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Influence of Modern Technology on Revenue Mobilization on Organizational Performance of Nairobi County Government, In Kenya

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Abstract

Revenue mobilization practices have been adopted globally with the aim of enhancing development at all levels. Despite revenue being collected all the time. Available studies show that not all practices have contributed effectively in mobilizing the available revenues for performance for socio economic development. In Kenya the advent of devolution has implied that counties will have to device appropriate ways of enhancing resource avenues for socio economic development, Instead of over dependence on the exchequer. The objective of the study was to determine the influence of modern technology on organizational performance in Nairobi City County. The research adopted a descriptive research design. Target population comprised 819.The population of this study comprised chief officers, directors, accountants and revenue officers. A sample size of 382 was used. The study used stratified random sampling and simple random sampling techniques. Data was collected using questionnaires. The validity of the research instrument was verified by researchers' supervisors. To test internal consistency, Cronbach's Alpha coefficient of 0.7 and above was used to meet the threshold. The collected data was analyzed by help of SPSS version 22. Descriptive analysis including mean, standard deviation, percentages and frequencies was used while inferential analysis which included Pearson's Product Moment Correlation Coefficient and simple regression to test the relationship between independent variables and dependent variables. Data was presented using tables and figures. The findings indicated that training, had a positive and significant effect in Nairobi county organizational performance. The study concluded that technology contribute significantly to the organizational performance of Nairobi county in Kenya. From the results, the study recommended that the Nairobi county to strengthen their modern technology aspects. These are: put up more revenue collection infrastructure and management and automated tax collection.

Key Words: *Training, Revenue Mobilization and Organizational Performance.*

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1.0 Introduction

The process of marshaling, combining, and coordinating financial contributions from all earnings emanating from recognized sources in an economic environment is defined by Adu-Gyamfi (2014). Planning/budgeting, revenue mobilization, expenditure/payment, financial/accounting reporting, auditing, and PFM regulatory framework practices exist as a system of interconnected elements that have the tendency to impact or influence each other and, as a result, service delivery, according to Scott (2016).

Despite the critical role of income, decentralized authorities face limited internal revenue production and are mostly reliant on the federal government for financial resources (Rakner, 2001). Given the restricted capacity to raise income internally, Bird and Slack (2010) suggested that good revenue mobilization strategies for decentralized government units are a must for fiscal decentralization to succeed. As a result, decentralized units must develop realistic and revenue-generating processes that are acceptable to citizens (Finch, 2015). Internally produced earnings and foreign transfers are the two primary sources of revenue for decentralized government entities in Africa. Taxes, user fees, property rates, and different licenses are examples of domestically produced revenue (Smoke, 2001). According to Nkrumah (2000), local taxation is limited since the profitable tax areas, including as income tax, sales tax, import and export charges, all belong to the central government, while local governments only have access to low-yielding taxes like basic rates and market tolls. According to Fjeldstad, Chambas, and Brun (2014), the government collects some taxes and levies and distributes them to local governments. The large number of revenue tools utilized by local governments is a common aspect of decentralized internal revenue mobilization strategies (Fjeldstad &Semboja, 2000). Local governments appear to raise whatever taxes, fees, and levies they can, oblivious to the economic distortions and distribution impacts that various taxing tools may cause. A convoluted local government revenue structure, according to Bardhan and Mookherjee (2002), is costly to run and can lead to corruption and mismanagement. Furthermore, many municipal taxes distort resource allocation choices, making it difficult to establish new businesses and accomplish economic growth (Fjeldstad &Therkildsen, 2008; MischKoh &Paustian, 2011).

End users' ability and willingness to use sophisticated information systems (IS), according to Au and Cheng (2012), is crucial for an organization's operational efficiency and user happiness. User pleasure has been identified by several experts as a key factor in IS success. According to DeLone and McLean (2013), higher levels of individual satisfaction with IS usage lead to higher levels of intention to use, which then influences system utilization. Employee happiness with their mandatory use of information technology, according to Hsieh et al. (2012), has a beneficial influence on employee service quality. As a result, the performance of the information system, the organizational 2 environment, and the users of the information system are all critical. Iivari (2015) also discovered a link between IS performance and user happiness.

