

ADFJ ISSN 2522 - 3186.

African Development Finance Journal

VOLUME 9 (III)

*Influence of Revenue Mobilization Strategies on
Performance on Narok County Government, Kenya*

Samuel Samau PESI

Dr. Helen Wairimu KINYUA

Date Received: May 19, 2026

Date Published: September 03, 2026

Influence of Revenue Mobilization Strategies on Performance on Narok County Government, Kenya

By: Samuel Samau PESI¹ and Helen Wairimu KINYUA (PhD)²

Abstract

Locally generated revenue strongly impacts on county performance; yet despite strong mobilization they often fail to meet set revenue targets, with low collection which continue declining. This underperformance highlights issues with forecasting methods and a lack of adaptive strategies to ensure reliable revenue streams. Using Narok County as a case study and guided by the optimal tax, the resource-based view and public administration theories and adopted a descriptive survey research design this study establishes how revenue mobilization strategies influence performance. The target population was 875 respondents with 212 as the sample size. Linear regression analysis was used to assess the effect of revenue mobilization strategies on county governments' performance; the regression model showed a strong correlation $R = 0.780$ and explained 60.8% of the variance in county governments' performance $R^2 = 0.608$, suggesting that these strategies have a significant impact on performance. The ANOVA results indicated that the model was statistically significant $F = 2.544$, $p = 0.000$, confirming their collective importance. With standardized coefficients (β) of 0.196 and 0.176, respectively revenue monitoring and training emerged the strongest strategies that contributed to performance, while automation of systems plays a significant role in improving the performance. An average mean score of 3.97005 across all findings suggests that investment in technology and systems automation further enhances the efficiency and effectiveness of revenue mobilization with legislation, at an average mean score of 4.29129 playing a crucial role in this improvement. The study found out that employee competence is critical in performance regarding revenue collection; with an average mean score of 3.6922, employee competence and integrity are crucial for reliable revenue collection in county governments.

Keywords: Revenue Mobilization Strategies, County Governments Performance.

1. INTRODUCTION

Revenue mobilization strategies are essential for government financing (Komolo, 2014). A robust revenue collection system achieves financial decentralization, enabling governments to better address local needs and provide public services (Gitaru, 2017; Ataro, Waweru, & Mwangi, 2016). However, county governments face challenges in implementing development agendas due to insufficient resources and infrastructure and recommend improving national resource allocation, boosting local revenue collection, and forging partnerships with private sectors and international donors to overcome this.

¹Faculty of Business and Management Sciences, University of Nairobi, Kenya, Email: samwelpesii@gmail.com

²Senior Lecturer, Department of Finance and Accounting, Faculty of Business and Management Sciences, University of Nairobi, Kenya, Email: helen.kinyua@uonbi.ac.ke, ORCID: 0009-0004-4598-6157

County government performance reflects how effectively resources are managed, services delivered, and development promoted within counties. This study identifies contextual and methodological gaps in previous research and seeks to determine the extent to which revenue mobilization strategies influence county government performance in Kenya, focusing on Narok County. This study sought to establish revenue mobilization strategies and their influence on county governments' performance in Kenya; a case study of Narok County.

1.1 Theoretical Review

1.1.1. Optimal Tax Theory

Optimal tax theory, pioneered by Ramsey (1928) and expanded by various scholars, proposes that a tax system be designed to maximize social welfare while adhering to certain constraints and assumes social planners, typically utilitarian, seek to enhance the overall welfare of society based on individuals' utilities. It centrally postulates that taxation should balance efficiency and equity, promoting incentives for economic activity and ensure fairness and justice in the redistribution of wealth (Holniker, 2005). This theory aims at maximizing social welfare and reducing income inequality. This approach aligns with the principles of optimal taxation, which consider both equity and efficiency in policy design (Bakija, 2014). Empirical evidence suggests that countries with more progressive tax systems tend to have lower levels of income inequality. Jacobs (2013) applies optimal tax theory to various policy questions, including labor income tax progressivity and environmental taxes. Slemrod (1989) argues that optimal tax theory should also consider the costs and challenges of implementing and enforcing tax systems.

1.1.2. Public Administration Theory

Public Administration Theory, rooted in Weber and Wilson's classical framework, underscores efficiency, accountability, and ethical governance (Fry & Raadschelders, 1989). In the context of Kenyan counties, this theory provides a foundation for structuring effective revenue management systems. Studies in Kenya identify personnel competence, technology use, and internal controls as vital for efficient collection (Adenya & Muturi, 2017). Strong governance and proper planning are critical (Karori et al., 2016). This theory emphasizes institutional reform and administrative professionalism as prerequisites for revenue mobilization, aligning with the study's objective to strengthen fiscal autonomy and service delivery.

1.1.3. Empirical Review

Several studies have explored revenue mobilization and management across different contexts, offering valuable insights though often limited in applicability to Kenya's devolved county system. Altın et al. (2017) investigated the impact of revenue management strategies on hotel performance in the United States, focusing on 602 hotels' RevPAR indices. Their findings indicated that hotel size and scale significantly influence revenue mobilization decisions. However, the U.S. context and methodology differ markedly from Kenya's local governance systems, limiting direct applicability.

