Assessment of Innovative Money-Collecting Systems Strategy for Mobilizing Own-Source Revenue in Isiolo County Government

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Abstract

The county governments are expected to mobilize their own-sources revenue to bridge the gap in equity share. Despite the elaborate national fiscal policies and legislative frameworks on own-source revenue mobilization, many county governments, including Isiolo, have continued to report deficiency and inability to increase their own-source revenue, adversely affecting service delivery. This study was set out to assess the innovative money-collecting systems strategy for enhancing own-source revenue in Isiolo County. The rational expectations theory of technology guided it. A cross-sectional descriptive survey research design was applied. Data was collected from the revenue-generating departments and county assembly-budget and finance committee. Since the target population (60) was small, all were included in the study. The content, construct, face validity, and reliability were applied to check the quality of the questionnaire used in data collection. Mean, frequencies, percentage, and factor analysis were computed using statistical package for social sciences, while regression analysis was used to test the hypothesis. The study found that Isiolo County heavily relied on equity share to execute its functions despite gazetting own-source revenue streams. One drawback was the weak innovative money-collecting systems strategy. The study noted a weak electronic revenue collecting system, hence, loopholes in own-source revenue mobilization initiatives. The need to re-address innovative money-collecting systems strategy was evident; hence the county government should adopt e-billing, e-payment, and security controls systems in collecting own-source revenue. The findings have implications on systems for collecting own-source revenue, budgetary allocation and further affect practices in collecting own-source revenue in Isiolo County government and others.

Keywords: *Own-sources Revenue, Resource Mobilization, Innovative Money-Collecting Systems, Income-Generating, Isiolo County Government*

1.0 Introduction

The countries that have embraced devolved systems governance are expected to experience economic and political growth and to streamline public services. In the context of a county government, own-source revenue refers to the income mobilized locally by the county governments as authorized by the national government or by an Act of Parliament (The National Treasury, 2021). Worldwide, the devolved systems of government enjoy numerous benefits by mobilizing their local source revenues. One outstanding benefit is financial

autonomy which is very significant to the county government's sustainability. Other benefits include the capacity to accommodate new growing spending requirements of a county government in areas such as legislation, political manifestos, and meeting demands of regularly changing economic cycle in the county government (Odanga, 2019).

Globally, mobilization of own resource revenue by devolved governments has been enhanced by the adoption of technology. For example, several developed countries, the United States of America, Chicago, Italy, Spain, Australia, and India, have expanded their revenue collection by deploying technology in their processes (CIECTM, 2018; Odanga, 2019). However, weaknesses in the mobilization of own-source revenue are also witnessed in some developed countries. Paepe et al. (2017) presented case studies and revenue reports of Asian Countries, including China, Bangladesh, Pakistan, India, Nepal and Indonesia. The report shows that South Asian countries were performing poorly in domestic revenue mobilization compared to the peer countries except for China. There was a moderately slight increase in the revenue mobilized even with the enactment of tax reforms. One precise observation from Asian countries was that revenue mobilization had improved through the formation and execution of anti-corruption measures, exploring creative fund mobilization mechanisms, and capacity building and championing aggressive awareness programs for taxpayers (De Paepe, Hart & Long, 2017; Musleh, 2017). The decentralization of the central government roles in India brought about the outstanding contribution by being the engines of growth and attainment of social objectives like poverty alleviation, increased employment rate, reduction of economic inequalities and sustainable development (Committee of Experts on International Cooperation in Tax Matters, 2018).

Most countries in Africa struggle to meet their revenue collection targets due to weak systems and structures (ACR, 2016). For example, the mobilization of local government revenue in countries like Rwanda and South Africa was found to be hampered by poorly defined tax bases, the absence of tax handles, inadequate local government tax enforcement mechanisms, discretionary transfer system, perceived corruption, poor administration and limited accountability (Wawire, 2020; IMF, 2019). Studies further revealed that own-source revenue mobilization in East African countries was impeded by the general absence of voluntary compliance among taxpayers, weak relationships between tax policy and national development objectives, and difficulties with tax administration (Wawire, 2020; IMF, 2019).