In the United States of America (USA), when the Internal Revenue Service (IRS) began offering tax return e-filing for just tax refunds, electronic and automated tax filing and administration became popular quickly. This has grown rapidly to the point that practically all taxpayers must now file and pay their taxes electronically. The numerous features and additions that have been

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introduced to the system throughout the years have made this possible (Muita, 2011). Many other affluent nations, including Canada, France, Germany, the United Kingdom (UK), Australia, Italy, Finland, the Netherlands, Turkey, Singapore, Norway, India, China, Turkey, and Malaysia, have implemented electronic filing in recent years (Ramayah, Ramoo & Amlus, 2012).

McCluskey (2012) discovered that ICT adoption was critical in improving revenue collection efficiency by providing more services to taxpayers, such as diverse e-services and e-payment options, making the tax payment process simpler, faster, and easier to understand, and thus making voluntary compliance easier and more efficient. ICT also allowed for speedier information and data processing, which required less resources and reduced gathering costs. It also boosted openness, making it an effective weapon for combating corruption and limiting bribery prospects. Revenue authorities were able to detect and handle noncompliant" taxpayers using ICT to develop a database of information.

1.1 Statement of the Problem

The county's final performance is determined by the successful adoption of revenue mobilization techniques (Kagwiria, 2014, Hrebiniak & Joyce 2016). Organizational performance is positively influenced by revenue mobilization techniques (Ojwaka & Deya, 2018). Revenue mobilization techniques lay out a strategy for boosting revenue collection (Matthews and Scot, 2015). County governments may use revenue mobilization strategies to evaluate where they might increase revenue collection. Given the County's growing financial and service delivery demands, local money is an essential revenue stream (IEA, 2017).

Nairobi County lacks the necessary tax collection employees, which is exacerbated by a poor enforcement mechanism and a disjointed revenue structure (Mutua, 2017). As a result, income mobilization is hampered, and the county government has struggled to keep up with the ability to supply services and, as a result, enhance the welfare of its citizens in the face of rising urbanization and other socioeconomic changes. Nairobi County lacks an up-to-date database of tax bases, making income forecasting and monitoring difficult. Furthermore, the income systems of municipal governments are generally complex, opaque, and costly to run (Fjelstad and Semboja, 2000 and Bardhan and Mookherjee, 2002). In 2018/19, Nairobi County earned Ksh 9.14 billion, which fell to Ksh 8.6 billion in 2019/20. This was followed by a Ksh 9.94 billion rise in 2020/21. The overall revenue from own sources fell 50.32 percent short of the aim. The underperformance was mostly related to the impact of COVID-19 on the economy, which had a significant impact on enterprises that are a major source of revenue for the county.

Several local studies have sought to establish a relationship between income mobilization strategies and performance (Torome, 2013; Mogwambo et al, 2016, Kamolo; 2014). However, because they did not investigate how revenue mobilization strategies affected organizational performance in Nairobi County government, Kenya, these studies were conducted in various geographical settings, resulting in a lack of research in the subject. Considering the significance of resource mobilization for decentralized gov'ts whose main objective would be to provide improved services to the citizens, as well as the issues raised in the preceding paragraphs, the purpose of this study is to test the influence of training on the organizational performance in Nairobi County, with the goal of addressing higher revenue collection.

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2.0 Theoretical Literature

Resource based Theory

The research focused on Wemerfelt's (1984) Resource-based Theory of Competitive Edge, which asserts that an institution's assets comprise, among other things, assets, capabilities, activities, institution features, information or data, and awareness. Later on, Robert M. Grant (2001) attempted to describe resource mobilization techniques for development. According to his idea, "practices" are the comparisons made by a corporation between its internal revenue and capacities and the possibilities and threats offered by its external environment. The county government might be seen as a revenue-generating organization that should be appropriately and efficiently employed to recognize success in the present study. As per the resource-based Theory, effective revenue mobilization methods must be established to accomplish this. On the other hand, might be regarded as an "inside-out" method to creation.

The concept is on devising a strategy for channelizing, such as money. According to this theory, in order for the strategic approach to be finished on time, the firm's revenues and talents must be capable of providing a sustained competitive advantage. County governments should use suitable income mobilization tools to acknowledge progress. The concept goes on to state that the most profitable techniques or methods are those that cut costs while boosting output and effectiveness. According to Grant (2001), concentrating on even the most analytically important income and competences limits a company's strategy range to businesses where it has perfect competitive advantages. To gain a competitive advantage, counties should identify and invest more in more lucrative revenues. As a consequence, the study's goal was to look at the effect of money mobilization tactics in Nairobi County while also considering the context. The study's conclusions are meant to assist in determining the most effective revenue mobilization tactics for delivery of services.

