



EFFECT OF TAX PAYER EDUCATION ON REVENUE COLLECTION PERFORMANCE OF MERU COUNTY GOVERNMENT KENYA

Dorcas Wairimu¹, Dr. Nyaga Gilbert²

¹Master of Business Administration, Mount Kenya University

²lecturer in School of Business and Economic, Mount Kenya University

ABSTRACT

This study aims to investigate the impact of tax payer education on the revenue collection performance of Meru County Government. The study draws on Expectation Theory to provide a conceptual foundation for its analysis. The target population for this research comprised of 144 staff members working within the Meru County Government Treasury. The study adopted a descriptive research design, and a census approach was used as the non-probability sampling method. Primary data was collected through the use of a semi-structured questionnaire, while secondary data made use of data collection template to complement the primary data. Descriptive statistics such as frequencies, percentages, means, and standard deviations were employed to describe the collected data. Inferential statistics, including Pearson correlation coefficients and regression coefficients were used to establish relationships between study variables. The research findings reveal that taxpayer education had a moderately positive impact on the revenue collection performance of Meru County Government. Additionally, the study identifies statistically significant positive relationships between taxpayer education and revenue collection performance.

KEY WORDS: tax payer, revenue collection, expectation theory

1.0 INTRODUCTION

1.1 Background of the Study

Kenya has grappled with persistent socio-economic injustices and relatively low levels of development since gaining independence. To address these challenges, the country has initiated numerous reforms aimed at devolving funds, with the goal of transforming its economy into a middle-income nation by 2030 (Owuor et al., 2013). This transition aligns with the 2010 Kenyan Constitution, which decentralizes authority, revenue collection, and expenditure responsibilities from the National Government to County Governments, with the objective of bringing services closer to the people (Namoit, 2012).

A pivotal aspect of this constitutional change was the creation of 47 county governments in 2010, marking a significant shift in the country's governance structure (Namoit, 2012). This devolution was designed to empower County Governments with the authority to plan and deliver public services more effectively, aiming to rectify various governance inequalities such as rent-seeking, economic stagnation, corruption, and inefficient utilization of public resources. Devolution, at its core, seeks to enhance socio-economic benefits for the public and improve public service delivery (Makokha, 2014).

The 2010 Kenyan Constitution serves as the legal foundation for the devolution of funds to the 47 County Governments. It envisions that decentralized governments, namely County Governments, should be better equipped than the National Government to address local needs and deliver public services accordingly (Munyao, 2018). However, for County Governments to successfully implement their agendas, they require the necessary resources. County Governments are mandated to identify and collect revenues from local sources, including property tax, rates, tolls, fines, and fees, to bolster their financial capacity for local development (Karimi, Maina, & Kinyua, 2017). These constitutional provisions grant County Governments the autonomy to carry out specific functions related to service delivery and development at the grassroots level without relying solely on National Government funding. In this way, County Governments can invest in socio-economic development and growth at the local level (Ngotho & Kerongo, 2014). Effective financial management and revenue collection at the county level are crucial for achieving county economic development, growth, and improved service delivery (Makokha et al., 2014).



Despite statutory grant provisions and other financial support from the central government, local-level county governments in Kenya have struggled to generate sufficient funds to support development within their jurisdictions (Aryee, 2013). They often heavily rely on the National Government to support local development projects and programs in their counties. A noticeable challenge has been the low level of resource mobilization and the mismanagement of revenue at the county level, which has raised concerns at the national level (Kinoti & Kagiri, 2016). Recognizing the critical role of revenue in development, County Governments have been urged to adopt effective practices to strengthen revenue collection within their areas of jurisdiction (Onyango, 2013; ICPAK, 2014).

This study aimed to shed light on why Kenyan counties, particularly Meru County, continue to be overly dependent on the National Government for the disbursement of equitable shares. The primary objective was to assess county management practices that affect revenue collection performance in Kenyan county governments, with a specific focus on Meru County (East Africa and Tax Governance Network, 2014). The central concern was understanding the factors contributing to this overreliance on National Government funding in Kenya's county governance system.

