in the analysis. The R value of .670 shows a strong correlation between the two variables. The results shows a prediction value where, R2=.448. This implies that innovative money-collecting systems strategy account for 44.8% of the effect on the mobilization of own-source revenue in Isiolo County when other factors are held constant. ANOVA results in Table 4.15 were critical in determining the validity of the model.

Table 4. 15

Linear regression results on innovative money-collecting systems strategy: Model Validity

Model		Sum of Squares	Df	Mean Square	F	Sig.
		ANOVA[a]				
1	Regression	12.919	1	12.919	39.810	.000[b]
	Residual	15.902	49	.325		
	Total	28.821	50			

. Dependent Variable: Y
b. Predictors: (Constant), X3

The ANOVA results in Table 4.15 shows the significance and validity of innovative money-collecting systems strategy in predicting variations in the mobilization of own-source revenue in Isiolo County. Results show that innovative money-collecting systems strategy (X3), is statistically significant ($F_{(1, 49)} = 39.810$; P= .000) in predicting the variations in the mobilization of own-source revenue in Isiolo County. This confirms that the model is valid. Results in Table 4.16 show the regression coefficient values for the predictor.

Table 4. 16

Linear regression results on innovative money-collecting systems strategy: Regression weight

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1.432	.221		6.474	.000		
	X3	.540	.086	.670	6.310	.000	1.000	1.000

a. Dependent Variable: Y
b. Predictors: (Constant), X3

The findings are showing a VIF value of 1 which indicated that there was no multicollinearity in the constructs under study, hence the model was found fit for data analysis and interpretations. The findings are further showing the unstandardized B-coefficient value of .540, and a significant constant value, that is, P<0.000.

Considering the ANOVA result which shows $P = .000$ then the study rejected the null hypothesis and concluded that the innovative money-collecting systems strategy was statistically significant in affecting the mobilization of own-source revenue in Isiolo County. The regression weight indicate that the impacts of the legislative strategy on the mobilization of own-source revenue will always exist at significant minimum ($\beta1 = .540$, $P = .000$).

The findings are showing that although innovative money-collecting systems strategy was conspicuously weak, it was statistically significant in affecting the mobilization of own-source revenue in Isiolo County. Results indicate a great need for deliberate measures of enforcing the adoption of all-round and water-tight IT solutions in all strategies employed in mobilizing own-sources in Isiolo County. Gituma (2017) concurred saying that tighter information systems were found to have positive relationship with revenue collection. More-so, they increased accuracy, accountability and accuracy record keeping. although the case of Gituma was slight different in that ICT infrastructure and systems were implemented, the same was stressed that these separate systems required to be integrated to achieve better performance in the revenue collection exercise. These findings are in line with those of Karimi et al. (2017) who asserted that there was a positive and a statistical significant relationship between the adoptions of fully fledged ICT services and revenue mobilization. In support of the same, Okiro's findings in 2015 reiterated that e-payment systems had statistically positive and significant implications on revenue mobilization performance.

4.6 Descriptive Results on COVID-19's Business Recovery Support Strategy

The last objective sought to examine COVID-19 business recovery support strategy put in place to mobilize own-source revenue in Isiolo County Government. The sentiments largely focused on policies drafted to address recovery, survival and growth of micro, small and medium business

enterprises due to COVID-19 pandemic, measures for awarding tenders of PPEs to local entrepreneurs, provision of waivers and subsidies by county government to cushion the business community and facilitate COVID-19 business recovery, Covid-19 sensitization and awareness campaigns for the business community, and facilitation of Covid-19 soft loans by county government to the small business community as a measure to help them recover from the effect of COVID-19. The results are provided in descending order of the mean in Table 4.17.

Table 4. 17

Descriptive Results on COVID's Business Recovery Support

Sentiments on COVID 19's Business Recovery Support Strategy towards enhancing the Mobilization of Own-source Revenue in Isiolo County Government	Mean	Std. Deviation	Factor loading
The county government has instituted Covid-19 sensitization and awareness campaigns for the business community.	3.27	1.078	.439
The county government has put measures that offer tenders of PPEs to local entrepreneurs.	2.88	1.259	.577
The county government has provided waivers and subsidies to cushion the business community and facilitate COVID-19 business recovery.	2.55	1.119	.530
There are elaborate business coaching measures by the county government aimed at improving the survival and growth of micro, small and medium business enterprises during the COVID-19 era	2.39	1.234	.627
The county government has drafted policies addressing recovery of the revenue mobilization targets during the COVID-19 era	2.33	1.160	.695
The county government facilitate Covid-19 soft loans to the small business community as a measure to help them recover from the effect of Covid-19.	2.10	1.136	.352
Summated mean	2.57		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy			.768
Bartlett's Test of Sphericity			.000

With an exception two, all other aspects on COVID-19's business recovery support strategy in Isiolo County Government loaded very well in a factor analysis where each aspect had a factor

Eigenvalue above 0.45. The aspect that did not load well (Eigenvalue = 0.439 and 0.352 respectively) were 'The county government has instituted Covid-19 sensitization and awareness campaigns for the business community' and, 'the county government facilitate Covid-19 soft loans to the small business community as a measure to help them recover from the effect of Covid-19'. The Kaiser-Meyer-Olkin (KMO) measure of sampling adequacy was .768, is more than 0.6, and a Bartlett's test of sphericity is, P= .000, is significant. This provided confidence that the sample size was adequate and that the loading of the given aspect was sufficient and acceptable in the analysis.

