

**FACTORS AFFECTING REVENUE GROWTH IN COUNTY
GOVERNMENTS- CASE STUDY OF MACHAKOS COUNTY**

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ABSTRACT

The study was set to investigate the factors affecting revenue collection by county governments. Several counties are generating less revenue than what the defunct local authorities that lay within their boundaries rake in collectively, according to a new survey. This has raised concerns over public finance management in the devolved units of government.

The study design adopted descriptive research design and representative sampling method was used. The target population owners of single business permits in MACHAKOS county. The main instrument used for data collection was questionnaires. Both open ended and closed ended questionnaires were used. Data obtained was edited and analyzed both qualitatively and quantitatively. Quantitative data was analyzed using statistical tools and presented using tables, charts and graphs. Qualitative data was analyzed using statements.

The researcher concluded that ICT infrastructure is a key foundation necessary for the success of domestic resources foundations and its pillars. It seeks to provide the integrated infrastructure backbone required to enable cost effective delivery of ICT products and services such as revenue collection for counties, businesses and other stakeholders. The recommendations made by the researcher required the county government to ensure governance in order to balance the economic, managerial and political roles of public finances. When fiscal governance is poor has a little chance of succeeding the fiscal policy objectives. It is viewed that in most emerging economies fiscal governance is reflected only in how deep a country can cut into its fiscal deficit, rather promoting a better tax system to mobilize more revenue to prevent it. The researcher suggested further research to be carried on the causes of poor revenue collection in MACHAKOS County