COMPUTERIZED ENTERPRISE RESOURCE PLANNING STRATEGY ON REVENUE COLLECTION IN COUNTY GOVERNMENT OF KERICHO, KENYA

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D53/KER/PT/28461/2014

A RESEARCH PROJECT SUBMITTED TO THE SCHOOL OF BUSINESS IN PARTIAL FULFILMENT FOR THE DEGREE OF MASTER OF BUSINESS ADMINISTRATION (STRATEGIC MANAGEMENT OPTION) OF KENYATTA UNIVERSITY

JULY, 2018
DECLARATION
This project is my original work and has not been presented for a degree or other award in any university.

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I confirm that the work reported in this project was carried out by the candidate with my approval as the University Supervisor.

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DEDICATION

I would like to take this opportunity to thank God for the far He has brought me since the beginning of this study. I dedicate this research work to my loving husband Peter K. Ngeno, my children Sharon, Sheilla, Ian, my parents, brothers and Sisters.
ACKNOWLEDGEMENTS

The fruitful finishing of this project would not have been conceivable were it not for some individuals giving me their recommendations and support whether good or material. In spite of the fact that I may exclude every one of their names in this part, I would like to appreciate their efforts and contributions.

To start with, I wish to thank our Living and Almighty God for His care and numerous favors. Besides, I thank my Supervisor Dr. Kipkorir Sitienei Chris Simon for his endeavors, responsibility, support, tolerance and insightful exhortation. I acknowledge the assistance received from the County Government of Kericho, department of finance for your support.

I appreciate my family members, especially my husband Peter K. Ngeno and children, brothers, sisters and parents at large for their prayers, support and encouragement extended to me during long hours of work. It is just that there is no greater word than Thank you and May God Bless you all.
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OPERATIONAL DEFINITION OF TERMS

Automation
The use of machines and technology to make processes run on their own without manpower

Efficiency
Achievement of or capacity to finish work with a minimum use of time and exertion

Enterprise Resource Planning System
Bookkeeping focused, social database based, multi-module yet incorporated, programming framework for recognizing and arranging the asset needs of an association

Computerized Enterprise Resource Planning Strategy
Refer to the automation, integration of internal control, efficiency and human resource system.

Human Resource Management
The process of combining all the systems to do with managing human resources in a business so that they work effectively together for the best results.

Integrated Internal Control Process
Alludes to a procedure, affected by an association's board of chiefs, administration, and other faculty, designed to give sensible affirmation with respect to the achievement of destinations identifying with operations, reporting, and consistence

Strategy
A strategy or plan realized a coveted future, for example, accomplishment of an objective or answer for an issue
Revenue Collection  The earnings of a government from tax collection, extract obligations, traditions, or different sources, appropriated to the installment of people in general cost
ABBREVIATIONS AND ACRONYMS

CCP      County Connectivity Project
COA      Charts of Accounts
DV       Dependent variable
ERP      Enterprise Resource Planning
GCCN     Government Common Core Network
GDC      Government Data Center
GDP      Gross domestic product
HR       Human Resource
IPPD     Integrated Personnel Payroll Data
IPSAS    International Public Sector Accounting Standards
IS       Information Systems
IT       Information Technology
KRA      Kenya Revenue Authority
LIC’s    Low-Income Countries
MDG’s    Millennium Development Goals
MIS      Management Information System
NOFBI    National Optic Fibre Backbone
OR       Operations Research
PC       Personal Computer
PFM      Public Financial Management
SIBET    Soft Issues Bid Evaluation Tool
SPSS     statistical package for social science
TPB      Theory of Planned Behavior
TRA      Theory of Reasoned Action
URA      Uganda Revenue Authority
VAT      Value Added Tax
ABSTRACT

Developing effective ways in revenue collection has been an important matter in tax and revenue collection. The advent of new instruments to help businesses work more efficiently affects the way taxes and revenues are collected. Despite the county governments considerable achievements in minimizing customer compliance costs, there is need for the counties to continue enhancing its service delivery. The general objective of this study was to investigate computerized enterprise resource planning strategy on revenue collection in county government of Kericho, Kenya. The specific objectives of the study were to determine the effect of automation, integrated internal control process; efficiency and human resource management on revenue collection. Theories anchoring the study were technology acceptance system, system theory, control theory and unified theory of acceptance and use of technology. The study used descriptive research design. The study targeted senior county staff and support staff. Questionnaire was used as data collection instrument. Questionnaires were used as an instrument of data collection. Reliability test was carried out to ensure internal consistency of research instruments used. Data was analyzed using descriptive and inferential statistics and presented using frequencies, graphs, charts and figures. A multiple regression model was used in determining the level of influence the independent variables have on dependent. The study established that automation, integrated internal control process, efficiency and human resource management had a positive and significant effect on revenue collection in Kericho County, Kenya. The study concluded that through automation, it has come easier to the county government of Kericho to closely monitor the entire performance revenue collection process through proper compliance across the organization. Integrated internal control process reduced revenue loss and risks that had been identified by the management for the benefit of the County governments. To ensure efficiency, the County government has embarked on extensive implementation of various revenue collection strategies in its operations to enhance its efficiency in revenue collection and human resource management this increased the performance of organizations through recruiting and selecting qualified employees and motivating the employees through proper training on revenue collection process and performance measurement programs. The study recommends that that the County government should allocate adequate resources in adopting efficient and effective integrated financial management information system and treat automation as a critical line of development in the revenue collection process. The County government of Kericho should ensure that aspects relating to control activities should be enhanced so as to ensure attainment of objectives. The county government should embrace active participation in the decision-making processes. Evaluate the needs and interests of the customers. The human resource functions should be properly and strategically developed in order to enhance the human capital at different levels including hiring of staff, compensation /remuneration, performance reviews, career development, separation, succession planning among other aspects. The study recommended that further research to be done on effectiveness of internal controls on revenue generation of the private organization in order to depict reliable information that illustrates real situation in both public and private sector organizations.
CHAPTER ONE

INTRODUCTION

1.1 Background to the Study

The adoption of Information Communication and Technology (ICT) for enterprise is going past really shopping for an office laptop and connecting it to the net. It is made greater beneficial if its installation with integrated information structures to aid the practical regions of the enterprise. Those regions include operations and management of accounting, budget, production, manufacturing, transportation, income and distribution, human useful resource, deliver chain, client dating and e-commercial enterprise. An example of this kind of system is the enterprise resource planning (ERP) software (Torach, 2011).

Tadjer (2010) emphasizes that ERP systems are one database, one utility and a unified interface across the complete agency”. ERP structures offer specific advantages to the companies imposing them. This they do by means of enhancing the decision making method of the corporations through the availability of appropriate and timely data (Hunton, Lippincott & Reck 2013). Globalization has necessitated most groups to standardize processes and study the best practices embedded in ERP systems, which ensure high-quality and predictability in their worldwide commercial enterprise pursuits through decreasing cycle time from order to shipping (Ross, 2013). With the evolvement of ERP structures, the interest in the impact that those systems have on organizational performance has risen (Sundtoft, Hald & Mouritsen, 2013).

1.1.1 Computerized Enterprise Resource Planning

Automation of income accumulation framework includes putting resources into present day advancements for instance: ICT keeping in mind the end goal to redesign
the income framework to accomplish reconciliation and data sharing to improve proficiency and viability of the framework. All Sectors of the County should set up a compelling and proficient income accumulation framework in checking system that guarantees satisfactory supervision of the planned projects and venture exercises to upgrade responsibility and ingestion of assets Amin, (2012). Mechanization of income accumulation frameworks and structures is instrumental in enhancing and rearranging organization of tax collection through using current innovations for instance ICT.

In the present focused, quick paced business scene, getting the most out of accessible assets is impossible yet rather a need. Associations are adopting an exceptionally proactive strategy to frameworks modernization and operations with an end goal to expand productivity and adequacy in their operations. Framework automation enables firms to computerize new stages of their income gathering frameworks keeping in mind the end goal to receive most extreme rewards (CyberTek, 2012). System modernization provides measureable improvements in the efficiency and effectiveness of development and maintenance activities with on-time delivery and predictable quality (UNCTAD, 2008). This study will investigate the effects of automated strategy on revenue collection in Kericho County.

1.1.2 Revenue Collection

Tax revenue income collection ought to agree to best practices of value, capacity to pay, financial productivity, comfort and sureness (Visser & Erasmus, 2005). For any association to coordinate in execution with the development and desires of its customers, it needs to expand its monetary profundity without bringing about expensive repeating overheads (Gidisu, 2012).
The requirement for extra income is generous in many creating nations, yet enhancing income preparation has significance past that. Necessities for alleviating destitution and enhancing framework are considerable: accomplishing the governments set goals, for example, could necessitate low-wage nations to raise their assessment Gross Domestic Product (GDP) proportions by around high rate focuses United Nations (2005).

The Commission on Revenue Allocation (CRA) will increase funding to counties that increase their revenue raising measures. CRA Director of Research and Policy Linet Oyugi argue that counties were required to automate tax collection to seal loopholes for corruption and increase revenue collection. Oyugi said two per cent of the National Revenue has been equally given out to all the counties for fiscal management and warned that counties that would not automate their revenue collection by 2017 would have to explain the failure. She said automation was a proven method of avoiding pilferage and therefore must be embraced by every county, in order to put in place systems for enhanced accountability of the collected revenue. “The commission understands that counties inherited dysfunctional financial management systems from the defunct Local Authorities and that is why we are working on investing in modern systems as they would make tracking revenue collection easier,” she said Oyugi added that county governments was required to bank collected revenue in the County Revenue Fund to avoid losses of taxpayers’ monies to unscrupulous county officials.

Revenue collection is a management function that can best be handled by a Management Information System (MIS). The concepts of Management Information System (MIS) took many years to evolve, borrowing many concepts mainly from
fields of Managerial Accounting, Management and Computer Sciences (Laudon & Laudon, 2010).

1.1.3 County Government of Kericho

Kericho County is one of the 47 counties of Kenya. It has a population of 752,396 (2009 census) and an area of 2,111 km². Kericho County Assembly is composed of 47 members and 17 of whom are nominated to satisfy Article 177 (b) and (c) on gender, youth, minorities, marginalized groups and persons with disabilities. The membership is well diverse with the varying ages, education and technical skills.

Strategic planning for the Kericho County government is a critical component in positioning the Assembly and equipping it with a focused framework for dealing with its legislative, oversight and representation functions. The strategic planning framework of Kericho County is based on the Balanced Scorecard (BSC) approach, which is a strategic planning and management system with a balance set of linked objectives and performance indicators in different perspectives. One of the strategic objectives of Kericho County is having a representative capacity through external linkages and partnership with various stakeholders to foster sustainable development and improving use of ICT for public information dissemination (Kericho County Government Report of 2017).

1.2 Statement of the Problem

Successful revenue collection means that the ultimate objective of the organization must be well defined. Interference from civil leaders seriously hampers operations in revenue collection. When the County Governments fail to optimally collect requisite revenues, the public will negatively be affected by being denied vital services. Moreover, the National Government will be overburdened by the financial demand
from the County Governments which will ultimately negate the national economy. The County Governments get their revenue from taxation, permit fees, CESS, license fees and other sources. However, their over-reliance on the National Government for funds to a point of calling for a national referendum to have their allocation increased implies that there exists a myriad of challenges in revenue collection at County level. Ngotho and Kerongo (2014) found out that compliance level affects collection of revenue by the revenue collection body. Non-compliance to remission of taxes has been found to be a key determinant of revenue collection. A study by Naibei, Momanyi and Oginda (2012) showed that Kenya is among many developing countries struggling with the problem of tax non-compliance by the tax payers. When the County Governments fail to optimally collect requisite revenues, the public will negatively be affected by being denied vital services. The County Government employees are bound to fail to be adequately remunerated. Moreover, the National Government will be overburdened by the financial demand from the County Governments which will ultimately negate the national economy.