The results are showing a summated mean of 2.57. This indicates a general disagreement with the aspects posed to respondents regarding the COVID-19's business recovery support strategy. Only two aspects of COVID 19 business Recovery support strategy had a mean above 2.5. These are 'the county government has put measures that offer tenders of PPEs to local entrepreneurs, and the county government has provided waivers and subsidies to cushion the business community and facilitate COVID-19 business recovery'. The majority of the respondents disagreed that there are elaborate business coaching measures by the county government aimed at improving the survival and growth of micro, small and medium business enterprises during the COVID-19 era, and 'the county government has drafted policies addressing recovery of the revenue mobilization targets during the COVID-19 era'.

The results are pointing out weak measures by the Isiolo County government towards supporting business recovery from the effect of COVID-19. Most own-source revenue comes from the business community. Most business communities were adversely affected by COVID-19 pandemic and several have not recovered. The situation reciprocates on own-source revenue target

by the county government. Cushioning measures coupled with financial and moral support are therefore critical in facilitating business recovering. A recovery initiative will implicate on the amount of revenue collected by the County government. In that connection, weak COVID-19 business recovery support strategy escalates and prolongs the shortfall in the revenue target experienced by the Isiolo County government. Unlike in the current findings which report weak measures to redeem the economy from the down-fall caused by COVID-19 Pandemic, Dasewicz et al. (2020) reported some differences in the US in a report by The Center for Strategic and International Studies. The findings reported intended plans to address recovery with a focus on the small medium business enterprises. These were short-term (deploying non-traditional financing tools to weather down-turn), middle-term (the use of risk capital to support pooled vehicles), and long-term financing strategies. Kalogiannidi's study of 2021 contrasted the findings saying that Greece government was underway to address its economic downfall resulting from COVID-19 predicament through innovatively utilizing own-source revenue sources available other than loan borrowing from IMF and World Bank.

4.6.1 Testing of hypothesis three on COVID-19 business recovery support strategy

The descriptive results presented in the above section shows significant weaknesses in COVID-19's business recovery support strategy for supporting effective mobilization of own-source revenue in Isiolo County Government. The study further investigated whether the COVID-19's business recovery support strategy was statistically significant in affecting the mobilization of own-source revenue in Isiolo County. Considering the diagnostic tests results presented in Table 4.3 and in Figures 4.3, 4.4 and 4.5, a linear regression analysis was carried out to test the second null hypothesis ($H0_4$) which premised that COVID-19's business recovery support strategy does

not significantly affect the mobilization of own-source revenue in Isiolo County. The results are presented in Tables 4.18, 4.19, and 4.20.

Table 4. 18

Linear regression results on COVID-19's business recovery support strategy: Model Summary

Model Summary[b]					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.708[a]	.501	.490	.54194	1.260

a. Dependent Variable: Y
b. Predictors: (Constant), X4

From the results in Table 4.18, the indicators of construct under investigation did not show autocorrelation as demonstrated by the Durbin-Watson value which is more than 1, hence the model was relevant in the analysis. The R value of .708 shows a strong correlation between the two variables. The results shows a prediction value where, R^2=.501. This implies that COVID-19's business recovery support strategy account for 50.1% of the effect on the mobilization of own-source revenue in Isiolo County when other factors are held constant. ANOVA results in Table 4.19 were critical in determining the validity of the model.

Table 4. 19

Linear regression results on COVID-19's business recovery support strategy: Model Validity

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	14.429	1	14.429	49.129	.000[b]
	Residual	14.391	49	.294		
	Total	28.821	50			

ANOVA[a]

. Dependent Variable: Y
b. Predictors: (Constant), X4

The ANOVA results in Table 4.19 shows the significance and validity of COVID-19's business recovery support strategy in predicting variations in the mobilization of own-source revenue in Isiolo County. Results show that COVID-19's business recovery support strategy (X4), is statistically significant ($F_{(1, 49)}$ = 49.129; P= .000) in predicting the variations in the mobilization of own-source revenue in Isiolo County. This confirms that the model is valid. Results in Table 4.20 show the regression coefficient values for the predictor.

