

**MAJOR CHALLENGES FACING COUNTIES IN REVENUE COLLECTION: A CASE
STUDY OF NAROK COUNTY, KENYA.**

BY:

OMARIBA VICTOR ONSONGO

BCOM/2013/41176

**A RESEARCH REPORT SUBMITTED TO MOUNT KENYA UNIVERSITY IN PARTIAL
FULLFILLMENT OF THE REQUIREMENT FOR THE AWARD OF BACHELORS IN
COMMERCE; FINANCE OPTION.**

MARCH 2015

ABSTRACT

Developing effective ways in revenue collection and need for additional revenue is substantial in many developing countries, but improving revenue mobilization has importance beyond that; effective revenue collection has therefore been an important matter in tax and revenue collection. The advent of new instruments to help businesses and counties work more efficiently affects the way taxes and revenues are collected.

The descriptive research design will be adopted with focus on quantitative characteristics and status of revenue collection strategies at Narok County with regard to enhancements of revenue collection. The target population will be residents of Narok County in all the three constituencies. Although there are 40,000 residents, the focus will be residents from the three constituencies represented by a sample size of 60 in each. Stratified random sampling technique will be used to select a sample of 180 residents in total.

In chapter three of this study, data was collected using a questionnaire which will be administered through face to face interviews. In chapter four however, data analysis was in turn done using a statistical package for social scientists (SPSS). First, data will be collected, cleaned, sorted and collated. All the data will be matched and coded to maintain the temporary employees' confidentiality. Then, it will be entered in a computer, after which analysis will be done. Descriptive statistics in the form of pie charts, contingency tables and bar graphs will be used to describe the data.

Chapter five in turn outlines the summary and conclusion with the main purpose of the study being to provide a broad overview of Kenyan county's revenue collection, effectiveness and challenges faced through use of tax systems in Narok county. The conclusions based on the findings and discussions included the need for additional revenue being substantial in many developing countries, but improving revenue mobilization has importance beyond that. Requirements for relieving poverty and improving infrastructure are substantial.