

Revenue Collectors Competency on Achievement of Own Source Revenue in Kenyan County Governments

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Abstract

An alarming trend has emerged from an analysis of own source revenue as a percentage of the targeted annual revenue over the past five financial years, revealing a consistent decline in performance with counties raising less than 40% of their estimated own source revenue potential despite using agents and having undertaken automation of the revenue collection processes. A deeper examination further reveals that a significant number of counties that consistently outperform the national average in achieving own source revenue targets have already embraced automation, in addition to agency revenue collection. A mixed research design was adopted by this study, targeting a population of 708 employees working in six selected county governments. By use of the Yamane formula, the determined sample was 280, who were reached through both census and stratified random sampling technique. Primary was collected through structured questionnaires. In order to examine quantitative data, descriptive statistics such as frequency, mean, and standard deviation were used. The study findings reveal that there was an overall mean of 4.321 and a relatively low standard deviation of 0.823. This underscores the significance of skilled and competent revenue collection employees in achieving own source revenue targets. This finding has profound implications for county governments, emphasizing the critical need to invest in the training, development, and ongoing support of revenue collection personnel.

Key Words: Competency, Revenue Collectors, Own Source Revenue

1.0 Introduction

Own source revenues, according to Adenya et al., (2017), are an important source of funding for county governments' operations and the provision of services, primarily strengthening the social contract between citizens and government since the citizens pay taxes and, in exchange, expect from the county government a certain level of services and consideration in decision-making. When residents and corporate organizations interact with their counties on market fees or other levies and rates, this is obvious in the counties. Therefore, County Governments should work to maximize local revenues to prevent the growing dependency on transfers from the National Treasury (Fjeldstad, 2018).

Own Source Revenue (OSR) is frequently a tiny share of total revenue, particularly for devolved governments in poor countries, and this is attributed to a number of variables (Mutua and Wamalwa, 2017). The issues relate to personnel capacity, a lack of legislation and policy, a lack of services that are in line with the amount of income collected, lax enforcement practices, and a lack of a centralized revenue system. Additionally, counties have out-of-date revenue databases as a result of varying levels of incomplete automation.

In an effort to realize OSR, county governments set revenue targets to serve as benchmarks that outline clear objectives for revenue generation from local taxes, fees, and other sources (Fernandhytia and Muslichah, 2020). By defining specific revenue goals, county governments establish a framework for focused efforts and systematic planning. Revenue targets facilitate disciplined financial management, prompting counties to adopt efficient collection methods, enforce regulations, and streamline administrative procedures (Abiola and Asiweh, 2022). Moreover, these targets encourage innovation in revenue generation strategies, motivating counties to explore new income streams, optimize existing processes, and leverage technology for enhanced efficiency. As counties work towards these set targets, they cultivate a culture of

accountability, transparency, and responsible fiscal practices, ultimately driving the successful realization of their own revenue sources (Kwaji and Dabari, 2022).

Most of Africa's devolved organizations rely on local taxes for development, but they are insufficient to support the region's rapidly growing population. In Africa, the majority of devolved administrations have struggled with maintaining up with demand for services, which has lowered population welfare (Simiyu et al., 2014). This is because of a variety of socioeconomic issues and impediments. Poor revenue collection, as seen by devolved governments' heavy reliance on transfers from central governments, is said to be their main problem. Devolved units in Africa must find new, creative methods and tactics for raising additional funds if they are to provide the services required effectively and appropriately (Cheema and Rondinelli, 2012). A fundamental prerequisite for attaining financial decentralization is a sound revenue collecting framework for decentralized governments.

1.1 Statement of the Problem

Performance and efficiency in provision of governmental services and the expansion of the economy depend on revenue collection. Despite considerable efforts in agency revenue collection aimed at optimizing revenue collection processes and nurturing a culture of accountability and transparency, there remains a gap between revenue collection endeavors and the successful attainment of own source revenue targets. County Own Source Revenue Report (2021) determined that every county raises less than 40% of their potential own source of income. In addition, the setting up of the revenue agencies has a burden on the county operational costs and there has to be justification of the cost and the benefit of the agents appointments since revenue targets are still not being achieved. In an effort to address this gap, county governments are increasingly taking up revenue collection automation with a view to streamline the entire revenue collection lifecycle, from data capture to invoicing and collection, eliminating manual bottlenecks that impede timely revenue retrieval. Conceptually, none of the studies looked at the competency of revenue collectors with specific attention on capability and knowledge and the aspect of training and development which are considered in the current study. The hypothesis of this study posits that the degree to which revenue collecting is undertaken within selected Kenyan county governments significantly correlate with competency of revenue collection staff. This study thus aimed to establish the relationship between competency of revenue collection staff on own source revenue target achievement among selected county governments in Kenya.