Table 4. 20

Linear regression and COVID-19's business recovery support strategy: Regression weight

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1.100	.245		4.489	.000		
	X4	.631	.090	.708	7.009	.000	1.000	1.000

a. Dependent Variable: Y
b. Predictors: (Constant), X4

The findings are showing a VIF value of 1 which indicated that there was no multicollinearity in the constructs under study, hence the model was found fit for data analysis and interpretations. The findings are further showing the unstandardized B-coefficient value of .631, and a significant constant value, that is, P<0.000.

Considering the ANOVA result which shows $P = .000$ then the study rejected the null hypothesis and concluded that the COVID-19's business recovery support strategy was statistically significant in affecting the mobilization of own-source revenue in Isiolo County. The regression weight indicate that the impacts of the COVID-19's business recovery support strategy on the mobilization of own-source revenue will always exist at significant minimum ($\beta1 = .631$, $P = .000$).

The findings pointed out the significance of the COVID-19's business recovery support strategy in the mobilization of own-source revenue in Isiolo County. Results indicates a great need for county government to institute support systems to business community to cushion them from adverse effect of COVID-19 pandemic. Results concur with the research conducted by Goyal (2020), Liu (2020), Mullins et al. (2020) Dasewicz et al. (2020), Kalogiannidi (2021) and Sudhir (2020) which recognize business recovery strategies as significant and key in addressing the halt and economic downfall in various countries as noted by the researchers. Support systems recommended include investing in tapping from unexplored local revenue sources, enactment of tax reforms and policies, investing in lifting small, medium and business enterprises and enactment of short-term, medium-term and long-term business recovery goals from the adverse effects of the zoonotic pandemic.

4.7 Overall Model on the institutional-based strategies for mobilizing own-resource revenue
The purpose of this study was to assess the institutional-based strategies for enhancing mobilization of own-resource revenue in Isiolo County. Having examined the nature of each strategy and the predictive capacity of each of them in enhancing mobilization of own-resource revenue in Isiolo County, it was necessary to assess the prediction capacity of all the four strategies when combined together. The dependent variable (mobilization of own-resource

revenue) was therefore regressed on the four predictor variables in a combined model to determine the nature of relationship and composite prediction capacity. This was determined by carrying out a multiple linear regression.

In the model summary of a multiple linear regression results, the Durbin-Watson value helped to determine the possibility of autocorrelation between variables in the analysis. R-Square value was used to show the proportion of the variance that was explained by the combined institutional-based strategies in enhancing mobilization of own-resource revenue in Isiolo County. The ANOVA result was used to indicate whether the model was significant and good fit of the data (model validity) where, the significant value was expected to be less than 0.05 ($p = \leq 0.05$). The regression coefficients helped to show the impacts and significant minimum of each strategy when all of them are combined in one model. Multicollinearity was regarded present if the VIF value was more than 5 (Salmerón Gómez, et al., 2016). The beta weights considered for one unit of the independent variable of a combined model are also provided. The results of a multiple regression analysis are presented in Table 4.21, 4.22, and 4.23.

Table 4. 21

Multiple regression results on institutional-based strategies: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.782[a]	.611	.577	.49373	1.616
a. Predictors: (Constant), X1, X2, X3, X4					
b. Dependent Variable: Y					

The results in Table 4.21 show Durbin-Watson value of 1.616 which is more than 1, hence, the model was found relevant for use in the intended analysis since no autocorrelation was noted between the four institutional-based strategies. The results are further showing that the four

predictors (institutional-based strategies), jointly account for 61.1% of variation on mobilization of own-resource revenue in Isiolo County ($R^2 = .611$). The R value of .782 shows that the correlation between the institutional-based strategies and mobilization of own-resource revenue in Isiolo County is very strong. The ANOVA results in Table 4.22 helped to determine the validity of the model.

Table 4. 22

Multiple regression results on institutional-based strategies: Model Validity

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	17.607	4	4.402	18.057	.000[b]
	Residual	11.214	46	.244		
	Total	28.821	50			
a. Dependent Variable: Y						
b. Predictors: (Constant), X1, X2, X3, X4						

The linear regression ANOVA output in Table 4.22 containing all the four institutional-based strategies in a single model was found to be valid (a good fit of the data), ($F_{(4,46)} = 18.057$, $P < .000$). This meant that all the four predictors (institutional-based strategies), when combined together, form a model that is statistically significant in explaining the variations in the mobilization of own-resource revenue in Isiolo County. The coefficients values of each predictor (institutional-based strategies) in a combined model was computed and results presented in Table 4.23.