Studies that have been done include, for example, Poston and Grabski (2011) analysed four financial performance measures before and after implementing ERP systems using univariate tests and their results show that adoption of ERP leads to efficiency. The study focused on financial aspects in the implementation of ERP systems. Gidisu (2012) did an investigation on the computerization framework method of the Ghana Revenue Authority on the viability of income accumulation utilizing a contextual analysis of 7 traditions division. The study focused on automation framework utilization and the cost of duty organization, computerization and adequacy of income accumulation, Koske (2015) analysed the impact of use of ERP in manufacturing companies in Kenya using a survey of 16 companies and his results
show that at the organizational level, ERP has very positive impact on the performance of companies. This was a comparative study focusing on ERP and organizational performance. This study focused on the effect of computerised enterprise resource planning strategy on revenue collection in County Government of Kericho, Kenya.

1.3 Objectives of the Study

This section comprises of the general objective and specific objectives of the study.

1.3.1 General Objective

The general objective of this study was to investigate computerized enterprise resource planning strategy on revenue collection in county government of Kericho, Kenya.

1.3.2 Specific Objectives

i) To determine the effect of automation on revenue collection in County Government of Kericho, Kenya.

ii) To establish the effect of integrated internal controls on revenue collection in County Government of Kericho, Kenya.

iii) To identify the effect of efficiency on revenue collection in County Government of Kericho, Kenya.

iv) To determine the effect of Human Resource management system on revenue collection in County Government of Kericho, Kenya.
1.4 Hypothesis of the Study

H₀₁: There is no significant effect of automation on revenue collection

H₀₂: There is no significant effect of integrated internal controls on revenue collection

H₀₃: There is no significant effect of efficiency on revenue collection

H₀₄: There is no significant effect Human Resource management system on revenue collection

1.5 Significance of the Study

One way of optimizing revenue collection is through automation or computerization. That is why the integrated Financial Management System was established. However, there have been some challenges in the implementation process and thus expected impacts have not been realized. The findings were used by stakeholders to make appropriate decisions on how to effectively adopt a Management Information System (MIS) that includes automated revenue collection protocols.

The study was beneficial to various stakeholders; this study was an instant source of information to county governments’ management on the various strategic alignment practices being adopted by them and other potential strategies that they can employ towards attainment of their goals. This study was helpful since it helped the county governments in controlling much more effectively the execution and realization of their strategies as it was able to incorporate the possible risks to be faced in their operation if automation of revenue collection strategy was not achieved.

Other organizations benefited from the study since they were able to adapt the findings of this study in their organizational set-up. Some light was also shed on the loopholes in influence of automation of revenue collection process on the
organization performance. When effectively implemented the level of revenue collected was enhanced and such resources supported the effective delivery of services to residents in County Government of Kericho.

1.6 Scope of the Study

The study was conducted in 2016 and was limited to the County Government of Kericho. The geographical scope of the study was limited to Kericho Town and focused on the effects of automation strategy on revenue collection. The study targeted key informants for data collection who come into contact with automation of revenue collection within the county government of Kericho.

1.7 Limitations of the Study

The study relied on questionnaires with both closed and open ended questions to collect data. Closed ended questions have the disadvantage of limiting the responses whereby the respondent is compelled to answer questions according to the researcher’s choice. However, to overcome this, the researcher ensured that the questions were well thought out and comprehensive enough to cover all important aspects of the study objectives. The study also focused on some of the very busy senior managers scheduling and rescheduling to meet. However, time was observed regarding appointment.

1.8 Organization of the Study

This study was organized in five chapters. Chapter one comprises the background to the study, research problem, objectives of the study, purpose of the study, research questions, significance of the study, scope of the study, limitation of the study and assumptions of the study. Chapter two comprises the theoretical review, empirical review, conceptual framework, knowledge gaps and summary of the literature review.
Chapter three consists of the research methodology, that is, research design, target population, sampling and sample size, data collection instruments, pilot study, data collection techniques, method of data analysis and ethical issues. Chapter four covers the research findings and discussion and summary of the findings, conclusion and recommendations are presented in chapter five.
CHAPTER TWO

LITERATURE REVIEW

2.1 Theoretical Review

The purpose of this review is to examine the corpus of theory that has accumulated in regard to an issue, concept, theory, phenomena. The study was guided by four theories namely; Technology Acceptance Model (TAM), System theory, Control theory, and Unified Theory of Acceptance and Use of Technology (UTAUT).

2.1.1 Technology Acceptance Model (TAM)

Proposed by Davis, Venkatesh and Morrisin 1989, the theory is most commonly used model to predict the user acceptance of information systems/technology, TAM was developed on the base of the Theory of Reasoned Action (TRA) by Fishbein and Ajzen (1975). According to TRA, the behavior of an individual is predicted by the beliefs, attitudes and intentions. TRA states that the behavior intentions determine the actual behavior. TRA is utilized largely to foresee the behavior in different areas including information systems Hebert et.al. (1994)

Attitude intercedes the impact of saw value and saw usability on the expectation to utilize a specific innovation (Praveena & Thomas 2013). The model was acquainted all together with help the specialists and professionals to examine the procedure of usage of new innovation in Kericho County. It works by surveying state of mind of staff regarding new innovation over saw convenience and value. The two convictions (saw convenience and saw usability) expect perspectives, which along these lines affect proposed usage of an advancement at Kericho County Government and are the fundamental elements that impact a potential client's choice on regardless of whether to utilize the innovation, and how. This expectation at that point thusly impacts
conduct of genuine framework utilization at the area. Seen usability is the level of
absence of exertion required by the client in embracing a given innovation.

According to Praveena and Thomas (2013) the attitude construct was removed in
many of the IS researches as attitude was found to partially mediate the impact of
belief on intention. In spite of the fact that a considerable measure of scientists has
upheld the ease of use of TAM in different settings, TAM has additionally been
condemned by a few analysts. Benbasat and Barki (2007) states that "Hat based
research has given careful consideration to the forerunners of its conviction
develops". Cap has likewise been scrutinized to foresee just introductory
acknowledgment (Praveena & Thomas, 2013).

This theory was relevant to the study as it is an information systems theory that
models how users come to accept and use technology. This model suggests that the
acceptability of an information system is determined by two main factors: operational
efficiency and effectiveness. The attitude toward adoption will decide about the
adopter’s positive or negative behavior in the future concerning new technology. The
Technology Acceptance Model helped managers and decision makers to acquire
knowledge on effective adoption of computerized system towards effective revenue
collection and motivate users to accept the systems.

2.1.2 System Theory

Hegel in 1968 built up this theory in the nineteenth century to clarify chronicled
advancement as a dynamic procedure. Marx and Darwin utilized this hypothesis in
their work. Framework hypothesis (as we probably am aware it) was utilized by
Bertalanffy, in 1928 a researcher, as the reason for the field of concentrate known as
'general framework hypothesis', a multidisciplinary field (1968). A few impacts from the possibility approach can be found in framework hypothesis.

Gerald & Phil (2009) have characterized at its least complex a framework as an accumulation of interrelated parts which shapes some entirety. Normal frameworks included are the nearby planetary group, the human body, correspondence systems and social frameworks. Frameworks might be "shut" or "open". Shut framework are those, which, for all commonsense reasons for existing, are totally self-supporting and consequently don't interface with their condition.

An illustration would be a space explorer's life-bolster pack. Open frameworks are those which interface with their condition, whereupon they depend for acquiring basic data sources and for release of their yields. Social frameworks e.g. (associations) are constantly open frameworks. There are three noteworthy attributes of open frameworks are as per the following: They get information sources or vitality from their condition, they change over these contributions to yields and they release their yields into their condition.

In connection to the province administration of Kericho, the data sources incorporate individuals, materials, data and back. These sources of info are composed and initiated in order to change over human aptitudes and crude materials into items, administrations and different yields which are released into nature Gerald & Phil, (2009). In this study the larger system that needs to adapt is the County Government of Kericho. The Management Information Sub-system was adjusted and manipulated to achieve better performance in revenue collection at the County Government in Kericho.
Maintenance sub-system is concerned with the relative stability or predictability of the organization. Adaptive sub-systems are the first three sub-systems above serve the organization as it is. The adaptive sub-systems by comparison are concerned with what the organization might become. They deal with issues of change in the environment e.g. as in marketing research and development and automated management information systems. Managerial sub-systems comprise the controlling and coordinating activities of the total system. They deal with the coordination of sub-cultures, the resolutions of conflict, and the coordination of external requirements with the organization’s resources. In this study the Kericho County Government is the total system and the automated MIS is the adaptive sub-system.

The data methodology must be attempted on a framework. For this situation the framework is the Management Information System gone for enhancing income accumulation. This investigation will accordingly be guided by the frameworks hypothesis. The frameworks way to deal with Management was created amid the late 1950s. Many pioneers have made noteworthy commitments to this approach. The frameworks hypothesis has crucial components that incorporate an association is a framework comprising of many interrelated and related parts or sub-frameworks.

As a framework, an association draws inputs (vitality, data, materials and so on) from its condition. It changes these sources of info and returns the yield once more into the earth as merchandise and enterprises. Each framework is a piece of the earth. Administration is required to control and change the framework to secure better execution. Administration includes considering numerous factors which are interrelated and reliant.
This theory is relevant to the study as it treats businesses as open systems, meaning they exist in an environment of some kind and must make constant adjustments on their strategies based on adoption of new technologies to survive in that environment. Systems theory is also used as a tool to enable the organization to be able to interact with the environment properly and how a business can function effectively. For instance, the parts of a business do not operate in isolation from each other. Instead, anything that happens in one department affects what happens in every other.

2.1.3 Control Theory

Control hypothesis as proposed by Lee & Markus in 1967 is an interdisciplinary branch of building and science that courses of action with the direct of dynamical systems with information sources, and how their lead is adjusted by feedback. The ordinary objective of control speculation is to control a structure, consistently called the plant, so its yield takes after a desired control signal, called the reference, which may be a settled or advancing regard. To do this a controller is arranged; for this circumstance the ERP System gotten by the range governing body of Kericho screens the yield and complexities it and the reference. The refinement among genuine and looked for yield, called the error hail, is associated as feedback to the commitment of the system, to pass on the genuine yield closer to the reference. A couple of subjects examined in control speculation are trustworthiness (paying little mind to whether the yield will converge to the reference regard or influence about it), controllability and detectable quality.

Broad utilize is typically made of a diagrammatic style known as the piece outline. The exchange work, otherwise called the framework capacity or system work, is a scientific portrayal of the connection between the information and yield in view of the
differential conditions depicting the framework. In spite of the fact that a noteworthy utilization of control hypothesis is in charge frameworks building, which manages the plan of process control frameworks for industry, different applications go a long way past this. As the general hypothesis of input frameworks, control hypothesis is valuable wherever criticism happens. A couple of illustrations are in physiology, gadgets, atmosphere displaying, machine plan, biological communities, route, neural systems, predator-prey connection, quality expression, and creation hypothesis.

From a data administration point of view, administration control characterizes the choice space of the people inside an association to influence their conduct (Brinberg & Snodgrass, 1998). Administration control empowers associations to build the likelihood that workers settle on choices and take activities that are in the associations’ best advantage (Chow, Shields & Wu 1999). It can be contended that fundamental to all controls is the data that connections chiefs and representatives. Data frameworks and control frameworks are observed to be interlaced. For instance, Simons (1995) saw administration control as formal, data based schedules and strategies that supervisors use to keep up or modify designs in hierarchical exercises.

Hewege (2012) in the examination an examine of standard organization control theory, the way ahead, Management control speculation has encountered lopsided progression as a result of the quality of accounting based approaches to manage the examination of organization controls. Thus, organization control theory has fail to clear up complex issues that are laced with significant set up, socio-social setting inside which these issues emanate.
The theory was relevant to the study as it deals with the behavior of dynamical systems with inputs, and how their behavior is modified by feedback. This address the integrated internal control theory that focuses on the controlling the system to ensure efficiency and smooth running of the organization. The theory focuses weakly on human resource management system which controls roles, workload and behaviors of personnel in the organization.

