

RELATIONSHIP BETWEEN REVENUE STAFF COMPETENCE AND REVENUE COLLECTION EFFICIENCY IN NANDI COUNTY GOVERNMENT

Abstract.

The purpose of revenue collection is to lessen inequalities in the distribution of income and wealth, in modern economics taxes are the most important sources of revenue. Since the introduction of devolved system of Government counties have witness increased cases of financial deficit in their budget. The main objective of this study was to establish the relationship between Revenue staff competence and revenue collection in Nandi County. The target population for the study was employees of Nandi County in the revenue department. A sample size of 217 respondents was used for the study which represented a respond rate of 100.00%. The study adopted survey and explanatory design utilizing both qualitative and quantitative research method. A self-administered questionnaire was administered to collect information from the respondent. Reliability and Validity of the data collection instrument was tested using Cronbach alpha and Average Variance Extracted (AVE) respectively. Descriptive and inferential statistical analyses was carried out on the quantitative data using the Pearson's correlation coefficient which was used to determine the relationship between the independent variables and the dependent variables, while regression analysis was used to predict the relationship between Revenue staff competence and revenue collection. The study found out that β of revenue staff is .193 and its $p < .0$. Revenue staff competence had a positive and significant effect on revenue collection efficiency. Therefore staff ought to be equipped with the necessary skills; Information Communication Technology which will provides counties with the opportunity to acquaint themselves with new strategies for effective delivery of services to citizens; also Human resource department should enhance human capital. The findings of the study will be of great significance to the County government for the purpose of making policies in order to maximize revenue collection.

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