To boost revenue collection in devolved units, continuous education of the taxpaying public, prosecution of defaulters, and training for revenue collectors are recommended (Owusu, 2012). Diversifying revenue streams and tightening revenue collection laws have also been suggested as strategies to increase compliance in local governments (Balunywa, Nangoli, Mugerwa, Teko, & Mayoka, 2014). These measures ensure that local governments have multiple sources of revenue and that tax laws are enforced effectively to encourage compliance. In many devolved governments in India, challenges have arisen where collected revenues have fallen short of meeting their budgetary needs, leading to fiscal crises and increased state borrowing to cover current expenditures (Malalgoda, Amaratunga, & Haigh, 2016). A similar situation exists in sub-Saharan African countries, where devolved governments struggle to maximize revenue collection (Nduta, Shisia, Kamau, & Asienga, 2017). For instance, in Nigeria, revenue collected in devolved units often proves insufficient to achieve self-reliance and stimulate structural changes in rural areas (Toyin, 2015; Chima & Abdulhamid, 2015). In Ghana, Owusu (2012) underscores that devolved units have access to new revenue sources as per the Ghana Poverty Reduction Strategy policy, but these sources are often underutilized, resulting in reduced government revenue.

In the Kenyan context, the situation is similarly challenging. A baseline survey on devolution conducted by the Institute of Certified Public Accountants in Kenya (ICPAK) in June 2014 revealed that many counties struggle with low revenue collection, raising concerns about their capacity to generate their own income. The survey found that a significant number of counties relied heavily on a limited set of revenue sources. For example, out of 17 counties sampled, 37 percent depended on single business permits as their primary source of revenue, while 32 percent relied on user fees and charges, and 31 percent banked on property rates. The low collection of local revenue implied that some planned county activities could not be implemented due to insufficient funding.

1.2 Statement of the Problem

The devolution of funds in Kenya, as mandated by the Constitution of Kenya (2010), plays a pivotal role in county economic development and the delivery of essential services through direct National Government revenue allocation. However, despite the potential benefits of this devolved system, many counties in Kenya encounter significant challenges in revenue collection, resulting in substantial uncollected revenues and wide local revenue collection gaps (Owuor et al., 2013).

Meru County, which boasts abundant agricultural resources, has not been immune to these challenges. A report from Meru County in 2019 highlighted that some counties, including Meru, struggle to finance their budgets adequately. The report revealed that in the fiscal year 2018/2019, only 14 counties managed to meet their revenue collection targets, with Meru County not among them. In the same fiscal year, the county government aimed to collect Kshs. 895 million but only managed to collect Kshs. 348 million, representing a mere 36.88% of the target. This trend persisted in subsequent financial years, as reflected in Table 1. In the FY2021/2022, the county's revenue collection was even worse, with only Kshs. 381 million collected against a projection of Kshs. 1.423 billion.

The repercussions of this under-collection extend to the county's ability to fulfill its financial obligations to service providers and contractors, as well as its capacity to deliver essential services to its residents. These issues can lead to government operations stalling, projects derailing, and workforce unrest, including strikes, as witnessed in several counties. Labor strikes and go-slows among county government employees have occurred due to delayed



salaries and inadequate remuneration. Furthermore, when devolved governments fail to collect the necessary revenues, the public is negatively affected as essential services are compromised. Additionally, the central government may become burdened with the financial demands of devolved governments, which can strain the national economy.

Empirical studies have shown a significant relationship between revenue collection performance and various management practice factors, including financial stewardship, revenue administration strategies, and revenue sources (Balunywa, 2014; Makokha et al., 2014; Ndyamuhaki, 2013). Muriithi (2013) emphasized the importance of sound revenue collection for County Governments, while Ngotho and Kerongo (2014) highlighted compliance issues among Kenyan counties. Balunywa et al. (2014) and Makokha et al. (2014) found that staff capacity, revenue administration practices, and revenue sources are crucial determinants of revenue collection performance. Other studies, such as those by Otieno et al. (2013) and Ndyamuhaki (2013), focused on factors related to the formulation of revenue policies but did not delve into the variables with a causal relationship to revenue collection performance.