2.1 Empirical Literature Review

Modern Technology on Organizational Performance

Marcarmick and Hardcastle conducted a ten-year research in Europe to determine the link between revenue mobilization strategy and corporate revenue performance in government organizations with reference to parastatals (2013). The researcher examined the association between revenue mobilization tactics and government parastatal revenue performance using a sample of 40 government parastatals. Secondary data was employed as the researcher's data gathering approach for the full research period under consideration. The researcher employed a regression model to evaluate the data, which allowed him to look at both the independent and dependent variables. According to the findings, there was a substantial link between revenue mobilization strategy and government parastatal revenue performance.

In Machakos County, Matthew (2014) evaluated the effect of an integrated revenue collecting system. A longitudinal causal study design was used in this research. According to the report, the county's revenue collection has improved after the installation of integrated revenue collection. According to the findings, an integrated revenue collection system assisted in resolving the problem of inconsistent revenue collection, which could not be justified by providing real-time reporting of collecting data and daily declaration of revenues obtained. According to the report,

this technique enhanced the county's revenue administration efficiency and effectiveness. The research concluded that the county government must address the obstacles preventing the system's efficient implementation for increased revenue collection.

Mwaura conducted research on the elements that influence participatory revenue setting, revenue commitment, and revenue performance of listed firms on the Nairobi stock market (NSE) (2010). For the study, the researcher employed a target population of 55 publicly traded businesses. The study employed a descriptive research approach and incorporated both quantitative and qualitative data. Revenue mobilization tactics in Nairobi stock Exchange have a substantial impact on return on capital and assets, according to the research. Because both return on capital and return on assets are indicators of a company's revenue success, it was found that there was a positive association between revenue commitment and revenue performance in the Nairobi stock market.

3.0 Research Methodology

This inquiry took the form of a descriptive survey. A descriptive study has a well-defined topic and well-defined variables. A descriptive study gives a descriptive examination of a specified population or sample, as well as general research topics, in qualitative, quantitative, or a mix of both forms of data. The study approach also enables the researcher to collect vast volumes of data from a broad population utilizing questionnaires in a very effective, simple, and cost-efficient way. (2013, Saunders).

The population of interest in the study consisted of staff of selected in different departments in Nairobi County, which comprised of chief officer, directors, finance officers, revenue collection officers and planning officers from whom the data was gathered.

The sample size of the specific groups of persons were calculated using Yamane (1967) formula.

$$n = \frac{N}{1 + N(e)^2}$$

Where, n = corrected sample size, N = population size, and e = Margin of error (MoE)

e = 0.05 based on the research condition.

$$n = \frac{819}{1 + 819(0.05)^2}$$

n =268

30 percent of the projected sample size was added to the primary sample to account for non-responses during data collection. Kerlinger (1986) suggests that in social science research, a sample size of not less than 10 percent of the population is appropriate.

The total sample size targeted in this study was= **382**

Table 1: Sample Size

Categories	Population	Sample Size
Chief Officer	6	3
Directors	18	8
Accountants	57	27
Revenue Officers	738	344
Total	**819**	**382**

The research used structured questionnaires to acquire primary data. Data was analyzed using descriptive statistical techniques and given in the form of table frequencies, percentages, means, and standard deviation. The intensity and direction of link between the dependent and independent variables were also determined using Pearson's correlation coefficient. The overall direct impact was measured using simple linear regression. Tables and figures were used to present the findings.

4.0 Research Findings

Respondents Characteristics

The researcher handed out 382 questionnaires to Nairobi County employees. Notably, out of the total of 384 questionnaires sent, 382 were completed and returned. This accounts for 79.58 percent of all surveys sent out. However, 31 of the 304 questionnaires returned were incomplete, accounting for 8.12 percent of the total. As a result, 273 surveys were adequately completed. As a result, the study's response rate was at 71.47 percent.

The findings showed that 150 (54.9%) of the respondents were male and 123 (45.1%) were female, indicating that although the majority of the respondents were male, females made up more than one-third of the sample population.

The study results further revealed that majority of the staff had undergraduate level of education, with a proportion of 44%, followed by diploma at 43.6%, those with master's degree at 8.4% while those who have certificates were 4 %.

