INFLUENCE OF CROSS-BORDER PUBLIC PARTICIPATION STRATEGIES ON PERFORMANCE OF REVENUE COLLECTION IN MOYALE SUB-COUNTY BORDER POINT

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ABSTRACT

This research study aimed at investigating the influence of public participation strategies on performance of revenue collection in Moyale sub-county border point. The study adopted descriptive survey design. The target population for this study was 384 divided into three strata, 200 revenue clerks, 70 senior revenue officer and 114 border business community. The sample size for this study was 196 using Yamane's formula. According to Yamane's formula, a target population of 384 was used with a 95% confidence level and a 5% margin of error. Stratified random sampling was used and the participants were selected randomly from each stratum. Data was collected using designing structured questionnaire. The data collection procedures for this study involved, identifying and contacting the relevant county revenue collection agencies and stakeholders in Moyale Sub-County and obtaining permission and clearance to conduct the study from the relevant authorities. A quantitative assessment was conducted using both descriptive and inferential methods of analysis. To facilitate data description and presentation through means, tables. The study employed the Statistical Package for the Social Sciences (SPSS). Karl Pearson's correlation coefficient was used in this research to gauge the degree of association between the variables. The research results revealed a meaningful and positive correlation between public participation ($r = 0.893$, $p < 0.05$) with the efficacy of revenue collection in the Moyale sub-county's permeable border area. The study recommended that the sub-county need to improve on involvement of national government officials and in making revenue collection policy and collaboration of potential donors in strategizing on revenue collection.

Keywords; *Cross-border public participation strategies, Performance of revenue collection*

INTRODUCTION

Revenue collection refers to a general concept referring to the government agency responsible for billing the public based on fines, revenues, and other fees. It also refers to the general collection of debts or revenue owed by individuals on businesses. According to Karimi, Maina, & Kinyua (2017), revenue collection is associated with government agencies responsible for collecting outstanding financial obligations from various sources like revenues, license fees, and

use of state facilities. It is a crucial function of any government, as it provides the necessary funds for the provision of essential services to citizens. In porous border areas, however, revenue collection poses unique challenges due to the high levels of cross-border trade, smuggling, and informal economic activities. The porous border nexus of Moyale sub-county, located in Kenya's northern region, is no exception. The area is characterized by a porous border with Ethiopia, which presents significant challenges for revenue collection by the county government. The degree of revenue collection performance in the porous border nexus of Moyale sub-county is the dependent variable (DV) in this research, while the county government's revenue collection techniques are the independent variable (IV). The purpose of this research is to analyze how different techniques used by counties affect their financial results.

Globally, porous borders present challenges for revenue collection in many countries. For example, in Pakistan, revenue collection in border areas is hindered by smuggling and informal trade activities (Ali & Zaidi, 2018). The worldwide perspective on revenue collection has been influenced by various factors, including globalization, changes in tax policies, and technological advancements. In recent years, there has been an increasing focus on the role of sub-national governments, such as county governments, in revenue collection. Devolving revenue collection functions to county governments is seen as a way to improve revenue collection and promote local economic development. In African countries such as Kenya, porous borders also pose challenges for revenue collection, as they are often characterized by a lack of proper documentation and limited resources (Njoroge & Kimani, 2017). Therefore, this study contributed to the global understanding of revenue collection in porous border areas.

From a regional perspective, Moyale Sub-County is located in the arid and semi-arid lands (ASALs) of Kenya. ASALs cover over 80% of Kenya's land area and are home to approximately 36% of the country's population. These regions are characterized by low rainfall, high temperatures, and limited water resources, which make them vulnerable to environmental degradation, food insecurity, and poverty. In the ASALs, revenue collection is a challenge for county governments due to the limited economic activities and low tax base. Most residents in these regions rely on subsistence agriculture and livestock production, which may not generate sufficient income to pay taxes (Kenya Ministry of Devolution and Planning, 2013). Additionally, the limited infrastructure and social services in these regions make it difficult for county governments to collect revenue effectively. However, revenue collection in the ASALs is crucial for promoting local economic development and improving service delivery. The revenue collected by county governments in these regions is used to finance essential services, including health care, education, water and sanitation, and infrastructure development.