While these studies have contributed valuable insights, none of them comprehensively examined the performance of revenue collection in Meru County as affected by management practices. Moreover, they often focused on different sets of variables in their investigations. Therefore, this study seeks to address this gap by assessing the impact of county management practices on revenue collection performance specifically in Meru County.

1.3 Specific Objective

- i. To establish the effect of tax payer/public education on revenue collection performance of Meru County government.

1.4 Research Questions

- i. To what extent does tax payer education affect revenue collection performance of Meru County government?

2.0 LITERATURE REVIEW

2.1 Theoretical Review

This study drew its theoretical framework from expectation theory

2.1.1 Expectation Theory

The expectation theory, rooted in the work of Chandler and Edwards (1996), posits that individuals are driven by their desire to attain specific results or outcomes, especially when there exists a discrepancy between their expectations and the actual results of a given endeavor. In the context of revenue collection, this theory suggests that the revenue collection agency, in this case, the county government, must define and establish roles, specifications, qualifications, and requirements to effectively manage the revenue collection process. According to Montana and Charnor (2008), the expectation theory proposes that individuals are more likely to exhibit certain behaviors or actions when they are motivated by the expectation of specific outcomes resulting from those behaviors. For organizations, this theory underscores the importance of directly linking performance and reward systems to individuals who have demonstrated deserving performance.

In the context of revenue collection within a county government, this theory becomes particularly relevant. When the county government effectively manages the revenue collection process through robust monitoring and efficient revenue administration practices, it creates a conducive environment for taxpayers. This, in turn, motivates taxpayers to fulfill their financial obligations more willingly and consistently. Each stakeholder involved in revenue collection has a defined set of expectations and responsibilities, and the theory suggests that when these roles are performed effectively and up to the expected standards, it leads to improved performance.

For instance, financial stewardship within the county government plays a critical role in ensuring that the financial resources are managed transparently and judiciously. This aligns with the expectation theory, as it suggests that when the public perceives responsible financial management, they are more likely to have higher expectations of the government and may be more willing to contribute to revenue collection.

Similarly, taxpayer education, a component of the county government's responsibility, plays a crucial role in managing taxpayer expectations. Educating taxpayers about their obligations and the benefits of revenue collection can positively influence their behavior. When taxpayers are well-informed, they have clearer



expectations of what the government delivers in return for their contributions, which can enhance compliance and overall revenue collection performance.

In summary, the expectation theory, as outlined by Chandler and Edwards (1996) and further expounded upon by Montana and Charnor (2008), provides a valuable framework for understanding the dynamics of revenue collection performance within a county government. It underscores the importance of effectively managing roles, responsibilities, qualifications, and expectations among stakeholders to achieve better revenue collection outcomes. This theory is instrumental in linking financial stewardship and taxpayer education to revenue collection performance, emphasizing the significance of competent staff and informed taxpayers in achieving successful revenue collection.

2.2 Empirical Literature Review

In this section, the study present a review of empirical research findings from related literature regarding the influence of taxpayer education on revenue collection performance of County Government of Meru.

2.2.1 Taxpayer Education and Revenue Collection Performance.

According to Aksnes (2014), taxpayer education is the process of educating the general public on the procedures and tax processes, as well as the motivations for paying tax. This suggests that the primary reason for taxpayer education is to affect understanding of tax rules in order to motivate voluntary compliance among taxpayers.

This study draws from a constructivist paradigm that utilizes expansive literature and analyzes various government documents and peer-reviewed articles on revenue collection and management in local government. Shava (2020) explores the possibility of revenue collection impediments in South African rural municipalities. The study is based on the findings of Shava (2020). Shava (2020). The essay demonstrates, by way of the method of qualitative content analysis, that rural municipalities in South Africa are experiencing a variety of difficulties in the collection of income, all of which have a detrimental impact on the provision of rural public services. According to the conclusions of the research, one of the most significant obstacles to overcome in terms of revenue collection in rural municipalities in South Africa is a lack of public knowledge. This resulted in a lack of public commitment to the payment of municipal taxes, which in turn led to the delivery of subpar services. The previous research relied on qualitative data analysis, but the one that is now being conducted will make use of both quantitative and qualitative data for the purpose of conducting analysis.