2.1.4 Unified theory of acceptance and use of technology (UTAUT)

The Unified Theory of Acceptance and Use of Technology (UTAUT) is an innovation acknowledgment display figured in 2003 by Venkatesh and others in "Client acknowledgment of data innovation toward a brought together view". The UTAUT plans to disclose client expectations to utilize a data framework and consequent utilization conduct.

Consequent approval by Venkatesh, Morris, M. G.; Davis, G. B. & Davis, F. D. (2003), of UTAUT in a longitudinal report discovered it to represent a noteworthy 70% of the difference in Behavioral Intention to Use (BI) and around half in real utilize. Subsequently, the presentation of IFMIS has been advanced as a center part of open money related changes in many creating nations. Contextual investigations of more effective nations demonstrate that elements supporting fruitful usage incorporate clear duty of the significant specialists to budgetary change targets, ICT status, sound venture plan, a staged way to deal with execution, extend administration ability, and in addition satisfactory assets and human asset limit assigned to the venture Chena, (2009). These components are underscored for reception by the County Government of Kericho to improve income gathering.
Bagozzi studied the model and its ensuing expansions, expressing "UTAUT is a good natured and insightful introduction," yet that it gives a model 41 free factors for foreseeing goals and no less than 8 autonomous factors for anticipating conduct," and that it added to the investigation of innovation reception "achieving a phase of mayhem." He proposed rather a brought together hypothesis that clings the "many fragments of information" to clarify basic leadership.

Van Raaij and Schepers (2008) in light of the fact that its high R2 is just accomplished while directing key associations with up to four factors. They additionally called the gathering and naming of things and builds hazardous in light of the fact that an assortment of divergent things was consolidated to mirror a solitary psychometric develop.

This theory was relevant to the study as it aims to explain how the County government of Kericho use computerized enterprise resource planning system in enhancing County government systems of operations towards effective revenue collection. The theory also tries to explain the degree of acceptance of the use of information technology. Developing Information and Communication Technology (ICT) can assume a critical part in battling defilement in broad daylight back frameworks by advancing more noteworthy completeness and straight forwardness of data crosswise over government foundations.

2.2 Empirical Review

The empirical review is based on the specific objectives of the study which include automation, Integrated Internal Control Process, efficiency and human resource management system on revenue collection.
2.2.1 Automation and Revenue Collection

Automation integrate the use of technologies to enhance the revenue collection through the use of hardware and software so as to curb the reductions of revenue collections (Ireland, 1994 as cited in Gitaru, 2017). Automation of process have assisted to a great extent to tax clearance time (Haughton and Desmeulus, 2001). Automation of tax system has significant effect on the staffing, tax assessments and proper accountability so as to curb embezzlements. It is important that synchronozations and integration of system is fundamental in the whole process of automation (Dramod, 2004). Automation is increasingly being used not only in revenue collection administration but also used in other governmental and non-governmental institution in maximizing the company objective and its smooth running (De Wulf and Sokol, 2005).

Owino, Senaji, Eng and Ntara (2017) study examined on the effect of innovation in revenue collection processes on organizational performance of Nairobi City County. The design of this research was a descriptive survey research. The population for this study composed of 13 top level managers, 41 middle level managers and 102 low level managers. Stratified proportionate random sampling technique was used to select the sample of 111 respondents. The study used a semi structured self-administered questionnaire to collect data from the respondents. The study found that that online billing process had very great extent on organizational performance.

Tetteh (2012) did a study on Automation System Procedure of the Ghana Revenue Authority on the Effectiveness of Revenue Collection and established a positive impact of automation system usage and the cost of tax administration, automation and effectiveness of revenue collection. Additionally, automation was significantly related with tax clearance time. The research makes significant empirical contribution to
analyzing tax automation and administration cost, time efficiency and effectiveness of revenue collection. Some of the results are consistent with the notion that automation leads to efficiency in tax administration. The study concluded that the primary aim of computerized revenue collection (automation system) must be to dramatically increase cash receipts in order to effectively sustain the utility and generate an acceptable return on investment related to the system.

A study carried out by Karimi (2015) in Meru County, sought to assess the influence of automation of revenue collection processes on organizational performance. The study concluded that effective implementation of public procurement processes in Meru county procurement department is affected by procurement planning followed by transparency and then record management and ICT are the major factors. It was further concluded that the current phenomenon of procurement process in public sector can be achieved if the public procuring entities ensure that there is transparency in procurement procedure, use of professionals and ensuring quality sourcing and recommended the acquisition of the necessary infrastructure and adoption of all the counties transactions.

Njonde and Kimanzi (2014) in their study on effect of integrated financial management information system on performance of public sector a case of Nairobi County Government concluded that there was a relationship between IFMIS in public finance and financial reporting, budgeting, internal control and government projects. The study recommended that the IFMIS be enhanced and improved at system development level so that it gives real figure and factor in more functions of operation linked to financial service for better service delivery.
Kamau (2014) study sought to determine the impact of adoption of technology as a vital device in improving expense consistence in Kenya. The investigation concentrated on the extensive citizens of Kenya Revenue expert. The examination assumes that in fact the selection of innovation impacts on the duty consistence levels of the expansive citizens. Additionally, it was concluded that the Kenya Revenue Authority has effectively implemented its Internet and Communication Technology strategy.

Pollock’s (2004) contemplate pointed on ERP frameworks use in a UK college brings up that the uniqueness of a college set up makes most business ERP frameworks incongruent with their capacities. This requires a custom improvement of a framework good with the structure and elements of a particular college. The decision of either a custom improvement or selection of a promptly accessible framework ought to be educated by educated by an exhaustive frameworks investigation and outline assessment while putting the institutional key goals into thought (Basoglu & Kerimoglu, 2007). This can be accomplished by drawing up an intricate usage system to control the procedure.

Otieno, Oginda, Obura, Aila, Ojera, and Siringi (2013) in their investigation on the impact of Information Systems on Revenue Collection by Local Authorities in Homa Bay County found that Information frameworks had likewise taken income gathering of Homa Bay Municipal Council to the following level, by boosting their income accumulation. Be that as it may, all the more still should have been done as far as planning a proper technique, for accumulation of income from those brokers that transmit their assessments on everyday schedule, or draw in them utilizing different means, for example, classifying installment modes into; yearly or most likely
regularly scheduled installment mode which can be effortlessly electronic as the allowed framework seems to be.

Governments in creating nations are progressively investigating strategies and frameworks to modernize and enhance open monetary administration. For instance, finished the years, there has been a presentation of the - (IFMIS) as a standout amongst the most well-known money related administration change hones, gone for the advancement of productivity, adequacy, responsibility, straightforwardness, security of information administration and extensive budgetary announcing. The degree and usefulness of an IFMIS differs crosswise over nations, however ordinarily it speaks to a gigantic, unpredictable, key change prepare Chene (2009).

2.2.2 Integrated Internal Control Process and Revenue Collection

Internal control systems are automated process used in business to review the controls and performance of a firm (Millichamp, 2000). The use of integrated internal control process is important in improvement of business functions (Hamed, 2009). Hongming & Yanan (2012) uses an example of human nervous system which each functions are done autonomous but work together resembles an integrated internal control process. The exchange of information assists the human resource work smoothly and efficiently. According to COSO report of 2012 internal control enable organization to avoid risk in their daily revenue collection. Besides ensuring efficiency and effectiveness accountability and integrity of accounting record is crucial in the whole revenue collection process.

Oyaro, Angwenyi, Gaku, & Daniel (2016) study examined on internal control and revenue fund management among County governments in Kenya. The study adopted components of the Committee of Sponsoring Organizations of the Tread Way
Commission 2013 framework in its conceptualization. The study arrived at mixed results in terms of the relationship and nature of association between the components and revenue fund management. In addition, the study did not provide enough evidence to believe whether or not there existed significant differences in internal control among county governments in Kenya. This alluded to inconsistencies in implementation of internal control among the devolved units.

Rodin-Brown (2008) study highlight that an IFMIS is a data framework that tracks monetary occasions and abridges money related data. It underpins sufficient administration revealing, arrangement choices, trustee duties and the planning of auditable budgetary proclamations. In its essential shape, an IFMIS is minimal more than a bookkeeping framework designed to work as per the necessities and particulars of the earth in which it is introduced Rodin-Brown (2008). When all is said in done terms, it alludes to the mechanizing of budgetary operations.

Poston & Grabski (2011) investigated the impact of ERP system implementation on an organization’s performance. They examined 50 companies adopting ERP systems over a three-year post-implementation phase. They concentrated on three major areas, which they presumed would illustrate ERP system effects on economic performance. These were internal coordination costs, decision information costs and external coordination costs. All of them are included with more detailed cost categories.

A study conducted by Nepelski (2011) sought to find out how electronic procurement influences the organization of economic transactions. It sought evidence for ICT-induced changes in how companies organize their activities and whether ICT lead to more competitive and transparent markets. Testing the relationship between the effect of electronic procurement on procurement cost and sourcing strategy, it was revealed
that electronic procurement leads to more market transactions. This led to the conclusion that electronic procurement increases market transparency, lowers search and supplier switching costs and improves the management of supply chain and contradicts the predictions that ICT will lead to a dominance of network-like organizational form and an increasing reliance on hybrid forms of organizing economic transactions.

Mitullah (2015) did a survey of 175 local authorities in Kenya on the effectiveness of information systems. Most of these Local authorities faced a number of challenges in realizing their mandate for instance delivery of infrastructure and services due to poor management systems. The study concluded that information system was instrumental in enhancing and proper management of resources at the local authorities.

Hwang (2012) examine whether the implementation of ERP impacts both business strategy and organizational capabilities which enhances firm performance, after a secondary data collected from more than 400 firms the study found that ERP implementation has a positive impact when a firm employs a prospector business strategy that will lead to enhances the firm’s ability to achieve higher levels of financial performance moreover the study reports the mediating effect of business strategy and organizational capabilities on the relationship between ERP implementation and firm performance.

2.2.3 Efficiency and Revenue Collection

The concept of efficiency in computerized is very important in development of appropriate system of collecting revenue. Cleland (2004) argued that failure in revenue collection is as result of inefficient system monitoring; lack well delegation process, ineffective complaining, ineffective contingency planning, misuse of
resources, evaluation and control and inadequate senior management. Bikas and Andruskaite (2013) opined that the introduction of reforms in central government tax system there are extensive improvement in government revenue. These reforms have enhanced efficient revenue collection in major African countries. Awitta (2010) and Gachanja (2012) argues that there is less literature on tax collection efficiency.

Ataro, Muturi, Aizenman & Wandera (2016) study examined on factors affecting revenue collection efficiency in County Governments in Kenya. The researcher used stratified sampling technique to select employees from the various departments. Stratified sampling techniques identified subgroups in the population and their proportions and selects from each subgroup to form a sample. The finding of the study was that land rates are the main sources of revenue collection. The study found out that respondents understand competencies used to collect revenue such as training of staff to improve on the efficiency of revenue collection. The study found out that respondents know internal control systems.

Muthama (2013) study on the effects of revenue system modernization on revenue collection at Kenya Revenue Authority which used utilized KRA Customs data for four financial years before and after Simba System established that that the number of transactions and the revenue collected increased after the implementation compared to the years before the implementation. From the study it was evident that System modernization enhances Revenue Collection and thus it should be encouraged. The study further recommended that policy makers should ensure that there is stable equilibrium for the exchange rates as they adversely affect the revenue collection process.
Ssweanyana & Busler (2012) examined the extent of adoption and usage of ICT on one hundred and ten firms in Uganda with respect to the contribution of ICT to the firm. The study illustrated that the majority of respondents strongly agree that ICT provides increased savings, increased efficiency, improved service delivery, low transaction costs, and improved market performance to the organization that invests in IT systems. The results further revealed that the adoption and usage of ICT by firms in developing countries follow the same pattern as in developed countries, and they only differ in the level of usage and adoption.