Table 4. 23

Multiple regression results on institutional-based strategies: Regression Coefficients

Model		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
1	(Constant)	.623	.268		2.326	.025		
	X1	.242	.109	.256	2.213	.032	.631	1.585
	X2	.246	.138	.301	1.782	.081	.295	3.384
	X3	-.038	.158	-.047	-.241	.811	.221	4.520
	X4	.349	.146	.391	2.397	.021	.318	3.148
a. Dependent Variable: Y								
b. Predictors: (Constant), X1, X2, X3, X4								

The result of the regression coefficients for each predictor (institutional-based strategies) in the model shows a VIF value that is above 1.000 and below 5.000. This helped to rule out possibility of multicollinearity in the variables under study. This also implied that the regression model was fit for data analysis and interpretations; meaning, the four institutional-based strategies, when combined together produces a best combination in the mobilization of own-resource revenue in Isiolo County. The findings are further showing the unstandardized B-coefficient value of .242, .246, -.038 and .349; and a significant constant value, that is, $P<0.025$. The findings imply that Isiolo County government ought to fully embark and confidently pursue the four institutional-based strategies in mobilizing own-resource revenue.

The hypothesized model of this study; ($Y = B_0 + B_1X_1 + B_2X_2 + B_3X_3 + B_4X_4 + e$) was validated. Notably, the model shows that the mobilization of own-resource revenue in Isiolo County = (($.242x_1$ human resource strategy) + ($.246x_2$ legislative strategy) + ($-.038 x_3$ innovative money collecting strategy) + ($.349x_4$ COVID-19 business recovery strategy) + .623)). In this model, .623 is the baseline score that is unrelated to any four institutional-based strategies; which

means that it is the same .623 points for each strategy. For example, on average; 1 point higher on the human resource strategy, scores .242 points higher on mobilization of own-resource revenue in Isiolo County.

The results indicate that all the four strategies: human resource strategy (X1) legislative strategy (X2), innovative money collecting strategy (X3), and COVID-19 business recovery strategy (X4), are jointly significant in determining the mobilization of own-resource revenue in Isiolo County. The resulting regression model is:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \varepsilon$$

$$Y = .623 + .242 x_1 + .246 x_2 + -.038\ x_3 + .349 x_4 + e$$

Where:

Y = mobilization of own-resource revenue in Isiolo County

β_0 = Constant

$\beta_1 + \beta_3$ = weights crested from the variables $(x_1, x_2, x_3,\ x_4)$ as shown below

    X_1 = Human resources strategy

    X_2 = Legislative strategy

    X_3 = Innovative money collection strategy

    X_4 = COVID-19 business recovery strategy

    ε = is the estimated error of the model that has a mean of zero at constant variance.

In addition to findings that all the four strategies jointly forms a model that is statistically significant in enhancing mobilization of own-resource revenue in Isiolo County, the study further noted that the multiple regressions results of coefficients in Table 4.23, indicate that when all the four strategies are combined, the most significant strategies were two: that is, the COVID-19 business recovery strategy (X4), ($\beta 4 = .349$, $P = .021$), and the human resource strategy (X1), ($\beta 1 = .242$, $P = .032$) respectively. This implies that, although all the four institutional-based strategies

are relevant in enhancing mobilization of own-resource revenue in Isiolo County, it is the COVID-19 business recovery strategy and human resource strategy that appears most effective and significant.

The findings in the above sections are practical and have enormous implications. The results indicate the need for Isiolo County to embark on deliberate strategies to boost own-source revenue. With a devolved government structures in place, the County government is expected to sharpen its guns and maximize own-source revenue. According to Odanga (2019), revenue mobilization could be diversified through applications strategies. Musleh (2016) presented a synopsis of the local government decentralization efforts for revenue mobilization in Bangladesh and reiterated that revenue mobilization tier had been neglected in that country, causing financial insufficiency. The study by Awitta (2010) had stressed on the need for organization structures, training, workforce planning, developing teamwork among management and staff, new approaches to reward management and adaptation of total quality management to enhance the mobilization of revenue.

4.8 Summary of the Chapter

The main aim of the study was to analysis of institutional-based strategies for enhancing mobilization of own-source revenue in Isiolo County. Results showed that human resource strategy, legislative strategy, innovative money-collecting systems strategy and COVID-19 business recovery support strategy had statistically significant effect in the mobilization of own-source revenue in Isiolo County and therefore all the null hypotheses were rejected. However, in a combined model, it is the COVID-19 business recovery strategy and human resource strategy that appears most significant.

CHAPTER FIVE

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

5.1 Introduction

This chapter summarizes the key findings as well as conclusions and recommendations. The purpose of the study was to assess the institutional-based strategies for enhancing mobilization of own-resource revenue in Isiolo County. It was guided by four objectives that aimed to assess human resource strategy, legislative strategy, innovative money-collecting systems strategy, and the COVID-19 business recovery support strategy to enhance its own-source revenue in Isiolo County. The Agency theory, Adam Smith's Canons of Taxation theory, the rational expectations theory of technology, and Vroom's expectancy theory guided exploring the phenomena.