A research that was conducted by Nayaho (2020) with the objective of determining the impact that taxpayer education had on the level of voluntary taxpayer compliance among SMEs in Zambia. In this study, an exploratory research strategy was used, and quantitative and qualitative data were analyzed and interpreted in order to create a deeper knowledge of the research topic. Within the Central Business District of Lusaka, there is a population of 500 small and medium-sized enterprises (SMEs). According to the results of the research, tax education has a considerable beneficial influence on the level of voluntary tax compliance shown by small and medium-sized businesses (SMEs). This research was carried out on small and medium-sized enterprises in Zambia; hence, there is a contextual vacuum. The current study will be carried out on Meru county government within the setting of Kenya.

A research by Gotora and Mokaya (2018) on the impact of taxpayer education on voluntary tax compliance in Tanzania found that there was a positive correlation between the two. An investigation of the Monduli District Office as a case study. The research used a descriptive research design, and interviews and questionnaires were used as main data collecting tools from a total of sixty respondents. The sample size for the research was sixty. According to the results, taxpayer education via print materials, taxpayer education via websites, and taxpayer education via workshops all have a substantial impact on the percentage of taxpayers who voluntarily comply with their tax obligations in Tanzania. The last research was undertaken in Tanzania and focused on the degree of tax compliance on the part of the tax payer. In contrast, the next study will concentrate on the performance of revenue collection and will be carried out in Kenya.

Christine (2022) wanted to investigate the impact that educating tax payers had on revenue collection in Kenya, therefore she looked at the Kenya Revenue Authority's Laikipia Station as a case study. The research used a methodology known as descriptive study design. According to the findings of the research, the number of taxpayers attending taxpayer education seminars and "clinics" has increased, which has resulted in an increase in the amount of money collected by the KRA. According to the findings of the research, taxpayer education was critical to improving the general public's understanding of the different taxes, levies, and rate structures. According



to the findings of the study, the Kenya Revenue Authority (KRA) should make an effort to facilitate the participation of all sectors and categories of taxpayers; simplify the tax process; expand the scope of delivering focused taxpayer education programs and guidance instructions to taxpayers; formulate measures to increase the participation of taxpayers in the tax; and ensure a timely response to the dynamics that affect revenue collection from time to time. All of these things should be done.

Gituru (2017) wanted to find out how much of an impact taxpayer education had on tax compliance in Kenya, specifically for small and medium-sized businesses in the Nairobi Central Business District. The research approach used in this study was a descriptive survey. According to the findings of the research, there was a good and substantial connection established between electronic taxpayer education, print media taxpayer education, and stakeholder involvement and tax compliance among SMEs. According to the findings of the research, taxpayer education is critical to boosting public understanding, especially in areas related to tax laws, the role of taxes in the growth of the country, and more on how and where the money that the government collects via taxes is spent. These small and medium-sized businesses have a greater readiness to pay their taxes after getting the appropriate knowledge and information.

Nyongesa (2014) investigated the methods that the government of Mombasa County used in order to increase tax income. The research used a methodology known as a descriptive case study. According to the findings of the research, the county has used tactics for the establishment of tax awareness in order to raise its income. According to the findings of the research, compliance levels have increased as a result of increased levels of sensitization and monitoring carried out by county officials and collection agents. It was also disclosed that the county planned to launch a radio station that would provide all of the citizens of the county with important information that the county would be broadcasting to them. This would lead to an increase in sensitization, which would result in the people having a better understanding of the significance of compliance and the consequences that come with noncompliance. If the county government of Mombasa could achieve compliance, this would result in an increase in income.

3.0 METHODOLOGY

3.1 Research Design

The research design serves as the overarching blueprint that guides the researcher throughout the study, enabling the effective resolution of challenges encountered during the research process and ensuring the acquisition of the necessary information to address the research questions and the study's underlying problem (Bloomfield & Fisher, 2019).

In this particular study, a descriptive research design was employed. This research design facilitated the exploration of questions concerning the current state of the subjects under investigation and aided in the identification, description, and analysis of causal relationships among the study variables (Gupta & Gupta, 2022). According to Burns and Grove (2003), a descriptive research design is crafted to offer an accurate representation of a situation as it naturally unfolds. Consequently, this design proved invaluable in providing an accurate portrayal of the existing conditions related to the impact of county management practices on revenue collection performance.