2.0 Literature review

Keeping competent personnel is the key to achieving the own source income target, according to Campion et al., (2011). Bartram (2005) claims that the competency approach to staff selection is concentrated on classifying, characterizing, and evaluating individual differences for specific job-related components that enable successful job performance. Competence of revenue collectors improves worker performance by assisting them in comprehending the necessary degree of understanding through the sharing of knowledge (Weru, 2013). There was need to address this core component of worker competency in order to promote competitiveness and ensure the achievement of the own source income target.

Fakhari, et al., (2022) carried out a study in the United Arab Emirates to look into the mediating impact of management performance on competency of the employees, assistance, and the collection of VAT in the country. The study used a structural equation modeling approach and a quantitative causal research strategy. The investigation found that support services for revenue collection were insufficient, and the hired staff lacked expertise and needed training. This study checked the Kenyan context if staff competence had an effect on own source target achievement with revenue automation as a moderating variable with a focus on all OSR sources county governments.

Puteh, Kaliannan, and Alam (2016) conducted study on organizational excellence and staff core competencies. The study included a cross-sectional survey approach and interpretive analysis. In-depth interviews with fifteen directors and managers of Malaysia's service-based industry's human resource management were conducted as part of the study's qualitative methodology. The results show that despite the diverse activities, roles, and nature of service-based enterprises, core competencies are extremely important for excellence in organizational performance. Even though this study's results were encouraging, further quantitative research is still needed to understand how staff skills affect these outcomes. This study

sought to include a sizable sample of 280, which allowed the conclusions to be generalized because the 15 individual sample was too small to allow the findings to be applied to a large population. By doing the study in the setting of Kenya, the contextual gap was filled.

Awitta (2015) conducted an empirical study with 70 respondents from ten different UK cities looked into how employee training affects service delivery and revenue collection. Regression analysis was employed in the investigation. The results of the study demonstrated that in order to increase tax collection, the various governments have improved staff training. The highly trained workforce was credited with the improvement, ensuring that revenue collection was successful. There was need to determine the relationship of competency of staff in revenue collection in the Kenyan context with regards to county governments.

According to Haryono et al., (2020), capability is a collection of behaviors that have a recognizable appearance pattern and define how pertinent activities are carried out. According to Saputra et al's., (2016) study on the impact of Indonesia's knowledge on the management of finances, supervision act and competence on government financial accountability, 71 respondents were surveyed. Multiple Linear Regression was used to examine the data, and the results demonstrate that competence affects the effectiveness of the audit review. This was further supported by Manik and Syafrina (2018), who performed analysis of the connection between motivation and competence in the same nation and discovered that performance is influenced by competence. To properly collect income from their own sources, revenue collectors or agents must make sure their staff members have both accounting knowledge and up-to-date abilities (Mbeche, Ngari and Richu 2014). Waniyani et al., (2017) noted that a high level of staff competency is required of revenue collectors in order to improve OSR collection.

Chan (2006) carried out a survey on performance management and key competencies in Canadian public libraries. The research uncovered 6 key competencies. The results showed that interpersonal, analytical, adaptable, planning and organizing, customer service, technological proficiency, organizational knowledge, and communication skills were the most crucial competencies to improve employee performance. Unsatisfactory performance in any competency necessitates an action plan to improve the relevant ability in order to achieve superior performance and meet defined goals. This study concentrated on general competences but did not provide a thorough analysis of staff accounting competencies, leaving a conceptual gap for this study to fill. The previous study focused on performance management, whereas the current study examined agency revenue collection in relation to achieving own source revenue collection goals. By carrying out the study in developing nations like Kenya, the study also aimed to close the contextual gap. While the current investigation used a correlation research design, a survey research design was previously used.