A descriptive survey research design was applied in collecting data from the revenue generating departments of Isiolo County government, Kenya. The respondents were senior revenue Officers, Head of Revenue, senior staff in the revenue generating departments, County Executive Committee Members and budget and Finance Committee Members in the County Assembly. Since the number was small, the census method was adopted in getting the subjects of the study. Self-administered questionnaires were utilized to collect data from the respondents. Data quality was ensured through content, construct and face validity, while Cronbach value was used to check reliability. The data were analyzed using descriptive statistics such as mean, frequencies and percentage, and factor analysis. The hypotheses were tested using regression analysis. A statistical package for social sciences was used to analyze the data.

5.2 Summary of the Major Findings

A summary of the key findings based on the main variables of the study was provided.

5.2.1 Summary on Background Information of Respondents

The overall response rate was 85.0%) where, approximately ¾ (76.5%) were male while 12 ¼ (23.5%) were female. All respondents were affiliated to the six ministries generating revenue in Isiolo County. Most of the respondents were found holding requisite qualifications and experience, with 38 (74.5%) having bachelor and above degree, while 52.8% had served six years and above.

5.2.2 Summary on Mobilization of Own-Source Revenue in Isiolo County

The study noted that Isiolo County had relied heavily on allocation by the national government (equity share amount) to execute its functions. This was happening despite the County having identified and gazetted the own-source revenue streams. The study further established that COVID-19 pandemic primarily affected the own-source revenue mobilization strategies; hence, the County was not able to meet its set targets.

5.2.3 Summary on human resource strategy

The first objective sought to examine the effect of human resource strategy on the mobilization of own-source revenue in Isiolo County Government. Results indicated a weak human resource strategy regarding the mobilization of own-source revenue in Isiolo County. For example, there were inadequate staff training and development programs on revenue collection. This implies a weak capacity building program for human resources in the revenue mobilization functional areas and the lack of schemes for motivating and rewarding revenue mobilization staff. However, there were mild steps to strengthen human resource capacity strategy by establishing infrastructural

resources and facilities for mobilizing more own-source revenue. It was also clear that the County government had done some sensitization on her staff about own-source revenue streams. Despite the weaknesses noted, the human resource capacity strategy was statistically significant in affecting the mobilization of own-source revenue in Isiolo County.

5.2.4 Summary on Legislative Strategy

For objective two, the study ascertained that Isiolo County had established regulatory and legislative guidelines on own-source revenue mobilization, had a clear administrative structure for smooth mobilization of own-source revenue in our County, and a policy document was in place guiding the conduct and behaviour in revenue mobilizing exercise. However, the County had not developed an outright policy on reducing statutory and discretionary tax exemptions, and waivers, had few staff and public awareness programs on the operational structures and procedures on own-source revenue mobilization. Furthermore, the County was yet to establish tax dispute resolution procedures and a committee to address the same. This indicated weakness in the legislative strategy for supporting the mobilization of own-source revenue in Isiolo County Government despite its significance in affecting the mobilization of own-source revenue in Isiolo County.

5.2.5 Summary on Innovative Money Collecting Systems Strategy

Regarding objective three, the study found an established audit, control, and enforcement and verification systems for revenue collection in Isiolo County. It is able to issue e-receipts to customers. However, it was clear that the County government had not invested in IT infrastructures for monitoring the collection of own-source revenue and is yet to put in place preventive and detective security controls systems for controlling illicit financial flaws. The County is also yet to develop IT solutions for curbing tax evasions and theft of collected funds;

and a real-time register system of taxpayers. The results indicate a weighty deficiency in the innovative money-collecting systems strategy despite its significance in affecting the mobilization of own-source revenue in Isiolo County.

5.2.6 Summary on COVID-19's Business Recovery Support Strategy

On the last objective (four), the findings showed that Isiolo county government had instituted a few measures to cushion the business community and facilitate COVID-19 business recovery'. For example, tenders of PPEs are awarded to local entrepreneurs and had provided applicable waivers and subsidies. However, the county government did not elaborate business coaching measures aimed at improving the survival and growth of micro, small and medium business enterprises during the COVID-19 era. Also lacking was policies addressing recovery of the revenue mobilization targets during the COVID-19 pandemic. It was clear that COVID-19's Business Recovery Support Strategy was statistically significant affecting own-source revenue in Isiolo County Government.

5.4.6 Summary on the overall model on the institutional-based strategies

The study noted that all the four strategies: human resource strategy (X1), legislative strategy (X2), innovative money collecting strategy (X3), and COVID-19 business recovery strategy (X4), were jointly significant in determining the mobilization of own-resource revenue in Isiolo County. It was evident that the four methods together form a statistically significant model in enhancing mobilization of own-resource revenue in Isiolo County. The findings, however, indicated that, in a combined model, it is the COVID-19 business recovery strategy and human resource strategy that appears most effective and significant.

5.3 Conclusion

The study noted with concern that the Isiolo County government has been relying heavily on allocation by the national government (equity share amount) to execute its functions owing to

meagre own-source revenue. The art of mobilizing own-source revenue was adversely affected by the COVID-19 pandemic, hence not meeting its set targets.