Adekola et al. (2017) examined local revenue mobilization in Nigeria, emphasizing the effects of development and financial misappropriation. Results showed that both factors significantly impact revenue generation. Nonetheless, governance and institutional differences make direct comparison with Kenyan counties difficult. Consequently, the Narok County study fills this gap by addressing revenue mobilization within Kenya's devolved system.

Sebele (2022) explored sustainable tax revenue mobilization in Sub-Saharan Africa, identifying barriers such as informality, limited administrative capacity, and tax evasion. The study proposed improving digital taxation, strengthening tax authorities, and expanding tax bases. However, it did not address Kenya's devolved county structure, a gap the Narok study seeks to bridge through localized solutions.

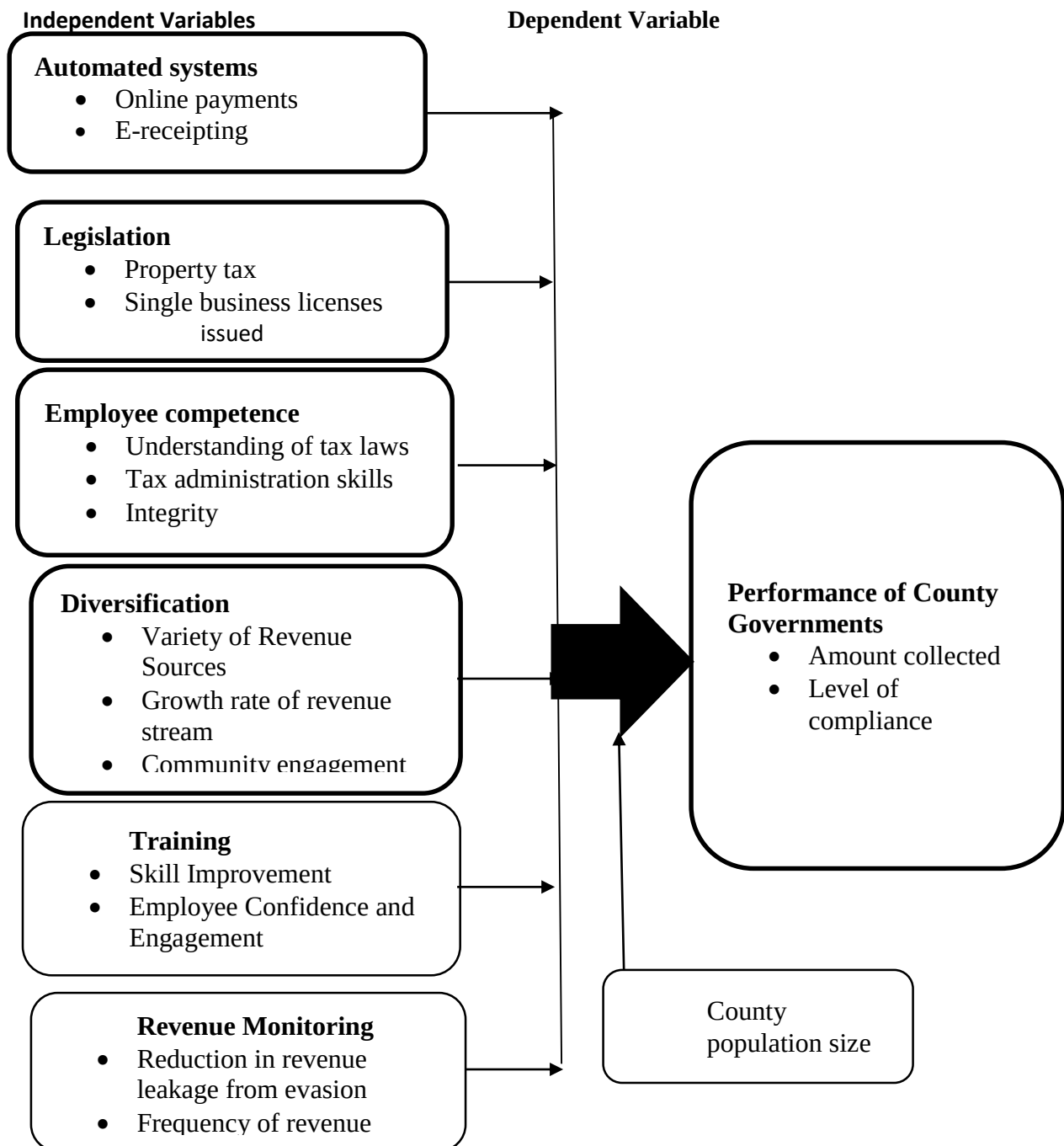
Adenya (2018) focused on Kiambu County, Kenya, analyzing factors like personnel capacity, technology, and internal controls. Results revealed significant effects on collection efficiency. Though relevant, Narok's study expands on this by incorporating broader strategic, economic, and political considerations unique to its environment.