3.2 Target Population

In accordance with the definition provided by Blumberg, Cooper, and Schindler (2014), the study population represents the comprehensive set of elements for which the researcher intends to draw inferences. In this specific study, the target population consisted of 144 staff members employed within the County Treasury of the Meru County Government, as outlined in Table 1 below.

Table 1: Target Population

	Staff category	Target population
2	County Chief Officer, Finance	1
3	Heads of departments	3
4	Finance and Accounts officers	25
5	Revenue Collection Officers	115
	Total	144

Source: Meru County Development Integrated Plan 2018 - 2022

The study's target population was composed of several key groups, including the County Chief Officer of Finance, department heads from three specific departments (Revenue, Economic Planning, and Budget and Expenditure), as well as finance and account officers. In addition to these groups, Revenue Collection Officers from the nine administrative divisions were also considered as essential participants in this study. Their inclusion aimed to provide valuable insights for the assessment of the impact of county management practices on the revenue collection performance of the Meru County Government.

3.3 Sampling Procedures and Techniques

As stated by Hibberts, Burke Johnson, and Hudson (2012), a sample refers to a subset of a population used to represent the entire group, especially in cases where it is impractical to survey every member of a significantly large population. In the case of this study, the target population was small, easily accessible, and manageable, making it feasible to adopt a census, a non-probability method, where every member of the target population participated as respondents, as advocated by Mugenda and Mugenda (2008).

The choice of a census approach was substantiated by Field (2006), who posited that results obtained from a census tend to be more accurate and reliable, enhancing the representativeness of research findings compared to those derived from a population sample. Conducting a census ensured there was no sampling error, and it allowed for the collection of more comprehensive and detailed information pertaining to the study problem within the population, as emphasized by Sekaran and Bougie (2010).

3.4 Sample Size

The sample for this study comprised all 144 participants, and they were stratified based on their respective roles and responsibilities in revenue collection.

4.0 RESULTS

Tax Payer/Public Education and revenue collection performance

The study aimed to investigate the effect of tax payer/public education on the revenue collection performance of Meru County Government. To assess this relationship, respondents were asked to provide their ratings of agreement or disagreement with various statements related to tax payer/public education in the context of revenue collection in the county, as presented in Table 3. This data collection approach allowed for an examination of perceptions and attitudes regarding the impact of education and awareness campaigns on revenue collection performance.

Table 3: Descriptive Statistics on Taxpayer/ Public Education

Statements	N	Min	Max	Mean	Std. Dev.
The county government holds regular forums and programs for training the county residents on their tax obligations.	119	1	5	3.327	1.467
There is adequate funds allocated for the implementation of taxpayer/public training programs in the county.	119	1	5	3.159	1.411
The county conducts regular taxpayer/public education and sensitization campaigns across the county.	119	1	5	3.186	1.379
The county has adopted diverse and Interactive communication channels in reaching out to tax payers/residents.	119	1	5	3.584	1.387
The county has adopted efficient feedback systems in dealing with taxpayer/public queries and concerns.	119	1	5	3.540	1.356
Valid N (listwise)	119				

Source: Researcher (2023)

The study aimed to investigate the effect of tax payer/public education on the revenue collection performance of Meru County Government. Respondents were asked to rate their agreement or disagreement with various statements related to tax payer/public education and its impact on revenue collection in the county, as presented in Table 7. This data collection approach allowed for an examination of perceptions and attitudes regarding the influence of education and awareness campaigns on revenue collection performance.



The data in Table 7 indicates that respondents neither agreed nor disagreed with the statement that the county government organized regular forums and programs to educate residents about their tax responsibilities (Mean = 3.327, Standard Deviation = 1.467). Similarly, respondents neither agreed nor disagreed that there were sufficient funds allocated for taxpayer/public training programs in the county (Mean = 3.159, SD = 1.411). Additionally, respondents also expressed a neutral stance on the county's efforts in conducting regular taxpayer/public education campaigns across the county (Mean = 3.186, SD = 1.379).