In Kenya, the County Government Act 2012 and the Public Finance Management Act 2012 guide local resource mobilization. Furthermore, the National policy on own-source revenue also guides revenue administration at the county level (Un-Habitat, 2014). According to the Un-Habitat, the county government's own-source revenue accounts for 14 per cent of total receipts. However, the policy described this contribution as inadequate, hence the over-reliance on equity share from the national government (Ngicuru, 2017; Githinji et al., 2018).

1.1 Research Problem

The over-reliance on equity share from the national government has serious detriment. A press release by National Treasury on 14th January 2021 indicated an accumulated balance on equitable share to the county government of KES 34.6 billion as of 13th January 2021 (Otieno, 2021). On a press release dated 5th May 2021, the Council of Governors lamented the late disbursement of equitable share from the national treasury and the country's debt crisis. If the situation continues, it increases the possibility of further delays in releasing equitable share by the national treasury. It exposes county governments to privatization of their natural resources to Multinational Corporations to meet the accumulated debts. If own-source revenue is

maximized, it would be adequate in meeting operational costs; hence, the cash crisis in county government and the high devolution debts can be avoided. Among many other institutional-based factors for effective mobilization of own-source revenue is technology adoption (Fjeldstad, 2013). Where technology is involved, there is a vast deployment of innovation to facilitate accountability and transparency in collecting own revenue (Kinoti, 2016).

The own-source revenue streams in Isiolo County are game park fees, land rates and rents, hospital, sand cess, parking fees, livestock cess, miraa cess and liquor application fees, among others (Isiolo County Government Consultancy Report, 2019). However, despite the devolvement and decentralization and the government's efforts to give the county government a mandate to mobilize its own source revenue, the collection in the County remains low (CRA, 2020). The County has experienced a decline in the figures of domestic revenue collected since the year 2014. Its revenue has been between 3 to 5 per cent of the equitable national share annually, demonstrating an over-reliance on equity share from the national Government (Commission on Revenue Allocation [CRA], 2019). Notably, its budget financing capability was still below the national average of 7.7 per cent and is below the middle-income countries' threshold of 21 per cent (CRA, 2020). The continued underperformance of own-source revenue in the Isiolo County Government has adverse implications on service delivery to the citizens. This necessitated the need to determine the effect of innovative money-collecting systems strategy on the mobilization of own-source revenue in Isiolo County Government with a view to providing an amicable solution.

2.0 Literature Review

2.1 Overview of Innovative Money Collecting Systems Strategy and Mobilization of Own-Source Revenue

In this study, innovative money-collecting systems comprised the incorporation of technology and ICT infrastructure, surveying new sources of revenue, and applying innovative strategies in the mobilization of own-source revenue by the local governments (Un-habitat, 2015). Coplin and Nwafor (2019) agreed that own-source local revenue could be improved through building trust with citizens and deployment of technology. Globally, many countries have documented own-source revenue streams. However, the mobilization has been hampered by internal and external factors. A country such as Romania instituted measures to maximize revenue from agricultural produce, while Peru and Nepal increased VAT bases to meet the set collection targets.

African countries such as Uganda and Ghana have reported low local revenue generation (Adu-Gyamfi, 2014; Kangave et al., 2016). They usually result in over-taxation of their citizens to bridge the revenue gaps. Most systems and mechanisms in most African countries for mobilizing revenue are defective and weak in detecting inconsistencies resulting from manual revenue collection. They also suffer from unreliable data and financial records, low tax education, irregular valuation of properties, poor enforcement of the assembly's by-laws, inadequate logistics for revenue collectors, and low morale due to low revenue collecting incentives (Adu-Gyamfi, 2014). Among the suggested innovative strategies highlighted by Africa Capacity Report [ACR], (2016). to boost own-source revenue by local governments were the deployment of information systems and modernization of the revenue systems, educating taxpayers to enhance voluntary participation and enactment of policies to address the use of informal ways of mobilizing revenue by local. Kessy (2020) stressed that the implementation of ICT in the municipality cleared up the long queues, improved efficiency,

bill generation, payments, cash collection receipt issuing and valuation roll for property taxes Business licenses in Tanzania.