1.1.4 Conceptual Framework

This is a written or visual presentation that describes graphically, or in narrative form, the main things to be studied (Miles et al, 1999); this can also be defined as a set of broad ideas and principles taken from relevant fields of enquiry and used to structure a subsequent presentation (Reichel& Ramey, 1998). Figure 2.1 shows the conceptual model depicting the nature of

relationship between independent variables and the dependent variable. There is a direct influence of revenue mobilization strategies and performance of county governments in Kenya.

The conceptual framework figure illustrates affiliation between these dependent and independent constructs.



2. Research Methodology

2.1 Research Design

This study adopted a descriptive survey research design entailing the processing of qualitative and quantitative data to facilitate hypothesis testing or answering questions of the status of the subject study (Mugenda & Mugenda, 2013). It facilitates the gathering of detailed responses, leading to a better understanding of the factors influencing revenue mobilization and their impact on performance.

2.2 Target Population

A population refers to the complete set of elements or subjects that share common characteristics from which a sample is drawn for research purposes. According to Sekaran (2019), it encompasses the group of variables being studied, providing the basis for making inferences and drawing conclusions about larger populations. The populations studied were the revenue staff from the County government of Narok involved directly in revenue mobilization. The staff incorporated were from revenue administration, accounts departments and the direct revenue collectors.

2.3 Sample Size

Stratified random sampling was used to divide the study population into smaller groupings called strata. Each stratum contained members with distinct characteristics. The method is best suited for the study since the population is classified into different cadres to form different strata. Random sampling was further used to select respondents in each stratum. The size of sample was calculated using the Taro Yamane (1973) sample size formula which was modified by Kent (2008).

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

Where; n denotes size of sample

N is the population

e is marginal error

A sampling error of 0.05 is tolerated in this study, as a result, the size of sample was;

$$n = 453 / (1 + 453(0.05)^2)$$

n= 212 respondents

2.4 Data Collection

Taherdoost (2021) describes data collection as the process of obtaining information to gain a deeper understanding of the subject being investigated using various techniques to gather relevant data and then used for analysis to ultimately draw conclusions and produce the study outcomes. The investigation relied on primary and secondary sources of information using a survey questionnaire as the primary data collection. According to Kothari (2004), questionnaires allow respondents the opportunity to express their thoughts and opinions in detail regarding the topic under study. This method is suitable for this research, as it facilitates easy distribution and collection of responses while streamlining the data analysis process. The questions are standardized, ensuring consistency across all respondents, enhancing the reliability of the data collected.

2.5 Data Analysis

Data collected underwent a thorough processing and structuring phase to ensure clarity and accuracy in the findings. This preparation includes several essential steps: checking completeness of questionnaires, sorting and revising the responses, coding the data for easier analysis, and cleansing the dataset to remove any anomalies. Once the data is prepared, descriptive and inferential statistics was employed to analyze the results effectively. Descriptive statistics provided a summary of the data, while inferential statistics helped draw conclusions and make predictions based on the sample data. To facilitate this analysis, the study utilized the Statistical Package for the Social Sciences (SPSS Version 27.0), a powerful tool for managing and analyzing data. The inferential statistics used in this study was linear and multivariate regression analysis. The regression model below was used;

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + \beta_6 X_6 + e$$

Where, Y denotes performance of County Governments

β_0 rep Constant Term;

$\beta_1, \beta_2, \beta_3$ and β_4 represent Beta coefficients; X_1 rep automated systems; X_2 rep Legislation; X_3 denote Employees competence; X_4 denote revenue diversification; X_5 Training; X_6 Revenue monitoring; e is error aspect.

3. RESULTS

3.1 Automation of systems and Performance of Counties

The study aimed to examine the relationship between the automation of systems and the performance of counties in revenue collection. This analysis helps in understanding how technological advancements in system automation contribute to the efficiency and effectiveness of revenue management. The findings related to this aspect are presented in Table 1 below.

Table 1: Automation of systems

Statement	N	Mean	Std. Deviation
The introduction of online payments has significantly improved the ease of paying taxes.	179	3.4022	1.23397
Online payment systems have reduced delays in revenue collection for the county government.	179	2.2682	1.66445
I find online payments to be more convenient compared to traditional payment methods.	179	4.2458	.90933
Online payment platforms have increased transparency in revenue collection processes.	179	4.4078	.71591
The adoption of online payments has led to a significant increase in the revenue collected.	179	4.4413	.69563
The implementation of e-receipting has improved the accuracy of revenue records.	178	4.3876	.85123
E-receipting has helped in reducing fraud and revenue leakages in the county.	179	4.1006	1.11221
I believe e-receipting has made the process of issuing receipts faster and more reliable.	179	4.4581	.79477
The use of e-receipting systems has enhanced accountability in the management of county funds.	179	4.2682	.87772
E-receipting has contributed to a more efficient revenue collection system in the county.	179	3.7207	1.17089
Average		3.97005	1.002611

The findings in Table 1 provide a look at the impact of system automation, through online payment systems and e-receipting, on the performance of counties' revenue collection. That 'introducing online payments has improved the ease of paying taxes' received a mean score of 3.40, indicating collective agreement that online payment systems have made tax payments convenient, though with some variability, as shown by the standard deviation of 1.23. On the other hand, that "online payment systems have reduced delays in revenue collection for the county government" had a lower mean of 2.27, suggesting that, while some participants believe online payments may speed up the process, others didn't find a significant reduction in delays; this highlights a potential gap in the perception of the system's efficiency or perhaps varying levels of implementation success in counties.