Further, the findings revealed that, on average, respondents agreed that the county employed diverse and interactive communication channels to reach out to taxpayers/residents (Mean = 3.584, SD = 1.387) and acknowledged the existence of efficient feedback systems to address taxpayer/public queries and concerns (Mean = 3.540, SD = 1.356). The highest mean response was associated with the statement about the county's use of varied communication channels (Mean = 3.584, SD = 1.387), while the lowest mean response was related to the availability of adequate funds for taxpayer/public training programs (Mean = 3.159, SD = 1.411).

These responses highlight that the Meru county government has significant room for improvement in ensuring that the public is adequately informed about their tax obligations, particularly at the county level, to enhance revenue collection. According to Awitta (2010), strategies such as seminars, workshops, and live radio talk shows are crucial for taxpayer education and revenue enhancement. Nyongesa (2014) emphasized the importance of tax awareness initiatives in boosting revenue, while Ndunda, Ngahu, and Wanyoike (2015) stressed the necessity of taxpayer education and sensitization efforts by county governments to clarify the types of taxes to be remitted to the counties.

Furthermore, the respondents were also asked to suggest measures that the county government could adopt to increase the level of taxpayer/public education and awareness for enhanced revenue collection in the county. These responses are summarized in Table 4.

Table 4: Measures to enhance Taxpayer/Public Education and Awareness for enhanced Revenue Collection

Statements	Frequency	Percent
Advertise and sensitize public on paying taxes on local radio stations, TV shows, public barazas in local dialect	113	94.7
Enhance budgetary allocations towards public education and sensitization on tax obligations	83	69.9
Adopting friendly public participation and engagement structures in revenue collection and administration	100	84.1
Employing more staff for sensitization and awareness campaigns on revenue issues at the ward levels	67	56.6
Embracing social media platforms in mobilizing revenues from residents	59	49.6
Increasing transparency of revenue collectors' operations to win public trust	32	27.4

Source: Researcher (2023)

The study yielded several notable findings regarding participants' recommendations to enhance taxpayer/public education and awareness for improved revenue collection in Meru County Government. Firstly, a significant majority of participants (94.7%) expressed the belief that the county government should use local radio stations and TV shows in native languages to advertise and educate the public about tax payment. This underscores the potential effectiveness of utilizing local media for reaching and educating the public effectively.

Secondly, nearly 70% of respondents (69.9%) suggested increasing budget allocations for public education on tax responsibilities. This recommendation highlights the importance of adequate financial support for taxpayer education initiatives.

Moreover, a substantial majority of participants (84.1%) supported the implementation of inclusive public participation methods in revenue collection and administration. This demonstrates a desire among respondents for greater citizen involvement in the revenue-related processes of the county government.

Furthermore, the study found that 56.6% of participants recommended hiring more staff at the ward level to conduct awareness campaigns on revenue matters. This suggestion emphasizes the need for localized efforts and engagement with residents at the community level.

Additionally, nearly half of the respondents (49.6%) proposed that the county government should utilize social media platforms to mobilize revenue from residents, recognizing the growing influence of digital platforms in communication and engagement.

Lastly, about 27.4% of respondents emphasized the importance of enhancing transparency in the operations of revenue collectors to gain public trust. This highlights the significance of transparency and accountability in revenue collection processes.

These findings collectively reflect a strong consensus among participants on various strategies to enhance taxpayer/public education and awareness, with the aim of ultimately improving revenue collection in Meru County Government. The recommendations encompass a diverse range of approaches, encompassing media usage, budget considerations, public participation, localized efforts, digital platforms, and transparency measures.

Regression Analysis of Revenue Collection Performance

A multiple regression analysis was conducted, taking into account the independent variables (IVs) - taxpayer education to gauge their impact on the dependent variable (DV), which is the performance of revenue collection in Meru County Government. The objective of this analysis was to evaluate the existence of a significant relationship between these factors.