The Kenyan government has recognized the importance of revenue collection in the ASALs and has developed policies and strategies aimed at enhancing revenue collection and promoting local economic development. For example, the government has established the Equalization Fund, which aims to reduce disparities in service delivery between the ASALs and other regions of the country. Therefore, this study's findings on the challenges and opportunities for revenue collection in Moyale Sub-County contributed to the broader regional perspective on revenue collection in the ASALs. The study provide insights into the factors affecting revenue collection in the region and identify effective revenue collection strategies that can be used to improve revenue collection performance. The findings of this study could be useful for policymakers and other stakeholders in developing policies and strategies aimed at enhancing revenue collection and promoting local economic development in the ASALs.

In the Kenyan context, the 2010 constitution established the devolved system of government, which devolved some of the revenue collection functions to county governments. The devolution of revenue collection functions was aimed at enhancing service delivery and promoting local economic development. However, the implementation of effective revenue collection strategies by county governments has been a challenge due to limited resources and capacity. In Kenya, revenue collection is a crucial aspect of county government operations. Counties rely on revenue collection to finance their budgets, which are mainly used to provide essential services such as healthcare, education, and infrastructure development. However, revenue collection in Kenya is faced with numerous challenges, including low tax compliance levels and limited resources for revenue collection (Ndiema et al., 2018). Therefore, this study sought to provide insights that can inform policy decisions aimed at improving revenue collection in Moyale sub-county and other counties in Kenya facing similar challenges.

Statement of the Problem

Governments grapple with unique obstacles when it comes to revenue collection in porous border areas, a scenario vividly echoed in the porous border nexus of Moyale sub-county. The county administration has enacted numerous revenue collection mechanisms in this locale, but their performance has remained underwhelming, and hence, the provision of critical services to the inhabitants suffers. This research focuses on the principal predicament of sub-optimal revenue collection in the porous border nexus of Moyale sub-county, despite various strategies being in place. Several scholarly works have demonstrated that factors like cross-border commerce, smuggling, and informal economy activities are inherent to porous borders and pose significant barriers to effective revenue collection. Njoroge and Kimani (2017) pointed out challenges such as inadequate documentation, scarcity of resources, and pervasive corruption that define porous borders in Kenya, while Ali and Zaidi (2018) underscored the necessity for inventive revenue collection tactics in Pakistan's porous borders.

There is a substantial body of research on the efficacy of diverse revenue collection tactics, ranging from electronic payment systems to tax amnesty initiatives and tax enforcement measures. These studies offer useful insights but have left the unique case of Moyale sub-county underexplored. Consequently, our research aims to investigate how tax collection rates in the porous border nexus of Moyale sub-county are affected by the revenue collection strategies employed by county administrations. Specifically, this study aims to delve into the current revenue collection methods, their overall performance, the elements contributing to their underperformance, and the hurdles the county administration encounters in their implementation. The insights derived from this study will enrich the existing scholarly discourse on revenue collection in porous border regions, shed light on the efficiency of revenue collection approaches in Moyale sub-county, and guide policy-making decisions to ameliorate revenue collection performance in this locale. Hence, the investigation hones in on the impact of county revenue collection strategies on the performance within the porous border nexus of Moyale sub-county.

Hypothesis

H_0. There is no significant relationship between cross border public participation strategies and the performance of porous border revenue collection in Moyale Sub Count Border point.

LITERATURE REVIEW
Theoretical Review
Governance Theory

According to Ansell and Torfing (2022), governance theory is a sophisticated field of research that investigates the intricate processes that are responsible for the orchestration, governance, and management of public affairs. This includes the administration of shared resources. This theory is predicated on the idea that it is necessary for there to be robust engagement from the general people in order to accomplish efficient government. It places an emphasis on how the citizens may be included into the decision-making process, particularly in things that directly or indirectly touch them (Hugel & Davies, 2020). [Citizens] can have a say in matters that directly or indirectly impact them. Incorporating the public in governmental decision-making ultimately aims to guarantee that public policies and actions effectively reflect the priorities, inclinations, and prerequisites of the populace they are intended to serve. This is the ultimate purpose of incorporating the public in governance.