Although most personnel working in revenue collection areas in Isiolo County was qualified and had good work experience, the strategy on human resources for mobilization own-source was weak. It's had an insufficient capacity building program for concerned employees and lacked schemes for motivating and rewarding revenue mobilization staff. This was described as a severe drawback to revenue mobilization and may frustrate the achievement of desired targets. Instituting a human resource strategy was statistically significant in affecting the mobilization of own-source revenue in Isiolo County, hence the need of strengthening it.

There was a moderate regulatory and legislative strategy for supporting the mobilization of own-source revenue in the Isiolo County Government. The study concluded that the legislative framework's weaknesses negatively affected the effectiveness of strategies employed to maximize the collection of own-source revenue in the County.

The weak electronic revenue collecting system was contributing to a loophole in own-source revenue mobilization at Isiolo County. The existing systems were noted to have weaknesses in e-billing, e-payment, security controls systems, and insufficient IT infrastructures. This was frustrating the effort by the County government to mobilize own-source revenue.

The COVID-19 business strategy implemented by Isiolo was not sufficient in enabling the business community to cope with the effect of the pandemic. This had a ripple effect on the mobilization of own-source revenue. Most business communities that contribute to a huge share of own-source revenue were adversely affected by the COVID-19 pandemic.

Regarding the overall purpose of the study, it was concluded that all the four institutional-based strategies jointly form a statistically significant model in enhancing mobilization of own-resource revenue in Isiolo County. However, in a combined model, the COVID-19 business recovery strategy and human resource strategy appear most significant.

5.4 Recommendations

The study noted weak revenue collection practices at the Isiolo County government; hence, there is a great need to strengthen the internal controls and enact policy for maximizing own-source revenue collection. The strategy adopted by the county government on human resources should be strengthened through instituting capacity building programs for human resources to adopt schemes for motivating and rewarding revenue mobilization. This has implications on budgetary allocation to human resource strategy by the county government.

The Isiolo County government should strengthen its legislative framework to maximize the collection of own-source. The same should be operationalized by developing an appropriate policy. This will go a long way in facilitating the effective execution of other own-source resource mobilization strategies in the County.

The study recommends the broad adoption of e-billing, e-payment, and security controls systems. This implies the need to invest in IT infrastructures and indicate a great need for the county government to commit sufficient funds towards streamlining control and monitoring systems to collect own-source revenue. The weak or inability of the business to recover from the effect of the COVID-19 pandemic has a direct relationship with the own-source collected. The county government should craft cushioning measures coupled with financial and moral support to facilitate the business recovery process.

The study found that the four institutional-based strategies were jointly statistically significant in enhancing the mobilization of own-resource revenue in Isiolo County. Therefore, the study recommended the Isiolo County government to embark and strengthen all the four institutional-based strategies: human resource strategy, legislative strategy, innovative money collecting strategy, and COVID19 business recovery support strategy in enhancing mobilization of own-source revenue. The modalities of implementing these strategies call for putting up an institutional framework, developing relevant policy, and a committee to oversee the effective implementation of the identified strategies. Priorities should be given to COVID-19 business recovery support strategy and human resource strategy. This requires the involvement of partners and the concerted effort of all stakeholders.

5.5 Recommendations for Further Studies

The study focused on own-source mobilization strategies; hence, another study needs to investigate and validate the actual impact of the generated revenue by the county government. It is imperative to carry out a survey that will involve views from the general public to understand their perspectives and role in enhancing own-source revenue in the County. Lastly, this study was based in Isiolo County; hence there is a need to compare the outcomes with other county governments in Kenya.

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APPENDICES

Appendix I: Cover letter

Dear Respondent,

I am a postgraduate student at the Kenya Methodist University (KeMU), pursuing a Master's Degree in Business Administration. I am currently carrying out research aiming at analyzing the institutional-based strategies for enhancing mobilization of own-source revenue in Isiolo County.

I kindly request your participation in this study by completing the attached questionnaire. Your participation is highly appreciated, and answers will remain confidential and will be used for this study only.

Thank You.

Roba Abduba Qanchora

Appendix II: Questionnaire

INSTRUCTIONS

Do not indicate your name anywhere in this questionnaire. Instead, you are kindly requested to honestly respond to the question items by ticking (√) or filling in the blank spaces provided.