Mean scores for "Online payment platforms have increased transparency in revenue collection processes" (4.41) and "The adoption of online payments has led to a significant increase in the revenue collected" (4.44) were among the highest, indicating that the automation of payment processes is perceived as fostering greater transparency and boosting revenue. The automation of payments through online systems has led to a more accountable and streamlined process, reducing the risk of errors or corrupt practices. These high ratings point to widespread confidence in the ability of automated systems to improve financial management at the county level.

The implementation of e-receipting also received strong positive feedback, with statements like "E-receipting has contributed to a more efficient revenue collection system in the county" (mean = 3.72) and "E-receipting has helped in reducing fraud and revenue leakages in the county" (mean = 4.10) showing substantial agreement among respondents. These results indicate that e-receipting has improved the accuracy of revenue records, enhanced accountability, and sped up the process of issuing receipts. The average mean score of 3.97 across all statements reinforces the conclusion that automation, both through online payments and e-receipting, has had a positive effect on the efficiency, transparency, and reliability of revenue collection systems in counties.

3.2 Legislation and Performance of Counties

The following analysis provides insight into how legislation may impact the effectiveness and efficiency of revenue management at the county level. The findings related to respondents' views on legislation and county performance are presented in Table 2 below.

Table 2: Legislation and Performance of Counties

Statement	N	Mean	Std. Deviation
The current property tax legislation has significantly improved revenue collection in the county.	179	4.3855	.78039
Property tax rates are well-structured and fair for all property owners.	179	4.3184	.87682
The enforcement of property tax laws has led to a reduction in tax evasion.	179	4.2514	.76322
The existing property tax laws are sufficient to support the county's financial needs.	179	4.2793	.74966
Property tax legislation has played a key role in funding development projects in the county.	178	4.4213	.73415
The process of obtaining a single business license is straightforward and efficient.	179	4.3911	.71354
Legislation governing single business licenses has encouraged more businesses to formalize operations.	179	4.4302	.71058
Single business licenses are affordable and reasonable for business owners in the county.	179	4.4134	.68453
Enforcement of single business license requirements has enhanced revenue generation.	179	4.2849	.80193
The legislation on single business licenses contributes to a more organized business environment.	179	3.7374	1.02403
Average		4.29129	0.783885

The findings in Table 2 reveal strong agreement regarding the positive impact of legislation on revenue collection at the county level, particularly in property tax and single business license laws. For example, that "The current property tax legislation has significantly improved revenue collection in the county" received a high mean of 4.39, indicating respondents believe the

legislation has a considerable impact on improving revenue generation. Similarly, that "Property tax rates are well-structured and fair for all property owners" (mean = 4.32) and "The enforcement of property tax laws has led to a reduction in tax evasion" (mean = 4.25) received favorable responses, suggesting that the existing property tax laws are effective in curbing evasion and are seen as fair by property owners. The overall response, with a mean of 4.29, demonstrates a consensus that property tax legislation has played a crucial role in supporting county revenues. Respondents also affirmed the effectiveness of legislation related to single business licenses.

3.3 Employee Competence and Performance of Counties

The study examined the effect of employee competence on the performance in revenue collection. The findings related to employee competence and its effect on county performance are presented in Table 3 below.

Table 3: Employee Competence and Performance of Counties

Statement	N	Mean	Std. Deviation
County employees have a comprehensive understanding of tax laws relevant to revenue mobilization.	179	3.6034	1.09349
The understanding of tax laws by employees enhances their ability to identify potential revenue sources.	179	3.8883	.94145
Employees are regularly updated on changes in tax laws, ensuring compliance in revenue collection.	179	3.5587	1.14689
County employees have the necessary skills to efficiently administer tax collection processes.	179	3.8268	1.08003
Proper training in tax administration has improved the accuracy and efficiency of revenue collection.	179	3.5475	1.17164
Employees are well-equipped to handle the challenges of tax administration in the county.	179	3.9162	.95912
High levels of integrity among employees contribute to improved revenue mobilization.	179	3.3520	1.23804
County employees adhere to ethical standards in tax collection and revenue mobilization practices.	179	3.8101	1.13559

The integrity of employees has built public trust in the county's revenue collection processes.	179	3.5754	1.06458
Integrity is a key factor in ensuring accountability in the revenue mobilization process.	179	3.8436	.92900
Average		3.6922	1.075983

These findings reveal the role that competence plays in performance of revenue collection; county employees possess a solid understanding of tax laws, helping them identify potential revenue sources and ensure compliance with tax regulations. Statements about employees' understanding of tax laws and their ability to administer tax collection processes had high mean score - employees have the knowledge to manage tax administration effectively. However, the standard deviations indicate variability in opinions, on how frequently employees are updated on changes in tax laws, which reflects differing on the consistency and quality of training.