The study also indicated that 5.9% of the respondents had worked for less than 1 year, 34.4% had an experience of between 1 and 5 years, 23.8% had between 6 to 10 years of work experience. Those who had work experience of more than 10 years were 35.9%.

The study findings showed that 50.55% of the respondents were from the finance and economic planning department, 9.16% worked at the land, roads and public works department, 12.09% were from the department of agriculture, livestock and development. The health services department had a representation of 14.65%, 4.76% were from education, youth and culture department and 8.79% worked at the Water, Environment and Natural Resources department.

Modern Technology

The second objective of the study sought to determine the availability of modern technology on revenue mobilization on organizational performance in Nairobi County.

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Table 2: Descriptive Statistics for Modern Technology

	N	Minimum	Maximum	Mean	Std. Deviation
The county collection officers record every transactions of revenue collection	273	1.00	5.00	4.1685	.90393
The county uses electronic devices to collect taxes	273	1.00	5.00	4.2051	.84998
Use of Technology has helped in Improving accountability and transparency	273	1.00	5.00	4.2015	.93526
To a great extent automation has enhanced efficiency	273	1.00	5.00	4.2125	.79907
There has been a great improvement in revenue collection since the inception of ICT support services	273	1.00	5.00	4.1868	.87337
The ICT system provides convenient and fast customer feedbacks	273	1.00	5.00	4.3846	.89387
Average Mean				**4.23**	**0.876**

As evidenced, it was revealed that the county collection officers record every transactions of revenue collection (Mean = 4.17, SD = .904). The results indicated further that the county uses electronic devices to collect taxes (Mean = 4.21, SD = .85). Use of technology has helped in improving accountability and transparency (Mean = 4.20, SD = .935). Most respondents agreed that to a great extent automation has enhanced efficiency (Mean = 4.21, SD = .799). Respondents further agreed that there has been a great improvement in revenue collection since the inception of ICT support services (Mean = 4.19, SD = .873). Majority of the respondents were agreed that the ICT system provides convenient and fast customer feedbacks (Mean = 4.38, SD = .894). With an overall mean of 4.23 and a standard deviation of 0.876, the findings showed that modern technology is a key influencer in performance of Nairobi County.

Organizational Performance

The study also analyzed the descriptive statistics for county performance using minimum, maximum, mean and standard deviation. Table 3 highlights the findings.

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Table 3: Descriptive Statistics on County Performance

	N	Minimum	Maximum	Mean	Std. Deviation
The county meets its local revenue targets	273	1.00	5.00	3.3846	1.00480
There is transparency and accountability in financial management of the county	273	1.00	5.00	3.5311	1.07098
The county absorption rate for development funds is high	273	1.00	5.00	3.6484	.89984
The audit queries for the county have reduced significantly	273	1.00	5.00	3.5788	.92067
The county financial reports are prepared in an accurate and timely manner	273	1.00	5.00	3.8388	.95661
The county litigations related to late payments to suppliers have reduced	273	1.00	5.00	3.4652	.92339
There is financial efficiency in the county	273	1.00	5.00	3.6337	1.13334
The county pending bills are minimal	273	1.00	5.00	3.3297	1.21318
Average Mean				**3.55**	**1.014**

Basing on the findings Table 3, respondents were indifferent regarding whether the county meets its local revenue targets (mean = 3.38, SD = 1.004). In the same breath respondents had divergent opinion as to whether there is transparency and accountability in financial management of the county (mean = 3.53, SD = 1.07). Further, the county absorption rate for development funds is high (mean = 3.65, SD = 0.89). In addition, the audit queries for the county have reduced significantly (mean = 3.58, SD = .921). Respondents were in agreement that county financial reports are prepared in an accurate and timely manner (mean = 3.84, SD = 0.957) .Respondents also noted that there is financial efficiency in the county(mean = 3.63, SD = 1.13) .However, respondents did not agree that the county litigations related to late payments to suppliers have reduced(mean = 3.47, SD = 0.923).Respondents also failed to agree that the county pending bills are minimal(mean = 3.33, SD = 1.213).With an overall mean of Mean = 3.55 and a standard deviation of 1.014, the findings showed that county performance would improve if revenue mobilization is enhanced.

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Correlation Analysis

To demonstrate a correlation between the research variables, the researchers used the Pearson product moment correlation coefficient (r). The magnitude and direction of the relationship between the study variables was represented by the correlation coefficient.