2.2 The Rational Expectations Theory of Technology

The theoretical foundation that informed the investigation and execution of this study was anchored on the rational expectations theory of technology, which Davis propounded in 1989. The theory argues that under specific circumstances, one is likely to see clustered adoption of technology. Davis advised that better results obtained from adopting technology were realized by an organization that had understood its motive, user needs, and problems by tailoring its materials, processes, perspective, and needs. Therefore, in the desire and agreed expectations of technology adoption, decision-makers should utilize all available decision-relevant information to efficiently estimate the true cost, advantages of the technology, the value of their investment and prospective future changes overtime before venturing into a system that would cost them and fail to meet their needs.

Ayala and Palacio-Vera (2014) backed up the theory. They posited that the theory could be viewed as an attempt to provide a neoclassical theory of expectations and beliefs formation before implementing the proposed technology. This enabled obtain results consistent with the optimization hypothesis. The theory underpinned the innovative money-collecting systems strategy in enhancing mobilization of own-source revenue in Isiolo County government. Isiolo county government should fully implement technology in the revenue collection process after it had fully considered the needs of all stakeholders affected by the revenue collected in the County and devise a responsive and efficient system; hence, embracing technology is most appropriate.

3.0 Research Methodology

A cross-sectional descriptive survey research design was adopted in this study. Data were collected data from the revenue-generating departments of Isiolo County government, Kenya. The respondents were senior revenue Officers, Head of Revenue, Senior Staff in the revenue-generating departments, County Executive Committee Members and budget and Finance Committee Members in the County Assembly– which totalled 60 officers. Since the number was small, the target population participated in the study. Data were collected using self-administered questionnaires whose quality was ensured through content, construct and face validity, while Cronbach value was used to check reliability. The data were analyzed using descriptive statistics, where mean, frequencies and percentage, and factor analysis were computed. The null hypothesis was tested using regression analysis, which stated that innovative money-collecting systems strategy does not significantly affect the mobilization of own-source revenue in Isiolo County. Data analysis was done using SPSS, and the findings were presented using tables.

4.0 Results and Discussion

The overall response rate was (85.0%) where approximately ¾ (76.5%) were male while 12¼ (23.5%) were female. All respondents were affiliated with the six ministries generating revenue in Isiolo County. Most of the respondents were found to hold requisite qualifications and experience, with 38 (74.5%) having bachelor and above degrees, while 52.8% had served six years and above.

4.1 Descriptive Results on Mobilization of Own-Source Revenue in Isiolo County

The study had various questions, which were in the form of sentiments based on the mobilization of own-source revenue. The same sentiments were presented to respondents in a

five-point Likert scale which helped to ascertain their views. The sentiments focused on assessing whether own-source revenue has been sufficient to support operational functions of the County, improved service delivery, the existence of legislation for supporting own-source revenue collection, and gazettement of own-source revenue streams. All sentiments in the questionnaire were stated positively and measured in an ordinal scale.

Since the study was interested in a composite variable (the mobilization of own-source revenue in Isiolo County), the mean values for all indicators of the dependent variable and sub-variables were summed up accordingly. The summated mean values enabled appropriate data transformation resulting in a composite variable that was continuous, that is, in scale format. The transformed (composite) variable was later used in carrying parametric test. The descriptive results were ranked according to descending order of the mean values, as shown in Table 1.

Table 1: Descriptive statistics on the mobilization of own-source revenue in Isiolo County

Statements regarding revenue mobilization	Mean	Std. Deviation	Factor loading
• Isiolo County has been relying on allocation by the national government (equity share amount) to perform its functions.	4.24	.992	.852
• Isiolo County own-source revenue mobilization has negatively been affected by the COVID-19 pandemic.	3.57	1.500	.840
• Own-source revenue streams of Isiolo County are well known and have been gazetted.	3.10	1.100	.585
• Devolution in Kenya has aided own-source revenue mobilization in Isiolo County.	3.04	1.414	.646
• Since the implementation of devolution in Kenya, Isiolo County Government has experienced growth and development in health sectors, education and roads due to own-source revenue.	2.92	1.354	.657
• Isiolo County has enacted legislation for supporting own-source revenue collection.	2.59	1.236	.739
• The adoption of ICT and technological infrastructure has positively impacted revenue mobilization in Isiolo County.	2.55	1.189	.687
• Service delivery has improved in Isiolo County from the mobilization of own-source revenue.	2.53	1.206	.729
• Human resource capacity has influenced the collection of own-source revenue in Isiolo County.	2.51	1.286	.738
• The county government has established measures in the tourism sector to boost the amount of revenue received by the Isiolo County Government in the game reserves during the COVID-19 era.	2.43	1.375	.733
• Own-source revenue has enabled Isiolo County to meet its revenue collection set targets.	2.33	1.275	.654
• Own-source revenue collected has been sufficient to support operational functions of the county.	1.96	1.113	.627
• Revenue mobilization in Isiolo County Government has not been affected by the COVID-19 pandemic.	1.76	1.274	.821
Kaiser-Meyer-Olkin Measure of Sampling Adequacy			.806
Bartlett's Test of Sphericity			.000