Table 5: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.866 ^a	0.823	0.819	.08986

a. Predictors: (Constant), tax payer education

Source: Researcher (2023)

The variables - taxpayer education effectively explained the performance of revenue collection. The strength of their collective influence was indicated by an R-squared value, or coefficient of determination, of 82.3%. This implies that these variables collectively account for 82.3% of the variability in revenue collection performance. Such results suggest that the model utilized to establish the relationship between taxpayer education and the revenue collection performance was indeed fitting and adequate.

Table 5: Analysis of Variance

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5.000	4	1.250	210.053	.000 ^b
	Residual	134.119	115	1.187		
	Total	139.119	119			

a. Dependent Variable: tax payer education, revenue monitoring, revenue administration, financial stewardship

b. Predictors: (Constant), Revenue Collection Performance

The findings revealed that the overarching model had statistical significance. Moreover, the data suggested that the independent variables served as reliable predictors for revenue collection performance. This assertion was bolstered by an F-statistic value of 210.053. Additionally, the accompanying p-value of 0.000, which is below the standard 0.05 significance threshold, further reinforced the model's credibility and the significance of the predictors.

Table 6: Regression of Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	0.792	0.768		7.258	0.000
	Tax payer education	0.266	0.090	0.151	1.624	0.007

a. Dependent Variable: revenue collection performance

Source: Researcher (2023)

Upon determining that the independent variables - taxpayer education serve as predictors for the revenue collection performance in Meru County Government, the research then formulated a model based on the findings detailed in Table 6.

5.1 SUMMARY, CONCLUSION AND RECOMMENDATION.

Taxpayer/Public Education and Revenue Collection performance

The study delved into the influence of educating taxpayers and the broader community on revenue mobilization in Meru County. From the descriptive analysis results, it became clear that the county administration actively utilized a variety of dynamic communication methods to engage with its taxpayers and citizens. Moreover, effective feedback channels were in place to handle questions and concerns from the community. However, the dedication towards holding consistent taxpayer education sessions, designating adequate resources for public enlightenment on taxation, and routinely conducting awareness drives by the county officials was found to be somewhat moderate in scale.

Several enhancement measures were suggested by participants to bolster education for taxpayers and the public, thereby aiming to boost revenue inflows. Suggestions encompassed tax importance broadcasts on local radio and television, community gatherings conducted in native languages, and the integration of more comprehensive public participation frameworks in revenue governance. Other recommendations included increasing fiscal provisions for tax obligation awareness programs and bringing on board more personnel to lead outreach and awareness initiatives at the grassroots. The research deduced a positive and statistically relevant correlation between taxpayer enlightenment and revenue accrual in Meru County, indicating that amplifying these educational endeavors could optimize the county's revenue by making residents more aware of their fiscal duties.

REFERENCES

1. Oluwu, D., & Wunsch, J. S. (2013). *Democratic decentralization presents obstacles for local government in Africa*. Lynne Rienner Publishers, London
2. Makokha, S. W. A., & Manase, G. W. (2014). *Kakamega County offers an example of the factors that determine how much money counties may receive*. *International Journal for Management Science and Technology (IJMST)*, 2(4).
3. Namoit, A. J. (2012). *Case study of Turkana County, Kenya, and the anticipated economic consequences of devolving power to the counties*. (Master Thesis, University of Nairobi, Nairobi, Kenya).
4. Munyao, N. (2018). *Analysis of the Nakuru County Government in Kenya and the Correlation Between Sound Financial Management and Long-Term Financial Stability* (Doctoral dissertation, JKUAT).
5. Kirimi, P. W. (2013). *Organizational Performance in Meru County, Kenya, Before and After Automating Revenue Collection Processes*. *International Journal of Sciences and Entrepreneurship*, 53(9), 59-65.
6. Ngotho, J. & Kerongo, F. (2014). *Factors influencing tax collection in a developing country like Kenya*. *Journal of Management and Business Administration*, 1(1). Retrieved from www.writersbureau.net/journals/jmba/.
7. Onyango, E. O. (2013). *Impact of Kenya's Developing Financial Sector on GDP* (Masters Research, Jomo Kenyatta University of Agriculture and Technology, Nairobi, Kenya).
8. Institute of Certified Public Accountants of Kenya [ICPAK] (2014). *Elements of decentralized public finance. Decentralization in Kenya: An Overview of the Public Finance Management System as a starting point for research*. Nairobi: The Institute of Certified Public Accountants of Kenya.
9. Biwott, D. K., Mulongo, L., & Omboto, P. (2017). *The North Rift Region of Kenya is using technology as a means of income mobilization for county socioeconomic development*. *International Journal of Economics, Commerce and Management*, 5(3), 198-211.