The data suggests that employees possess skills contributing to the accuracy and efficiency of revenue collection. The mean values for statements regarding the effectiveness of training programs.

Lastly, the study highlights the importance of employee integrity in the revenue collection process with agreement that high levels of integrity foster public trust and improve revenue mobilization. Despite adherence to ethical standards being viewed positively, some responses were varied, particularly about the influence of integrity on accountability. However, the overall average mean of 3.69 suggests that integrity remains a crucial element in promoting efficient revenue collection and accountability within the county administration.

3.4 Revenue Diversification and Performance of Counties

The study explored how revenue diversification impacts the performance of counties in revenue collection to understand the effects of diversification on county financial management. The results of this analysis are presented in Table4 below.

Table 1: Revenue Diversification and Performance of Counties

Statement	N	Mean	Std. Deviation
-----------	---	------	----------------

The county utilizes a diverse range of revenue sources.	179	3.9441	.91012
There are adequate alternative revenue streams available.	179	3.8603	1.05337
The variety of revenue sources positively impacts service delivery.	179	3.8212	1.13246
Revenue growth rates have increased over the past few years.	179	3.3575	1.17826
There are mechanisms in place to track revenue growth effectively.	179	4.2235	.98603
The county's financial health is improving due to revenue growth.	179	3.6927	.98899
The community actively participates in revenue generation initiatives	179	3.8101	1.25318
Feedback from the community is considered in revenue policies	179	3.6145	1.04506
Community awareness campaigns effectively promote revenue generation	179	3.5475	1.00097
Partnerships with local organizations enhance revenue generation efforts.	179	3.7933	1.20241
Average		3.76647	1.075085

The findings suggest that revenue diversification plays a significant role in the performance of counties in revenue collection; with an average mean score of 3.77, overall, respondents agree that counties utilize diverse revenue sources, which positively influences their financial health and service delivery. That “The County utilizes a diverse range of revenue sources” had a mean of 3.94, showed the view the diversification of revenue streams as a crucial factor in enhancing the financial sustainability of counties. The presence of adequate alternative revenue streams (mean of 3.86) and effective tracking mechanisms for revenue growth (mean of 4.22) demonstrate that diversified sources contribute to more robust and stable county finances.

s. Moreover, community involvement in revenue generation initiatives (mean of 3.81) and feedback on revenue policies (mean of 3.61) reflect an awareness of the importance of public engagement in revenue growth. The results also highlight that certain challenges still exist in ensuring effective utilization of revenue streams despite positive diversification sentiments. Partnerships with local organizations (mean of 3.79) were viewed positively. Thus, the findings underscore that while counties have made strides in diversifying their revenue sources, further

attention is needed to enhance service delivery, community participation, and the effective tracking of revenue growth to fully realize the potential of diversification.

3.5 Training and Performance of Counties

The study investigated the impact of training on the performance of counties in revenue collection, aiming to assess how well-trained employees contribute to more effective revenue management. The findings from this examination are presented in Table 5 below.

Table 5: Training and Performance of Counties

Statement	N	Mean	Std. Deviation
Training has enhanced my skills in identifying and addressing revenue collection issues effectively.	179	3.6816	.99676
I feel more knowledgeable about revenue mobilization strategies after participating in training sessions.	179	3.3855	1.29910
The training provided has equipped me with the skills needed to meet revenue collection targets.	179	3.8603	.78436
Training has improved my ability to utilize technology and tools for efficient revenue collection.	179	3.4078	1.04728
I feel more confident in my role in revenue collection after receiving relevant training.	179	3.5140	1.22867
Training has increased my motivation to engage in tasks related to revenue mobilization.	179	3.5922	1.22068
The training I received has empowered me to take more initiative in revenue mobilization activities.	179	3.8659	.97952
I am more engaged and committed to achieving revenue targets due to the training I have received.	179	3.9553	1.07485
Average		3.657825	1.078903

The findings indicate that training enhances the skills and confidence of employees in revenue collection. Respondents agreed that training improved their abilities to identify and address revenue collection issues effectively, with a mean score of 3.68, highlighting its practical impact

on daily operations. The skills acquired also positively influenced employees' knowledge of revenue mobilization strategies and ability to meet collection targets, as reflected in mean scores of 3.39 and 3.86, respectively. Training was also found to boost employees' confidence with a mean score of 3.51, indicating that it contributed to greater engagement in their responsibilities. The results further suggest that employees felt more motivated and empowered to take initiative in mobilization activities, with mean scores of 3.59 and 3.87, respectively.

Despite the overall positive responses, there were variations in the responses, particularly in areas related to the use of technology for revenue collection (mean score of 3.41) and employees' sense of knowledge gained through training (mean score of 3.39). These lower scores point to areas for improvement in future training programs. Overall, the findings underscore the importance of continued training as a driver of employee performance, motivation, and ultimately, the effectiveness of revenue collection within counties.

