

Abstract

Enhancement of revenue collection in counties is a crucial activity in the financial obligation that leads to the recognition of their directive by the constitution to offer well timed services to the citizens and demand that may surpass the available resources within the counties. Currently, the largest proportion of the County financial resources comes from the National Exchequer. Therefore, the purpose of this study was to investigate the factors affecting optimal revenue collection by KituiCounty Government. To achieve the overall goal of the study, four specific objectives were formulated and each respective variable was then presented in the conceptual framework. The specific objectives included: To establish the influence of Technology on optimal revenue collection by KituiCounty Government; To determine the influence of public participation on optimal revenue collection by KituiCounty Government; To find out the influence of internal control system on achievement of optimal revenue collection by KituiCounty Government; To establish the influence of human resource on optimum revenue collection by KituiCounty Government. Longitudinal research design and descriptive research designed were used. The target population was the finance and accounting officers of Kitui County Government. The Sample population was selected using purposive and simple random sampling. Questionnaires were used for collection of primary data. The questionnaires pilot tested to determine the reliability and validity before they were administered in the final study. Both descriptive and inferential analysis was done for the collected data. The study population comprised a total number of 56 members and sample population of 15 members. Data was analyzed using SPSS (V.25) and the results in a multiple linear regression used to reveal the coefficients of the specific independent variables of the study. On overall, the study established internal control system and technology has the greatest effect on optimal revenue collection, followed by public participation while human resource had the least effect on optimal revenue collection. Technology and internal control system a strong positive correlation of 0.533 and 0.564 respectively and public participation and human resource had a positive correlation of 0.213 and 0.189 respectively on optimal revenue collection. The study significance level was below the 0.05 with technology at 0.024, public participation 0.044, internal control system 0.011 and human resource 0.024. The study recommends that County government should set up public forums more often. Also, it provides that government institute should be started to give County revenue collectors trainings on use of new technologies implemented.