10. Kimutai, B. D., Mulongo, L. S., & Omboto, P. (2017). Revenue-raising education's impact on Kenya's counties' economic growth. *International Journal of Economics, Commerce and Management*, 5(7), 565-582.
11. Adu-Gyamfi, E. (2014). Case study on Ghana's Upper Denkyira East Municipal Assembly's successful efforts to increase tax income for the area. *Public Policy and Administration*, 2(1), 97-122.
12. Muhindo, A., Mzuza, M. K. & Zhou, J. (2014). The effect of integrated accounting information systems on the bottom lines of small firms in Uganda's capital city of Kampala. *International Journal of Academic Research in Management (IJARM)*, 3(2), 185-192
13. Akorsu, P. K. (2015). Cape Coast Metropolitan Assembly, Ghana: Assessing the Efficiency of Public Sector Revenue Mobilization. *International Journal of Economics, Commerce and Management*, 3(1), 1-16.
14. Addo, B. G. (2016). Accra Metropolitan Assembly as a case study for evaluating the income mobilization techniques of Ghana's metropolitan, municipal, and district assemblies (Doctoral dissertation, University of Cape Coast).
15. Fosu, M. A. (2012). A case study of the Kumasi Metropolitan Assembly is used to assess the efficacy of the revenue collection tactics used by Ghana's Metropolitan, Municipal, and District Assemblies (MMDAs). (KMA). Unpublished Dissertation, Kwame Nkrumah University of Science and Technology, Kumasi.
16. Ndyamuhaki, G. (2013). Isingiro District local government is the case study of factors influencing revenue collecting. (Master Project, Makerere University, Kampala, Uganda).
17. Otieno, C. O. Ojera, P. B., & Siringi, E. M. (2013). Information systems' impact on local government revenue collection in Kenya's Homa Bay County. *Universal Journal of Accounting and Finance*, 1(1), 29-33.
18. Andrew, C. P. (2012). *Evaluation of Educational Leadership at Vanderbilt*. Nashville, Tennessee. Vanderbilt University.
19. Bundi, R. (2020). Factors that lead to indiscipline among students in North Imenti Constituency, Meru County, Kenya's public secondary schools (Unpublished M.Ed Thesis). Greta University.
20. Bursalt, N., & Öz, H. (2018). Metacognitive awareness in second language acquisition: the significance of establishing goals as a means of self-regulation.
21. Cruickshank, V. (2017). Impact of School Administration on Learners. *Open Journal of Social Sciences*, 5(9), 115-123. <https://doi.org/10.4236/jss.2017.59009>
22. GoK. (2014). A set of guidelines for the improvement of teaching, learning, and study. Responding to the modern issues of teaching, learning, and study in Kenya. Nairobi: Government printers.
23. Heck, R. H. (2011). Policy Implications of Instructional Leadership by Principals and Student Achievement. *Educational Evaluation and Policy Analysis*, 14(1), 21-34. <https://doi.org/10.2307/1164525>
24. Hendriks, M. A., & Scheerens, J. (2013). An updated look at the impact of school leadership, with an eye on indirect-effect models. *School leadership & management*, 33(4), 373-394.
25. Hill, H. C., Rowan, B., & Ball, D. L. (2015). How Much Math Teachers Know and How It Affects Their Students' Performance. *American Educational Research Journal*.
26. Idowu, A. I., Chibuzoh, I. G., & Louisa, M. L. (2014). The impact of students' ability to create and achieve goals on their English language grades in Enugu, Nigeria. *Journal of New Approaches in Educational Research*, 3(2), 93-99.
27. Kaffash, H., Kargiban, Z., Kargiban, S. & Ramezani M. (2011). A Close Look In To Role of ICT in Education. *International Journal of Instruction*, 3(2).