3.6 Regression Analysis

Table 6 provides the results of a linear regression analysis aimed at evaluating how various revenue mobilization strategies influence county governments' performance. The analysis specifically examines the effects of automation of systems, legislation, employee competence, revenue diversification, training, revenue monitoring as predictors of county governments' performance.

Table 6: Model Summary

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.780 ^a	.608	.590	.75756
a. Predictors: (Constant), automation of systems, legislation, employee competence, revenue diversification, training, revenue monitoring				

The linear regression analysis shows that several revenue mobilization strategies predict a substantial portion of the variance in County Governments' Performance. The model's R value of 0.780 suggests a strong correlation between these predictors and County Governments' Performance. Furthermore, the R Square value of 0.608 indicates that 60.8% of the variation in County Governments' Performance can be explained by these revenue mobilization strategies.

This is a significant portion, highlighting the impact these strategies have on influencing County Governments' Performance within the organization.

3.7 Analysis of Variance

Table 7 displays the results of the analysis of variance (ANOVA) for the regression model evaluating the influence of automation of systems, legislation, employee competence, revenue diversification, training, revenue monitoring on county governments' performance, it provides key statistics, including the sum of squares, degrees of freedom, mean square, F-statistic, and significance level, highlighting the overall effectiveness of the model.

Table 2: Analysis of Variance

ANOVA ^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	11.153	6	1.859	2.544	.000 ^b
	Residual	125.673	172	.731		
	Total	136.827	178			
a. Dependent Variable: County Governments' Performance						
b. Predictors: (Constant),						

The ANOVA in table 8 reveals a strong, statistically significant relationship between the predictors, which is the County Governments' Performance. The regression model explains a significant portion of the variability in the sense of belonging, as evidenced by the regression sum of squares (11.153). The high F-value (2.544) with a significance level of .000 suggests that, collectively, the predictors significantly contribute to explaining County Governments' Performance.

3.8 Regression Coefficients

Table 8 presents the coefficients from the linear regression analysis, detailing the contributions of automation of systems, legislation, employee competence, revenue diversification, training, revenue monitoring on county governments' performance. The table includes unstandardized and standardized coefficients, providing insights into the relative impact of each predictor variable on the dependent variable of County Governments' Performance.

Table 3: Regression Analysis

Coefficients					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error			
1	(Constant)	3.652	.526	6.949	.000
	Automation of systems.	.112	.083	.099	.002
	Legislation	.092	.066	.115	.006
	Employee competence	.059	.042	.113	.000
	Revenue diversification.	.019	.056	.026	.002
	Training	.119	.052	.176	.001
	Revenue monitoring.	.152	.064	.196	.005
a. Dependent Variable: County Governments' Performance					

4.0 Discussion

The study sought to establish the influence of revenue mobilization strategies on the performance of county governments in Kenya, with specific reference to Narok County. It has been established by the findings that county government performance is significantly influenced by revenue mobilization strategies; this is evidenced by the regression results ($R = 0.780$; $R^2 = 0.608$), that showed that 60.8% of the variation in county government performance could be explained by automation of systems, legislation, employee competence, revenue diversification, training, and revenue monitoring. The findings support the propositions of Optimal Tax and Public Administration Theories, which emphasize the importance of efficient tax systems, institutional capacity and effective governance structures in enhancement of public sector performance.

It is revealed from the findings that automation of revenue collection systems positively influences county performance. There was general agreement among respondents that online payment platforms and e-receipting systems improved transparency, accountability, accuracy, and efficiency in revenue collection. Technology adoption has transformed revenue administration in Narok County, this is evidenced by the high mean scores associated with transparency (4.41), increased revenue collection (4.44), and reliability of e-receipting systems (4.46) s. The findings are consistent with Kinyanjui and Kahonge (2013), that electronic payment systems improve revenue collection efficiency since this reduces leakages and enhances accountability. Adenya and Muturi (2017) also reported that technology integration strengthens revenue administration by improving monitoring and reducing opportunities for corruption. However, technological systems alone may not eliminate operational inefficiencies, highlighting the need for complementary administrative reforms; this is indicated by the relatively low mean score regarding reduction of delays in revenue collection (2.27).

The study also established that legislation significantly contributes to county government performance. Property tax laws and single business licensing regulations were perceived as effective tools for enhancing revenue collection, reducing tax evasion, and supporting county development initiatives. These findings align with Optimal Tax Theory, which advocates fair, efficient, and enforceable taxation systems that simultaneously maximize public welfare and minimize economic distortions. Taxpayers are provided with a predictable environment by effective legislation which goes a long way to strengthen the capacity of county governments to mobilize resources necessary for service delivery and development.

Another critical determinant of county performance that emerged was employee competence. The findings indicate that staff knowledge of tax laws, technical skills, and ethical conduct positively influence revenue collection efficiency. The average mean score of 3.69 suggests moderate to strong agreement that competent employees enhance compliance, identify revenue opportunities, and improve tax administration processes, thus supporting the findings of Jepkoech, Tibbs, and Tsuma (2021), who established a positive relationship between staff competence and revenue collection efficiency in county governments; Public Administration Theory similarly emphasizes

the importance of professional and capable public servants in achieving institutional effectiveness. However, there was observed variability in responses regarding employee training and updates on tax law changes suggest that continuous capacity building remains necessary to sustain improved performance.