Section A: General Information

1) What is your gender:

Male   [   ]

Female   [   ]

2) Identify the Ministry which you are affiliated to

   a) Finance and Economic Planning   [   ]
   b) Land, Roads and Public works   [   ]
   c) Agriculture, Livestock and Fisheries   [   ]
   d) Education, Youth, Gender and Culture   [   ]
   e) Water, Environment and Natural resources   [   ]
   f) Health Services   [   ]
   g) County Assembly   [   ]

3) What is your highest academic qualification?
   a) KCPE Certificate   [   ]
   b) KCSE Certificate   [   ]
   c) Diploma   [   ]
   d) Degree   [   ]
   e) Masters   [   ]
   f) PhD   [   ]

4) For how long have you been working in Isiolo County?

    a) Less than a year   [   ]

    b) Between 1- 5 years   [   ]

    c) Between 6-10 years   [   ]

    d) Between 11-15 years   [   ]

    e) Between 16- 20 years   [   ]

    f) Over 20 years   [   ]

Section B: Human Resource Capacity

5) Please, indicate by ticking (√) the extent to which you agree or disagree with each sentiment provided below concerning human resource capacity in Isiolo County; SA = Strongly agree (5), A = *Agree (4), N = Neutral (3), D = Disagree (2), SD = Strongly disagree (1).*

No	Sentiments on human resource capacity	SD(1)	D(2)	N(3)	A(4)	SA(5)
1.	Staff in revenue mobilization and collection have relevant knowledge and skills	[1]	[2]	[3]	[4]	[5]
2.	The number of revenue collectors staff in our county is enough	[1]	[2]	[3]	[4]	[5]
3.	Recruitment and placement of staff in revenue collection consider staff competencies.	[1]	[2]	[3]	[4]	[5]
4.	The county government provide support to revenue collection staff	[1]	[2]	[3]	[4]	[5]
5.	Staff usually attend training and development programs regularly to perfect their skills in revenue collection and mobilization.	[1]	[2]	[3]	[4]	[5]
6.	There is a staff performance management system	[1]	[2]	[3]	[4]	[5]
7.	Staff in revenue mobilization and collection department are rewarded for being creative and innovative in improving systems for collection revenue.	[1]	[2]	[3]	[4]	[5]
8.	The county has schemes for motivating revenue collection staff as they do their job.	[1]	[2]	[3]	[4]	[5]
9.	Isiolo County provide infrastructural resources and facilities to mobilize more own-source revenue.	[1]	[2]	[3]	[4]	[5]
10.	Staff are usually sensitized on own-source revenue streams	[1]	[2]	[3]	[4]	[5]

Section C: Legislative strategy

6) Please, indicate by ticking(√) whether you Strongly Disagree (SD), Disagree (D), No Opinion (NO), Agree (A), Strongly Agree (SA), regarding each of the following statements concerning the legislative strategy impacting revenue mobilization in your county.

No.	Statement on legislative strategy	SD(1)	D(2)	N (3)	A(4)	SA(5)
1.	We have a policy document guiding our conduct and behaviour when mobilizing revenue in the county.	[1]	[2]	[3]	[4]	[5]
2.	There is a clear structure on resource mobilization in our county	[1]	[2]	[3]	[4]	[5]
3.	Our county has established regulatory and legislative guidelines on own-source revenue mobilization	[1]	[2]	[3]	[4]	[5]
4.	Our county has established a policy on own-source revenue mobilization	[1]	[2]	[3]	[4]	[5]
5.	Our county has instituted measures to broaden tax bases	[1]	[2]	[3]	[4]	[5]
6.	Our county has developed a policy on the reduction of statutory and discretionary tax exemptions and waivers.	[1]	[2]	[3]	[4]	[5]
7.	Our county conduct periodic staff and public awareness on the operational structures and procedures guiding own-source revenue mobilization.	[1]	[2]	[3]	[4]	[5]
8.	Our county has instituted measures to strengthen tax legislations	[1]	[2]	[3]	[4]	[5]
9.	Our county has formulated strategies on the mobilization of own-source revenue	[1]	[2]	[3]	[4]	[5]
10.	There are outright internal audits control systems for monitoring our own-source revenue.	[1]	[2]	[3]	[4]	[5]
11.	There is a clear administrative structure for smooth mobilization of own-source revenue in our county.	[1]	[2]	[3]	[4]	[5]
12.	There is an established tax dispute resolution procedures and a committee in our county.					

Section D: Innovative Money Collecting systems strategy

7) In this Section, tick, where your best opinion lies ((√) use the scale 1 = Strongly, Disagree (SD)   2 = Disagree (D)   3 = Neutral (N)   4 = Agree (S)   5 = Strongly Agree (SA) to show the extent of agreement or disagreement with the given statement on innovative money-collecting systems strategy as an institutional strategy employed in enhancing revenue mobilization in your county.