As per Swami and Matengu (2011) in their investigation on the effect of ERP in bookkeeping frameworks, a case between ERP clients and IT officers, discoveries demonstrated that will be that both ERP clients and Information innovation officers are not content with the preparation that they got. A high rate of reactions demonstrated a reasonable sign that clients were not sufficiently prepared to play out their day by day obligations. Their discoveries additionally uncovered that Managers were content with the announcing as they trusted that reports were effectively gotten to while staff individuals accepted something else. This could be on account of the supervisors had addressed that they had been sufficiently prepared in the framework and this some way or another helped them to know how to control the information. Staff then again battle to create reports from the framework.

Heeks (2011) study on understanding e-governance for development. i-Government identified two major challenges that developing countries face when it comes to the successful implementation of e-service provisions. First, is the strategic challenge of e-readiness and secondly, the tactical challenge of closing design-reality gap, adopting best practice in e-service projects in order to avoid failure and to achieve success. The study also claimed that that eservices still has certain weaknesses in terms of double
processes (physical and online), wrong communication and lack of options for feedback.

Muzvidzi’s (2013) assessment on the Public Financial Management (PFM) frameworks of Zimbabwe governments demonstrated that money related arranging, control and checking are essential capacities in deciding the adequacy of PFM frameworks in government line services. Be that as it may, the difficulties of having an utilitarian planning process, interior controls and talented staff keep on resulting in wasteful aspects in money related reports.

2.2.4 Human Resource Management System and Revenue Collection

Human resource management systems are emerging to be one of interesting areas of improvement in service delivery through managing personnel in the organization. According to Noe and Gerhald (2007) human resource management system provides computerized solution to retrieval, processing, analysis, storing information, acquire and distribute information related to human resources. The system not only provides reports but greatly used in decision making process (Milgo, 2013). It important to develop a human resource that suites the organization and failure are create at implementation process (Ngai & Wat, 2006). They found that implementation of human resource system was important for quick response and ability of accessing human resource information. The weakness of such system is it barrier was that it is expensive to install. The human resource management system has created competitive advantage through incorporating information technology and Human resource and hence assists organization to be leading in the market (Skitmore and Sharma, 2001). Human resource information is important in capturing transaction using system that ensures accountability.

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According to Janet, Midiwo, Elegwa & Gichuhi (2015) research on influence of Human Resource Information Systems’ e-Recruitment on the Performance of Kenyan Public Universities. This study used a descriptive survey method. The target population of the study was human resource information system users and service providers. Questionnaires and interview tools were used to collect data. Stratified sampling was adopted to identify category of university staff for the study. The findings indicate that human resource management system application on recruitment provide quality, accurate and consistent data that enables effective and efficient decision making for organizational competitive advantage, while lack of financial support and poor computer competency impede the effective application of human resource information systems.

Burke (2001) study recommend that human issues have the greatest effect on the procedures as they contend that when execution is fruitful, it is on the grounds that an engaged consideration was focused to the individual needs. Human issues identify with the relational abilities of the people required with the venture and become possibly the most important factor beginning with the pre-arranging stage, the endorsement procedure, extend arranging and venture usage through the move to generation status.

Aggarwal & Kapoor (2012) conducted a study in which they highlighted the importance and strategic role of HRIS towards business competitiveness. They also concluded that HRIS has potential to organizational wide range decision support and it can help an organization to achieve both strategic and operational objectives. Ravichandran and Lertwongsatein (2013) demonstrated that Information System has potential to improve firm performance when its capabilities are channeled to develop distinctive firm competencies. Further, Eris and Galani et al (2010) concluded that IT
innovations into business processes play a vital role in the era of information. Companies aiming to achieve and sustain competitive advantage should adopt ERP systems to benefit from the useful information for decision making.

Ashbaugh and Rowan (2012) summarized the technology features of a modern HRM system. In addition, scholars have already studied the relationship or connection of ERP implementation with HRM. For instance, Ashbaugh and Rowan (2012) argued that the major difference between ERP and its predecessors e.g., MRP II is the linkage of financial and HRM applications through a single database in a software application that is both rigid and flexible. Wright and Wright (2012) listed two of the most-cited HRM risks in an ERP system which included lack of user involvement and inadequate training.

Sylvestre and Sayed (2006) supplied another often overlooked HRM factor when implementing an ERP system that is, the result of high stress levels on the staff, particularly in the finance or accounting departments, which are already under stress from the heavy workload in a legacy system. Li (2001) studied the HRM function module in an ERP system. He insisted that the practical HRM system should be built up to improve incentive mechanism and to strengthen the training of employees while applying ERP.

2.3 Summary of Literature Reviewed and Research Gaps

Technology acceptance model is based on behaviors and change created through introduction of computerized system. Technology acceptance model only explain the behavioral aspect of the computerized system. It fails to address automation and integrated internal control but lightly shade light on efficiency and human resource management system that slight explain the behavioral part of human labor attached to
a computer system. System theory explain how an integrate system work together as organism system. This can be used to explain automation, integrated internal control process and human resource management system integrated to form one system. It does not link any these variable to performance or revenue collection nor does it explain efficiency. Control theory contrite on explain integrated internal control process and does not explain much on automation, efficiency and human resource management system. Unified theory of acceptance and use of technology uniquely explain the expectation of user of ERPs this address the human behavioral aspect which address the efficiency and performance in revenue collection.

Most of the empirical research concentrate on information system, finance system or a subsystem of ERP systems. In automation the researchers concentrated in addressing online billing, efficiency of the system, effect of automation and IFMIS system. It failed to address management information system though IFMIS was looked at by Njonde and Kimanzi (2014) they discussed in relevance to financial reporting. Internal control systems the empirical trend was on IFMIS mechanism in tracking the flow of money, management process and business strategies. These research would focus on management tools, cash management and accounting process in integrated internal control process on revenues. The researcher literature focused on efficiency in revenue collection through training, usage and adoption, best practices in e-service and failed to focus on procurement operational, e-transaction and financial management. In human resource management system these study focused on time management, security management and job scheduling. Empirical studies focused on application of HRM system in recruitment, accurate and consistent data for effective and efficient decision making. Also on use as competitive advantage over other firms and improvement of the human resource.
<table>
<thead>
<tr>
<th>Author</th>
<th>Focus of the Study</th>
<th>Findings</th>
<th>Research gaps</th>
<th>Focus of the current study</th>
</tr>
</thead>
<tbody>
<tr>
<td>Karimi (2015)</td>
<td>Influence of automation of revenue collection processes on organizational performance</td>
<td>Use of professionals and ensuring quality sourcing and recommended the acquisition of the necessary infrastructure and adoption of all the counties transactions</td>
<td>The study focused on organizational performance and used cross-sectional research design</td>
<td>Automation and revenue collection</td>
</tr>
<tr>
<td>Njonde and Kimanzi (2014)</td>
<td>Effect of integrated financial management information system on performance of public sector a case of Nairobi County Government</td>
<td>There was a relationship between IFMIS in public finance and financial reporting, budgeting, internal control and government projects</td>
<td>The study focused on the performance of public sector and used proportionate sampling design</td>
<td>Automation and revenue collection</td>
</tr>
<tr>
<td>Poston and Grabski (2011)</td>
<td>Impact of ERP system implementation on an organization’s performance.</td>
<td>ERP system has an effect on economic performance</td>
<td>The study did not focus on revenue collection and used explanatory design and census method</td>
<td>Integrated Internal Control Process and revenue collection</td>
</tr>
<tr>
<td>Mitullah (2015)</td>
<td>Effectiveness of information systems.</td>
<td>Information system was instrumental in enhancing and proper management</td>
<td>The study did not focus on revenue collection and used a case study</td>
<td>Integrated Internal Control Process and revenue collection</td>
</tr>
<tr>
<td>Authors</td>
<td>Title</td>
<td>Methodology</td>
<td>Findings</td>
<td>Research Focus</td>
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<tr>
<td>Muthama (2013)</td>
<td>Effects of revenue system modernization on revenue collection at Kenya Revenue Authority</td>
<td>The number of transactions and the revenue collected increased after the implementation compared to the years before the implementation</td>
<td>The study did not focus on revenue collection. The study used descriptive design and a stratified sampling method.</td>
<td>Efficiency and revenue collection</td>
</tr>
<tr>
<td>Ssweanya and Busler (2012)</td>
<td>Extent of adoption and usage of ICT on one hundred and ten firms in Uganda with respect to the contribution of ICT to the firm</td>
<td>Adoption and usage of ICT by firms in developing countries follow the same pattern as in developed countries, and they only differ in the level of usage and adoption.</td>
<td>The study did not focus on revenue collection. The study used a survey research design and a stratified sampling method.</td>
<td>Efficiency and revenue collection</td>
</tr>
<tr>
<td>Aggarwal and Kapoor (2012)</td>
<td>Strategic role of HRIS towards business competitiveness</td>
<td>HRIS has potential to organizational wide range decision support and it can help an organization to achieve both strategic and operational objectives</td>
<td>The study did not focus on revenue collection. The study used descriptive survey research design and a proportionate sampling method.</td>
<td>Human Resource Management Systems and revenue collection</td>
</tr>
<tr>
<td>Owino et al (2017)</td>
<td>Innovation in revenue collection processes on</td>
<td>Online billing process had very great extent on organizational</td>
<td>Concentrate on innovation only and performance where the</td>
<td>Computerized ERP systems and collection of</td>
</tr>
<tr>
<td>Study</td>
<td>Title</td>
<td>Methodology</td>
<td>Findings</td>
<td>Context</td>
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<tr>
<td>Tetteh (2012)</td>
<td>Automation System Procedure of the Ghana Revenue Authority on the Effectiveness of Revenue Collection</td>
<td>Automation leads to efficiency in tax administration. There was a positive impact of automation system usage and the cost of tax administration.</td>
<td>The research concentrated only in automation systems procedures and was done in Ghana.</td>
<td>The research would look at computerized systems in Kenya.</td>
</tr>
<tr>
<td>Kamau (2014)</td>
<td>Impact of adoption of technology as a vital device in improving expense consistence in Kenya.</td>
<td>Examination presumes that in fact the selection of innovation impacts on the duty consistence levels of the expansive citizens.</td>
<td>Concentrated on the use of technology through internet and communication technology strategy.</td>
<td>Focused computerized ERP system specifically automation, HRM system, efficiency and IFMIS.</td>
</tr>
<tr>
<td>Otieno et al (2013)</td>
<td>Investigation on the impact of Information Systems on Revenue Collection.</td>
<td>Information frameworks has influence revenue collection.</td>
<td>Focused only information system.</td>
<td>It focused on computerized ERP system.</td>
</tr>
</tbody>
</table>

Source: Researcher (2017)
2.4 Conceptual Framework

The dependent variable in this research was revenue collection measured in terms of accuracy of information and reports, timeliness of generating the reports and the transparency of the process for public scrutiny. The independent variables were automation strategy with enterprise Resource Planning strategy, integrated internal controls, efficiency and reliability as the major components discussed in the literature review.

**Independent Variables**

<table>
<thead>
<tr>
<th>Computerized Enterprise Resource Planning</th>
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<tbody>
<tr>
<td>Automation</td>
</tr>
<tr>
<td>• Management Information Systems</td>
</tr>
<tr>
<td>• Integrated Financial Management Information System</td>
</tr>
</tbody>
</table>

<table>
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<tr>
<th>Integrated Internal Control Process</th>
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<tbody>
<tr>
<td>• Management Tool</td>
</tr>
<tr>
<td>• Cash Management</td>
</tr>
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<td>• Accounting</td>
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<table>
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<tr>
<th>Efficiency</th>
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<tbody>
<tr>
<td>• Procurement Operational</td>
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<tr>
<td>• E-transaction</td>
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<tr>
<td>• Financial Management</td>
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</tbody>
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<tr>
<th>Human Resource Management System</th>
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<tbody>
<tr>
<td>• Time Management</td>
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<tr>
<td>• Security Management</td>
</tr>
<tr>
<td>• Job Scheduling</td>
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</table>

**Dependent Variable**

<table>
<thead>
<tr>
<th>Revenue Collection</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Timeliness</td>
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<tr>
<td>• Accountability</td>
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<tr>
<td>• Reliability</td>
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<tr>
<td>• Effectiveness</td>
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</table>

Figure 2.1

Conceptual Framework of the Study

Source: Researcher (2016)
CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Research Design
This study employed a descriptive research design. According to Kothari (2004), the major purpose of descriptive survey is to explain the existing fame of a phenomenon, figuring out the nature of the winning situations, practices, attitudes and looking for correct descriptions. Saunders Lewis and Thornhill, (2009) imply that descriptive studies layout allows set up causal relationships between variables by way of laying emphasis on reading a state of affairs or a problem. The selected design was, therefore, taken into consideration suitable for the study as it entailed exam of relationships among variables. The design was additionally selected since it allowed the researcher to take a broad view of the findings to a bigger populace and it was more particular and correct because it worried description of occasions in a carefully considered way.