In the context of the management of tax collection at porous borders in Moyale Sub County, the precepts of governance theory and public engagement may be interwoven with tactics centered on decentralization, transparency, and accountability. One of the key tenets of governance theory is the idea that decentralization may provide a means through which governance might be enhanced. This is made feasible by delegating authority to local authorities, which gives them the ability to make choices that are representative of the needs and desires of the local community (Smoke, 2013). This component of the idea is complementary to the concept of public participation since it offers a forum in which individuals may take part in decision-making at the grassroots level.

Sstakeholders Theory

The stakeholders theory, first advanced by R. Edward Freeman in his seminal work in 1984, suggests that the success of an organization or system is not solely dependent on shareholders but hinges on the active engagement and cooperation of all its stakeholders. This includes a broad spectrum of actors such as customers, suppliers, employees, the government, and the community at large (Freeman, Dmytriyev, & Phillips, 2021). Freudenreich, Lüdeke-Freund, & Schaltegger (2020) emphasize that effective execution of accountability strategies necessitates the participation and backing of these stakeholders. Their involvement in the decision-making process is crucial, given their intimate understanding of the local context, knowledge of the key challenges, and their vested interests in the outcomes of the process. These stakeholders can provide valuable insights and feedback on the revenue collection process, exposing potential areas of corruption or mismanagement and helping to build trust and legitimacy for the revenue collection system. Within the context of accountability strategies for porous border revenue collection in Moyale Sub County, the stakeholder theory highlights the necessity of incorporating all relevant parties in the process of revenue collection. This spectrum of actors expands beyond government officials and revenue collection agents, to include border communities, traders, and other local actors whose lives and livelihoods are influenced by the revenue collection process.

The role of the local community and traders, in particular, is of significant importance. These stakeholders can provide first-hand information about the realities of the porous border, identifying key challenges, and suggesting locally appropriate solutions (Bovens, Goodin, & Schillemans, 2014). Their participation can also engender a sense of ownership, ensuring their

support for the implementation of the devised strategies and their willingness to comply with the tax regulations.

Government officials and revenue collection agents, on the other hand, are responsible for designing and implementing effective revenue collection strategies. They have the technical knowledge and authority to enforce tax laws and sanctions in cases of non-compliance. However, their actions should be guided by transparency, fairness, and accountability to maintain public trust and cooperation (Romzek, LeRoux, & Blackmar, 2012). Effective stakeholder engagement also necessitates open and regular communication, which allows for the exchange of information, feedback, and ideas. Such communication not only builds trust and reduces conflict but also facilitates the prompt resolution of emerging issues, promoting the smooth operation of the revenue collection process (Griggs et al., 2013).

The broader community, including non-governmental organizations, civil society, and the media, can also play a significant role in ensuring accountability. They can monitor and report on the revenue collection process, exposing any misconduct and advocating for fairness and transparency (Ebrahim, 2013). By engaging stakeholders in the process of designing, implementing, and evaluating accountability strategies, the revenue collection system can be made more transparent, accountable, and responsive to the needs and concerns of all involved parties. This multi-stakeholder approach not only enhances the effectiveness of revenue collection but also promotes good governance and fosters sustainable development in Moyale Sub County.

Empirical Literature Review
The empirical literature on the influence of revenue collection strategies on the performance of porous borders is limited, particularly in Moyale Sub-County. However, some studies have been conducted in other regions that provide insights into the issue at hand. In their study on the challenges facing revenue collection at the border, Hirschman and Pringle (2015) noted that the success of revenue collection at the border is influenced by the coordination between various border agencies. The authors recommended collaboration between border agencies and other stakeholders, including non-governmental organizations, in enhancing revenue collection. Similarly, Olanya and Apira (2019) highlighted the need for the development of a comprehensive revenue collection strategy that considers the unique characteristics of the border areas.