A factor analysis indicated that all aspects of the revenue mobilization loaded very well, where each indicator had a factor Eigenvalue above 0.5. According to Tabachinick and Fidell (2007), a minimum factor loading of 0.45 was sufficient for real-life data. The Kaiser-Meyer-Olkin (KMO) measure of sampling adequacy was 0.806, which is more than 0.6, and a Bartlett's test of sphericity is P= .000, which is significant. This provided confidence that the sample size was adequate and loading of the given aspect or revenue collection was sufficient and acceptable in the analysis.

The findings show that Isiolo County has heavily been relying on allocation by the national government (equity share amount) to execute its functions. This was happening despite the County having identified and gazetted its own-source revenue streams. Siddiquee et al. (2012) paid attention to revenue mobilization in Eastern Indonesia. The paper showed a high level of dependency by the local government from the national government despite the decentralization.

Although the effort of Isiolo County government to mobilize own-source revenue has negatively been affected by the COVID-19 pandemic, the issue of over-relying on equity share reveals a failure to actualize article 209 of the constitution to raise its revenue as detailed in the National Assembly Bill of 2021.

Respondents, however, disagreed that the county government had established measures in the tourism sector to boost the amount of revenue received in the game reserves during the COVID-19 era (mean =2.43, the standard deviation of 1.375). It was further clear that own-source revenue had not enabled the Isiolo County to meet its revenue collection set targets (mean =1.96, since the revenue collected have not been sufficient to support the operational functions (mean =1.76), and a standard deviation of more than one in both cases.

The results are pointing out poor own-source revenue collection practices in the Isiolo County government. With clear identification and gazettement of own-source revenue, the county government was expected to put up measures for mobilizing the same. The Development Initiatives (2018) had noted the need for the County government to seal all the loopholes for revenue leakages, strengthen the internal controls, and enact policy for maximizing revenue collection. Ineffectiveness in the own-source revenue collection could be attributed to mismanagement of the resources, lack of accountability, inconsistency in the application of policy, avoidance and noncompliance by the taxpayers, corruption, low level of stakeholder's awareness, low deployment of technology (Githinji et al., 2018).

To improve revenue collection by the devolved government, De Paepe et al. (2017) recommended the framework and a committee in charge of domestic revenue mobilization to broaden tax-based tax administration capacity enhancement and address the political and other obstacles hampering tax collecting targets. In addition, the findings by Tullock (2017) urged municipalities to broaden their revenue access by tapping innovatively into unexploited resources such as mining and communal lands.

4.2 Descriptive Results on Innovative Money Collecting Systems Strategy

The study was set out to assess the effect of innovative money-collecting systems strategy on the mobilization of own-source revenue in Isiolo County Government. The main aspects measured in this construct included ascertaining an electronic revenue collecting system that allows e-billing, e-payment, e-receipts to collect local revenue, and real-time registration of taxpayers. Other aspects assessed were adoption of IT solutions in curbing tax evasions and theft of the collected funds; audit, security controls systems, enforcement and verification

systems; and IT infrastructures for monitoring the collection of own-source. The results are provided in descending order of the mean in Table 2.