3.2 Target population
The target population of the study was 30 senior revenue staff and 90 support staff County Government of Kericho, (Human Resource department records of 2016).

Table 2: Distribution of the Target Population

<table>
<thead>
<tr>
<th>Level</th>
<th>Target Population</th>
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<tbody>
<tr>
<td>Senior County Officers</td>
<td>30</td>
</tr>
<tr>
<td>Support staff</td>
<td>90</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>120</strong></td>
</tr>
</tbody>
</table>

*Source: Human Resource Department Records of 2016*

The study was carried out at Kericho county Government, Kenya. The accessible population was 30 senior county officers and 90 support staff. (County Government of Kericho employee record 2015)
3.3 Sampling Design

As indicated by Lucey (2000), testing configuration is the determination of individual perceptions proposed to yield some information about populace of worry for measurable deduction. Mugenda and Mugenda (2003) state that examining is the way toward choosing for think about various people whose qualities speak to those of an extensive gathering. The sample was chosen by simple random sampling amongst the employees of Kericho County Government, Kenya. In the study participants were selected randomly, random sampling ensures that only those who are positively supportive of the exercise are involved.

Taro Yamane’s formula became used to determine the sample size. The components assumes ordinary distribution and changed into consequently taken into consideration appropriate for figuring out the proper sample size from the entire population due to the fact the study will contain all of the departments. According to Hussey and Hussey (1997) a sampling error of less than 10% and confidence levels of more than 90% is acceptable, the study therefore will adopt a sampling error of 5% to determine the minimum sample size that was used for the purposes of this study.

The formula for determining sample size is shown below:

\[ n = \frac{N}{1 + N \cdot (e)^2} \]

Where: n=sample size

\[ N = \text{population size} \]

\[ e = \text{level of precision/sampling error at } 0.05 \]

\[ n = \frac{120}{1 + 120(0.05)^2} = 92 \]
The sample size to be used was 92 respondents which made up for 76.7% of the target population. The sample size was differentiated in their strata based at the 76.7%. This was executed according to stratified method. This become ideal for the reason that respondents belong to different categories and every category has one-of-a-kind position from each other. This is shown in Table 2

Table 3. Sample Size

<table>
<thead>
<tr>
<th>Level</th>
<th>Target Population</th>
<th>Sample size</th>
</tr>
</thead>
<tbody>
<tr>
<td>Senior County Officers</td>
<td>30*0.767</td>
<td>23</td>
</tr>
<tr>
<td>Support staff</td>
<td>90*0.767</td>
<td>69</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>120*0.767</strong></td>
<td><strong>92</strong></td>
</tr>
</tbody>
</table>

Source; Researcher, (2016)

3.4 Data Collection

Questionnaires were used to collect primary data. A questionnaire is a rundown of an examination questions asked to respondents and intended to remove particular data. Two sets of questionnaires (senior county officers and support staff) were used. The two questionnaires consisted of mainly closed-ended items and a few open-ended items.

Each set of questionnaires had items seeking similar information from the respondents so as to gauge their opinions and perceptions on the impact of automation strategy on the level of revenue collection at the county government of Kericho. The questionnaires were self-administered. Before information accumulation, a basic letter was acquired from Kenyatta University to encourage information gathering process and also allow from the County Government of Kericho. The questionnaires were self-administered to the 92 respondents.
3.4.1 Validity

As indicated by Orodho (2005) validity is how much a test measures what it implies to quantify. To upgrade legitimacy, the scientist presented the instruments to specialists in examine for judgment. The scientist likewise led a pilot concentrate to the respondents who were excluded in the real investigation whereby improper poll things were disposed of, rethought or blended. The guiding included people who were not included in the primary exercise.

Validity could be characterized as the degree to which contrasts in watched scale scores reflect genuine contrasts between objects on the qualities being measured, as opposed to orderly or irregular mistake Neuman, (2003). Legitimacy is the degree to which an arrangement of measured things mirror the hypothetical build that those things are relied upon to gauge (Hair, 2006).

Karanja's (2002) clarification that for look into instruments to be viewed as substantial there ought to be proof of substance importance representativeness to factors under investigation. Content approval of the surveys was built up by submitting them to chief. The clearness of dialect, appropriateness of things, the amleness of reason and the accomplishment of objectivity were the principle focuses considered in the approval. Recommendations were considered in the last correction of the instruments.

Pilot Study alludes to plausibility considers which are little scale forms or trial runs done in readiness for the real investigation (Joppe, 2009). A pretest before the real examination was done on a populace that was like the objective populace to empower the specialist to get to the lucidity of the instrument and its usability. As per Mugenda and Mugenda, (2003) pre-testing enables blunders to be found before the genuine
gathering of information starts and 10% of the example estimate is viewed as satisfactory pilot contemplate that is purposively chosen. The goal of guiding was to dispense with questionable things and enable preparatory information investigation to test whether the techniques were fitting.

3.4.2 Reliability

To guarantee consistency, the pre-test information was subjected to unwavering quality tests utilizing the Split–half technique to decide the interior consistency of each instrument. Orodho (2005) refers split-half method as a type of reliability testing based on the co-efficient of internal consistency of a research instrument. Each instrument was conceptualized as having two sections; odd numbered things and even numbered things. The Split– half system included scoring odd things versus even things of the instrument for every individual and after that ascertaining a connection coefficient for the two arrangements of scores. The relationship coefficient demonstrated how much the two sections of the instrument give comparable results and therefore delineate the internal consistency of the instrument. The instrument was partitioned into two equivalent parts for the most part regarding even and odd numbered things and scored independently after was tried. Spearman Brown Prophesy recipe was utilized.

\[ r = 1 - \frac{6\Sigma (D)^2}{N(N^2 - 1)} \]

Where

\[ r = \text{Correlation coefficient} \]

\[ N = \text{Sample} \]

\[ \Sigma = \text{Summation of scores} \]

\[ D = \text{Deviation} \]

According to Orodho (2004) a correlation co-efficient of about 0.8 is high enough to judge the instruments as reliable for the study. The findings are shown in Table 4.

38
Table 4: Reliability Test Results

<table>
<thead>
<tr>
<th>Respondent</th>
<th>X</th>
<th>Y</th>
<th>D (X-Y)</th>
<th>D²</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>1</td>
<td>1</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>2</td>
<td>3</td>
<td>2</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>3</td>
<td>2</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>4</td>
<td>1</td>
<td>1</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>5</td>
<td>4</td>
<td>5</td>
<td>-1</td>
<td>1</td>
</tr>
</tbody>
</table>

Source: Research Data (2017)

\[ r = 1 - \frac{6 \sum (D)^2}{N(N^2 - 1)} \]

\[ r = 1 - \frac{6(3)}{5(5^2 - 1)} = 0.85 \]

Coefficient \( r = 0.85 \)

The study obtained a correlation coefficient of 0.85 which implied that the instrument was reliable.

3.5 Data Analysis

Data was analyzed using descriptive statistics with the aid of statistical package for social science (SPSS). Descriptive statistics was used to describe, summarize, and organize the data. Five sets of these methods were used: frequency distributions, measures of central tendency, and measures of dispersion, skewness and kurtosis. Frequency distributions, ordered arrangement of all variables, showing the number of occurrences in each category Norusis, (2010), was used to summarize data. The data was then displayed (presented) using tables, bar graphs and pie charts.

A simple regression model was used in determining the level of influence the independent variables have on dependent variable as shown below:

As per the SPSS generated table above, the equation \( Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \varepsilon \)
Where  \( Y = \text{Revenue Collection} \)

\( X_1 = \text{Automation} \)

\( X_2 = \text{Integrated Internal Control Process} \)

\( X_3 = \text{Efficiency} \)

\( X_4 = \text{Human Resource Management} \)

**Table 5: Operationalization and measurement of variables**

<table>
<thead>
<tr>
<th>Variable</th>
<th>Type of variable</th>
<th>Indicators</th>
<th>Quantification of variable</th>
<th>Measurement</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Computerized Enterprise Resource Planning Strategy</strong></td>
<td>Independent</td>
<td>Automation</td>
<td>No. of projects managed</td>
<td>Rating of 5-1 Nominal</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Management Information System</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Integrated Financial Management Information System</td>
<td>No. of registered businesses No. of transactions</td>
<td></td>
</tr>
<tr>
<td><strong>Integrated internal control processes</strong></td>
<td></td>
<td></td>
<td>Rating of 5-1 Nominal</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Management tool</td>
<td>No. of new licenses</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Cash management</td>
<td>No. of transactions</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Accounting</td>
<td>No. of financial statements</td>
<td></td>
</tr>
<tr>
<td><strong>Efficiency</strong></td>
<td></td>
<td></td>
<td>Rating of 5-1 Nominal</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Procurement operational</td>
<td>No. of new projects done</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Electronic transaction</td>
<td>No. of electronic registrations done.</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Financial management</td>
<td>No. of transactions</td>
<td></td>
</tr>
<tr>
<td><strong>Human Resource Management System</strong></td>
<td></td>
<td></td>
<td>Rating of 5-1 Nominal</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Time management</td>
<td>No. of complaints</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Security</td>
<td>No. of security cases</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Job scheduling</td>
<td>No. of tasks done</td>
<td></td>
</tr>
<tr>
<td><strong>Revenue collection</strong></td>
<td>Dependent</td>
<td></td>
<td>Rating of 5-1 Nominal</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Timeliness</td>
<td>No. of transactions done</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Accountability</td>
<td>No. of complaints</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Reliability</td>
<td>No. of projects managed</td>
<td></td>
</tr>
</tbody>
</table>
3.6 Ethical Considerations

Ethics in research includes what is correct and not appropriate in leading examination and is a fundamental piece of any exploration contemplates. Morals in look into was considered in the entire research prepare: from the idea of the issue being examined; the announcing of the hypothetical system; the setting of the examination; the information accumulation instruments that were utilized; the information gathering techniques; the exploration subjects; the strategies of information investigation; and information detailing.

To enhance ethics in the study, the researcher first sought permission for conducting the research from Kericho County Government. The researcher notified the respondents of the aims, methods, anticipated benefits and potential hazards of the research. The researcher ensured that no individual becomes involved in the exercise before giving their informed consent. No pressure or inducement of any kind was applied to encourage anybody to participate. All respondents were assured of their confidentiality.
CHAPTER FOUR
DATA ANALYSIS, INTERPRETATION AND DISCUSSION

4.1 Response Rate

Out of 92 questionnaires administered to the respondents, returned their questionnaires forming a response rate of 83.8%. The overall response rate was 85.3%. This is shown in Table 4.1.

Table 6: Response Rate

<table>
<thead>
<tr>
<th>Category</th>
<th>Administered</th>
<th>Responded</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Senior County Officers</td>
<td>23</td>
<td>21</td>
<td>91.3</td>
</tr>
<tr>
<td>Support Staff</td>
<td>69</td>
<td>56</td>
<td>81.2</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>92</strong></td>
<td><strong>87</strong></td>
<td><strong>94.6</strong></td>
</tr>
</tbody>
</table>

Source: Research Data (2017)

Mugenda and Mugenda, (2003) notes that a response rate of 50% is adequate for analysis and reporting, a response rate of 60% is good and that of 70% and above is very good. This therefore meant that the response rate of 94.6% was appropriate for the study. The survey return rate was high on the grounds that the specialist guaranteed that the respondents had been sharpened preceding organization of the questionnaires.