Another study by Ruto, Owuor, and Mwangi (2017) on revenue collection in Kenya's Northern Frontier Districts revealed that the informal sector accounts for a significant percentage of revenue generated at the border. The authors recommended the formalization of the informal sector and the introduction of technology-based revenue collection systems to improve revenue collection. Similarly, a study by Munene and Lusigi (2016) on the impact of corruption on revenue collection in Kenya revealed that corruption is a significant challenge facing revenue collection. The authors recommended the implementation of anti-corruption measures and the use of technology-based revenue collection systems to curb corruption.

A study by Njue and Karanja (2017) on revenue collection strategies in Kenya's Northern Corridor found that the adoption of an electronic cargo tracking system led to increased revenue collection and reduced smuggling activities. Similarly, a study by Alemu et al. (2020) on border management in Ethiopia found that the implementation of modern revenue collection systems resulted in increased revenue collection and reduced corruption.

Another study by Ketterer et al. (2019) on border management in West Africa found that revenue collection strategies need to take into account the local context, such as the presence of informal markets and the influence of local power brokers. The study also emphasized the importance of strengthening the capacity of local border agencies and promoting cooperation between different agencies. Furthermore, a study by Oloruntoba and Yarime (2016) on border security in East Africa highlighted the need for effective revenue collection strategies to ensure the sustainability of border security measures. The study recommended the implementation of a coordinated approach to revenue collection, involving multiple agencies and stakeholders.

METHODOLOGY

The study used a descriptive survey approach for its investigation. Quantitative data were collected using questionnaires and analyzed using statistical methods. The revenue collection staff at Moyale Sub County's border revenue office were the focus of this research. Utilizing Yamane's method, a sample size of 196 was obtained. The study's sample size was determined using probability sampling to guarantee that the results are accurate reflections of the whole population. The participants in the research were selected using a simple random selection method. Structured questionnaires were administered to the selected respondents. The data gathered was first entered into a statistical program; more specifically, the Statistical Package for the Social Sciences (SPSS), which was the first stage in the data analysis process. The study made use of descriptive statistical approaches such as frequency counts, percentage breakdowns, mean values, and standard deviations. Furthering the analysis, inferential statistical methods, including correlation analysis and regression analysis, were used.

RESULTS AND FINDINGS

Response Rate

Out of the 196 individuals targeted for the survey, only 167 of them completed and returned their surveys, resulting in a response rate of 85.2%. According to Hardigan and Carvajal (2016), response rates of 50% are considered acceptable, 60% are considered good, and 70% or higher are considered very good.

Descriptive Analysis on Public Participation Strategies

Table 1: Frequency of public participation

Rates	Frequency	Percent
Weekly	0	0.0
Monthly	0	0.0
Quarterly	5	3.0
Yearly	114	68.3
Never	48	28.7
Total	**167**	**100**

The study shows that majority of the respondents 114 (68.3%) indicated that they participate in in revenue collection strategies annually, 48 (28.7%) of the respondents have never been involved in the revenue collection strategies in Moyale sub county while 5(3.0%) indicated that public participation is conducted quarter annually. Based on the findings it can be inferred that the county government involves the public during the annual budget public participation which is in line with the Kenyan constitution. The Constitution embodies the fundamental principles and values of a nation and provides a guiding framework for governance. The national ideals and concepts of governance that are fundamental to its operation are laid out in detail in paragraph 2

of Article 10. Rule of law, public involvement, good governance, transparency, inclusion, accountability, and integrity are all included in this category. Sustainable development is another. Each of these guiding principles plays an important part in the process of formulating the nation's policies and administering its public affairs.

The rule of law ensures that all citizens, organizations, and institutions are subject to the laws that are democratically enacted, equally enforced, and independently adjudicated. Public participation, on the other hand, emphasizes the importance of involving citizens in decision-making processes, fostering a democratic environment where every individual's voice is heard.