Fadilah (2015) looked into the fundamental skills that professional workers, particularly those working in Malaysia's service-based enterprises, need. The research objective was addressed by conducting an extensive interview using a qualitative methodology. In order to obtain information, 15 Human Resource Directors and Managers from various Malaysian service-based sectors were contacted. The information was examined using a thematic approach. According to the findings, the four crucial qualities that employees need are cognitive, functional, leadership and communication competencies. Employees that possess these skills are regarded as invaluable resources or assets by their employers. This study intended to check if competencies of staff can enable county governments achieve own source revenue targets.

In order to better understand the impact of staff competencies in India's public and private banks, Salman et al., (2020) conducted a study where 325 employees from management and lower ranks were interviewed as part of the study utilizing a cross-sectional research approach and convenience sampling. Employee competency has a good and significant impact on performance, according to the study. Contrarily, it was discovered that self-competence had a considerable detrimental impact on performance, and this contradictory conclusion necessitates more research. Additionally, Margheim et al., (2010) conducted a research on Mid-Size Accounting firms in the United States of America using a survey design. The study found that accounting skills were important in audit firms, but their value and relevance dropped as staff members approached partner level, which were senior management, based on the 699 replies out of the 1,380 planned sample size.

Hussein and Mutswenje (2020) investigated revenue performance with specific emphasis the collection procedures in Garissa County. The study's objective was to determine how technology and automation, education of the people paying tax, monitoring of revenue, employee motivation and training, and technology all affected the collection of taxes in the County of Garissa. This investigation was grounded on the agency, budget and technological acceptance theory, and the optimal tax theory. The investigation's intended audience consisted of the 237 middle and senior management staff members from the several county ministries and agencies. A descriptive research design was adopted. Using a model based on regression, the investigation examined the relationship between Garissa County's administrative procedures and revenue collection. Increased revenue collection which could be accomplished if the county implemented or improved the use of positive procedures within the administration of the county. A number of suggestions were advanced, including that the county administration increases funding allotments for programs through the agencies of finances and accounting aimed at enhancing the skills of various teams, and that the HR department create open and equitable reward structures and incentive schemes to motivate revenue clerks to perform well in their roles. The current study determined the connection between revenue collectors' competency against the accomplishment of their own source target achievement.

In Kenya's Taita Taveta County, Ogada and Shibairo (2018) investigate perceived barriers to efficient County own source revenue collection. 60 members of the general public and 132 employees from the County's Finance and Planning Department served as the target audience for a descriptive survey research strategy. Through the use of a questionnaire, primary data were gathered. Inferential statistics were applied to descriptive analysis, which made use of frequencies, percentages, and correlation analysis. According to the study, own income collection was significantly impacted by county human resources. Internal controls should be tightened to make sure that the money collected is adequately protected against embezzlement. It is also advised that staff members undergo regular training on the systems and practices for collecting money from County-owned sources as well as the importance of maintaining the integrity of the structure in the County Administration's best interests. Additionally, the report suggests that greater funding be allocated for information, communication, and new technology. The county government must regularly assess, establish goals for realistic County own source revenue collection, and implement measures to assure high compliance. The current study was conducted on counties that have used agencies in their revenue collection while considering internal strengths to the counties towards OSR target achievement.

Contextually, Awitta, (2015), Haryono, (2020), Saputra, (2016), were undertaken in foreign countries which are not similar to county governments in Kenya. The studies reviewed did not consider the nature of associations between the constructs of the studies all of which necessitate the need for this study on the relationship between competency of revenue collection agents on the achievement of own source revenue targets.

3.0 Results and Findings

Bartlett's and KMO tests were aimed at measuring sphericity and sampling adequacy respectively. The purpose of this was to test how well items under Competency of Revenue Collectors were correlated, and therefore determined the suitability of the questionnaire to proceed with factor analysis.