4.2 Demographic Information

The personal data of the respondents was based on gender, age, highest level of education attained and the length of work at Kericho County Government.
Figure 2: Respondents’ Gender

Source: Research Data (2017)

Figure ii shows that majority 54.02% of the respondents were male and 45.98% were female. The findings show that all the genders were well represented in the study.

Table 7: Respondents’ Age

<table>
<thead>
<tr>
<th></th>
<th>Frequency</th>
<th>Percent</th>
<th>Cumulative Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Valid</td>
<td>&gt;25</td>
<td>10</td>
<td>11.5</td>
</tr>
<tr>
<td></td>
<td>25 - 35</td>
<td>28</td>
<td>32.2</td>
</tr>
<tr>
<td></td>
<td>36 - 45</td>
<td>32</td>
<td>36.8</td>
</tr>
<tr>
<td></td>
<td>&lt;45</td>
<td>17</td>
<td>19.5</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>87</td>
<td>100.0</td>
</tr>
</tbody>
</table>

Source: Research Data (2017)

Table 5 shows that those respondents aged between 36 and 45 years were majority accounting to 36.8%, this was followed by 32.2% aged between 25 and 35 years old, 19.5% aged over 45 years and 11.5% aged below 25 years old. The cumulative frequency of 80.5% of the respondents were aged 36 years and above implying that concerted effort needs to be put in places to mentor younger professionals for proper succession planning in Kericho County, Kenya.
Figure 3: Respondents’ Level of Education

Source: Research Data (2017)

Figure iii shows that the respondents who had attained a college certificate accounted majority 34.48%, followed by 33.33% those who had attained a Diploma level of education, 13.79% form four certificate, 12.64% degree level and 5.75% master’s degree level of education. From the data presented, most of the respondents were well educated with a cumulative percentage of 81.6 for those with Diploma level of education and above.
Table 8: Respondents’ Length of Work

<table>
<thead>
<tr>
<th>Valid</th>
<th>Frequency</th>
<th>Percent</th>
<th>Valid Percent</th>
<th>Cumulative Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than 2 years</td>
<td>16</td>
<td>18.4</td>
<td>18.4</td>
<td>18.4</td>
</tr>
<tr>
<td>3 - 5 years</td>
<td>27</td>
<td>31.0</td>
<td>31.0</td>
<td>49.4</td>
</tr>
<tr>
<td>6 - 8 years</td>
<td>20</td>
<td>23.0</td>
<td>23.0</td>
<td>72.4</td>
</tr>
<tr>
<td>7 - 9 years</td>
<td>9</td>
<td>10.3</td>
<td>10.3</td>
<td>82.8</td>
</tr>
<tr>
<td>10 - 12 years</td>
<td>10</td>
<td>11.5</td>
<td>11.5</td>
<td>94.3</td>
</tr>
<tr>
<td>over 13 years</td>
<td>5</td>
<td>5.7</td>
<td>5.7</td>
<td>100.0</td>
</tr>
<tr>
<td>Total</td>
<td>87</td>
<td>100.0</td>
<td>100.0</td>
<td></td>
</tr>
</tbody>
</table>

Source: Research Data (2017)

Table 6 shows that majority of respondents who had worked in Kericho for a period between 3 and 5 years accounted 31.0% followed by 23.0% between 6 and 8 years, 18.4% less than 2 years, 11.5% between 10 and 12 years, 10.3% between 7 and 9 years and 5.7% over 13 years. Cumulatively, 82.8% of the respondents had worked for 7 years and above in Kericho County, Kenya.

4.3 Computerized Enterprise Resource Planning and Revenue Collection

Descriptive statistics such as means and standard deviations were used to present that quantitative data on automation, integrated internal controls efficiency and human resource management with the aid of Statistical Package for Social Sciences (SPSS) version 17.0. These were presented as per the specific objectives of the study as follows. Responses were rated as 5= Strongly Agree; 4=Agree; 3=Neutral; 2=Disagree; and 1=Strongly Disagree while M= Mean and SD = Standard Deviation.
Table 9: Automation and Revenue Collection

<table>
<thead>
<tr>
<th>Statement</th>
<th>M</th>
<th>SD</th>
</tr>
</thead>
<tbody>
<tr>
<td>Management information system has influenced the number of project done</td>
<td>4.08</td>
<td>1.183</td>
</tr>
<tr>
<td>Integrated financial management information system has affected the number of new registered business</td>
<td>3.90</td>
<td>1.035</td>
</tr>
<tr>
<td>Integrated financial management information system influenced the number of transacted payments in the county</td>
<td>4.17</td>
<td>0.955</td>
</tr>
<tr>
<td>Automation has affected the number of business who have paid tax</td>
<td>4.10</td>
<td>0.807</td>
</tr>
<tr>
<td>Automation determine the amount revenue collection in Kericho County</td>
<td>3.93</td>
<td>1.292</td>
</tr>
<tr>
<td><strong>Aggregate Score</strong></td>
<td><strong>4.04</strong></td>
<td><strong>1.054</strong></td>
</tr>
</tbody>
</table>

**Key:** M – Mean; SD – Standard Deviation

**Source:** Research Data (2017)

The results in Table 7 show that majority of the respondents strongly agreed on the statements that integrated financial management information system has greatly influenced the number of transacted payments in the county (M=4.17, SD=0.955) and automation has affected the number of business who have paid tax (M=4.10, SD=0.807). These were followed by that statements that management information system has influenced the number of project done (M=4.08, SD=1.183), Automation determine the amount revenue collection in Kericho County (M=3.93, SD=1.192) and integrated financial management information system has affected the number of new registered business (M=3.90, SD=1.035).

These findings concur with the discoveries of Otieno, Oginda, Obura, Aila, Ojera, and Siringi (2013) who in their investigation on the impact of Information Systems on Revenue Collection by Local Authorities in Homa Bay County found that Information frameworks had likewise taken income accumulation of Homa Bay Municipal Council to the following level, by boosting their income gathering. Be that as it may,
all the more still should have been done as far as planning a fitting technique, for

gathering of income from those dealers that transmit their duties on regular routine, or

pull in them utilizing different means, for example, arranging installment modes into;

yearly or most likely regularly scheduled installment mode which can be effectively

automated as the allow framework is.

Dorotinsky (2003) and Rozner (2008), highlights that an IFMIS is an information

system that tracks cash related events and blueprints budgetary information. It

supports adequate organization reporting, course of action decisions, trustee

commitments and the preparation of auditable financial clarifications. In its

fundamental edge, an IFMIS is insignificant more than an accounting structure

intended to fill in as demonstrated by the necessities and judgments of the earth in

which it is presented Rodin-Brown (2008:2). At the point when all is said in done

terms, it implies the robotizing of budgetary operations.

**Table 10: Integrated Internal Control Process and Revenue Collection**

<table>
<thead>
<tr>
<th>Statement</th>
<th>M</th>
<th>SD</th>
</tr>
</thead>
<tbody>
<tr>
<td>Management tool in internal control process affect the number</td>
<td>4.13</td>
<td>0.804</td>
</tr>
<tr>
<td>Issuance of licenses</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash management used in integrated internal control process influenced the cash flow transactions</td>
<td>4.43</td>
<td>0.725</td>
</tr>
<tr>
<td>Accounting management through Integrated internal control process influence management of financial statements</td>
<td>4.15</td>
<td>1.147</td>
</tr>
<tr>
<td>Integrated internal control determines revenue collection</td>
<td>3.87</td>
<td>1.319</td>
</tr>
</tbody>
</table>

**Aggregate Score** 4.15 0.999

**Key:** M – Mean; SD – Standard Deviation

**Source:** Research Data (2017)

The results in Table 8 show that majority of the respondents strongly agreed on the

statements that cash management used in integrated internal control process

influenced the cash flow transactions (M=4.43, SD=0.725) and that accounting
management through Integrated internal control process influence management of financial statements (M=4.15, SD=1.147). These were followed by the statements that management tool in internal control process affect the number issuance of licenses (M=4.13, SD= 0.804) and integrated internal control determines revenue collection (M=3.87, SD=1.319).

These findings are as per the discoveries of Gaturu and Ngahu (2015) who found that registering frameworks are helpful in setting up control systems and review trails that mitigates misfortunes because of plundering of open back. The discoveries show that PC helped review methods and inside controls have measurably essentially impact on money related administration.

<table>
<thead>
<tr>
<th>Table 11: Efficiency and Revenue Collection</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Statement</strong></td>
</tr>
<tr>
<td>Efficiency in procurement operation has influenced new projects done</td>
</tr>
<tr>
<td>Automation in electronic transactions has influenced electronic transactions in Kericho County</td>
</tr>
<tr>
<td>Efficiency in financial management has influenced transactions</td>
</tr>
<tr>
<td>Efficiency has determined revenue collection in Kericho County</td>
</tr>
<tr>
<td><strong>Aggregate Score</strong></td>
</tr>
</tbody>
</table>

*Key:* M – Mean; SD – Standard Deviation

*Source: Research Data (2017)*

The results in Table 9 show that majority of the respondents strongly agreed on the statements that efficiency has determined revenue collection in Kericho County (M=4.34, SD=1.413) and that efficiency in procurement operation has influenced new projects done (M=4.24, SD=1.089). These were followed by the statements that efficiency in financial management has influenced transactions (M=3.89, SD=1.393) and automation in electronic transactions has influenced electronic transactions in Kericho County (M=3.59, SD=1.722).
These findings agree with the discoveries of Maguire (2002) who watch that with the advancement of ISs there is dependably the expectation for consistent ISs usage and the residents expects that there were no intrusions of taxpayer supported organizations. In any case, there are numerous open doors for things to turn out badly amid ISs usage and parastatal go out on a limb while setting out on this game-plan. The difficulties recognized are part into four classifications. These incorporate; human issues, operational issues, specialized issues; and budgetary issues (Magutu, Lelei and Borura, 2010).

Table 12: Human Resource Management and Revenue Collection

<table>
<thead>
<tr>
<th>Statement</th>
<th>M</th>
<th>SD</th>
</tr>
</thead>
<tbody>
<tr>
<td>Time management in HRMS has influenced complains solved</td>
<td>4.33</td>
<td>1.031</td>
</tr>
<tr>
<td>Security in human resource management has influenced security of information</td>
<td>3.84</td>
<td>1.430</td>
</tr>
<tr>
<td>Job scheduling in HRM system has affected the number of tasks done</td>
<td>4.18</td>
<td>1.105</td>
</tr>
<tr>
<td>Human resource management system determine revenue collection in Kericho County</td>
<td>4.03</td>
<td>1.234</td>
</tr>
<tr>
<td><strong>Aggregate Score</strong></td>
<td><strong>4.09</strong></td>
<td><strong>1.200</strong></td>
</tr>
</tbody>
</table>

Key: M – Mean; SD – Standard Deviation

Source: Research Data (2017)

The results in Table 10 show that majority of the respondents strongly agreed on the statements that time management in HRMS has influenced complains solved (M=4.33, SD=1.031) and that job scheduling in HRM system has affected the number of tasks done (M=4.18, SD=1.105). These were followed by the statements that human resource management system determine revenue collection in Kericho County (M=4.03, SD=1.234) and security in human resource management has influenced security of information (M=3.84, SD=1.430).
These findings are as per the revelations of Beckers and Bsat (2002) who confirm that human resource information structures incorporate a game plan of inside dependable methodologies and practices formed and executed to ensure that an organization's human capital add to the achievement of its business targets. Its stress is to ensure that HR organization is totally fused with information systems needs of the firm; HR approaches sound both transversely finished methodology ranges and across finished levels of leadership; and HR practices are adjusted, recognized, and used by line managers and delegates as a noteworthy part of their customary work. The system should be fit for recognizing designs, surveying and supervising costs, differentiating the affiliation and other forceful affiliations and issue germane reports.