Good governance, transparency, and accountability are interlinked principles that focus on the efficient, effective, and transparent management of public affairs. They hold public officers and state organs accountable for their actions, thereby encouraging ethical and responsible behavior. Inclusiveness ensures that no group or individual is excluded or marginalized, promoting equality and social justice.

Integrity underscores the expectation of honesty, ethical conduct, and moral uprightness from public officers in their execution of duties. Lastly, sustainable development is the dedication to establishing policies and strategies that fulfill the demands of the present without sacrificing the capacity of future generations to meet their own needs. This is the most important aspect of sustainable development. In addition, the Constitution requires all state institutions and public servants to uphold these national values and principles whenever they are making choices about public policy, whether it be in the formulation stage or the implementation stage. This obligation ensures that public actions and decisions align with these constitutional principles, thereby fostering a governance structure that reflects the nation's core values.

The respondents were require also to give their level of agreement with various constructs on public participation..

Table 2: Influence of public participation on Performance of revenue collection

Opinion	N	SD	D	N	A	SA	Mean	SD
The sub county involves members of the public in making revenue collection policy	167	6.8%	3.2%	10.2%	37.5%	42.0%	4.05	0.134
The sub county involves national government officials in making revenue collection policy	167	3.4%	3.4%	20.5%	30.7%	42.0%	4.05	0.134
The sub county collaborates with potential donors in strategizing on revenue generation	167	1.1%	4.5%	12.5%	55.7%	26.1%	4.01	0.823
The sub county allows business community to participate in revenue collection strategies making process	167	0.0%	5.7%	23.9%	29.5%	40.9%	4.06	0.939

According to the findings, a significant portion of the respondents expressed agreement regarding the involvement of the public in the sub county's revenue collection policy.

Specifically, 42.0% strongly agreed and 37.5% agreed with this statement. The average rating for this agreement was 4.05, with a standard deviation of 0.134. Additionally, with comparable mean and standard deviation values, 72.7% of respondents agreed that national government representatives participate in the decision-making process for tax collecting policies. 81.8% of the participants, with a mean rating of 4.01 and a standard deviation of 0.823, agreed that the County works with prospective contributors to develop revenue-collection strategies. In addition, 70.4% of respondents felt that businesses may take part in tactics for collecting money. These results are in line with Lakin and Mogaka's (2016) arguments, which call for a more nuanced definition of public involvement that emphasizes deliberative democracy as its cornerstone.

Descriptive Analysis on Performance of Revenue Collection

By analyzing the information provided in the questionnaire and the findings acquired, the research evaluated the performance of revenue collection at the porous border point in Moyale Sub County.

Table 3: Status of Revenue Collection Performance

Opinion	M	SD
Our sub county has consistently collected money in line with projections made in the budget.	2.45	0.89
Occasionally, the amount of money brought in exceeded the budget projection.	2.64	1.01
A timely basis is used for the sub county revenue collection.	2.87	1.07
The sub county always collects money in accordance with the tariff structure's rates.	2.71	1.05
The sub county keeps precise records for money collected and deposited.	2.75	0.92
Every year, revenue collections have increased.	2.81	1.13
Income Collection Efficiency	**2.71**	**1.01**

The findings reveal that the overall performance of revenue collection was moderate (M = 2.71; SD = 1.01). The respondents expressed disagreement with the notion that the county consistently collected revenue in line with the budget estimates (M = 2.45; SD = 0.89). Consequently, the revenue collected did not meet the budget requirements. The results indicated that at times, the revenue collected exceeded the budget estimate, while at other times it fell short (M = 2.64; SD = 1.01). This implies that the county did not consistently collect revenue that exceeded the budget estimate.

The respondents also indicated that there were instances when the county collected revenue on time and other instances when there were delays (M = 2.87; SD = 1.07). The respondents had a neutral stance regarding the county's consistent adherence to the rates specified in the tariff structure for revenue collection (M = 2.71; SD = 1.05). Additionally, they expressed that the county did not always maintain accurate records of the revenue collected and deposited in banks (M = 2.75; SD = 0.92). The respondents held a neutral view on the claim that revenue collections had shown annual growth (M = 2.81; SD = 1.13). This suggests that revenue collections varied across different financial years, with some years experiencing growth and others not.