Table 1 KMO and Bartlett's Test for Competency of Revenue Collectors

KMO and Bartlett's Test		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		0.681
Bartlett's Test of Sphericity	Approx. Chi-Square	76.315
	Df	21
	Sig.	0.000

As presented in Table 1, the study established KMO test statistics of 0.681. According to Kaiser (1974), KMO values greater than 0.5 indicates adequate sampling. As such, the value of 0.681 indicated that there

was sampling adequacy. Bartlett's Test of Sphericity produced a p value of 0.000 indicating that the items in the dataset were significantly correlated and that the variable, Competency of Revenue Collectors, is thus fit for factor analysis.

The PCA method was used to flag the main dimensions in the dataset, based on the variance explained. This method was considered desirable since it permitted the dataset reduction to a more controllable size at the same time maintaining a lot of the original information. To this end, the study used the Kaiser's criterion to seek variables equal to or greater than 1 eigen value. Table 2 presents the results for the total variance explained.

Table 2 Total Variance Explained for Competency of Revenue Collectors

Component	Initial Eigen values			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	2.877	41.099	41.099	2.877	41.099	41.099	2.185	31.219	31.219
2	1.358	19.397	60.497	1.358	19.397	60.497	2.049	29.277	60.497
3	.864	12.350	72.847						
4	.736	10.514	83.360						
5	.495	7.068	90.429						
6	.399	5.694	96.122						
7	.271	3.878	100.000						

Extraction Method: Principal Component Analysis.

A total of 7 components were established as Table 2 shows. Out of the 7 components, 60.497 percent of the variations were explained by 2 components. A total of 41.099 percent of the variations were accounted for by component 1, while 19.397 percent of the variations were explained by component 2. As such, from the combined data set, a maximum of 2 components were extracted from the variable based on the total variance.

As further presented in Table 3, two components were also extracted from the combined data from the rotated component matrix, using a factor loading cutoff point of 0.4 (Mertens, 2020). As indicated, four items loaded under component 1, while three items loaded under component 2. This confirms that the two components, that is capability and knowledge and training and development are adequate indicators of competency of revenue collectors.

Table 3 Component Matrix for Competency of Revenue Collectors

	Component	
	1	2
Achievement of county revenue targets would be possible if all revenue collection employees are trained on methods of revenue collection.	.629	
Having many years of revenue collection experience will help one achieve revenue	.766	

collection target		
Attainment of revenue collection targets result from revenue collection officer effective public relations techniques.	.654	
Achievement of revenue collection targets would result through training and development in revenue collection techniques.		.821
Training of staff on technology used in revenue collection would lead to achievement of revenue targets		.758
Having a code of conduct would lead to achievement of revenue targets		.711
Sensitization of staff on the rules and regulations governing revenue collections would lead to achievement of revenue targets	.837	
Extraction Method: Principal Component Analysis.		
Rotation Method: Varimax with Kaiser Normalization.		
a. Rotation converged in 3 iterations.		

Respondents were asked to rate their individual levels of agreement with items posed in reference to competency of revenue collectors as applies in their respective county governments. Responses were given on a five-point Likert scale, where 1=Strongly Disagree, 2=Disagree, 3=Neutral, 4=Agree and 5=Strongly Agree. A mean of between 0.0 and 2.5 meant strongly disagreed while a mean of between 2.6 and 5.0 meant strongly agree. The results are as presented in Table 4.

Table 4 Competency of Revenue Collectors

	Mean	Std. Dev	t	Sig.	Skew	Kurt
Achievement of county revenue targets would be possible if all revenue collection employees are trained on methods of revenue collection.	4.5305	0.78114	93.880	0.000	-1.265	1.281
Having many years of revenue collection experience will help one achieve revenue collection target	4.0808	0.99672	66.017	0.000	-0.988	0.353
Attainment of revenue collection targets result from revenue collection officer effective public relations techniques.	4.3424	0.79517	87.546	0.000	-1.398	2.678
Achievement of revenue collection targets would result through training and development in revenue collection techniques.	4.4884	0.70149	102.773	0.000	-1.560	3.226
Training of staff on technology used in revenue collection would lead to achievement of revenue targets	4.3538	0.75961	92.420	0.000	-1.173	1.531
Having a code of conduct would lead to achievement of revenue targets	4.2000	0.88469	75.810	0.000	-1.400	2.863
Sensitization of staff on the rules and regulations governing revenue collections would lead to achievement of revenue targets	4.2481	0.84162	81.701	0.000	-1.390	2.565
Overall	4.321	0.823	85.735	0.000	-1.311	2.071