Human resource information system is delineated by Noe (2007), as a PC structure used to secure, store, control, separate, recuperate, and scatter information related to HR. Exhibit day human resource information system needs to help affiliations by means of robotizing a substantial part of the human resource orchestrating limits. The system transforms into a basic fundamental instrument since it accumulates, manages and reports information for essential administration. Totally planned progressive human resource information system should interface with various structures engaging and enhancing the correspondence between workplaces, for instance, back system with accounting system.
Table 13: Revenue Collection

<table>
<thead>
<tr>
<th>Statement</th>
<th>M</th>
<th>SD</th>
</tr>
</thead>
<tbody>
<tr>
<td>Timeliness in revenue collection is affected by number of transactions</td>
<td>4.48</td>
<td>1.311</td>
</tr>
<tr>
<td>Accountability in revenue collection has influenced the number of complaints</td>
<td>4.07</td>
<td>1.265</td>
</tr>
<tr>
<td>Reliability in revenue collection has influenced the number of projects Managed</td>
<td>4.76</td>
<td>0.902</td>
</tr>
<tr>
<td>Effectiveness in revenue collection has influenced customers Satisfaction</td>
<td>4.41</td>
<td>1.196</td>
</tr>
<tr>
<td><strong>Aggregate Score</strong></td>
<td>4.43</td>
<td>1.169</td>
</tr>
</tbody>
</table>

**Key:** M – Mean; SD – Standard Deviation

**Source:** Research Data (2017)

The results in Table 11 show that majority of the respondents strongly agreed on the statements that reliability in revenue collection has influenced the number of projects managed (M=4.76, SD=0.902) and that timeliness in revenue collection is affected by number of transactions (M=4.48, SD=1.311). These were followed by the statements that effectiveness in revenue collection has influenced customers’ satisfaction (M=4.41, SD=1.196) and accountability in revenue collection has influenced the number of complaints (M=4.07, SD=1.265). Revenue collection is a management function that can best be handled by a Management Information System (MIS). The ideas of Management Information System (MIS) took numerous years to advance, acquiring numerous ideas for the most part from fields of Managerial Accounting, Management and Computer Sciences (Laudon & Laudon, 2010).

4.6 Inferential Statistics

Correlation and regression analysis were conducted to test automation, integrate internal control system, efficiency and human resource management system on the revenue collection efficiency. The result was given below;
Table 14: Correlation Analysis using SPSS 17.0

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Automation</td>
<td>1</td>
<td>.784</td>
<td>.542</td>
<td>.006</td>
</tr>
<tr>
<td>Sig. (2-tailed)</td>
<td></td>
<td>.000</td>
<td>.001</td>
<td>.953</td>
</tr>
<tr>
<td>N</td>
<td>87</td>
<td>87</td>
<td>87</td>
<td>87</td>
</tr>
<tr>
<td>Integrated Internal Control Process</td>
<td>.784</td>
<td>1</td>
<td>.635</td>
<td>.047</td>
</tr>
<tr>
<td>Sig. (2-tailed)</td>
<td>.000</td>
<td></td>
<td>.001</td>
<td>.667</td>
</tr>
<tr>
<td>N</td>
<td>87</td>
<td>87</td>
<td>87</td>
<td>87</td>
</tr>
<tr>
<td>Efficiency</td>
<td>.542</td>
<td>.635</td>
<td>1</td>
<td>-.073</td>
</tr>
<tr>
<td>Sig. (2-tailed)</td>
<td>.001</td>
<td></td>
<td></td>
<td>.504</td>
</tr>
<tr>
<td>N</td>
<td>87</td>
<td>87</td>
<td>87</td>
<td>87</td>
</tr>
<tr>
<td>Human Resource Management</td>
<td>.006</td>
<td>.047</td>
<td>-.073</td>
<td>1</td>
</tr>
<tr>
<td>Sig. (2-tailed)</td>
<td>.953</td>
<td>.667</td>
<td>.504</td>
<td></td>
</tr>
<tr>
<td>N</td>
<td>87</td>
<td>87</td>
<td>87</td>
<td>87</td>
</tr>
</tbody>
</table>

**Source: Research Data (2017)**

The Pearson correlation for automation was found to be $r = 0.784$ and which showed a strong positive correlation with integrated internal control process and efficiency but weak correlation with human resource management systems. 0.006 and efficiency 0.001 showed that the relationships were significant.

The Pearson correlation for integrated internal control process was found to be $r = 0.635$ and $r = 0.047$ which showed a weak positive correlation with efficiency and human resource management system respectively.

The Pearson correlation for efficiency was found to be $r = -0.073$ which showed a weak negative correlation with human resource management.
Table 15: Coefficient of Determination

<table>
<thead>
<tr>
<th>Model</th>
<th>R</th>
<th>R Square</th>
<th>Adjusted R Square</th>
<th>Std. Error of the Estimate</th>
<th>Change Statistics</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>.866a</td>
<td>.751</td>
<td>.845</td>
<td>1.294</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

a. Predictors: (Constant), Automation, Integrated Internal Control Process, Efficiency, Human resource management

Source: Research Data (2017)

R squared is coefficient of determination which tells us the variation in the dependent variable due to changes in the independent variable. From the findings in Table 13, the value of $r^2$ was 0.751, an indication that there was variation of 75.1% on revenue collection due to changes in Automation, Integrated Internal Control Process, Efficiency, Human resource management at 95% confidence level. This therefore means that factors not studied in this research contribute 24.9% of revenue collection and further studies should be conducted to investigate these other factors that affect revenue collection.

Table 16: Analysis of Variance (ANOVA)

<table>
<thead>
<tr>
<th>Model</th>
<th>Sum of Squares</th>
<th>df</th>
<th>Mean Square</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Regression</td>
<td>4</td>
<td>2.621</td>
<td>11.566</td>
<td>.001a</td>
</tr>
<tr>
<td></td>
<td>Residual</td>
<td>82</td>
<td>1.674</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>86</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

a. Predictors: (Constant), Automation, Integrated Internal Control Process, Efficiency, Human resource management

b. Dependent Variable: Revenue Collection

Source: Survey Data (2017)

From the ANOVA statistics in Table 14, the significance level of 0.001a was an indication that the data was perfect for the population parameters as the value of significance (p-value) was less than 5%. The calculated value was greater than the
critical value (11.566>4.295) an indication that the independent variables under study affects the dependent variable.

Table 17: Coefficient Analysis

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>95.0% Confidence Interval for B</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
<td>Beta</td>
</tr>
<tr>
<td>1 (Constant)</td>
<td>0.514</td>
<td>1.156</td>
<td>3.646</td>
</tr>
<tr>
<td>Automation</td>
<td>.566</td>
<td>.120</td>
<td>.050</td>
</tr>
<tr>
<td>Integrated Internal Control Process</td>
<td>.749</td>
<td>.176</td>
<td>.214</td>
</tr>
<tr>
<td>Efficiency</td>
<td>.537</td>
<td>.133</td>
<td>.044</td>
</tr>
<tr>
<td>Human Resource Management</td>
<td>.719</td>
<td>.118</td>
<td>.168</td>
</tr>
</tbody>
</table>

a. Dependent Variable: Revenue Collection

Source: Survey Data (2017)

As per the SPSS generated table above, the equation \( Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \varepsilon \) becomes: \( Y = 0.514+0.566 X_1+ 0.749 X_3+ 0.537 X_3 + 0.719X_4 \)

The finding revealed that holding independent variables constant (automation, integrated internal control process, efficiency and human resource management) to a constant zero, revenue collection would be at 0.514, A unit increase in automation would lead to 0.566 units increase in revenue collection, A unit increase in integrated internal control process would lead to 0.749 units increase in revenue collection holding other factors constant, A unit increase in efficiency would lead to 0.537 units increase in revenue collection and a unit increase in human resource management would lead to 0.719 units increase in revenue collection other factors remaining the same.
H01: There is no significant effect of automation on revenue collection.
The null hypothesis that automation does not affect revenue collection was thus rejected based on the fact that t statistics 4.464 has a p value of 0.00 which is less than 0.05.

H02: There is no significant effect of integrated internal controls on revenue collection.
The null hypothesis that integrated internal control process does not affect revenue collection was thus rejected based on the fact that t statistics 1.980 has a p value of 0.01 which is less than 0.05.

H03: There is no significant effect of efficiency on revenue collection.
The null hypothesis that efficiency does not affect revenue collection was not rejected based on the fact that t statistics 2.398 has a p value of 0.012 which is less than 0.05.

H04: There is no significant effect Human Resource management system on revenue collection.
The null hypothesis that human resource management system does not affect revenue collection was thus rejected based on the fact that t statistics 1.512 has a p value of 0.04 which is less than 0.05.
CHAPTER FIVE

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

5.1 Summary

The summary of findings covers the objectives and theoretical implications.

5.1.1 Automation

The study established that a unit increase in automation would lead to increase in revenue collection in County government of Kericho, Kenya. The aggregate mean indicated that automation affects revenue collection in the County government of Kericho to a greater extent. It was strongly agreed by majority of the respondents that integrated financial management information system has greatly influenced the number of transacted payments in the county and automation has affected the number of business who have paid tax. The null hypothesis that automation does not affect revenue collection was thus rejected.

5.1.2 Integrated Internal Control Process

The study established that a unit increase in integrated internal control process would lead to increase in revenue collection in County government of Kericho, Kenya. The aggregate mean indicated that integrated internal control process highly affects the revenue collection in the County government of Kericho. The stud further found that cash management used in integrated internal control process influenced the cash flow transactions and that accounting management through integrated internal control process influence management of financial statements affects revenue collection to a greater extent. The null hypothesis that integrated internal control process does not affect revenue collection was thus rejected.
5.1.3 Efficiency
The study established that a unit increase in efficiency would lead to increase in revenue collection in County government of Kericho, Kenya. The aggregate mean of 4.02 indicated that efficiency affects revenue collection to a great extent. It was also established that efficiency has highly determined revenue collection in Kericho County and that efficiency in procurement operation has greatly influenced new projects done. The null hypothesis that efficiency does not affect revenue collection was not rejected.

5.1.4 Human Resource Management
The study established that a unit increase in human resource management would lead to increase in revenue collection in County government of Kericho, Kenya. The aggregate mean showed that human resource management affects revenue collection to a great extent. Majority of the respondents strongly agreed that time management in HRMS has influenced complaints solved and that job scheduling in HRM system has affected the number of tasks done. The null hypothesis that human resource management system does not affect revenue collection was thus rejected based on the fact that t statistics 1.512 has a p value of 0.04.

5.2 Conclusions
The study concluded that Automation has led to higher productivity, reliability, availability, and increased performance in revenue collection in the County. Automation has also led to reduced operating costs thus increasing service to the people of Kericho County. Internal incorporated control framework has empowered Kericho County government to drive their consistence endeavors, distinguish preparing mistakes, and proactively identify extortion. It has advanced great control
operations, and upgrading the way toward surveying the outline and operation of controls in revenue collection process. The study also concludes that creating compelling courses in income gathering has been an imperative issue in expense and income accumulation in Kericho County. The approach of new instruments to help the County administration of Kericho to work all the more productively influences the way assessments and incomes are gathered. The County likewise left on broad execution of different income accumulation procedures in its operations to upgrade its productivity in income collection and finally, Human Resource Management (HRM) increase the performance of organizations through recruiting and selecting qualified employees and motivating the employees through proper training on revenue collection process and performance measurement programs.

5.3 Recommendations

The study recommended that that the County government of Kericho County should allocate adequate resources in adopting efficient and effective integrated financial management information system and treat automation as a critical line of development in the revenue collection process, measure progress of automated revenue collection systems within the County on an ongoing basis, with concrete metrics that check whether the county is achieving its revenue collection goals or not.

The study recommended that the County government of Kericho should ensure that aspects relating to control activities should be enhanced so as to ensure attainment of objectives. Additionally, the study recommended that for the county governments to effectively attain their revenue collection target, they should ensure that information and communication system as an element of internal control system is well managed.
in the revenue collection departments so as to enable all parties within the department to freely access and utilize the official information.