Also found to positively influence county government performance was revenue diversification. Respondents acknowledged that utilizing multiple revenue streams strengthens financial sustainability and improves service delivery; indicating that counties with diversified revenue sources are better positioned to withstand fluctuations in traditional revenue streams and maintain stable financial operations, corroborating the work of Karim and Bah (2022), who observed that diversification enhances local government resilience and revenue stability.

Training was identified as a significant predictor of county government performance, with a standardized coefficient ($\beta = 0.176$) indicating a strong contribution to the regression model. Respondents reported that training enhanced their skills, confidence, motivation, and ability to meet revenue collection targets, findings that are consistent with Armstrong (2009) and Adams (2008), who argue that training strengthens employee competencies and improve organizational performance.

The strongest predictor of county government performance, with the highest standardized coefficient ($\beta = 0.196$) was Revenue monitoring and therefore underscores the importance of continuous oversight, auditing, and performance tracking in ensuring accountability and minimizing revenue leakages. Where there is effective monitoring systems county governments are able to identify inefficiencies, prevent tax evasion, and enhance transparency in financial management; these findings are supported by Johnson, LaFleur, and Liu (2008), who emphasized that robust monitoring mechanisms significantly improve tax compliance and revenue collection outcomes.

It can be surmised that, the study findings demonstrate that successful county government performance depends on a combination of technological innovation, supportive legislation, competent personnel, diversified revenue sources, continuous training, and effective monitoring

mechanisms, results which reinforce existing theoretical and empirical evidence that sustainable revenue mobilization requires both institutional capacity and strategic management practice and by investing in these areas, county governments can enhance fiscal autonomy, improve service delivery, and achieve long-term development objectives.

5. CONCLUSIONS

The study concludes that diverse mobilization strategies significantly enhance county performance and revenue collection efficiency. Automation through online payment systems and e-receipting emerged as a key factor in improving transparency, accountability, and operational efficiency. Although some challenges persist, such as delays in revenue collection, continued investment in digital technologies is crucial for optimizing county revenue systems.

Legislation, particularly regarding property tax and business licensing, was found to play a central role in improving compliance and fairness in revenue collection. Well-structured tax laws contributed to increased county revenues and supported development initiatives. Simplified licensing processes promoted business formalization and transparency, creating a more organized environment for revenue collection.

Employee competence and training were identified as vital for effective revenue administration. The study emphasized that staff knowledge of tax laws, ethical conduct, and consistent application of procedures, enhanced compliance and accountability. Investment in continuous employee training and integrity programs is therefore essential to strengthen revenue systems further.

Additionally, revenue diversification and monitoring mechanisms were highlighted as key drivers of financial stability. A broad revenue base helped counties withstand income fluctuations, while robust monitoring systems minimized tax evasion and improved transparency. Recommendations
The study recommends that policymakers expand automation and digital payment platforms to strengthen efficiency and accountability. Refinement of property tax and business license laws should be prioritized to curb evasion and promote fairness. Continuous staff training in tax laws, technology use, and ethical standards should be institutionalized to improve revenue administration. County governments are also encouraged to explore diverse revenue sources

beyond traditional taxes to mitigate risks of income volatility. Finally, investment in regular audits, real-time monitoring, and data-driven systems is recommended to enhance transparency and accountability in public finance management.

Bibliography

- Abdulkadir, M., Wahinya, S., &Abdirahman, I. (2021). The role of financial management in enhancing service delivery in county governments. *African Journal of Public Administration*, 13(2), 145-162.
- Adams, J. (2008). Personal assessment training and human capital enhancement. *Human Resource Journal*, 4(2), 45-58.
- Adekola, I., & Ogunmakin, J. (2017). Impact of development and financial misappropriation on internally generated revenue of local governments in Nigeria. *Journal of Public Administration and Finance*, 10(3), 45-59.
- Adenya, J. (2018). Factors affecting revenue collection efficiency by county governments in Kenya: A case of Kiambu County. *Kenyan Journal of Public Finance and Policy*, 9(2), 56-74.
- Adenya, J., &Muturi, W. (2017). Factors affecting revenue collection efficiency in Kenyan county governments. *International Journal of Business and Social Science*, 8(5), 112-125.
- Ahmad, E., Bhattacharya, A., Vinella, A., & Xiao, K. (2018). Public-private partnerships and fiscal risks: New insights for developing countries. *International Monetary Fund Working Paper*, 18(20), 1-32.
- Akindele, S., Olaopa, O., & Obiyan, A. S. (2002). The theory of public administration and its relevance to Nigerian administrative ecology. *Journal of Social Sciences*, 6(1), 1–10.
- Akitoby, B., Baum, A., Hackney, C., Harrison, O., Primus, K., &Yoo, J. (2019). Tax revenue mobilization episodes in developing countries. *International Monetary Fund*.
- Akorsu, P. K. (2015). *The International Journal of Development Studies*, 10(3), 33 Challenges in revenue mobilization in local governments in Ghana: The case of Sekondi-Takoradi Metropolitan Assembly. -45.
- Altın, M., Schwartz, Z., &Uysal, M. (2017). The impact of revenue management implementation on performance of hotels. *International Journal of Hospitality Management*, 67, 51-60.