An overall mean of 4.321 was established at a standard deviation of 0.823, implying that a majority of participants highly approve of the competency of revenue collectors in their respective counties. A significant independent sample t-statistic ($t=85.735$, p value $<.05$) was also established, indicating significant mean difference between groups. The data was also found to be normally distributed, with both skewness (-1.311) and kurtosis (2.071) falling within the acceptable thresholds of between -1.96 and 1.96 ; and between -3 and 3 as per Saunders et al. (2019). A majority of participants particularly affirmed that achievement of county revenue targets would be possible if all revenue collection employees are trained on methods of revenue collection (4.5305); achievement of revenue collection targets would result through training and development in revenue collection techniques (4.4884); training of staff on technology used in revenue collection would lead to achievement of revenue targets (4.3538); attainment of revenue collection targets result from revenue collection officer effective public relations techniques (4.3424); and that sensitization of staff on the rules and regulations governing revenue collections would lead to achievement of revenue targets (4.2481).

An overall mean of 4.321 was established at a standard deviation of 0.823, implying that a majority of participants highly approve of the competency of revenue collectors in their respective counties. A majority of participants particularly affirmed that achievement of county own source revenue targets would be possible if all revenue collection employees are trained on methods of revenue collection (4.5305); achievement of revenue collection targets would result through training and development in revenue collection techniques (4.4884); training of staff on technology used in revenue collection would lead to achievement of revenue targets (4.3538); attainment of revenue collection targets result from revenue collection officer effective public relations techniques (4.3424); and that sensitization of staff on the rules and regulations governing revenue collections would lead to achievement of revenue targets (4.2481).

The study findings regarding the high approval of revenue collectors' competencies in selected county governments in Kenya, with an overall mean of 4.321 and a relatively low standard deviation of 0.823, underscore the significance of skilled and competent revenue collection employees in achieving own source revenue targets. The findings contradict Salman et al., (2020) who discovered that self-competence had a considerable detrimental impact on performance, but are in line with previous research in the field of public administration and revenue management (Haryono et al., 2020; Manik & Syafrina, 2018), which emphasizes the importance of human capital and training in enhancing the effectiveness of revenue collection efforts. The participants' strong agreement that training in revenue collection methods, techniques, technology, public relations, and regulatory compliance are critical factors for achieving revenue targets aligns with the idea that competent and well-trained revenue collectors are better equipped to adapt to changing revenue collection methods, foster positive relationships with taxpayers, and ensure compliance with relevant regulations, ultimately leading to improved revenue collection outcomes.

5.0 Conclusions and Recommendation

The study concludes that the competence of revenue collectors plays a pivotal role in influencing the success of revenue collection efforts. In essence, this study underscores the imperative for a competent workforce as an indispensable asset in the pursuit of successful revenue mobilization efforts, reflecting a crucial dimension in the effective governance and financial management of local government entities. This finding has profound implications for county governments, emphasizing the critical need to invest in the training, development, and ongoing support of revenue collection personnel. As competency emerges as a key determinant, policymakers and administrators should prioritize strategies that enhance the skills and expertise of revenue collectors. Such initiatives are poised not only to bolster revenue collection efficiency but also to contribute significantly to the broader fiscal sustainability and service delivery objectives of county governments in Kenya.

Fostering a culture of performance-based incentives and recognition can further motivate revenue collectors, aligning their competencies with the attainment of revenue targets. Recognizing and rewarding high-performing collectors can contribute to a more motivated and efficient workforce. These recommendations collectively advocate for a strategic and human-centric approach to revenue collection, acknowledging the pivotal role of competent revenue collectors in achieving and surpassing own source revenue targets, ultimately contributing to the fiscal health of county governments in Kenya.

The study recommends that expanding the geographical scope to include a more diverse set of county governments could enhance the generalizability of the findings, ensuring a broader applicability of the research outcomes. Moreover, the incorporation of case studies or in-depth interviews with key informants within the county governments could offer deeper insights into specific contextual factors influencing revenue dynamics. Lastly, employing advanced statistical techniques such as structural equation modeling or path analysis could enable a more sophisticated examination of the intricate relationships among variables.

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