No.	Sentiments	SD(1)	D(2)	N(3)	A(4)	SA(5)
1)	Isiolo County has an electronic money collecting system that is used to collect local revenue from taxpayers.	[1]	[2]	[3]	[4]	[5]
2)	Revenue collecting officers do not accept rents, rates and fees on a cash basis; instead, the taxpayers are encouraged to make an online payment.	[1]	[2]	[3]	[4]	[5]
3)	Isiolo County government revenue collecting system allows the generation of e-receipts for all revenue collected.	[1]	[2]	[3]	[4]	[5]
4)	Isiolo County government has developed IT solutions for curbing tax evasions and theft of collected funds.	[1]	[2]	[3]	[4]	[5]
5)	There are an established audit, control, enforcement and verification systems for revenue collection in Isiolo County.	[1]	[2]	[3]	[4]	[5]
6)	There are well outlined preventive, and detective security controls systems in place for controlling illicit financial flaws such as corruption in our county government.	[1]	[2]	[3]	[4]	[5]
7)	Isiolo County government usually carry out surveys of the revenue sources to explore alternative and most potential revenue sources to boost revenue mobilization.	[1]	[2]	[3]	[4]	[5]
8)	The county government has invested in IT infrastructures for monitoring the collection of own-source revenue	[1]	[2]	[3]	[4]	[5]

9)	There is an established online payment platform for all revenue streams in the Isiolo County government.	[1]	[2]	[3]	[4]	[5]
10)	The county government has adopted a real-time register system of taxpayers.	[1]	[2]	[3]	[4]	[5]
11)	Staff are mandated to come up with innovative solutions in collecting own-source revenue.	[1]	[2]	[3]	[4]	[5]

Section E: COVID-19 Business Recovery Strategy

12) In this section, use the scale 1 = Strongly Disagree (SD)   2 = Disagree (D)   3 = Neutral (N)   4 = Agree (S) 5 = Strongly Agree (SA) to show the extent of your agreement or disagreement with respect to the COVID-19 business recovery strategy.

No.	Statement	SD(1)	D(2)	N(3)	A(4)	SA(5)
1)	The county government has drafted policies addressing recovery of the revenue mobilization targets during the COVID-19 era	[1]	[2]	[3]	[4]	[5]
2)	There are elaborate business coaching measures by the county government aimed at improving the survival and growth of micro, small and medium business enterprises during the COVID-19 era	[1]	[2]	[3]	[4]	[5]
3)	The county government has put measures that offer tenders of PPEs to local entrepreneurs.	[1]	[2]	[3]	[4]	[5]
4)	The county government has provided waivers and subsidies to cushion the business community and facilitate COVID-19 business recovery.	[1]	[2]	[3]	[4]	[5]
5)	The county government has instituted Covid-19 sensitization and awareness campaigns for the business community.	[1]	[2]	[3]	[4]	[5]
6)	The county government facilitate Covid-19 soft loans to the small business community as a measure to help them recover from the effect of Covid-19.	[1]	[2]	[3]	[4]	[5]

Section F: Revenue Mobilization

7) Indicate by ticking (√) the extent to which you agree or disagree with each sentiment provided below with regards to revenue mobilization such that SA = Strongly agree (5), A = *Agree (4), N = Neutral (3), D = Disagree (2), SD = Strongly disagree (1).*

No.	Statements regarding revenue mobilization	SD(1)	D(2)	N(3)	A(4)	SA(5)
1)	Own-source revenue has enabled Isiolo County to meet its revenue collection set targets.	[1]	[2]	[3]	[4]	[5]
2)	Own-source revenue collected has been sufficient to support operational functions of the county.	[1]	[2]	[3]	[4]	[5]
3)	Since the implementation of devolution in Kenya, Isiolo County Government has experienced growth and development in health sectors, education and roads due to own-source revenue.	[1]	[2]	[3]	[4]	[5]
4)	Human resource capacity has influenced the collection of own-source revenue in Isiolo county.	[1]	[2]	[3]	[4]	[5]
5)	Isiolo County has enacted legislation for supporting own-source revenue collection.	[1]	[2]	[3]	[4]	[5]
6)	The adoption of ICT and technological infrastructure has positively impacted revenue mobilization in Isiolo County.	[1]	[2]	[3]	[4]	[5]
7)	Revenue mobilization in Isiolo County Government has not been affected by the COVID-19 pandemic.	[1]	[2]	[3]	[4]	[5]
8)	Service delivery has improved in Isiolo County from the mobilization of own-source revenue.	[1]	[2]	[3]	[4]	[5]
9)	Isiolo County own-source revenue mobilization has negatively been affected by the COVID-19 pandemic.	[1]	[2]	[3]	[4]	[5]
10)	The county government has established measures in the tourism sector to boost the amount of revenue received by the Isiolo County Government in the game reserves during the COVID-19 era.	[1]	[2]	[3]	[4]	[5]
11)	Devolution in Kenya has aided own-source revenue mobilization in Isiolo County.	[1]	[2]	[3]	[4]	[5]
12)	Isiolo County has been relying on allocation by the national government (equity share amount) to perform its functions.	[1]	[2]	[3]	[4]	[5]
13)	Own-source revenue streams of Isiolo County are well known and have been gazetted.	[1]	[2]	[3]	[4]	[5]

Appendix V: NACOSTI Permit

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Date of Issue: 22/June/2021

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