Table 4: Correlation Analysis

		Technology
Technology	Pearson Correlation	1
	Sig. (2-tailed)	
	N	273
Organizational Performance	Pearson Correlation	.376**
	Sig. (2-tailed)	.000
	N	273

The study also shows there is a moderate, positive and significant relationship between use of technology and organizational performance ($r = 0.376$, $p < 0.01$). Therefore, an increase in technology use leads to an increase in county performance.

Regression Analysis

The findings of hypothesis testing and quantitative analysis, as well as the interpretation of correlations among the variable under research are presented.

Modern Technology and organizational Performance of Nairobi County Government

The second objective of the study was to determine the availability of modern technology on revenue mobilization on organizational performance in Nairobi County. The hypothesis stated;

H_{01} Modern technology in revenue mobilization has no significant influence on Organizational performance in Nairobi County

Simple regression analysis was used as shown below.

$$\mathbf{Y = \beta o + \beta_1 X_1 + \varepsilon}$$

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The results were presented in the tables below.

Table 5: Model Summary on Modern Technology

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.376[a]	.131	.127	.81635

a. Predictors: (Constant), Technology

Source: Researcher, (2021)

Results in Table 5 showed that modern technology explain 13.1% of the changes in the Nairobi county performance.

The anova results are as shown

Table 6: ANOVA[a] Results on Mordern Technology

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5.763	1	65.763	98.741	.004[b]
	Residual	180.601	271	.666		
	Total	186.364	272			

a. Dependent Variable: Organizational Performance

b. Predictors: (Constant), Technology

Given that the $F = 98.741$, while the $F_{critical} = 6.90(1,271)$. Then $F \geq F_{critical}$ α 0.05. This is a clear indication that modern technology is a significant predictor of Nairobi county organizational performance, Kenya. Hence $H_{02}$is rejected. Butt et al., (2011) suggested that modernization and technology adoption in the tax system had a substantial influence on the collection of street parking fees, which is similar to the results. In a similar vein, Matthew (2014) discovered that an integrated revenue collecting system assisted in resolving the problem of inconsistent revenue collection, which could not be justified by providing real-time collection information and daily declaration of revenues obtained. The research concluded that the county government must address the obstacles preventing the system's efficient implementation for increased revenue collection. As a result, the research has provided significant insight into the relationship between contemporary technology and the Nairobi county office.

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Table 7: Coefficients on Modern Technology

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	2.928	.237		12.346	.000
	Technology	.255	.053	.376	4.941	.004

a. Dependent Variable: Organizational Performance

The results show the mean change in Nairobi county organizational performance for one unit of contemporary technology upgrade. The findings revealed that current technology had a significant coefficient of estimate based on β2= 0.376 (p-value = 0.000, which is less than α = 0.05). This meant that for every unit of contemporary technology added, the performance of Nairobi County increased by 0.376.

The impact of contemporary technology was more than four times that of the mistake, as shown by the t-test result of 4.941. Based on the aforementioned findings, the following basic linear regression model was developed, as shown below.

$$Y = 2.928 + 0.255\, X_2$$

5.0 Conclusions and Recommendations

The study's second goal was to see whether contemporary technologies might help with income mobilization and organizational performance in Nairobi County. The majority of respondents agreed that county collection officers keep track of all revenue collection transactions, that the county collects taxes using electronic devices, that technology has improved accountability and transparency, and that the ICT system provides convenient and quick customer feedback. Modern technology and performance in Nairobi County are favorably and significantly associated, according to a correlation analysis. Regression research also revealed that contemporary technology has a positive and significant impact on Nairobi County's organizational performance. According to the hypothesis' results, contemporary technology and Nairobi County's organizational performance are strongly linked.

Conclusion

The research also found that contemporary technology has a good and substantial impact on the functioning of Nairobi County. The null hypothesis of no significant influence of contemporary technology on Nairobi county organizational performance was rejected based on the regression findings.

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Recommendations

Based on the findings, the study recommended the need for Nairobi County to strengthen their modern technology aspects. These are: put up more revenue collection infrastructure and management and automated tax collection. The strengthening of these aspects will result to improved performance in Nairobi County.

Areas for Further Research

The goal of the research was to see how income collection strategies affected the performance of Nairobi County in Kenya. More research may be done on revenue collection techniques in other counties, particularly in governmental organizations. Other factors, such as revenue mobilization strategies, might be included by future researchers to affect improved service delivery in the counties. Environment considerations, national government influence, and natural county resources are all possible influences.

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