According to the findings of this study, the revenue collection performance in Moyale sub-county, particularly at the porous border, was considered moderate. The sub-county did not consistently collect revenue in accordance with the budget estimates. This indicates that the

revenue fell short of meeting the budget requirements, and the sub-county barely achieved revenue collection that exceeded the budget estimate. It is worth noting that many counties in Kenya, as highlighted by Owuor et al. (2013), face significant challenges in revenue collection, resulting in substantial gaps in local revenue collection.

The study further revealed that revenue collections in the sub-county were often delayed, making it difficult to meet the budget estimates and ensuring accountability. There were instances where the sub-county's revenue collection performance did not adhere to the specified rates in the tariff structure. Ngotho and Kerongo's (2014) study demonstrated that compliance levels and tax rates were significant factors influencing revenue collection performance, as taxpayers often employed various tax evasion strategies. This could be attributed to inadequate record management and limited accountability for revenue transactions. The moderate performance in Moyale sub-county hampers economic development in the area.

Pearson Correlation Coefficient Matrix

The findings of the two-tailed Pearson Correlation test, with confidence levels of 95% and 97%, are presented in Table 4.

Table 4: Pearson Correlation Coefficient Matrix

		PP	PRC
Public participation	Pearson. C-	1	
	Sig. (2-tailed).	.	
Performance of revenue collection	Pearson. C-	.893	1
	Sig. (2-tailed).	.000	.

** Correlation is significant at the 0.01 level (2-tailed), N = 167

Table 4 provides evidence of a notable and statistically significant correlation between public participation and the sub county's revenue collection performance (r = 0.893, p < 0.05). This suggests that an increase in the effectiveness of public participation leads to a definite improvement in performance.

Regression Analysis

Table 5: ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	21.150	1	21.150	22.963	.000[b]
	Residual	79.213	166	.921		
	Total	100.364	167			

The Analysis of Variance (ANOVA) provides an assessment of the overall statistical significance of the model, that is, it checks whether the model is a good fit for our data. The p-value obtained from the ANOVA was found to be 0.000, which falls below the conventional significance threshold of 0.05. The independent variables considered in this model play a substantial role in shaping the performance of porous border revenue collection in Moyale Sub County.

Model Summary

Table 6: Fitness Test for the Overall Model

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.893	.797	.785	.57765

The R^2 value is 0.797, suggesting that our model can explain approximately 79.7% of the variance in the performance of porous border revenue collection in Moyale Sub County. This is a significant percentage, indicating that the model provides a reasonably good fit to the data. Additionally, the adjusted R^2 value is 0.785. This means that the model explains 78.5% of the variability in the dependent variable.

Coefficient of Determination

The study utilized a multiple regression analysis to examine the factors affecting the performance of porous border revenue collection Nexus in Moyale Sub County. When controlling for public participation, the regression model revealed that the performance of revenue collection would be 1.147. The findings indicate that an increase of one unit in public participation would result in a 0.488 unit increase in revenue collection performance.

Table 7: Regression Analysis Results

	Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.
(Constant)	1.147	3.93		2.915	.000
Public participation	.488	.255	.663	1.908	.001

a Dependent Variable: Performance of revenue collection

The hypothesis that there is no significant relationship between cross border public participation strategy and the performance of porous border revenue collection in Moyale Sub County is rejected. Thus the inference made is that the implementation of public involvement strategies has a considerable impact on the revenue collection outcomes at porous borders in the region of Moyale Sub County.

Conclusions

The results demonstrated an annual participation in revenue collection strategies. Through regression analysis, the research revealed a statistically significant association between public participation and the performance of revenue collection in Moyale Sub County's border point. The conclusion drawn is that public participation strategy indeed exerts a substantial effect on the performance of porous border revenue collection within Moyale Sub County.

Recommendations

The study recommended that the sub county need to improve on involvement of national government officials and in making revenue collection policy and collaboration of potential donors in strategizing on revenue collection.

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