The study recommended that the County government of Kericho should embrace active participation in the decision-making processes. Evaluate the needs and interests of the customers. Get all the employees involved in the design and implementation of revenue collection changes within the county to improve the revenue collection efficiency. The management of the Kericho County should match employee tasks and skills, communicate effectively, keep goals clearly and focused.

The study recommended that the County government of Kericho should train staff on implementation of the accounting and financial management system and finally ensure that variances between actual and budgeted revenue are explained by management on a timely basis. The HR functions should be properly and strategically developed in order to enhance the human capital at different levels including hiring of staff, compensation/remuneration, performance reviews, career development, separation, succession planning among other aspects.

5.4 Suggestion for further Studies

The study recommended that further research to be done on effectiveness of internal controls on revenue generation of the private organization in order to depict reliable information that illustrates real situation in both public and private sector organizations.
REFERENCES


Cook, Kathleen E. furthermore, Elise Murowchick. "Do Literature Review Skills Transfer starting with One Course then onto the next? Psychology Learning and Teaching, 13, 3-11


61


Hongming, C. and Yanan, S. (2012). An empirical study on the correlation between the internal control and enterprise value-based on the information system. Wave.


Sohne, G. (2003). *Diary of Community Informatics*


APPENDICES

APPENDIX I: QUESTIONNAIRE

ALL RESPONDENTS

Kindly respond to the questionnaire by filling in the blank spaces or ticking (√) in the preferred answer where there is a provision for choices. All information was treated with the confidentiality it deserves. Please maintain a high level of integrity. You need not to indicate your name on the questionnaire.

PART A

PERSONAL DATA

<table>
<thead>
<tr>
<th>QUESTION</th>
<th>RESPONSE</th>
</tr>
</thead>
</table>
| 1 Gender | □ Male   
           □ Female |
| 2 Age    | √ 100  |
| 3 Highest level of education attained | □ Form Four leavers  
                                              □ College Certificate  
                                              □ Diploma  
                                              □ Degree  
                                              □ Master’s Degree  
                                              □ Others (Specify)                          |
| 4 How long have you worked for this Kericho County Government? | □ Below 2 years  
                                                            □ 3 – 5 years  
                                                            □ 6 – 8 years  
                                                            □ 7 – 9 years  
                                                            □ 10 – 12 years  
                                                            □ Above 13 years |
PART B

AUTOMATION

Please rank the following statements on the effects of ERP strategy on revenue collection.

<table>
<thead>
<tr>
<th>No.</th>
<th>Automation</th>
<th>5</th>
<th>4</th>
<th>3</th>
<th>2</th>
<th>1</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Management information system has influenced the number of project done.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Integrated financial management information system has affected the number of new registered business</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Integrated financial management information system influenced the number of transacted payments in the county</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Automation has affected the number of business who have paid tax.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Automation determine the amount revenue collection in Kericho County</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

In which other way can automation improve collection of revenue in Kericho County?

INTERGRATED INTERNAL CONTROL PROCESSES

Please rank the following statements on the effects of ERP strategy on revenue collection.

<table>
<thead>
<tr>
<th>No.</th>
<th>Integrated internal control process</th>
<th>5</th>
<th>4</th>
<th>3</th>
<th>2</th>
<th>1</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Management tool in internal control process affect the number issuance of licenses</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Cash management used in integrated internal control process influenced the cash flow transactions</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Accounting management through Integrated internal control process influence management of financial statements</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Integrated internal control determines revenue collection</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

In which other way can integrated internal control processes improve collection of revenue in Kericho County?

_________________________________________________________________
EFFICIENCY

Please rank the following statements on the effects of ERP strategy on revenue collection.

<table>
<thead>
<tr>
<th>No.</th>
<th>Efficiency</th>
<th>5</th>
<th>4</th>
<th>3</th>
<th>2</th>
<th>1</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Efficiency in procurement operation has influenced new projects done</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Automation in electronic transactions has influenced electronic transactions in Kericho County</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Efficiency in financial management has influenced transactions</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Efficiency has determines revenue collection in Kericho County</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

In which other way can efficiency on collection of revenue be improved in Kericho County?

HUMAN RESOURCE MANAGEMENT SYSTEM

Please rank the following statements on the effects of ERP strategy on revenue collection.

<table>
<thead>
<tr>
<th>No.</th>
<th>Human Resource Management System</th>
<th>5</th>
<th>4</th>
<th>3</th>
<th>2</th>
<th>1</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Time management in HRMS has influenced complains solved</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Security in human resource management has influenced security of information.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Job scheduling in HRM system has affected the number of tasks done</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Human resource management system determine revenue collection in Kericho County</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

In which other way can human resource management system improve collection of revenue in Kericho County?

_________________________________________________________________
REVENUE COLLECTION

Please rank the following statements on the effects of ERP strategy on revenue collection.

<table>
<thead>
<tr>
<th>No.</th>
<th>Revenue collection</th>
<th>5</th>
<th>4</th>
<th>3</th>
<th>2</th>
<th>1</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Timeliness in revenue collection is affected by number of transactions</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Accountability in revenue collection has influenced the number of complaints</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Reliability in revenue collection has influenced the number of projects managed.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Effectiveness in revenue collection has influenced customers satisfaction.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

ERP AND REVENUE COLLECTION

Please rank the following statements on the effects of ERP strategy on revenue collection.

<table>
<thead>
<tr>
<th>No.</th>
<th>ERP and revenue collection</th>
<th>5</th>
<th>4</th>
<th>3</th>
<th>2</th>
<th>1</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Automation influenced the timeliness in revenue collection</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Integrated internal control process influenced accountability in revenue collection</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Efficiency influenced the reliability in revenue collection</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Human resource management system influenced the effectiveness of revenue collection</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Timeliness, accountability, reliability and efficiency has been done in revenue collection</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY

County Education Office
P.O BOX 149
KERICHO

30th JUNE, 2017.

TO WHOM IT MAY CONCERN

RE: RESEARCH AUTHORIZATION – IRENE CHENANGAT NGENO.

The above named has been authorized by National Commission for Science, Technology and Innovation to conduct research on “computerized enterprise resource planning strategy on revenue collection in County Government of Kericho,” for a period ending 19th June, 2018.

Any assistance accorded to her will be appreciated.

[Signature]
[30 Jun 2017]

SWARA B.L.
For: County Director of Education
KERICHO COUNTY.
THE PRESIDENCY
MINISTRY OF INTERIOR AND CO-ORDINATION OF NATIONAL GOVERNMENT

Telegrams: ......................
Telephone: Kericho 20132
When replying please quote
kerichoco@yahoo.com

COUNTY COMMISSIONER
KERICHO COUNTY
P.O. BOX 19
KERICHO

REF: MISC.19 VOL.II/ (289)

30th June, 2017

All Deputy County Commissioners
KERICHO COUNTY

RE: RESEARCH AUTHORIZATION —IRENE CHELANGAT NGENO

Authorization has been granted to Irene Chelangat Ngeno by National Commission for Science, Technology and Innovation, as per a letter Ref: No. NACOSTI/P/17/18115/17491 dated 19th June, 2017 to carry out research on "Computerised enterprise resource planning strategy on revenue collection in County Government of Kericho" for a period ending 19th June, 2018.

Kindly accord her the necessary assistance.

MUKTAR ABDI
COUNTY COMMISSIONER
KERICHO COUNTY

CC:
The County Director of Education
Kericho County
APPENDIX III: LETTER OF APPROVAL FROM GRADUATE SCHOOL

KENYATTA UNIVERSITY
GRADUATE SCHOOL

E-mail: deang-graduate@ku.ac.ke
Website: www.ku.ac.ke

FROM: Dean, Graduate School

TO: Irene Chelangat Ngeno
C/o Business Administration Dept.

DATE: 18th December, 2016

REFERENCE: D53/KER/PT/28461/2014

SUBJECT: APPROVAL OF RESEARCH PROJECT PROPOSAL

This is to inform you that Graduate School Board at its meeting of 14th December, 2016 approved your Research Project Proposal for the M.B.A Degree Entitled, "Computerized Enterprise Resource Planning Strategy and Revenue Collection in The County Government of Kericho, Kenya".

You may now proceed with your Data Collection, Subject to Clearance with Director General, National Commission for Science, Technology and Innovation.

As you embark on your data collection, please note that you will be required to submit to Graduate School completed Supervision Tracking Forms per semester. The form has been developed to replace the Progress Report Forms. The Supervision Tracking Forms are available at the University's Website under Graduate School webpage downloads.

Thank you,

Gideon Kamante
FOR DEAN, GRADUATE SCHOOL

C.C. Chairman, Business Administration Department.

Supervisors:

1. Dr. Sitienei Chris Simon
C/O Department of Business Administration
Kenyatta University

GK/OM.
KENYATTA UNIVERSITY
GRADUATE SCHOOL

E-mail: dean-graduate@ku.ac.ke
Website: www.ku.ac.ke

Our Ref: D55/KER/PT/28461/2014

DATE: 18th December, 2016

Director General,
National Commission for Science, Technology
and Innovation
F.O. Box 30623-00100
NAIROBI

Dear Sir/Madam,

RE: RESEARCH AUTHORIZATION FOR IRENE CHELANGAT NGENO – REG. NO. D55/KER/PT/28461/2014

I write to introduce Ms. Irene Chelangat who is a Postgraduate Student of this University. She is registered for M.B.A degree programme in the Department of Business Administration.


Any assistance given will be highly appreciated.

Yours faithfully,

MRS. LUCY N. MBAABU
FOR: DEAN, GRADUATE SCHOOL

GR/kuw
APPENDIX IV: LETTER FROM NACOSTI

NATIONAL COMMISSION FOR SCIENCE, TECHNOLOGY AND INNOVATION

Telephone: +254-20-313471, 2241349, 3310571, 2219420
Fax: +254-20-318245, 318249
Email: dp@nacosti.go.ke
Website: www.nacosti.go.ke
When replying please quote

Ref: No. NACOSTI/P/17/18115/17491

Date: 19th June, 2017

Irene Chelangat Ngeno
Kenyatta University
P.O. Box 43844-00100
NAIROBI

RE: RESEARCH AUTHORIZATION

Following your application for authority to carry out research on “Computerised enterprise resource planning strategy on revenue collection in County Government of Kericho,” I am pleased to inform you that you have been authorized to undertake research in Kericho County for the period ending 19th June, 2018.

You are advised to report to the County Commissioner and the County Director of Education, Kericho County before embarking on the research project.

On completion of the research, you are expected to submit two hard copies and one soft copy in pdf of the research report/thesis to our office.

GODFREY P. KALERWA MSc., MBA, MKIM
FOR: DIRECTOR-GENERAL/CEO

Copy to:

The County Commissioner
Kericho County.

The County Director of Education
Kericho County.

THIS IS TO CERTIFY THAT:
MS. IRENE CHELANGAT NGENO
of KENYATTA UNIVERSITY, 1423-20200
Kericho, has been permitted to conduct
research in Kericho County

on the topic: COMPUTERISED
ENTERPRISE RESOURCE PLANNING
STRATEGY ON REVENUE COLLECTION IN
COUNTY GOVERNMENT OF KERICHO

for the period ending:
19th June, 2018

------------------------------------
Applicant's Signature

Director General
National Commission for Science, Technology & Innovation

CONDITIONS
1. You must report to the County Commissioner and
   the County Education Officer of the area before
   embarking on your research. Failure to do that
   may lead to the cancellation of your permit.
2. Government Officer will not be interviewed
   without prior appointment.
3. No questionnaire will be used unless it has been
   approved.
4. Excavation, mining and collection of biological
   specimens are subject to further permission from
   the relevant Government Ministries.
5. You are required to submit at least (2) hard
   copies and (1) soft copy of your final report.
6. The Government of Kenya reserves the right to
   modify the conditions of this permit including
   its cancellation without notice.

REPUBLIC OF KENYA

National Commission for Science, Technology and Innovation

RESEARCH CLEARANCE PERMIT

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