Table 2: Descriptive results on innovative money-collecting systems strategy for supporting the mobilization of own-source revenue in Isiolo County Government

Sentiments on money-collecting systems strategy	Mean	Std. Deviation	Factor loading
• There are established audit, control, enforcement and verification systems for revenue collection in Isiolo County	2.59	1.314	.693
• Isiolo County government revenue collecting system allows the generation of e-receipts for all revenue collected	2.57	1.404	.820
• There is an established online payment platform for all revenue streams in the Isiolo County government	2.57	1.153	.414
• Isiolo County government usually carry out surveys of the revenue sources to explore alternative and most potential revenue sources to boost revenue mobilization	2.49	1.317	.731
• Staff are mandated to come up with innovative solutions in collecting own-source revenue.	2.47	1.302	.724
• Isiolo County has an electronic money collecting system that is used to collect local revenue from taxpayers	2.45	1.331	.770
• Revenue collecting officers do not accept rents, rates and fees on a cash basis; instead, the taxpayers are encouraged to make an online payment	2.37	1.341	.747
• The county government has invested in IT infrastructures for monitoring the collection of own-source revenue	2.31	1.241	.738
• There are well outlined preventive and detective security controls systems in place for controlling illicit financial flaws such as corruption in our county government	2.29	1.101	.763
• The county government has adopted a real-time register system of taxpayers	2.29	1.171	.653
• Isiolo County government has developed IT solutions for curbing tax evasions and theft of collected funds	2.12	1.211	.695
Summated mean	2.41		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy			.784
Bartlett's Test of Sphericity			.000

With the exception, all other aspects on innovative money-collecting systems strategy in Isiolo County Government loaded very well in a factor analysis where each aspect had a factor Eigenvalue above 0.45. The aspect that did not load well (Eigenvalue = 0.41) was 'there is an established online payment platform for all revenue streams in the Isiolo County government.' The Kaiser-Meyer-Olkin (KMO) measure of sampling adequacy was .784, which is more than 0.6, and a Bartlett's test of sphericity is, P= .000, is significant. This provided confidence that the sample size of 51 subjects was adequate and that the loading of the given aspect was sufficient and acceptable in the analysis.

The results are showing a summated mean of 2.41. This indicates a general disagreement with the aspects posed to respondents regarding the innovative money-collecting systems strategy. Only two aspects of innovative money-collecting systems strategy had a mean above 2.5. These

are, 'there are an established audit, control, enforcement and verification systems for revenue collection in Isiolo County; revenue collecting system allows the generation of e-receipts for all revenue collected'. The results further indicated that the Isiolo County government has not adequately invested in IT infrastructures to monitor the collection of own-source revenue and is yet to implement preventive and detective security controls systems for controlling illicit financial flaws. Karori et al. (2016) focused on revenue collection efficiency and the operational performance of county governments. Their study emphasized on the need to strengthen computerization, supervisory and benchmarking strategies to maximize and realize efficiency in the revenue collection process.

Moreover, the Isiolo County government had not yet developed IT solutions for curbing tax evasions and theft of collected funds; and a real-time register system of taxpayers. The weaknesses noted regarding the innovative money-collecting systems strategy were weighty and indicated a need to embrace IT in providing solutions. Reasonable procedures and processes require the adoption of water-tight IT systems intending to seal all the loose ends. Weak electronic revenue collecting systems that allow e-billing, e-payment, security controls systems and poor IT infrastructures will always deter effective revenue collection strategies envisaged by the County government. This can frustrate the effort by the County government to mobilize own-source revenue.

In contrast, Kimutai (2017) disclosed that North Rift had adequate infrastructure provided by the county governments to cater for revenue collection. For technology, Kimutai opined that the majority of counties in rift valley had adopted an automated revenue collecting system and hence this region experience efficiency and effectiveness in the exercise, although some avenues were not fully explored. Gituma (2017) also agreed that e-revenue collecting systems improved efficiency, accountability, record keeping and assured accuracy. Gituma noted that parking fees systems, electronic payment systems, land rates, single business permits, market rates, and penalties systems needed to be integrated into one system to enhance efficiency and timely revenue collection. Moreover, Karimi et al. (2017) refuted the current study findings, which noted that innovative money-collecting systems and IT use in Embu increased transparency, saved time and increased accountability in the county government revenue collecting sector.

4.3 Testing of hypothesis: Innovative money-collecting systems strategy does not significantly affect the mobilization of own-source revenue in Isiolo County

The preceding descriptive results show significant weaknesses in the innovative money-collecting systems strategy for supporting the effective mobilization of own-source revenue in Isiolo County Government. The study further investigated whether the innovative money-collecting systems strategy was statistically significant in affecting the mobilization of own-source revenue in Isiolo County. A linear regression analysis was carried out to test the second null hypothesis ($H0_1$), which premised that innovative money-collecting systems strategy does not significantly affect the mobilization of own-source revenue in Isiolo County. The results are presented in Tables 3, 4, and 5.