- Ambetsa, M. (2014). Devolution and regional development: A Kenyan perspective. *Journal of African Development*, 10(4), 53-72.
- Amegashie-Viglo, S., Osei-Tutu, F., & Appiah, M. (2014). Challenges in revenue mobilization by local government authorities: The case of Asunafo North Municipality, Ghana. *Journal of Sustainable Development in Africa*, 16(6), 158-174.
- Armstrong, M. (2009). *Armstrong's handbook of human resource management practice*. Kogan Page.
- Ataro, A. A., Waweru, P., & Mwangi, B. W. (2016). Challenges of revenue collection practices in counties in Kenya. *International Journal of Economics, Commerce and Management*, 4(5), 325-340.
- Awitta, M. (2010). *The effectiveness of revenue collection strategies at Kenya Revenue Authority*. University of Nairobi.
- Bakija, J. (2014). Progressive taxation and income inequality. *Economic Review*, 32(3), 201-215.
- Barney, J. B. (1991). Firm resources and sustained competitive advantage. *Journal of Management*, 17(1), 99-120.
- Bourgon, J. (2007). Responsive, responsible and respected government: Towards a New Public Administration theory. *International Review of Administrative Sciences*, 73(1), 7-26.
- Brooks, C. (2014). *Introductory econometrics for finance* (3rd ed.). Cambridge University Press.
- Burch, S., Slater, M., & Hawkins, J. (2020). Addressing the resource gap in county governments. *Public Administration Review*, 80(2), 281-293.
- Chisango, D., Faitira, F., & Zororai, R. (2023). Revenue collection challenges in Zimbabwe local authorities: A case study of Harare City Council. *Urban Management and Governance Review*, 8(1), 23-40.
- Commission on Revenue Allocation (CRA). (2017). *Recommendations on the basis for equitable sharing of revenue between the national and county governments for the financial year 2017/2018*. CRA.
- Cooper, D. R., & Schindler, P. S. (2006). *Business research methods* (9th ed.). McGraw-Hill Irwin.
- Horwitz, F. M. (2008). Skills shortages and workforce challenges in the South African economy. *Human Resource Development Quarterly*, 12(1), 34-47.

- Huang, Z., Yang, Y., Chen, M., & Zhang, Y. (2023). Monitoring in time-and-materials and revenue-sharing contracts: Addressing vendor efforts and contract efficiency. *Journal of Software Management*, 51(2), 67-84.
- International Monetary Fund (IMF). (2013). *Revenue mobilization in developing countries* (Policy Paper). IMF.
- Isabokey, J. (2021). Public finance principles and revenue mobilization. *Journal of Public Administration*, 27(4), 122-138.
- Jacobs, B. (2013). Optimal taxation and the labor market: Policy applications. *Journal of Public Economics*, 105, 1-18.
- Jepkoech, T., Tibbs, K., & Tsuma, P. (2021). The relationship between revenue staff competence and collection efficiency in Nandi County Government. *Revenue Collection Journal*, 18(7), 45-67.
- Johnson, S., LaFleur, M., & Liu, Y. (2008). Comprehensive monitoring and tax evasion: Challenges and opportunities in revenue collection. *Public Finance Review*, 36(5), 587-610.
- Kamara, D., & Kamara, J. (2023). The impact of tax strategies on revenue mobilization in Sierra Leone. *Journal of Public Administration and Governance*, 9(1), 15-27.
- Kanbur, R., Paukkeri, T., Pirttilä, J., Tuomala, M. (2015). Optimal taxation and public provision for poverty reduction. *International Tax and Public Finance*, 22(6), 911–933.
- Karim, A., & Bah, M. (2022). Revenue mobilization by local governments in Sierra Leone: Dynamics, efficiency, and citizen compliance. *African Journal of Public Policy and Administration*, 15(2), 78-92.
- Karori, A., Mugo, D., & Kithinji, J. (2016). Revenue mobilization strategies in Kenyan counties. *International Journal of Public Finance*, 9(3), 78-93.
- Khadondi, L. (2016). *Own source revenue in county governments in Kenya: Challenges and opportunities*. African Development Bank.
- Kiambi, D., Kilele, S., & Limo, S. (2022). *Effects of revenue mobilization strategies on county performance in Kenya*. *Journal of Public Finance*, 16(1), 48-63.
- Kinyanjui, T., & Kahonge, S. (2013). The impact of mobile-based electronic payments on revenue collection. *African Journal of Information Systems*, 5(2), 34-45.
- Kothari, C. R. (2004). *Research methodology: Methods and techniques*. New Age International.

Taherdoost, H. (2021). Data collection methods and tools for research; a step-by-step guide to choose data collection technique for academic and business research projects. *International journal of academic research in management (IJARM)*, 10(1), 10-38.

Yamane, T. (1973). *Statistics: An introductory analysis*.