Table 3: Linear regression results regarding innovative money-collecting systems strategy and mobilization of own-source revenue in Isiolo County: Model Summary

			Model Summary		
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.670[a]	.448	.437	.56967	1.468

a. Dependent Variable: Y

b. Predictors: (Constant), X

From the results in Table 3, the indicators of the construct under investigation did not show autocorrelation as demonstrated by the Durbin-Watson value, which is more than 1; hence the model was relevant in the analysis. The R-value of .670 shows a strong correlation between the two variables. The results show a prediction value where R2=.448. This implies that innovative money-collecting systems strategy accounts for 44.8% of the mobilization of own-source revenue in Isiolo County when other factors are held constant. ANOVA results in Table 4were critical in determining the validity of the model.

Table 4: Linear regression results regarding innovative money-collecting systems strategy and mobilization of own-source revenue in Isiolo County: ANOVA-Model Validity

				ANOVA		
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	12.919	1	12.919	39.810	.000[b]
	Residual	15.902	49	.325		
	Total	28.821	50			

. Dependent Variable: Y

b. Predictors: (Constant), X

The ANOVA results in Table 4 show the significance and validity of innovative money-collecting systems strategy in predicting variations in owning-source revenue mobilization in Isiolo County. Results show that innovative money-collecting systems strategy (X) is statistically significant (F $_{(1, 49)}$ = 39.810; P= .000) in predicting the variations in the mobilization of own-source revenue in Isiolo County. This confirms that the model is valid. Results in Table 5 show the regression coefficient values for the predictor.

Table 5: Linear regression results regarding innovative money-collecting systems strategy and mobilization of own-source revenue in Isiolo County: Regression weight

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1.432	.221		6.474	.000		
	X	.540	.086	.670	6.310	.000	1.000	1.000

a. Dependent Variable: Y; b. Predictors: (Constant), X

The findings show a VIF value of 1, which indicated no multicollinearity in the constructs under study; hence the model was found fit for data analysis and interpretations. The findings further show the unstandardized B-coefficient value of .540 and a significant constant value, that is, P<0.000.

Considering the ANOVA result, which shows $P = .000$, the study rejected the null hypothesis. It concluded that the innovative money-collecting systems strategy was statistically significant in affecting the mobilization of own-source revenue in Isiolo County. The regression weight indicates that the legislative strategy's impacts on the mobilization of own-source revenue will always exist at a significant minimum ($\beta_1 = .540$, $P = .000$).

The findings show that although innovative money-collecting systems strategy was conspicuously weak, it was statistically significant in affecting the mobilization of own-source revenue in Isiolo County. Results indicate a great need for deliberate measures for enforcing the adoption of all-around and water-tight IT solutions in all strategies employed in mobilizing own-sources in Isiolo County. The findings by Gituma (2017) also concurred that tighter information systems have a positive relationship with revenue collection; they increased accuracy, accountability and accuracy record keeping. Karimi et al. (2017) also reported a positive and statistically significant relationship between the adoptions of fully-fledged ICT services and revenue mobilization. In support of the same, Okiro's findings in 2015 reiterated that e-payment systems had statistically positive and significant implications on revenue mobilization performance.

5.0 Conclusion

The study noted with concern that the Isiolo County government has been relying heavily on allocation by the national government (equity share amount) to execute its functions owing to meagre own-source revenue. The art of mobilizing own-source revenue was adversely affected by the COVID-19 pandemic, hence not meeting its set targets. That notwithstanding, the study found a weak electronic revenue collecting system contributing loopholes in own-source revenue mobilization in Isiolo County. The existing systems were noted to have weaknesses in e-billing, e-payment, security controls systems, and insufficient IT infrastructures. This was frustrating the effort by the County government to mobilize own-source revenue effectively.

6.0 Recommendations

The study recommends the broad adoption of e-billing, e-payment, and security controls systems. This implies the need to invest in IT infrastructures and indicate reasons why the county government should commit sufficient funds towards streamlining control and monitoring systems to streamline own-source revenue collection processes.

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